

June 3, 2024

The Honorable Debbie-Anne A. Reese  
Acting Secretary  
Federal Energy Regulatory Commission  
888 First Street, NE  
Washington, DC 20426

**Re: Mid-Atlantic Interstate Transmission, LLC  
Docket No. ER24-\_\_\_\_-000  
2024 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)<sup>1</sup> (“Protocols”), MAIT submits this informational filing of its Projected Transmission Revenue Requirement (“PTRR”) for Rate Year 2024 (“2024 PTRR”).<sup>2</sup>

## **I. Background**

On October 5, 2023, MAIT submitted its 2024 PTRR to PJM Interconnection, L.L.C. (“PJM”) for posting. MAIT held an open meeting regarding the 2024 PTRR with interested parties on November 21, 2023. 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, by 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”).<sup>3</sup> The Informational Filing must include MAIT’s

---

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

<sup>2</sup> Coincident with this filing, as required under section II(B) of the Protocols, MAIT is providing its Annual Update for Rate Year 2023 to PJM for posting on the PJM website.

<sup>3</sup> Because June 1, 2024 was a Saturday, MAIT is submitting this Informational Filing on the next business day (June 3) consistent with section II.E of the Protocols.

Actual Transmission Revenue Requirement (“ATRR”) and True-up (defined below) 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 2024 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.

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 2022 and True-up for Rate Year 2022, both posted on June 1, 2023, are provided as Attachment A to this Informational Filing. The True-up for Rate Year 2022 was included as a component of the 2024 PTRR.

Additionally, included as Attachment E to this filing is a spreadsheet that shows the impact on the Rate Year 2022 ATRR and True-up of adjustments made by MAIT to reflect the outcome of the Commission’s audit in Docket No. FA19-1. Specifically, Attachment E shows adjustments to implement the audit’s finding with respect to the capitalization of certain administrative and general expenses, and the resulting reclassification of related amounts from capital to expense.

*B. 2024 PTRR*

The 2024 PTRR, as posted on October 5, 2023, 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 (iv) the reasonableness and prudence of actual or projected costs.

The 2024 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 2024 PTRR since the October 5, 2023 posting.

*D. Ongoing Disputes*

There are currently pending preliminary challenges concerning the 2022 ATRR. There are no ongoing disputes concerning the 2024 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

The Honorable Debbie-Anne A. Reese  
June 3, 2024  
Page 4

of the Protocols, MAIT is utilizing the most recent complete calendar year as the “Rate Year” – *i.e.*, 2023.

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. A copy of the Service Agreement is provided as Attachment C to this Informational Filing.

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 page 429 of MAIT’s most recent FERC Form No. 1 (filed on March 26, 2024). 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. The Service Agreement attached hereto as Attachment C went into effect on January 1, 2024.

*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.<sup>4</sup>

P. Nikhil Rao  
Senior Corporate Counsel II  
FirstEnergy Service Company  
76 South Main Street  
Akron, OH 44308  
(330) 384-2422  
[pnrao@firstenergycorp.com](mailto:pnrao@firstenergycorp.com)

Roger D. Ruch  
Director, Transmission Rates &  
Regulatory Affairs  
FirstEnergy Service Company  
76 South Main Street  
Akron, OH 44308  
(330) 384-5130  
[ruchr@firstenergycorp.com](mailto:ruchr@firstenergycorp.com)

Richard P. Sparling  
Bradley R. Miliauskas  
Davis Wright Tremaine LLP  
1301 K Street, NW  
Suite 500 East  
Washington, DC 20005  
(202) 973-4200  
[ricksparling@dwt.com](mailto:ricksparling@dwt.com)  
[bradleymiliauskas@dwt.com](mailto:bradleymiliauskas@dwt.com)

### **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.<sup>5</sup>

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.

---

<sup>4</sup> MAIT requests waiver of 18 C.F.R. § 385.203(b)(3) to the extent necessary to include more than two names on the official service list.

<sup>5</sup> 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.

The Honorable Debbie-Anne A. Reese  
June 3, 2024  
Page 6

**V. Conclusion**

Please contact the undersigned with any questions regarding this matter.

Respectfully submitted,

P. Nikhil Rao	<u>/s/ <b>Bradley R. Miliauskas</b></u>
Senior Corporate Counsel II	Richard P. Sparling
FirstEnergy Service Company	Bradley R. Miliauskas
76 South Main Street	Davis Wright Tremaine LLP
Akron, OH 44308	1301 K Street, NW
(330) 384-2422	Suite 500 East
	Washington, DC 20005
	(202) 973-4200

*Attorneys for  
Mid-Atlantic Interstate Transmission, LLC*

**Attachment A**  
**ATRR and True-up**  
**For Rate Year 2022**

**June 3, 2024**

Formula Rate - Non-Levelized

Rate Formula Template  
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2022

Line No.	(1)	(2)	Mid-Atlantic Interstate Transmission, LLC (3)	(4)	(5) Allocated Amount
1	GROSS REVENUE REQUIREMENT [page 3, line 43, col 5]				\$ 352,542,990
	REVENUE CREDITS	(Note T)	<u>Total</u>	<u>Allocator</u>	
2	Account No. 451	(page 4, line 29)	931,205	TP 1.00000	931,205
3	Account No. 454	(page 4, line 30)	3,764,402	TP 1.00000	3,764,402
4	Account No. 456	(page 4, line 31)	4,156,299	TP 1.00000	4,156,299
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	33,329,104	TP 1.00000	33,329,104
8	TOTAL REVENUE CREDITS (sum lines 2-7)		42,181,009		42,181,009
9	True-up Adjustment with Interest	Attachment 13, Line 28			-
10	NET REVENUE REQUIREMENT (Line 1 - Line 8 + Line 9)				\$ 310,361,981
	DIVISOR				<u>Total</u>
11	1 Coincident Peak (CP) (MW)			(Note A)	5,971.0
12	Average 12 CPs (MW)			(Note CC)	5,042.9
13	Annual Rate (\$/MW/Yr)	(line 10 / line 11)	<u>Total</u> 51,978.22		
			<u>Peak Rate</u>		<u>Off-Peak Rate</u>
14	Point-to-Point Rate (\$/MW/Year)	(line 10 / line 12)	61,544.35		61,544.35
15	Point-to-Point Rate (\$/MW/Month)	(line 14/12)	5,128.70		5,128.70
16	Point-to-Point Rate (\$/MW/Week)	(line 14/52)	1,183.55		1,183.55
17	Point-to-Point Rate (\$/MW/Day)	(line 16/5; line 16/7)	236.71		169.08
18	Point-to-Point Rate (\$/MWh)	(line 14/4,160; line 14/8,760)	14.79		7.03



Formula Rate - Non-Levelized

Rate Formula Template  
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2022

Line No.	(1)	(2)	Mid-Atlantic Interstate Transmission, LLC (3)	(4)	(5) Transmission (Col 3 times Col 4)
		Source	Company Total	Allocator	
<b>RATE BASE:</b>					
<b>GROSS PLANT IN SERVICE</b>					
1	Production	Attachment 3, Line 14, Col. 1 (Notes U & X)	-	NA	-
2	Transmission	Attachment 3, Line 14, Col. 2 (Notes U & X)	2,379,803,867	TP 1.00000	2,379,803,867
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)	143,227,095	W/S 1.00000	143,227,095
5	Common	Attachment 3, Line 14, Col. 6 (Notes U & X)	-	CE 1.00000	-
6	<b>TOTAL GROSS PLANT (sum lines 1-5)</b>		<b>2,523,030,962</b>	<b>GP= 100.0000%</b>	<b>2,523,030,962</b>
<b>ACCUMULATED DEPRECIATION</b>					
7	Production	Attachment 4, Line 14, Col. 1 (Notes U & X)	-	NA	-
8	Transmission	Attachment 4, Line 14, Col. 2 (Notes U & X)	343,326,114	TP 1.00000	343,326,114
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)	28,466,817	W/S 1.00000	28,466,817
11	Common	Attachment 4, Line 14, Col. 6 (Notes U & X)	-	CE 1.00000	-
12	<b>TOTAL ACCUM. DEPRECIATION (sum lines 7-11)</b>		<b>371,792,931</b>		<b>371,792,931</b>
<b>NET PLANT IN SERVICE</b>					
13	Production	(line 1 - line 7)	-		-
14	Transmission	(line 2 - line 8)	2,036,477,753		2,036,477,753
15	Distribution	(line 3 - line 9)	-		-
16	General & Intangible	(line 4 - line 10)	114,760,278		114,760,278
17	Common	(line 5 - line 11)	-		-
18	<b>TOTAL NET PLANT (sum lines 13-17)</b>		<b>2,151,238,031</b>	<b>NP= 100.0000%</b>	<b>2,151,238,031</b>
<b>ADJUSTMENTS TO RATE BASE</b>					
19	Account No. 281 (enter negative)	Attachment 5, Line 3, Col. 1 (Notes F & Y & DD & EE)	-	NA	-
20	Account No. 282 (enter negative)	Attachment 5, Line 3, Col. 2 (Notes F & Y & DD & EE)	(388,570,383)	NP 1.00000	(388,570,383)
21	Account No. 283 (enter negative)	Attachment 5, Line 3, Col. 3 (Notes F & Y & DD & EE)	(6,773,341)	NP 1.00000	(6,773,341)
22	Account No. 190	Attachment 5, Line 3, Col. 4 (Notes F & Y & DD & EE)	44,676,233	NP 1.00000	44,676,233
23	Account No. 255 (enter negative)	Attachment 5, Line 3, Col. 5 (Notes F & Y & DD & EE)	-	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)	1,493,118	DA 1.00000	1,493,118
28	Unamortized Abandoned Plant	Attachment 17, Line 15, Col. 7 (Notes X & BB)	-	DA 1.00000	-
29	<b>TOTAL ADJUSTMENTS (sum lines 19-28)</b>		<b>(349,174,373)</b>		<b>(349,174,373)</b>
30	<b>LAND HELD FOR FUTURE USE</b>	214.x.d (Attachment 14, Line 1, Col. D) (Notes G & Y)	-	TP 1.00000	-
31	<b>WORKING CAPITAL (Note H)</b>				
32	CWC	1/8*(Page 3, Line 15 minus Page 3, Lines 11 & 12)	13,518,716		13,311,955
33	Materials & Supplies (Note G)	227.8.c & .16.c (Attachment 14, Line 2, Col. D) (Note Y)	-	TE 0.97774	-
34	Prepayments (Account 165)	111.57.c (Attachment 14, Line 3, Col. D) (Notes B & Y)	494,147	GP 1.00000	494,147
35	<b>TOTAL WORKING CAPITAL (sum lines 32 - 34)</b>		<b>14,012,863</b>		<b>13,806,102</b>
36	<b>RATE BASE (sum lines 18, 29, 30, &amp; 35)</b>		<b>1,816,076,520</b>		<b>1,815,869,759</b>

Formula Rate - Non-Levelized

Rate Formula Template  
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2022

Line No.	(1)	(2)	(3)	(4)	(5)
		Source	Company Total	Allocator	Transmission (Col 3 times Col 4)
<b>O&amp;M</b>					
1	Transmission	321.112.b (Attachment 20, page 1, line 112)	74,291,992	TE	0.97774
2	Less LSE Expenses Included in Transmission	O&M Accounts (Note W)	(1,339)	DA	1.00000
3	Less Account 565	321.96.b	-	DA	1.00000
4	Less Account 566	321.97.b	8,951,313	DA	1.00000
5	A&G	323.197.b (Attachment 20, page 2, line 197)	38,069,568	W/S	1.00000
6	Less FERC Annual Fees		-	W/S	1.00000
7	Less EPRI & Reg. Comm. Exp. & Non-safety Ad.	(Note I)	-	W/S	1.00000
8	Plus Transmission Related Reg. Comm. Exp.	(Note I)	-	TE	0.97774
9	PBOP Expense Adjustment in Year	Attachment 6, Line 9	(1,153,911)	DA	1.00000
10	Common	356.1	-	CE	1.00000
11	Account 407.3 Amortization of Regulatory Assets	Attachment 16a, 16b, 16c, Line 15, Col. 5	597,247	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	8,951,313	DA	1.00000
14	Total Account 566 (sum lines 12 & 13, ties to 321.97.b)		8,951,313		
15	TOTAL O&M (sum lines 1, 5, 8, 9, 10, 11, 14 less 2, 3, 4, 6, 7)		111,806,235		110,152,146
<b>DEPRECIATION AND AMORTIZATION EXPENSE</b>					
16	Transmission	336.7.b (Note U)	49,781,003	TP	1.00000
17	General & Intangible	336.1.f & 336.10.f (Note U)	7,969,812	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)		57,750,815		57,750,815
<b>TAXES OTHER THAN INCOME TAXES (Note J)</b>					
<b>LABOR RELATED</b>					
21	Payroll	263.i (Attachment 7, line 1z)	658,657	W/S	1.00000
22	Highway and vehicle	263.i (Attachment 7, line 2z)	-	W/S	1.00000
<b>PLANT RELATED</b>					
24	Property	263.i (Attachment 7, line 3z)	141,891	GP	1.00000
25	Gross Receipts	263.i (Attachment 7, line 4z)	-	NA	-
26	Other	263.i (Attachment 7, line 5z)	-	GP	1.00000
27	Payments in lieu of taxes	Attachment 7, line 6z	-	GP	1.00000
28	TOTAL OTHER TAXES (sum lines 21 - 27)		800,548		800,548
<b>INCOME TAXES (Note K)</b>					
29	T=1 - [(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p) =		28.89%		
30	CIT=(T/1-T) * (1-(WCLTD/R)) =		32.63%		
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]		224,771		
34	(Excess)/Deficient Deferred Income Taxes (Attachment 15, Lines 2 & 3, Col. 3) [Notes E & Y]		(1,196,442)		
35	Income Tax Calculation = line 30 * line 40		45,601,998	NA	45,596,807
36	ITC adjustment (line 31 * line 32)		(140,188)	NP	(140,188)
37	Permanent Differences and AFUDC Equity Tax Adjustment (line 31 * line 33)		316,098	DA	316,098
38	(Excess)/Deficient Deferred Income Tax Adjustment (line 31 * line 34)		(1,682,572)	DA	(1,682,572)
39	Total Income Taxes	sum lines 35 through 38	44,095,336		44,090,144
40	RETURN	[Rate Base (page 2, line 36) * Rate of Return (page 4, line 25)]	139,765,249.02	NA	139,749,337
<b>GROSS REV. REQUIREMENT (WITHOUT INCENTIVE)</b>					
41		(sum lines 15, 20, 28, 39, 40)	354,218,184		352,542,990
42	ADDITIONAL INCENTIVE REVENUE	Attachment 11, page 2, line 4, col 11 (Note AA)	0		0
43	GROSS REV. REQUIREMENT	(line 41 + line 42)	354,218,184		352,542,990

Formula Rate - Non-Levelized

Rate Formula Template  
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2022

Mid-Atlantic Interstate Transmission, LLC

SUPPORTING CALCULATIONS AND NOTES						
Line No.	(1)	(2)	(3)	(4)	(5)	(6)
<b>TRANSMISSION PLANT INCLUDED IN ISO RATES</b>						
1	Total transmission plant (page 2, line 2, column 3)					2,379,803,867
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)					2,379,803,867
5	Percentage of transmission plant included in ISO Rates (line 4 divided by line 1)				TP=	1.00000
<b>TRANSMISSION EXPENSES</b>						
6	Total transmission expenses (page 3, line 1, column 3)					74,291,992
7	Less transmission expenses included in OATT Ancillary Services (Note L)					1,654,089
8	Included transmission expenses (line 6 less line 7)					72,637,903
9	Percentage of transmission expenses after adjustment (line 8 divided by line 6)					0.97774
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=	0.97774
<b>WAGES &amp; SALARY ALLOCATOR (W&amp;S)</b>						
	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
<b>COMMON PLANT ALLOCATOR (CE) (Note O)</b>						
			\$		% Electric	W&S Allocator
17	Electric 200.3.c		2,402,461,334		(line 17 / line 20)	(line 16)
18	Gas 201.3.d		-		1.00000 *	=
19	Water 201.3.e		-			CE
20	Total (sum lines 17 - 19)		2,402,461,334.00			1.00000
<b>RETURN (R)</b>						
21	Preferred Dividends (118.29c) (positive number)					\$ -
<b>LONG TERM DEBT AND PREFERRED STOCK</b>						
			\$	(Note C) %	Cost (Note P)	Weighted
22	Long Term Debt (112.24.c) (Attachment 8, Line 14, Col. 7) (Note X)		862,004,287	40%	0.0379	0.0152 =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)		1,297,600,375	60%	0.1030	0.0618
25	Total (sum lines 22-24)		2,159,604,662			0.0770 =R
<b>REVENUE CREDITS</b>						
<b>ACCOUNT 447 (SALES FOR RESALE)</b>						
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)		931,205
30	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY) (Note R)			(300.19.b) (Attachment 21, line 2z)		3,764,402
31	ACCOUNT 456 (OTHER ELECTRIC REVENUE) (Note V)			(330.x.n) (Attachment 21, line 3z)		4,156,299

Formula Rate - Non-Levelized

Rate Formula Template  
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2022

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 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 for schedule M balances not taken directly to the P&L. 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%

p =

(State Income Tax Rate or Composite SIT)  
(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 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.
- EE The settlement filed in Docket No. ER20-1951-003 on October 18, 2022 specifies the calculation of certain ADIT balances.

**Schedule 1A Rate Calculation**

1	\$	1,654,089	Attachment H-28A, Page 4, Line 7
2		122,550	Revenue Credits for Sched 1A - Note A
3	\$	1,531,539	Net Schedule 1A Expenses (Line 1 - Line 2)
4		33,258,650	Annual MWh in Met-Ed and Penelec Zones - Note B
5	\$	0.0460	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	1,815,869,759
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	1,521,192,345
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	1,297,600,375
Capitalization			
8	Long Term Debt	Attachment H-28A, page 4, Line 22, Col. 3	862,004,287
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	1,297,600,375
11	Total Capitalization	Attachment H-28A, page 4, Line 25, Col. 3	2,159,604,662
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	0.0379
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)	0.0152
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)	0.0770
22	Investment Return = Rate Base * Rate of Return	(Line 1 * Line 21)	139,749,337

Income Taxes			
Income Tax Rates			
23	$T=1 - (((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p)) =$	Attachment H-28A, page 3, Line 29, Col. 3	28.89%
24	$CIT=(T/1-T) * (1-(WCLTD/R)) =$	Calculated	32.63%
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 (Excess)/Deficient Deferred Income Taxes	Attachment H-28A, page 3, Line 33, Col. 3	224,770.97
28	Income Tax Calculation	Attachment H-28A, page 3, Line 34, Col. 3	(1,196,441.84)
29	ITC adjustment	(line 22 * line 24)	45,596,806.59
30	Permanent Differences and AFUDC Equity Tax Adjustment (Excess)/Deficient Deferred Income Tax Adjustment	(line 25 * line 26)	(140,188.36)
31	Total Income Taxes	Attachment H-28A, page 3, Line 37, Col. 3	316,098.45
32		Attachment H-28A, page 3, Line 38, Col. 3	(1,682,572.32)
33		Sum lines 29 to 32	44,090,144.37

Increased Return and Taxes			
34	Return and Income taxes with increase in ROE	(Line 22 + Line 33)	183,839,481.04
35	Return without incentive adder	Attachment H-28A, Page 3, Line 40, Col. 5	139,749,336.68
36	Income Tax without incentive adder	Attachment H-28A, Page 3, Line 39, Col. 5	44,090,144.37
37	Return and Income taxes <u>without</u> increase in ROE	Line 35 + Line 36	183,839,481.04
38	Return and Income taxes with increase in ROE	Line 34	183,839,481.04
39	Incremental Return and incomes taxes for increase in ROE	Line 38 - Line 37	-
40	Rate Base	Line 1	1,815,869,759.33
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

		[1]	[2]	[3]	[4]	[5]	[6]	[7]	
		Production	Transmission	Distribution	Intangible	General	Common	Total	
1	December	2021	-	\$2,297,432,147	\$0	\$32,490,274	\$101,885,963	-	2,431,808,383
2	January	2022	-	\$2,303,175,308	\$0	\$32,968,382	\$102,308,920	-	2,438,452,610
3	February	2022	-	\$2,312,591,879	\$0	\$32,735,454	\$103,158,114	-	2,448,485,447
4	March	2022	-	\$2,319,880,250	\$0	\$33,413,623	\$103,422,971	-	2,456,716,844
5	April	2022	-	\$2,337,065,742	\$0	\$33,453,022	\$105,424,103	-	2,475,942,866
6	May	2022	-	\$2,345,452,423	\$0	\$33,487,224	\$106,502,038	-	2,485,441,685
7	June	2022	-	\$2,368,661,124	\$0	\$33,624,733	\$107,322,724	-	2,509,608,581
8	July	2022	-	\$2,369,179,890	\$0	\$33,642,861	\$107,352,419	-	2,510,175,170
9	August	2022	-	\$2,383,521,326	\$0	\$33,654,098	\$108,974,372	-	2,526,149,796
10	September	2022	-	\$2,398,546,840	\$0	\$33,669,408	\$110,332,164	-	2,542,548,412
11	October	2022	-	\$2,425,094,848	\$0	\$33,664,857	\$116,481,978	-	2,575,241,683
12	November	2022	-	\$2,472,849,585	\$0	\$34,635,491	\$118,377,091	-	2,625,862,167
13	December	2022	-	\$2,603,998,906	\$0	\$36,407,382	\$132,562,572	-	2,772,968,860
14	13-month Average	[A] [C]	-	\$2,379,803,867	\$0	\$33,680,523	\$109,546,572	-	2,523,030,961.77
			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	2021		\$2,297,443,801		\$32,490,274	\$101,885,963		2,431,820,038
16	January	2022		\$2,303,186,962		\$32,968,382	\$102,308,920		2,438,464,264
17	February	2022		\$2,312,603,533		\$32,735,454	\$103,158,114		2,448,497,101
18	March	2022		\$2,319,891,905		\$33,413,623	\$103,422,971		2,456,728,499
19	April	2022		\$2,337,077,396		\$33,453,022	\$105,424,103		2,475,954,521
20	May	2022		\$2,345,464,077		\$33,487,224	\$106,502,038		2,485,453,339
21	June	2022		\$2,368,672,779		\$33,624,733	\$107,322,724		2,509,620,236
22	July	2022		\$2,369,191,545		\$33,642,861	\$107,352,419		2,510,186,825
23	August	2022		\$2,383,532,980		\$33,654,098	\$108,974,372		2,526,161,450
24	September	2022		\$2,398,558,494		\$33,669,408	\$110,332,164		2,542,560,066
25	October	2022		\$2,425,106,502		\$33,664,857	\$116,481,978		2,575,253,337
26	November	2022		\$2,472,861,239		\$34,635,491	\$118,377,091		2,625,873,821
27	December	2022		\$2,604,010,561		\$36,407,382	\$132,562,572		2,772,980,515
28	13-month Average		-	\$2,379,815,521	\$0	\$33,680,523	\$109,546,572	-	2,523,042,616.23

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	2021		\$11,654				
30	January	2022		\$11,654				
31	February	2022		\$11,654				
32	March	2022		\$11,654				
33	April	2022		\$11,654				
34	May	2022		\$11,654				
35	June	2022		\$11,654				
36	July	2022		\$11,654				
37	August	2022		\$11,654				
38	September	2022		\$11,654				
39	October	2022		\$11,654				
40	November	2022		\$11,654				
41	December	2022		\$11,654				
42	13-month Average			\$11,654	\$0	\$0	\$0	-

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

For the 12 months ended 12/31/2022

			[1]	[2]	[3]	[4]	[5]	[6]	[7]
			Production	Transmission	Distribution	Intangible	General	Common	Total
1	December	2021	-	334,473,541	-	11,246,999	13,365,106	-	359,085,647
2	January	2022	-	335,344,980	-	11,636,751	13,605,467	-	360,587,198
3	February	2022	-	335,255,321	-	12,027,963	13,849,356	-	361,132,640
4	March	2022	-	337,212,050	-	12,421,825	14,096,643	-	363,730,519
5	April	2022	-	338,988,966	-	12,819,960	14,341,647	-	366,150,574
6	May	2022	-	341,078,800	-	13,218,534	14,594,226	-	368,891,560
7	June	2022	-	344,524,181	-	13,618,130	14,848,974	-	372,991,284
8	July	2022	-	347,079,691	-	14,018,652	15,029,291	-	376,127,634
9	August	2022	-	349,111,517	-	14,419,349	15,287,314	-	378,818,180
10	September	2022	-	350,040,808	-	14,820,206	15,549,867	-	380,410,881
11	October	2022	-	348,806,580	-	15,221,125	15,822,726	-	379,850,431
12	November	2022	-	348,897,485	-	15,627,797	16,104,319	-	380,629,601
13	December	2022	-	352,425,562	-	16,049,442	16,426,951	-	384,901,955
14	13-month Average		[A] [C]	343,326,114.21	-	13,626,671.76	14,840,145.17	-	371,792,931.14

			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	2021		334,482,211		11,246,999	13,365,106		359,094,317
16	January	2022		335,353,669		11,636,751	13,605,467		360,595,887
17	February	2022		335,264,029		12,027,963	13,849,356		361,141,348
18	March	2022		337,220,777		12,421,825	14,096,643		363,739,245
19	April	2022		338,997,712		12,819,960	14,341,647		366,159,319
20	May	2022		341,087,565		13,218,534	14,594,226		368,900,324
21	June	2022		344,532,964		13,618,130	14,848,974		373,000,068
22	July	2022		347,088,493		14,018,652	15,029,291		376,136,436
23	August	2022		349,120,338		14,419,349	15,287,314		378,827,002
24	September	2022		350,049,649		14,820,206	15,549,867		380,419,721
25	October	2022		348,815,439		15,221,125	15,822,726		379,859,291
26	November	2022		348,906,364		15,627,797	16,104,319		380,638,480
27	December	2022		352,434,460		16,049,442	16,426,951		384,910,853
28	13-month Average			343,334,897.59		13,626,671.76	14,840,145.17		371,801,714.52

## Reserve for Depreciation of Asset Retirement Costs

			Production	Transmission	Distribution	Intangible	General	Common
			[B]	Company Records				
29	December	2021		8,670				
30	January	2022		8,688				
31	February	2022		8,707				
32	March	2022		8,726				
33	April	2022		8,745				
34	May	2022		8,764				
35	June	2022		8,783				
36	July	2022		8,802				
37	August	2022		8,821				
38	September	2022		8,840				
39	October	2022		8,859				
40	November	2022		8,878				
41	December	2022		8,897				
42	13-month Average			8,783.38				

## 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 2021	-	(385,259,134)	(7,596,213)	25,214,986	-	(367,640,360)
2 December 31 2022	-	(391,881,632)	(5,950,469)	64,137,480	-	(333,694,621)
3 Begin/End Average [A]	-	(388,570,383)	(6,773,341)	44,676,233	-	(350,667,491)

	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 2021	-	327,750,646	32,987,771	74,620,592	2,030,415	437,389,424
5 December 31 2022	-	352,269,578	34,106,741	109,577,673	1,930,730	497,884,722
6 Begin/End Average	-	340,010,112	33,547,256	92,099,133	1,980,573	467,637,073

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]	EDIT FAS109 [I]	Other FAS109 [I]
2021	862	(7,165,481)	(50,343,869)	-	-	-	-	-	-
2022	776	(6,828,282)	(52,772,517)	-	-	-	19,987,968	(83,045,205)	30,272,688

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

	FAS 143 - ARO	FAS 106	FAS 109	CIAC	Other: [H]	Charitable Contribution	Normalization [G]	EDIT FAS109 [I]	Other FAS109 [I]
2021	-	13,402	22,123,619	3,164,375	90,162	-	-	-	-
2022	-	2,347	20,109,159	2,002,265	6,218,278	2,340	(178,118)	(31,268,289)	51,377,449

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

	FAS 143 - ARO	FAS 106	FAS 109	CIAC	Charitable Contribution	Other: [H]	Normalization [G]	EDIT FAS109 [I]	Other FAS109 [I]
2021	36,040	-	38,603,930	10,535,775	4,454	225,406	-	-	-
2022	37,341	-	38,996,981	6,448,196	1,842	525,050	(569,218)	(1,838,068)	40,835,049

[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.

[I] FAS109 related to Excess/Deficient ADIT ("EDIT"). Sum of Accounts 282 and 283 less Account 190 will sum to Attachment 15a total. Other FAS109 does not include EDIT.

ADIT Normalization Calculation

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]
	<b>2022 Quarterly Activity and Balances</b>							
<b>Beginning 190 (including adjustments)</b>	Q1 Activity	<b>Ending Q1</b>	Q2 Activity	<b>Ending Q2</b>	Q3 Activity	<b>Ending Q3</b>	Q4 Activity	<b>Ending Q4</b>
25,214,986	(236,876)	24,978,111	(245,028)	24,733,082	(221,986)	24,511,096	(225,817)	24,285,280
<b>Beginning 190 (including adjustments)</b>	<b>Pro-rated Q1</b>	<b>Pro-rated Q2</b>	<b>Pro-rated Q3</b>	<b>Pro-rated Q4</b>				
25,214,986	(179,117)	(124,192)	(56,561)	(619)				
<b>Beginning 282 (including adjustments)</b>	Q1 Activity	<b>Ending Q1</b>	Q2 Activity	<b>Ending Q2</b>	Q3 Activity	<b>Ending Q3</b>	Q4 Activity	<b>Ending Q4</b>
385,259,134	8,317,837	8,317,837	8,604,121	16,921,959	7,795,005	24,716,964	7,929,500	32,646,463
<b>Beginning 282 (including adjustments)</b>	<b>Pro-rated Q1</b>	<b>Pro-rated Q2</b>	<b>Pro-rated Q3</b>	<b>Pro-rated Q4</b>				
385,259,134	6,289,652	4,360,993	1,986,125	21,725				
<b>Beginning 283 (including adjustments)</b>	Q1 Activity	<b>Ending Q1</b>	Q2 Activity	<b>Ending Q2</b>	Q3 Activity	<b>Ending Q3</b>	Q4 Activity	<b>Ending Q4</b>
7,596,213	(74,122)	(74,122)	(76,673)	(150,796)	(69,463)	(220,259)	(70,662)	(290,921)
<b>Beginning 283 (including adjustments)</b>	<b>Pro-rated Q1</b>	<b>Pro-rated Q2</b>	<b>Pro-rated Q3</b>	<b>Pro-rated Q4</b>				
7,596,213	(56,049)	(38,862)	(17,699)	(194)				

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)
<b>2022 Activity</b>					
<hr/>					
Pro-rated Total	<b>Pro-rated Ending 190</b>				
(360,489)	<b>24,854,497</b>	109,577,673	45,440,193	46,009,411	<b>(569,218)</b> 64,137,480
<hr/>					
Pro-rated Total	<b>Pro-rated Ending 282</b>				
12,658,494	<b>397,917,628</b>	352,269,578	(39,612,054)	(59,600,023)	<b>19,987,968</b> 391,881,632
<hr/>					
Pro-rated Total	<b>Pro-rated Ending 283</b>				
(112,803)	<b>7,483,410</b>	34,106,741	28,156,272	28,334,389	<b>(178,118)</b> 5,950,469

ADIT Detail

For the 12 months ended 12/31/2022

ADIT Detail	COLUMN B	COLUMN C	COLUMN D
	BALANCE AS OF 12-31-21	BALANCE AS OF 12-31-22	AVERAGE BALANCE
ACCOUNT 255:			
Accumulated Deferred Investment Tax Credits	2,030,415	1,930,730	1,980,573
1 TOTAL ACCOUNT 255	<u>2,030,415</u>	<u>1,930,730</u>	
ACCOUNT 282:			
263A MSC-Fed-Norm	648,744	500,454	574,599
263A MSC-PA-Norm	243,807	169,251	206,529
263A-Fed-Norm	9,756,164	9,337,742	9,546,953
263A-PA-Norm	3,734,970	3,204,944	3,469,957
Accelerated Tax Depr-Fed-FT	7,174,140	4,628,735	5,901,437
Accelerated Tax Depr-Fed-Norm	176,209,341	179,976,262	178,092,801
Accelerated Tax Depr-PA-FT	3,404,774	2,096,964	2,750,869
Accelerated Tax Depr-PA-Norm	44,931,741	43,035,459	43,983,600
AFUDC Debt-Fed-Norm	2,946,453	3,188,555	3,067,504
AFUDC Debt-Fed-Norm-Incurred-CWIP	2,746,223	3,505,900	3,126,061
AFUDC Debt-Fed-Norm-Reversal-CWIP	(1,573,738)	(1,944,752)	(1,759,245)
AFUDC Debt-PA-Norm	1,107,319	1,078,354	1,092,837
AFUDC Debt-PA-Norm-Incurred-CWIP	1,032,070	1,185,679	1,108,874
AFUDC Debt-PA-Norm-Reversal-CWIP	(591,433)	(657,706)	(624,570)
AFUDC Equity/FAS 43-Fed-FT	7,844,258	8,247,324	8,045,791
AFUDC Equity/FAS 43-Fed-FT-Incurred-CWIP	12,305,896	15,136,030	13,720,963
AFUDC Equity/FAS 43-Fed-FT-Reversal-CWIP	(7,968,753)	(9,387,431)	(8,678,092)
AFUDC Equity/FAS 43-PA-FT	2,947,984	2,789,206	2,868,595
AFUDC Equity/FAS 43-PA-FT-Incurred-CWIP	4,624,732	5,118,933	4,871,832
AFUDC Equity/FAS 43-PA-FT-Reversal-CWIP	(2,994,771)	(3,174,785)	(3,084,778)
ARO-Fed-Norm	627	580	603
ARO-PA-Norm	236	196	216
Cap Vertical Tree Trimming-Fed-Norm	6,787,699	6,377,496	6,582,597
Cap Vertical Tree Trimming-PA-Norm	2,550,914	2,156,839	2,353,876
Casualty Loss-Fed-Norm	(636,776)	(867,477)	(752,127)
Casualty Loss-PA-Norm	818,682	620,201	719,442
Cost of Removal-Fed-FT	0	4,194,016	2,097,008
Cost of Removal-Fed-Norm	0	15,957,426	7,978,713
Cost of Removal-PA-FT	0	1,418,396	709,198
Cost of Removal-PA-Norm	0	5,396,725	2,698,363
Deferred Gain-Fed-Norm	1,133	1,020	1,077
FAS 123R - Performance Shares-Fed-Norm	2,491	2,360	2,425
FAS 123R - Performance Shares-PA-Norm	936	798	867
FAS 123R - Restricted Stock-Fed-Norm	(2,857)	(2,763)	(2,810)
FAS 123R - Restricted Stock-PA-Norm	(1,074)	(934)	(1,004)
FAS 123R - RSU Capital-Fed-Norm	45,174	43,033	44,104
FAS 123R - RSU Capital-PA-Norm	16,977	14,554	15,765
G Overheads-Fed-Norm	3,202,931	3,092,436	3,147,683
G Overheads-PA-Norm	1,203,707	1,045,847	1,124,777
Life Insurance-Fed-Norm	(22,678)	(19,984)	(21,331)
Life Insurance-PA-Norm	(11,232)	(9,401)	(10,316)
OPEBs-Fed-Norm	(3,627,176)	(3,456,488)	(3,541,832)
OPEBs-PA-Norm	(1,363,145)	(1,168,968)	(1,266,056)
Other Basis Differences-Fed-Norm	(6,225,787)	(10,934,768)	(8,580,278)
Other Basis Differences-PA-Norm	(2,325,027)	(3,683,983)	(3,004,505)
Pensions-Fed-Norm	(729,102)	(683,046)	(706,074)
Pensions-PA-Norm	(274,007)	(231,003)	(252,505)
Step Up-Fed-Norm	(5,929)	12,257	3,164
Step Up-PA-Norm	(2,228)	4,145	958
Tax Depreciation Adjustment - PA	10,285	10,285	10,285
Tax UoP Repair Exp-Fed-Norm	42,213,051	48,310,844	45,261,948
Tax UoP Repair Exp-Fed-Norm-Incurred-CWIP	42,138,396	49,096,940	45,617,668
Tax UoP Repair Exp-Fed-Norm-Reversal-CWIP	(40,243,331)	(48,150,079)	(44,196,705)
Tax UoP Repair Exp-PA-FT	(891,905)	(794,701)	(843,303)
Tax UoP Repair Exp-PA-Norm	15,877,547	16,375,403	16,126,475
Tax UoP Repair Exp-PA-Norm-Incurred-CWIP	15,836,211	16,604,351	16,220,281
Tax UoP Repair Exp-PA-Norm-Reversal-CWIP	(15,124,019)	(16,284,127)	(15,704,073)
Capitalization Adjustment	0	(213,966)	(106,983)
2 TOTAL ACCOUNT 282	<u>327,750,646</u>	<u>352,269,578</u>	

ADIT Detail

For the 12 months ended 12/31/2022

<u>COLUMN A</u>	<u>COLUMN B</u>	<u>COLUMN C</u>	<u>COLUMN D</u>
	BALANCE AS OF 12-31-21	BALANCE AS OF 12-31-22	AVERAGE BALANCE

ACCOUNT 283:

263A MSC-PA-Norm	17,555	5,669	11,612
263A-PA-Norm	275,129	113,046	194,088
Accelerated Tax Depr-Fed-FT	2,914,950	1,809,189	2,362,070
Accelerated Tax Depr-PA-FT	1,383,406	819,622	1,101,514
Accelerated Tax Depr-PA-Norm	1,427,713	0	713,857
AFUDC debt-Fed-Norm-reversal-CWIP	18,474	17,772	18,123
AFUDC debt-PA-Norm	41,033	0	20,517
AFUDC debt-PA-Norm-incurred-CWIP	8,849	0	4,425
AFUDC debt-PA-Norm-reversal-CWIP	0	26,820	13,410
AFUDC Equity/FAS 43-Fed-FT	3,187,228	3,223,559	3,205,394
AFUDC Equity/FAS 43-Fed-FT-incurred-CWIP	5,000,052	5,916,087	5,458,070
AFUDC Equity/FAS 43-PA-FT	1,197,806	1,090,192	1,143,999
AFUDC Equity/FAS 43-PA-FT-incurred-CWIP	1,879,091	2,000,792	1,939,942
Cap Vertical Tree Trimming-PA-Norm	139,634	33,974	86,804
Casualty Loss-Fed-Norm	178,330	231,565	204,948
Casualty Loss PA-Norm	58,559	20,391	39,475
Charitable Contribution State & Local RTA	0	2,340	1,170
CIAC-Fed-Norm-reversal-CWIP	1,568,916	1,496,243	1,532,580
CIAC-PA-Norm-reversal-CWIP	722,865	506,022	614,444
Cost of Removal-Fed-FT	0	1,639,278	819,639
Cost of Removal-PA-FT	0	554,396	277,198
Deferred Charge-EIB	87,802	23,374	55,588
FAS109 Gross-up on Non-property Items (see below)	146,208	136,937	141,573
FAS123R - Performance Shares-PA-Norm	69	28	49
FAS123R - Restricted Stock-Fed-Norm	774	720	747
FAS123R - RSU Capital-PA-Norm	1,231	495	863
FIN 48 -R&D Credit	90,162	151,703	120,933
G Overheads-PA-Norm	86,700	35,050	60,875
Lease ROU Asset & Liability	2,316,704	2,275,660	2,296,182
Life Insurance-Fed-Norm	6,143	5,207	5,675
OPEBs-Fed-Norm	982,514	900,671	941,593
Other Basis Differences-Fed-Norm	1,063,060	1,000,301	1,031,681
Other Basis Differences-PA-Norm	0	40,902	20,451
Pension Expense	178,286	24,268	101,277
Pensions-Fed-Norm	197,496	177,984	187,740
PJM Receivable	0	1,250,104	625,052
Veg Mgmt Reg Asset	0	335,678	167,839
Post Retirement Benefits SFAS 106 Accrual	13,402	2,347	7,875
State Income Tax Deductible	146,918	0	73,459
Tax Interest Capitalized-Fed-Norm-Reversal-CWIP	3,366,881	4,138,486	3,752,684
Tax Interest Capitalized-PA-Norm-Reversal-CWIP	1,276,991	1,348,755	1,312,873
Tax UoP Repair Exp-Fed-Norm-Reversal-CWIP	2,359,623	2,269,885	2,314,754
Tax UoP Repair Exp-PA-Norm	329,100	0	164,550
Tax UoP Repair Exp-PA-Norm-Incurred-CWIP	318,117	0	159,059
Tax UoP Repair Exp-PA-Norm-Reversal-CWIP	0	481,229	240,615
3 TOTAL ACCOUNT 283	32,987,771	34,106,741	

ADIT Detail

For the 12 months ended 12/31/2022

<u>COLUMN A</u>	<u>COLUMN B</u>	<u>COLUMN C</u>	<u>COLUMN D</u>
	BALANCE AS <u>OF 12-31-21</u>	BALANCE AS <u>OF 12-31-22</u>	AVERAGE BALANCE
ACCOUNT 190:			
263A MSC-PA-Norm	175,729	130,405	153,067
263A-PA-Norm	2,642,708	2,433,174	2,537,941
Accelerated Tax Depr-Fed-Norm	26,165,987	23,887,549	25,026,768
Accelerated Tax Depr-PA-Norm	0	585,580	292,790
AFUDC Debt-Fed-Norm	409,450	375,615	392,533
AFUDC debt-Fed-Norm-incurred-CWIP	88,579	85,211	86,895
AFUDC Debt-PA-Norm	0	9,241	4,621
AFUDC debt-PA-Norm-Incurred-CWIP	0	43,038	21,519
AFUDC debt-PA-Norm-reversal-CWIP	1,846	0	923
AFUDC Equity/FAS 43-Fed-FT-reversal-CWIP	3,237,812	3,669,183	3,453,498
AFUDC Equity/FAS 43-PA-FT-reversal-CWIP	1,216,816	1,240,900	1,228,858
ARO-PA-Norm	0	9	5
Asset Retirement Obligation Liability	36,040	37,332	36,686
Cap Vertical Tree Trimming-Fed-Norm	1,389,945	1,271,582	1,330,764
Charitable Contribution Carryforward	4,454	1,842	3,148
CIAC-Fed-Norm	2,522,116	2,526,120	2,524,118
CIAC-Fed-Norm-Incurred-CWIP	1,960,055	2,032,694	1,996,375
CIAC-PA-Norm	1,671,998	1,201,935	1,436,967
CIAC-PA-Norm-Incurred-CWIP	938,987	687,447	813,217
Cost of Removal-Fed-Norm	0	1,083,852	541,926
Cost of Removal-PA-Norm	0	159,568	79,784
Federal NOL	312,595	315,781	314,188
FAS123R - Performance Shares-Fed-Norm	675	615	645
FAS123R - Restricted Stock-PA-Norm	78	31	55
FAS123R - RSU Capital-Fed-Norm	12,236	11,213	11,725
G Overheads-Fed-Norm	867,596	805,809	836,703
General Business Credit Carryforward	225,406	379,259	302,333
ITC FAS 109	824,985	754,647	789,816
Life Insurance-PA-Norm	809	315	562
NOL Deferred Tax Asset - LT PA	4,139,433	3,551,187	3,845,310
OPEBs-PA-Norm	98,717	39,671	69,194
Other Basis Differences-PA-Norm	128,175	0	64,088
Other Reg Liability Misc	0	145,791	72,896
Pensions-PA-Norm	19,730	7,737	13,734
Pension EDCP-SERP Payments	0	1,095	548
PJM Receivable	4,815,157	0	2,407,579
PJM Revenue Over/Under Recovery	409	0	205
State Income Tax Deductible	0	401,723	200,862
Step Up-PA-Norm	0	180	90
Tax Interest Capitalized-Fed-Norm	3,311,182	3,671,532	3,491,357
Tax Interest Capitalized-Fed-Norm-Incurred-CWIP	6,336,376	7,251,030	6,793,703
Tax Interest Capitalized-PA-Norm	1,443,227	1,353,612	1,398,420
Tax Interest Capitalized-PA-Norm-Incurred-CWIP	2,550,143	2,490,203	2,520,173
Tax UoP Repair Exp-Fed-Norm	3,288,669	3,001,705	3,145,187
Tax UoP Repair Exp-Fed-Norm-Incurred-CWIP	3,184,353	3,063,250	3,123,802
Tax UoP Repair Exp-PA-FT	362,393	310,618	336,506
Tax UoP Repair Exp-PA-Norm	0	409,612	204,806
Tax UoP Repair Exp-PA-Norm-Incurred-CWIP	0	415,894	207,947
Tax UoP Repair Exp-PA-Norm-Reversal-CWIP	235,726	0	117,863
PA 2023 – 2031 corporate income tax gradual rate reduc	0	189,612	94,806
PA 2023 – 2031 corporate income tax gradual rate reduction 9.99% - 4.99%	0	39,543,274	19,771,637
4 TOTAL ACCOUNT 190	74,620,592	109,577,673	92,099,133

1 **Calculation of PBOP Expenses**

2	<b><u>MAIT</u></b>	<b><u>Amount</u></b>	<b><u>Source</u></b>
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	22,871,609	MAIT Labor: Company Records
7	PBOP Expense for current year (line 5 * line 6)	(\$1,228,018)	
8	PBOP expense in Account 926 for current year	(74,107)	MAIT Account 926: Company Records
9	PBOP Adjustment for Attachment H-28A, page 3, line 9 (line 7 - line 8)	(1,153,911)	

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, 2022
<b>1</b>	<b>Payroll Taxes</b>		
1a	Federal - Other	263.i	658,657
1b		263.i	-
1c		263.i	-
<b>1z</b>	<b>Payroll Taxes Total</b>		<b>658,657</b>
<b>2</b>	<b>Highway and Vehicle Taxes</b>		
2a		263.i	-
<b>2z</b>	<b>Highway and Vehicle Taxes</b>		<b>-</b>
<b>3</b>	<b>Property Taxes</b>		
3a	Property Tax	263.i	141,891
3b			-
3c			-
<b>3z</b>	<b>Property Taxes</b>		<b>141,891</b>
<b>4</b>	<b>Gross Receipts Tax</b>		
4a		263.i	-
<b>4z</b>	<b>Gross Receipts Tax</b>		<b>-</b>
<b>5</b>	<b>Other Taxes</b>		
5a		263.i	-
5b		263.i	-
5c			-
<b>5z</b>	<b>Other Taxes</b>		<b>-</b>
<b>6z</b>	<b>Payments in lieu of taxes</b>		
<b>7</b>	Total other than income taxes (sum lines 1z, 2z, 3z, 4z, 5z, 6z) [tie to 114.14c]		\$800,548

Notes:

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



**Capital Structure Calculation**

		[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	2021	\$1,468,079,001			\$223,591,970	1,244,487,031	\$863,026,412
2	January	2022	\$1,477,937,343			\$223,591,970	1,254,345,373	\$862,856,058
3	February	2022	\$1,487,999,658			\$223,591,970	1,264,407,688	\$862,685,704
4	March	2022	\$1,498,163,779			\$223,591,970	1,274,571,809	\$862,515,350
5	April	2022	\$1,508,968,572			\$223,591,970	1,285,376,602	\$862,344,995
6	May	2022	\$1,519,157,786			\$223,591,970	1,295,565,816	\$862,174,641
7	June	2022	\$1,525,230,233			\$223,591,970	1,301,638,263	\$862,004,287
8	July	2022	\$1,535,216,052			\$223,591,970	1,311,624,082	\$861,833,933
9	August	2022	\$1,550,584,246			\$223,591,970	1,326,992,276	\$861,663,579
10	September	2022	\$1,551,350,439			\$223,591,970	1,327,758,469	\$861,493,225
11	October	2022	\$1,562,761,625			\$223,591,970	1,339,169,655	\$861,322,871
12	November	2022	\$1,574,134,119			\$223,591,970	1,350,542,149	\$861,152,517
13	December	2022	\$1,515,917,632	-	-	\$223,591,970	1,292,325,662	\$860,982,162
14	13-month Average		1,521,192,345	-	-	223,591,970	1,297,600,375	862,004,287

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	<u>Depr %</u>
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 12/31/2022

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Long Term Debt Cost at Year End 12/31/2022	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)
<b>First Mortgage Bonds:</b>										
(1)	5/10/2018	5/15/2028	\$ 450,000,000	\$ 445,906,699	\$ 447,767,330	12	\$ 447,767,330	62.28%	4.21%	2.20%
(2)	3/31/2020	4/1/2032	\$ 125,000,000	\$ 124,111,544	\$ 124,315,216	12	\$ 124,315,216	14.52%	3.67%	0.53%
(3)	3/31/2020	4/1/2035	\$ 125,000,000	\$ 124,111,544	\$ 124,274,511	12	\$ 124,274,511	14.51%	3.76%	0.55%
(4)	5/24/2021	5/15/2028	\$ 150,000,000	\$ 163,054,645	\$ 160,052,074	12	\$ 160,052,074	18.69%	2.72%	0.51%
<b>Total</b>			<b>\$ 850,000,000</b>		<b>\$ 856,409,131</b>		<b>\$ 856,409,131</b>	<b>100.000%</b>		<b>3.79%</b>

t = time  
The current portion of long term debt is included in the Net Amount Outstanding at t = N in these calculations.  
The outstanding amount (column (e)) for debt retired during the year is the outstanding amount at the last month it was outstanding.  
\* z = Average of monthly balances for months outstanding during the year (average of the balances for the 12 months of the year, with zero in months that the issuance is not outstanding in a month).  
Interest (individual debenture) debt cost calculations shall be taken to four decimals in percentages (7.200%, 8.250%, etc.) 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 12/31/2022

Long Term Debt Issuances	Affiliate	Issue Date	Maturity Date	(cc) Amount Issued	(dd) (Discount) Premium at Issuance	(ee) Issuance Expense	(ff) Loss/Gain on Recquired 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	4.100%	\$ 18,450,000	4.21%
(2)	3.60%, Senior Unsecured Note	3/31/2020	4/1/2032	\$ 125,000,000	\$ -	888,456	-	xxx	\$ 124,111,544	99.2892	3.600%	\$ 4,500,000	3.67%
(3)	3.70%, Senior Unsecured Note	3/31/2020	4/1/2035	\$ 125,000,000	\$ -	888,456	-	xxx	\$ 124,111,544	99.2892	3.700%	\$ 4,625,000	3.76%
(4)	4.10%, Senior Unsecured Note	5/24/2021	5/15/2028	\$ 150,000,000	\$ 14,337,000	1,282,355	-	xxx	\$ 163,054,645	108.7031	4.100%	\$ 6,150,000	2.72%
<b>TOTALS</b>				<b>\$ 850,000,000</b>	<b>14,224,500</b>	<b>\$ 7,040,068</b>	<b>-</b>	<b>xxx</b>	<b>\$ 857,184,432</b>			<b>\$ 33,725,000</b>	

\* YTM at issuance calculated from an acceptable bond table or from YTM = Internal Rate of Return (IRR) calculation  
Effective Cost Rate of Individual Debenture (YTM at Issuance): the t=0 Cashflow C<sub>0</sub> equals Net Proceeds column (gg); Semiannual (or other) interest cashflows (C<sub>1</sub>, C<sub>2</sub>, 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)	\$ 2,379,803,967
2	Net Transmission Plant - Total	Attach. H-28A, p. 2, line 14, col. 5 (Note B)	\$ 2,036,477,753
<b>O&amp;M EXPENSE</b>			
3	Total O&M Allocated to Transmission	Attach. H-28A, p. 3, line 15, col. 5	\$ 110,152,148
4	Annual Allocation Factor for O&M	(line 3 divided by line 1, col. 3)	4.628623%
<b>GENERAL, INTANGIBLE, AND COMMON (G, I, &amp; C) DEPRECIATION EXPENSE</b>			
5	Total G, I, & C depreciation expense	Attach. H-28A, p. 3, lines 17 & 18, col. 5	\$ 7,959,812
6	Annual allocation factor for G, I, & C depreciation expense	(line 5 divided by line 1, col. 3)	0.334894%
<b>TAXES OTHER THAN INCOME TAXES</b>			
7	Total Other Taxes	Attach. H-28A, p. 3, line 28, col. 5	\$ 800,548
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1, col. 3)	0.033639%
9	<b>Annual Allocation Factor for Expense</b>	<b>Sum of line 4, 6, &amp; 8</b>	<b>4.997156%</b>
<b>INCOME TAXES</b>			
10	Total Income Taxes	Attach. H-28A, p. 3, line 39, col. 5	\$ 44,090,144
11	Annual Allocation Factor for Income Taxes	(line 10 divided by line 2, col. 3)	2.165020%
<b>RETURN</b>			
12	Return on Rate Base	Attach. H-28A, p. 3, line 43, col. 5	\$ 139,749,337
13	Annual Allocation Factor for Return on Rate Base	(line 12 divided by line 2, col. 3)	6.862306%
14	<b>Annual Allocation Factor for Return</b>	<b>Sum of line 11 and 13</b>	<b>9.027326%</b>

Columns 5-9 (page 1) only applies with incentive ROE project(s) (Note F)				
(5)	(6)	(7)	(8)	(9)
Line No.	Reference	Transmission	Allocator	
<b>INCOME TAXES</b>				
10b	Total Income Taxes	Attachment 2, line 33	\$ 44,090,144	
11b	Annual Allocation Factor for Income Taxes	(line 10b divided by line 2, col. 3)	2.165020%	2.165020%
<b>RETURN</b>				
12b	Return on Rate Base	Attachment 2, line 22	\$ 139,749,337	
13b	Annual Allocation Factor for Return on Rate Base	(line 12b divided by line 2, col. 3)	6.862306%	6.862306%
14b	<b>Annual Allocation Factor for Return</b>	<b>Sum of line 11b and 13b</b>		<b>9.027326%</b>
15	<b>Additional Annual Allocation Factor for Return</b>	<b>Line 14 b, col. 9 less line 14, col. 4</b>		<b>0.00000%</b>

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

Line No.	(1) Project Name	(2) RTEP Project Number	(3) Project Gross Plant	(4) Annual Allocation Factor for Expense	(5) Annual Expense Charge	(6) Project Net Plant	(7) Annual Allocation Factor for Return	(8) Annual Return Charge	(9) Project Depreciation Expense	(10) Annual Revenue Requirement	(11) Additional Incentive Annual Allocation Factor for Return (Note F)	(12) Total Annual Revenue Requirement	(13) True-up Adjustment	(14) 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)
2a	Install 230kV series reactor and 2- 100MVAR PLC switched capacitors at Hunterstown	b0216	\$ 12,237,431	4.997156%	\$631,013	\$ 9,547,738	9.027326%	\$861,000	\$ 259,067	\$1,752,485	-	\$1,752,485		\$1,752,485
2b	Install 250 MVAR capacitor at Raytown 500 kV	b0549	\$ 3,207,134	4.997156%	\$160,356	\$ 2,868,208	9.027326%	\$240,870	\$ 52,746	\$466,869	-	\$466,869		\$466,869
2c	Install 25 MVAR capacitor at Sarton 115 kV substation	b0551	\$ 1,380,393	4.997156%	\$69,089	\$ 1,043,271	9.027326%	\$94,179	\$ 28,036	\$191,199	-	\$191,199		\$191,199
2d	Install 50 MVAR capacitor at Adams 230 kV substation	b0552	\$ 1,038,335	4.997156%	\$51,917	\$ 900,296	9.027326%	\$80,370	\$ 21,286	\$153,543	-	\$153,543		\$153,543
2e	Install 50 MVAR capacitor at Raytown 230 kV substation	b0553	\$ 927,947	4.997156%	\$46,371	\$ 771,701	9.027326%	\$69,664	\$ 19,023	\$135,058	-	\$135,058		\$135,058
2f	Install 75 MVAR capacitor at East Towanda 230 kV substation	b0557	\$ 2,185,556	4.997156%	\$109,278	\$ 1,819,939	9.027326%	\$164,221	\$ 44,363	\$317,860	-	\$317,860		\$317,860
2g	Replace the Erie South 360 kV line terminus	b11993	\$ 10,636,997	4.997156%	\$541,543	\$ 9,629,337	9.027326%	\$869,272	\$ 22,362	\$1,636,175	-	\$1,636,175		\$1,636,175
2h	Convert Lewis Run Farmers Valley to 230 kV using 1023.5 ACSSR conductor. Project to be completed in conjunction with new Farmers Valley 345/230 kV transformation	b1994	\$ 62,892,488	4.997156%	\$3,142,821	\$8,336,172	9.027326%	\$5,266,196	\$ 1,487,727	\$9,896,744	-	\$9,896,744		\$9,896,744
2i	Portland Kilobury 230kV Turnout Upgrade	b0132.3	\$ 130,995	4.997156%	\$6,548	\$ 9	9.027326%	\$ 0	\$ 2,685	\$9,231	-	\$9,231		\$9,231
2j	South Lakeside 230/69 to Bank 1 - Upgrade 69 to Turnout Facilities	b1354	\$ 97,275	4.997156%	\$4,261	\$ 105,680	9.027326%	\$9,568	\$ 1,789	\$15,718	-	\$15,718		\$15,718
2k	Middleton Sub - 69 kV Capacitor Bank	b1362	\$ 52,365	4.997156%	\$2,617	\$ 70,061	9.027326%	\$6,325	\$ 697	\$9,639	-	\$9,639		\$9,639
2l	Garmentown - 138k Reactor Removal	b1816.4	\$ 65,539	4.997156%	\$3,275	\$ 45,159	9.027326%	\$4,077	\$ 1,344	\$8,695	-	\$8,695		\$8,695
2m	Garmentown 138 115kV 41 Bl. Wtr + Upgrade 138kV 995k & 115kV 995k components RTEP b2688, b2688.1, b2688.2	b2688.1 & b2688.2	\$ 6,069,060	4.997156%	\$303,280	\$ 63,880	9.027326%	\$5,740	\$ 124,229	\$433,249	-	\$433,249		\$433,249
2n	Loop the 220kV (TM) - Henssach 500 kV line to the Launchdown substation and upgrade relay at TM 500 kV	b2006.1.1_DFAX_Allocation	\$ 1,743,652	4.997156%	\$87,133	\$ 551,461	9.027326%	\$501,148	\$ 38,307	\$626,589	-	\$626,589		\$626,589
2o	Loop the 220kV (TM) - Henssach 500 kV line to the Launchdown substation and upgrade relay at TM 500 kV - Allocation	_Allocation	\$ 1,743,652	4.997156%	\$87,133	\$ 1,477,687	9.027326%	\$133,396	\$ 38,307	\$258,836	-	\$258,836		\$258,836
2p	Install 2nd Hunterstown 230/115 kV transformer	b2452	\$ 4,214,944	4.997156%	\$210,627	\$ 1,477,687	9.027326%	\$133,396	\$ 88,265	\$432,408	-	\$432,408		\$432,408
2q	Reconductor Hunterstown - Oxford 115 kV line	b2452.1	\$ 1,900,301	4.997156%	\$95,015	\$ 3,564,608	9.027326%	\$321,801	\$ 46,741	\$463,759	-	\$463,759		\$463,759
2r	Reconductor the North Mahoppen - Oxford - Lackawanna 230 kV circuit and upgrade relay at Hunterstown	b2552.1	\$ 97,815,882	4.997156%	\$4,890,012	\$ 1,595,522	9.027326%	\$144,033	\$ 2,304,176	\$7,336,221	-	\$7,336,221		\$7,336,221
2s	Upgrade relay at South Reading on the 1075/230 kV line	b2006.2.1_DFAX_Allocation	\$ 1,130,059	4.997156%	\$56,471	\$ 91,976,615	9.027326%	\$5,303,020	\$ 22,196	\$8,381,696	-	\$8,381,696		\$8,381,696
2t	Rebuild the Hunterstown - Lincoln 115 kV line (No.362) (-2.6 mi.). Upgrade linking terminal equipment at Hunterstown and Lincoln.	b2145	\$ 3,872,563	4.997156%	\$193,638	\$ 1,116,380	9.027326%	\$101,050	\$ 230,797	\$360,797	-	\$360,797		\$360,797
2v	Tie in new Rice substation to Conemaugh-Hunterstown 500 kV	b2743.2	\$ 488,217	4.997156%	\$24,397	\$ 3,820,039	9.027326%	\$344,847	\$ 96,210	\$369,244	-	\$369,244		\$369,244
2w	Upgrade terminal equipment at Conemaugh 500 kV on the Conemaugh - Hunterstown 500 kV circuit	b2743.3	\$ -	4.997156%	\$ 0	\$ 488,217	9.027326%	\$44,073	\$ -	\$44,073	-	\$44,073		\$44,073
2x	Upgrade terminal equipment at Hunterstown 500 kV on the Conemaugh - Hunterstown 500 kV circuit	b2743.4	\$ -	4.997156%	\$ 0	\$ -	9.027326%	\$ 0	\$ -	\$ 0	-	\$ 0		\$ 0
2y	Install 100 MVAR Dynamic Reactive Device at Anydale 500 kV substation	b0989	\$ -	4.997156%	\$ 0	\$ -	9.027326%	\$ 0	\$ -	\$ 0	-	\$ 0		\$ 0
3	Transmission Enhancement Credit taken to Attachment H-28A Page 1, Line 7											\$33,329,104		
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 ROCE 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 (Note A)	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
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 Raystown 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	\$ 2,185,556	\$ 2,185,556	\$ 2,185,556	\$ 2,185,556	\$ 2,185,556	\$ 2,185,556	\$ 2,185,556	\$ 2,185,556	\$ 2,185,556	\$ 2,185,556	\$ 2,185,556	\$ 2,185,556	\$ 2,185,556	\$ 2,185,556
2g	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	\$ 10,836,997	\$ 10,836,997	\$ 10,836,997	\$ 10,836,997	\$ 10,836,997	\$ 10,836,997	\$ 10,836,997	\$ 10,836,997	\$ 10,836,997	\$ 10,836,997	\$ 10,836,997	\$ 10,836,997	\$ 10,836,997	\$ 10,836,997
2h	Portland-Kittatinny 230kv Terminal Upgrade	b1994	\$ 62,892,188	\$ 62,869,361	\$ 62,883,695	\$ 62,885,056	\$ 62,885,552	\$ 62,887,142	\$ 62,890,723	\$ 62,891,223	\$ 62,898,279	\$ 62,900,195	\$ 62,900,195	\$ 62,900,301	\$ 62,900,801	\$ 62,905,917
2i	South Lebanon 230/69 kv Bank 1 - Upgrade 69 kv Terminal Facilities	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
2j	Middletown Sub - 69 kv Capacitor Bank	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	Germanstown - 138kv Reactor Removal	b1362	\$ 52,365	\$ 52,365	\$ 52,365	\$ 52,365	\$ 52,365	\$ 52,365	\$ 52,365	\$ 52,365	\$ 52,365	\$ 52,365	\$ 52,365	\$ 52,365	\$ 52,365	\$ 52,365
2l	Germanstown - 138kv Reactor Removal	b1816.4	\$ 65,539	\$ 65,539	\$ 65,539	\$ 65,539	\$ 65,539	\$ 65,539	\$ 65,539	\$ 65,539	\$ 65,539	\$ 65,539	\$ 65,539	\$ 65,539	\$ 65,539	\$ 65,539
2m	Germanstown r p 138 115kV #1 Bk Xfmr + Upgrade 138kV 999L & 115kV 998L components RTEP b2688, b2688.1, b2688.2	b1816.4	\$ 65,539	\$ 65,539	\$ 65,539	\$ 65,539	\$ 65,539	\$ 65,539	\$ 65,539	\$ 65,539	\$ 65,539	\$ 65,539	\$ 65,539	\$ 65,539	\$ 65,539	\$ 65,539
2n	Loop the 2026 (TMI - Hoesnack 500 kV) line in to the Laushtown substation and upgrade relay at TMI 500 kV	b2688.1 & b2688.2	\$ 6,069,060	\$ 6,067,978	\$ 6,068,097	\$ 6,068,675	\$ 6,068,791	\$ 6,068,906	\$ 6,069,137	\$ 6,069,253	\$ 6,069,491	\$ 6,069,491	\$ 6,069,491	\$ 6,069,491	\$ 6,069,491	\$ 6,069,491
2o	Loop the 2026 (TMI - Hoesnack 500 kV) line in to the Laushtown substation and upgrade relay at TMI 500 kV	b2006.1.1_DFAX_Allocation	\$ 1,743,652	\$ 2,265,223	\$ 1,700,188	\$ 1,700,188	\$ 1,700,188	\$ 1,700,188	\$ 1,700,188	\$ 1,700,188	\$ 1,700,188	\$ 1,700,188	\$ 1,700,188	\$ 1,700,188	\$ 1,700,188	\$ 1,700,188
2p	Install 2nd Hunterstown 230/115 kV transformer	b2006.1.1_Load_Ratio_Share_Al	\$ 4,214,944	\$ 6,088,253	\$ 6,088,253	\$ 6,088,253	\$ 6,088,253	\$ 6,088,253	\$ 6,088,253	\$ 6,088,253	\$ 6,088,253	\$ 6,088,253	\$ 6,088,253	\$ -	\$ -	\$ -
2q	Reconductor Hunterstown - Oxford 115 kV line	b2452	\$ 1,905,301	\$ 2,752,102	\$ 2,752,102	\$ 2,752,102	\$ 2,752,102	\$ 2,752,102	\$ 2,752,102	\$ 2,752,102	\$ 2,752,102	\$ 2,752,102	\$ 2,752,102	\$ -	\$ -	\$ -
2r	Reconductor the North Meshoppen - Oxbow - Lackawanna 230 kV circuit and upgrade terminal equipment (PENELEC portion)	b2452.1	\$ 97,815,882	\$ 97,817,594	\$ 97,808,045	\$ 97,808,921	\$ 97,811,927	\$ 97,814,892	\$ 97,816,217	\$ 97,815,710	\$ 97,816,331	\$ 97,816,225	\$ 97,820,069	\$ 97,819,970	\$ 97,820,470	\$ 97,820,102
#REF!	Upgrade relay at South Reading on the 1072 230 V line	b2006.2.1_DFAX_Allocation	\$ 1,130,069	\$ 1,130,069	\$ 1,130,069	\$ 1,130,069	\$ 1,130,069	\$ 1,130,069	\$ 1,130,069	\$ 1,130,069	\$ 1,130,069	\$ 1,130,069	\$ 1,130,069	\$ 1,130,069	\$ 1,130,069	\$ 1,130,069
2s	Rebuild the Hunterstown - Lincoln 115 kV line (No.962) (-2.6 mi.)	b2452	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2t	Upgrade limiting terminal equipment at Hunterstown and Lincoln.	b3145	\$ 3,872,953	\$ 3,112,631	\$ 3,302,480	\$ 3,438,903	\$ 3,733,307	\$ 4,096,900	\$ 4,125,079	\$ 4,065,811	\$ 4,070,849	\$ 4,072,906	\$ 4,078,760	\$ 4,083,380	\$ 4,083,380	\$ 4,084,010
2u	Tie in new Rice substation to Conemaugh-Hunterstown 500 kV	b2743.2	\$ 488,217	\$ -	\$ 528,518	\$ 528,642	\$ 528,630	\$ 528,630	\$ 528,974	\$ 528,988	\$ 528,988	\$ 528,988	\$ 529,119	\$ 529,116	\$ 529,116	\$ 529,116
2v	Upgrade terminal equipment at Conemaugh 500 kV; on the Conemaugh - Hunterstown 500 kV circuit	b2743.3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2w	Upgrade terminal equipment at Hunterstown 500 kV; on the Conemaugh - Hunterstown 500 kV circuit	b2743.4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2x	Hunterstown 500 kV substation	b0369	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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 I1a  
page 2 of 2  
For the 12 months ended 12/31/2022

Accumulated Depreciation	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Project Net Plant
(Note B)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note B & C)
\$3,089,694	\$ 2,960,160	\$ 2,981,749	\$ 3,003,338	\$ 3,024,927	\$ 3,046,516	\$ 3,068,105	\$ 3,089,694	\$ 3,111,283	\$ 3,132,872	\$ 3,154,460	\$ 3,176,049	\$ 3,197,638	\$ 3,219,227	\$9,547,738
\$538,826	\$ 505,953	\$ 511,432	\$ 516,911	\$ 522,390	\$ 527,868	\$ 533,347	\$ 538,826	\$ 544,305	\$ 549,784	\$ 555,263	\$ 560,742	\$ 566,220	\$ 571,699	\$2,668,308
\$337,122	\$ 323,104	\$ 325,441	\$ 327,777	\$ 330,113	\$ 332,450	\$ 334,786	\$ 337,122	\$ 339,459	\$ 341,795	\$ 344,131	\$ 346,468	\$ 348,804	\$ 351,141	\$1,043,271
\$148,039	\$ 137,396	\$ 139,170	\$ 140,944	\$ 142,717	\$ 144,491	\$ 146,265	\$ 148,039	\$ 149,813	\$ 151,587	\$ 153,360	\$ 155,134	\$ 156,908	\$ 158,682	\$890,296
\$156,245	\$ 146,734	\$ 148,319	\$ 149,905	\$ 151,490	\$ 153,075	\$ 154,660	\$ 156,245	\$ 157,831	\$ 159,416	\$ 161,001	\$ 162,586	\$ 164,172	\$ 165,757	\$771,701
\$365,621	\$ 343,444	\$ 347,141	\$ 350,837	\$ 354,533	\$ 358,229	\$ 361,925	\$ 365,621	\$ 369,317	\$ 373,013	\$ 376,709	\$ 380,405	\$ 384,101	\$ 387,798	\$1,819,935
\$1,207,659	\$ 1,095,478	\$ 1,114,175	\$ 1,132,872	\$ 1,151,569	\$ 1,170,266	\$ 1,188,962	\$ 1,207,659	\$ 1,226,356	\$ 1,245,053	\$ 1,263,750	\$ 1,282,447	\$ 1,301,143	\$ 1,319,840	\$9,629,337
\$4,556,016	\$ 3,812,202	\$ 3,936,147	\$ 4,060,109	\$ 4,184,071	\$ 4,308,036	\$ 4,432,000	\$ 4,555,961	\$ 4,679,922	\$ 4,803,883	\$ 4,927,844	\$ 5,051,805	\$ 5,175,766	\$ 5,299,727	\$58,336,172
\$25,007	\$ 23,664	\$ 23,888	\$ 24,112	\$ 24,336	\$ 24,559	\$ 24,783	\$ 25,007	\$ 25,231	\$ 25,454	\$ 25,678	\$ 25,902	\$ 26,125	\$ 26,349	\$105,988
\$17,214	\$ 16,319	\$ 16,468	\$ 16,618	\$ 16,767	\$ 16,916	\$ 17,065	\$ 17,214	\$ 17,363	\$ 17,512	\$ 17,661	\$ 17,810	\$ 17,959	\$ 18,108	\$70,061
\$7,206	\$ 6,857	\$ 6,915	\$ 6,974	\$ 7,032	\$ 7,090	\$ 7,148	\$ 7,206	\$ 7,264	\$ 7,322	\$ 7,380	\$ 7,438	\$ 7,496	\$ 7,555	\$45,159
\$1,959	\$ 1,288	\$ 1,400	\$ 1,511	\$ 1,623	\$ 1,735	\$ 1,847	\$ 1,959	\$ 2,071	\$ 2,183	\$ 2,295	\$ 2,407	\$ 2,519	\$ 2,631	\$63,580
\$517,599	\$ 455,487	\$ 465,837	\$ 476,189	\$ 486,540	\$ 496,892	\$ 507,245	\$ 517,597	\$ 527,950	\$ 538,303	\$ 548,656	\$ 559,010	\$ 569,363	\$ 579,716	\$5,551,461
\$265,965	\$ 246,590	\$ 250,262	\$ 253,934	\$ 257,606	\$ 259,708	\$ 262,857	\$ 266,005	\$ 269,154	\$ 272,303	\$ 275,451	\$ 278,600	\$ 281,749	\$ 284,897	\$1,477,687
\$265,965	\$ 246,590	\$ 250,262	\$ 253,934	\$ 257,606	\$ 259,708	\$ 262,857	\$ 266,005	\$ 269,154	\$ 272,303	\$ 275,451	\$ 278,600	\$ 281,749	\$ 284,897	\$1,477,687
\$650,136	\$ 594,146	\$ 604,544	\$ 614,942	\$ 625,340	\$ 635,739	\$ 646,137	\$ 656,535	\$ 666,933	\$ 677,332	\$ 687,730	\$ 698,128	\$ 708,526	\$ 718,924	\$3,564,808
\$309,779	\$ 280,170	\$ 285,669	\$ 291,168	\$ 296,667	\$ 302,166	\$ 307,665	\$ 313,163	\$ 318,662	\$ 324,161	\$ 329,660	\$ 335,159	\$ 340,658	\$ 346,157	\$1,595,522
\$5,839,267	\$ 4,687,200	\$ 4,879,210	\$ 5,071,210	\$ 5,263,215	\$ 5,455,225	\$ 5,647,239	\$ 5,839,255	\$ 6,031,270	\$ 6,223,286	\$ 6,415,306	\$ 6,607,329	\$ 6,799,352	\$ 6,991,376	\$91,976,615
\$10,690	\$ -	\$ 965	\$ 2,895	\$ 4,825	\$ 6,755	\$ 8,685	\$ 10,615	\$ 12,545	\$ 14,476	\$ 16,406	\$ 18,336	\$ 20,266	\$ 22,196	\$1,119,380
\$52,914	\$ 6,406	\$ 13,007	\$ 19,944	\$ 27,324	\$ 35,381	\$ 43,841	\$ 52,269	\$ 60,642	\$ 69,022	\$ 77,410	\$ 85,808	\$ 94,212	\$ 102,616	\$3,820,039
\$0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$488,217.39
\$0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00
\$0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00
\$0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00

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		29,789,051							
2a	Install 230kV series reactor and 2- 100MVAR PLC switch	b0215	2,160,515	0.05	1,510,542	1,728,270	(217,728)	(15,261)	(232,989)	
2b	Install 250 MVAR capacitor at Keystone 500 kV	b0549	577,650	0.01	403,869	460,743	(56,875)	(3,986)	(60,861)	
2c	Install 25 MVAR capacitor at Saxton 115 kV substation	b0551	235,019	0.01	164,315	188,551	(24,236)	(1,699)	(25,934)	
2d	Install 50 MVAR capacitor at Altoona 230 kV substation	b0552	190,354	0.00	133,088	151,553	(18,466)	(1,294)	(19,760)	
2e	Install 50 MVAR capacitor at Raystown 230 kV substation	b0553	167,093	0.00	116,825	133,280	(16,455)	(1,153)	(17,609)	
2f	Install 75 MVAR capacitor at East Towanda 230 kV substation	b0557	391,796	0.01	273,927	313,674	(39,746)	(2,786)	(42,532)	
2g	Relocate the Erie South 345 kV line terminal	b1993	1,995,436	0.05	1,395,126	1,614,442	(219,316)	(15,372)	(234,688)	
2h	Convert Lewis Run-Farmers Valley to 230 kV using 10c	b1994	6,829,617	0.16	4,774,984	9,775,998	(5,001,014)	(350,535)	(5,351,548)	
2i	Portland-Kittatinny 230kV Terminal Upgrade	b0132.3	6,184	0.00	4,323	8,980	(4,657)	(326)	(4,983)	
2j	South Lebanon 230/69 kv Bank 1 - Upgrade 69 kv Terminal	b1364	4,179	0.00	2,922	15,551	(12,629)	(885)	(13,514)	
2k	Middletown Sub - 69 kv Capacitor Bank	b1362	1,338	0.00	936	9,539	(8,603)	(603)	(9,206)	
2l	Germantown - 138kv Reactor Removal	b1816.4	(7,467)	(0.00)	(5,221)	8,579	(13,800)	(967)	(14,768)	
2m	Germantown r p 138 115kV #1 Bk Xfmr + Upgrade 138b2688.1 & b2688.2		527,928	0.01	369,105	421,624	(52,519)	(3,681)	(56,200)	
2n	Loop the 2026 (TMI - Hosensack 500 kV) line in to the lb2006.1.1_DFAX_Allocation		395,048	0.01	276,201	622,256	(346,055)	(24,256)	(370,311)	
2o	Loop the 2026 (TMI - Hosensack 500 kV) line in to the lb2006.1.1_Load_Ratio_Share_Allocation		355,657	0.01	248,661	254,503	(6,842)	(409)	(6,252)	
2p	Install 2nd Hunterstown 230/115 kV transformer	b2452	1,161,016	0.03	811,734	420,762	390,972	27,404	418,377	
2q	Reconductor Hunterstown - Oxford 115 kV line	b2452.1	543,453	0.01	379,960	458,490	(78,530)	(5,504)	(84,034)	
2r	Reconductor the North Meshoppen - Oxbow - Lackawanna	b2552.1	26,558,348	0.62	18,568,493	7,148,129	11,420,364	800,485	12,220,848	
2s	Upgrade relay at South Reading on the 1072 230 V line	b2006.2.1_DFAX_Allocation	-	-	-	8,381,696	(8,381,696)	(587,496)	(8,969,192)	
2u	Rebuild the Hunterstown - Lincoln 115 kV line (No. 962)	b3145	-	-	-	390,797	(390,797)	(27,392)	(418,189)	
2v	Tie in new Rice substation to Conemaugh-Hunterstown	b2743.2	495,643	0.01	346,533	400,221	(53,689)	(3,763)	(57,452)	
2w	Upgrade terminal equipment at Conemaugh 500 kV	orb2743.3	(215)	(0.00)	(150)	44,073	(44,223)	(3,100)	(47,323)	
2x	Upgrade terminal equipment at Hunterstown 500 kV	orb2743.4	1,140	0.00	797	-	797	56	853	
2y	Install 100 MVAR Dynamic Reactive Device at Airdale	b0369	-	-	-	-	-	-	-	
	Install a 120.75 kV 79.4 MVAR capacitor bank at York	b3311	17,278	0.00	12,080	-	12,080	847	12,926	
3	Subtotal			42,607,009			32,951,712	(3,162,661)	(3,384,341)	
4	Total Interest (Sourced from Attachment 13a, line 30)								(221,680)	

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 2022 filed on June 1, 2023  \$306,496,287	-	2021 Revenue Requirement Collected by PJM Based on Forecast filed on Oct 05, 2021  \$285,824,063	=	True-up Adjustment - Over (Under) Recovery  (\$20,672,224)
---	---	--	---	--

	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 <sup>[A]</sup>		0.2740%				

An over or under collection will be recovered prorata over 2022, held for 2023 and returned prorata over 2024

<u>Calculation of Interest</u>				<u>Monthly</u>		
3 January	Year 2022	(1,722,685)	0.2740%	12	56,642	1,779,327
4 February	Year 2022	(1,722,685)	0.2740%	11	51,922	1,774,607
5 March	Year 2022	(1,722,685)	0.2740%	10	47,202	1,769,887
6 April	Year 2022	(1,722,685)	0.2740%	9	42,481	1,765,167
7 May	Year 2022	(1,722,685)	0.2740%	8	37,761	1,760,447
8 June	Year 2022	(1,722,685)	0.2740%	7	33,041	1,755,726
9 July	Year 2022	(1,722,685)	0.2740%	6	28,321	1,751,006
10 August	Year 2022	(1,722,685)	0.2740%	5	23,601	1,746,286
11 September	Year 2022	(1,722,685)	0.2740%	4	18,881	1,741,566
12 October	Year 2022	(1,722,685)	0.2740%	3	14,160	1,736,846
13 November	Year 2022	(1,722,685)	0.2740%	2	9,440	1,732,126
14 December	Year 2022	(1,722,685)	0.2740%	1	4,720	1,727,405
					368,172	<b>21,040,396</b>
<u>Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months</u>				<u>Monthly</u>		
15 January through December	Year 2023	21,040,396	0.2740%	12	691,808	<b>21,732,204</b>
16 January	Year 2024	(21,732,204)	0.2740%		59,546	19,948,317
17 February	Year 2024	(19,948,317)	0.2740%		54,658	18,159,543
18 March	Year 2024	(18,159,543)	0.2740%		49,757	16,365,867
19 April	Year 2024	(16,365,867)	0.2740%		44,842	14,567,276
20 May	Year 2024	(14,567,276)	0.2740%		39,914	12,763,758
21 June	Year 2024	(12,763,758)	0.2740%		34,973	10,955,297
22 July	Year 2024	(10,955,297)	0.2740%		30,018	9,141,882
23 August	Year 2024	(9,141,882)	0.2740%		25,049	7,323,498
24 September	Year 2024	(7,323,498)	0.2740%		20,066	5,500,131
25 October	Year 2024	(5,500,131)	0.2740%		15,070	3,671,768
26 November	Year 2024	(3,671,768)	0.2740%		10,061	1,838,396
27 December	Year 2024	(1,838,396)	0.2740%		5,037	(0)
					388,992	
28 True-Up with Interest					\$ (22,121,196)	
29 Less Over (Under) Recovery					\$ (20,672,224)	
30 Total Interest					\$ (1,448,973)	

[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 2022 Available June 1, 2023	-	TEC 2021 Revenue Requirement Collected by PJM Based on Forecast filed on Oct 05, 2021	=	True-up Adjustment - Over (Under) Recovery
\$32,951,712		\$29,789,051		(\$3,162,661)

2 Interest Rate on Amount of Refunds or Surcharges <sup>[A]</sup>	<b>Over (Under) Recovery Plus Interest</b>	<b>Average Monthly Interest Rate</b>	<b>Months</b>	<b>Calculated Interest</b>	<b>Amortization</b>	<b>Surcharge (Refund) Owed</b>
		0.2740%				

An over or under collection will be recovered prorata over 2022, held for 2023 and returned prorata over 2024

<b>Calculation of Interest</b>				<b>Monthly</b>			
3	January	Year 2022	(263,555)	0.2740%	12	8,666	272,221
4	February	Year 2022	(263,555)	0.2740%	11	7,944	271,499
5	March	Year 2022	(263,555)	0.2740%	10	7,221	270,777
6	April	Year 2022	(263,555)	0.2740%	9	6,499	270,054
7	May	Year 2022	(263,555)	0.2740%	8	5,777	269,332
8	June	Year 2022	(263,555)	0.2740%	7	5,055	268,610
9	July	Year 2022	(263,555)	0.2740%	6	4,333	267,888
10	August	Year 2022	(263,555)	0.2740%	5	3,611	267,166
11	September	Year 2022	(263,555)	0.2740%	4	2,889	266,444
12	October	Year 2022	(263,555)	0.2740%	3	2,166	265,722
13	November	Year 2022	(263,555)	0.2740%	2	1,444	264,999
14	December	Year 2022	(263,555)	0.2740%	1	722	264,277
						56,327	3,218,988

15	January through December	Year 2023	3,218,988	0.2740%	12	105,840	3,324,829
----	--------------------------	-----------	-----------	---------	----	---------	-----------

<b>Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months</b>				<b>Monthly</b>				
16	January	Year 2024	(3,324,829)	0.2740%		9,110	(282,028)	3,051,910
17	February	Year 2024	(3,051,910)	0.2740%		8,362	(282,028)	2,778,244
18	March	Year 2024	(2,778,244)	0.2740%		7,612	(282,028)	2,503,828
19	April	Year 2024	(2,503,828)	0.2740%		6,860	(282,028)	2,228,660
20	May	Year 2024	(2,228,660)	0.2740%		6,107	(282,028)	1,952,738
21	June	Year 2024	(1,952,738)	0.2740%		5,351	(282,028)	1,676,060
22	July	Year 2024	(1,676,060)	0.2740%		4,592	(282,028)	1,398,624
23	August	Year 2024	(1,398,624)	0.2740%		3,832	(282,028)	1,120,428
24	September	Year 2024	(1,120,428)	0.2740%		3,070	(282,028)	841,470
25	October	Year 2024	(841,470)	0.2740%		2,306	(282,028)	561,747
26	November	Year 2024	(561,747)	0.2740%		1,539	(282,028)	281,258
27	December	Year 2024	(281,258)	0.2740%		771	(282,028)	(0)
						59,512		

28	True-Up with Interest	\$	(3,384,341)
29	Less Over (Under) Recovery	\$	(3,162,661)
30	Total Interest	\$	(221,680)

[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 12-31-21	BALANCE AS OF 12-31-22	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]	480,423	507,871	494,147			

Unfunded Reserves

Line No.	Description	BALANCE AS	BALANCE AS	AVERAGE	ALLOCATION FACTOR	TRANSMISSION TOTAL (Col D times Col F)
		OF 12-31-21	OF 12-31-22	BALANCE		
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)	201,250	156,528	178,889 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)	201,250	156,528			-
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

<b>Income Tax Adjustments</b>					
[1]	[2]	[3]	[4]	[5]	[6]
			Dec 31,	Dec 31,	
		<u>Beg/End Average [C]</u>	<u>2022</u>	<u>2022</u>	<u>Reference</u>
1 Tax adjustment for Permanent Differences & AFUDC Equity	[A]	\$224,771	\$224,771	\$224,771	MAIT Company Records
2 Amortized Excess Deferred Taxes (enter negative)	[B]	(1,196,442)	(1,196,442)	(1,196,442)	Attachment 15a, Line 40, Column H
3 Amortized Deficient Deferred Taxes	[B]	-			Attachment 15a, Line 40, Column H

**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 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 for schedule M balances not directly taken to the P&L. 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

Permanent Excess/Deficient ADIT Worksheet  
To be completed in conjunction with Attachment H-28A

Line No.	COLUMN A Vintage (Note A)	COLUMN B Description	COLUMN C (Excess)/Deficient ADIT Transmission Remeasured Balance as of 12/31/XX (Attachment 15b Col. J)	COLUMN D (Excess)/Deficient ADIT Transmission - Beg Balance of Year (Note C)	COLUMN E Current Period Other Activity (Note D)	COLUMN F Amortization Period (Note E)	COLUMN G Years Remaining at Year End	COLUMN H Amortization (Note F)	COLUMN I (Excess)/Deficient ADIT Transmission - Ending Balance of Year (Note G) (Col. D + Col. E) - Col. H	COLUMN J Protected / Unprotected	COLUMN K Regulatory Asset (Account 182.3) or Regulatory Liability (Account 254)	COLUMN L Amortized to Account 410.1 or Account 411.1
Non-property (Note B):												
Account 190												
1	2017 TCJA	Federal Long Term	-	625		20	15	39	586	unprotected	Asset (182.3)	410.1
Account 282												
2	2017 TCJA		-									
Account 283												
3a	2017 TCJA	Vegetation Management	-	359,214		42	37	9,453	349,761	unprotected	Asset (182.3)	410.1
4	2017 TCJA	Non-property gross up for Taxes	-	146,207	(5,560)			3,710	136,937			
5	2017 TCJA	Total Non-Property	-	506,046	(5,560)			13,202	487,284			
Property (Note B):												
6	2017 TCJA	Property Book-Tax Timing Difference - Account 190	-	-	-	ARAM	ARAM	-	-	Protected	Asset	410.1
7	2017 TCJA	Property Book-Tax Timing Difference - Account 190	-	(1,253,505)	1,026,621	ARAM	ARAM	(13,465)	(213,419)	Unprotected	Liability	411.1
8	2017 TCJA	Property Book-Tax Timing Difference - Account 190	-	-	-	ARAM	ARAM	-	-	Protected	Liability	411.1
9	2017 TCJA	Property Book-Tax Timing Difference - Account 190	-	4,306,893	(2,769,108)	ARAM	ARAM	165,369	1,372,416	Unprotected	Asset	410.1
10	2017 TCJA	Property Book-Tax Timing Difference - Account 282	-	3,513,821	(180,506)	ARAM	ARAM	44,457	3,288,858	Protected	Asset	410.1
11	2017 TCJA	Property Book-Tax Timing Difference - Account 282	-	(30,875,221)	(2,639,334)	ARAM	ARAM	(564,860)	(32,349,695)	Unprotected	Liability	411.1
12	2017 TCJA	Property Book-Tax Timing Difference - Account 282	-	(64,358,517)	2,528,271	ARAM	ARAM	(755,077)	(61,115,169)	Protected	Liability	411.1
13	2017 TCJA	Property Book-Tax Timing Difference - Account 282	-	14,969,694	(262,004)	ARAM	ARAM	(82,358)	14,790,047	Unprotected	Asset	410.1
14	2017 TCJA	Property Book-Tax Timing Difference - Account 283	-	-	-	ARAM	ARAM	-	-	Protected	Asset	410.1
15	2017 TCJA	Property Book-Tax Timing Difference - Account 283	-	-	-	ARAM	ARAM	-	-	Unprotected	Liability	411.1
16	2017 TCJA	Property Book-Tax Timing Difference - Account 283	-	-	-	ARAM	ARAM	-	-	Protected	Liability	411.1
17	2017 TCJA	Property Book-Tax Timing Difference - Account 283	-	-	-	ARAM	ARAM	-	-	Unprotected	Asset	410.1
18	2017 TCJA	Property Gross up for Taxes	-	(29,960,272)	457,845			(489,987)	(29,012,440)			
19	2017 TCJA	Total Property (Total of lines 6 thru 18)	-	(103,697,107)	(1,238,216)			(1,695,921)	(103,239,402)			

Line No.	COLUMN A Vintage (Note A)	COLUMN B Description	COLUMN C (Excess)/Deficient ADIT Transmission Remeasured Balance as of 12/31/22 (Attachment 15b Col. J)	COLUMN D (Excess)/Deficient ADIT Transmission - Beg Balance of Year (Note C)	COLUMN E Current Period Other Activity (Note D)	COLUMN F Amortization Period (Note E)	COLUMN G Years Remaining at Year End	COLUMN H Amortization (Note F)	COLUMN I (Excess)/Deficient ADIT Transmission - Ending Balance of Year (Note G) (Col. D + Col. E) - Col. H	COLUMN J Protected / Unprotected	COLUMN K Regulatory Asset (Account 182.3) or Regulatory Liability (Account 254)	COLUMN L Amortized to Account 410.1 or Account 411.1
<b>Non-property (Note B):</b>												
20		<b>Account 190</b>										
20a	2022	NOL Deferred Tax Asset - LT PA	395,015	395,015			3	3	395,015	Unprotected	Asset (182.3)	
21		<b>Account 282</b>										
21a	2022								-			
22		<b>Account 283</b>										
22a	2022	Deferred Charge-EIB	(657)	(657)			2	2	(657)	Unprotected	Liability (182.3)	
22b	2022	Recovery of Veg Mgmt for Transmission Companies	(9,437)	(9,437)			8	8	(9,437)	Unprotected	Liability (182.3)	
23	2022	<b>Non-property gross up for Taxes</b>	150,451	150,451	-				150,451			
24	2022	<b>Total Non-Property</b>	<b>535,373</b>	<b>535,373</b>	<b>-</b>				<b>535,373</b>			
<b>Property (Note B):</b>												
25	2022	Property Book-Tax Timing Difference - Account 190				ARAM	ARAM		-	Protected	Asset	410.1
26	2022	Property Book-Tax Timing Difference - Account 190	(156,574)	(156,574)		ARAM	ARAM		(156,574)	Unprotected	Liability	411.1
27	2022	Property Book-Tax Timing Difference - Account 190				ARAM	ARAM		-	Protected	Liability	411.1
28	2022	Property Book-Tax Timing Difference - Account 190	440,043	440,043		ARAM	ARAM		440,043	Unprotected	Asset	410.1
29	2022	Property Book-Tax Timing Difference - Account 282				ARAM	ARAM		-	Protected	Asset	410.1
30	2022	Property Book-Tax Timing Difference - Account 282	(5,323,391)	(5,323,391)		ARAM	ARAM		(5,323,391)	Unprotected	Liability	411.1
31	2022	Property Book-Tax Timing Difference - Account 282	(4,787,037)	(4,787,037)		ARAM	ARAM		(4,787,037)	Protected	Liability	411.1
32	2022	Property Book-Tax Timing Difference - Account 282	2,451,182	2,451,182		ARAM	ARAM		2,451,182	Unprotected	Asset	410.1
33	2022	Property Book-Tax Timing Difference - Account 283				ARAM	ARAM		-	Protected	Asset	410.1
34	2022	Property Book-Tax Timing Difference - Account 283				ARAM	ARAM		-	Unprotected	Liability	411.1
35	2022	Property Book-Tax Timing Difference - Account 283				ARAM	ARAM		-	Protected	Liability	411.1
36	2022	Property Book-Tax Timing Difference - Account 283				ARAM	ARAM		-	Unprotected	Asset	410.1
37	2022	Property Gross up for Taxes	(2,882,905)	(2,882,905)					(2,882,905)			
38	2022	<b>Total Property (Total of lines 25 thru 37)</b>	<b>(10,258,681)</b>	<b>(10,258,681)</b>	<b>-</b>				<b>(10,258,681)</b>			

Line No.	COLUMN A Vintage (Note A)	COLUMN B Description	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G	COLUMN H Amortization (Note F)	COLUMN I (Excess)/Deficient ADIT Transmission - Ending Balance of Year (Note G)	COLUMN J Protected / Unprotected	COLUMN K Regulatory Asset (Account 182.3) or Regulatory Liability (Account 254)	COLUMN L Amortized to Account 410.1 or Account 411.1
39		Deferral of Amortized Excess/Deficient ADITs (Note H)										
40		Total Non-Property & Property Amortization, excluding gross up for taxes (Total of lines 5, 19, 24, 38, 39 less lines 4, 18, 23, 37) (Note I)						(1,196,442)		Protected, Unprotected	Liability	411.1
41		Total 2022 FAS109 (Total of lines 5, 19, 24, 38) (Note J)							(112,475,426)			
42		Total 2022 FAS109 (Attachment 5) (Note J)							(112,475,426)			

Notes:

- A Excess/deficient ADIT will be tracked separately for each federal or state tax rate change, to be identified by the appropriate vintage in column A. MAIT will modify Attachment 15a to add an additional page for each additional vintage without pursuing a Federal Power Act Section 205 filing.
- B Upon a tax rate change (federal or state), the Company remeasures its deferred tax assets and liabilities to the new applicable corporate tax rate. For schedule M items not directly taken to the P&L, the result of this remeasurement is a change to the net deferred tax assets/liabilities recorded in accounts 190, 282, and 283 with a corresponding change in regulatory assets (account 182.3) and regulatory liabilities (account 254) to reflect the return of/collection from excess/deficient deferred taxes to/from customers. The remeasurement is effectuated within PowerTax and Tax Provision, which maintain both the timing difference and AP&I deferred tax balance (the historical ADIT based on the timing difference and the rate in effect when the timing difference occurred). The difference in the two results is reclassified from ADIT to regulatory assets/liabilities for deficient/excess ADIT. Within the FERC Form 1, deficient and excess ADITs in Account 182.3 and Account 254, respectively are presented grossed-up for tax purposes. For ratemaking purposes, these grossed-up balances are treated as FAS109 and subsequently removed from rate base, thereby ensuring rate base neutrality for tax rate changes. The Company would follow the process described above to remeasure ADIT balances (increase or decrease) due to any future federal or state income tax rate change.
- C Beginning balance of year is the end of the prior year balance as reflected on FERC Form No. 1, pages 232 (Account 182.3) and 278 (Account 254)
- D In the event the Company populates the data enterable fields, it will support the data entered as just and reasonable in its annual update
- E The amortization periods shall be consistent with the following:  
  - Protected Property & Non-Protected Property: ARAM, or directly assigned based on average remaining life of assets for property items not in PowerTax
  - Protected Non-Property & Non-Protected Non-Property will be directly assigned and presented in the table above
- F The amortization will occur through FERC income statement Accounts 410.1 and 411.1.
- G Ending balance of year is the end of current year balance, as reflected on FERC Form No. 1, pages 232 (Account 182.3) and 278 (Account 254)
- H Reflects the net amount of amortization, including gross-up for taxes, from prior period(s) that was booked for GAAP, but deferred for FERC purposes because a mechanism did not exist to pass back/collect excess/deficient ADITs to/from customers. The net amortized deferral amount, including the gross-up for taxes, is in Account 254, as reflected on FERC Form No. 1, page 278 or Account 182.3, as reflected on FERC Form No. 1, page 232.
- I The amortization gross-up for taxes occurs on Attachment H-28A, page 3, line 38.
- J Included to demonstrate rate base neutrality. Ties back to FERC Form No. 1 page 232 (Account 182.3) plus page 278 (Account 254).

COLUMN A		COLUMN B		COLUMN C		COLUMN D		COLUMN E		COLUMN F		COLUMN G		COLUMN H		COLUMN I		COLUMN J		COLUMN K		COLUMN L	
				Deferred Tax Asset (Liability) (Note B)		ADIT Offset to P&L (Note B)		(Excess) Deficient Deferred Income Taxes (Notes B & C)		(Excess) Deficient Deferred Income Tax Activity post tax remeasurement													
Line No.	Vintage (Note A)	M Item	12/31/2022 ADIT Balance (Prior to 2023 PA State Tax)	12/31/2022 ADIT Balance (After 2023 PA State Tax)	Change in ADIT due to 2023 PA State Tax	Tax Expense (Benefit)	ADIT Offset to Regulatory Asset (Liability) (= -(Col. E + Col. F))	Other Adjustments Including Gross-up True-ups	2021 Return-to-Accrual Adjustment (Recorded in 2022)	(Excess) Deficient ADIT Transmission Remeasured Balance (= Col. G + Col. H + Col. I)	Protected / Unprotected	Regulatory Asset (Account 182.3) or Regulatory Liability (Account 254) as of 12/31/22											
<b>Non-Property Related Items:</b>																							
<b>190 Accounts</b>																							
1a	2022	Asset Retirement Obligation Liability	38,381	37,332	(1,049)	1,049	-	-	-	-	-	-											
1b	2022	Charitable Contribution Carryforward	1,893	1,842	(52)	52	-	-	-	-	-	-											
1c	2022	Charitable Contribution State & Local RTA	(2,600)	(2,340)	260	(260)	-	-	-	-	-	-											
1d	2022	ITC FAS 109	784,482	769,229	(15,253)	-	-	15,253	(15,253)	-	-	-											
1e	2022	Lease ROU Asset & Liability	(2,339,633)	(2,275,660)	63,973	(63,973)	-	-	-	-	-	-											
1f	2022	NOL Deferred Tax Asset - LT PA	3,946,202	3,551,187	(395,015)	-	-	395,015	-	-	395,015	182.3											
1g	2022	Other Reg Liability Misc	149,889	145,791	(4,098)	4,098	-	-	-	-	-	-											
1h	2022	Pensions Expense	(24,951)	(24,268)	682	(682)	-	-	-	-	-	-											
1i	2022	Post Retirement Benefits SFAS 106 Accrual	(2,413)	(2,347)	66	(66)	-	-	-	-	-	-											
2		<b>Total For 190 Accounts:</b>	<b>2,551,252</b>	<b>2,200,765</b>	<b>(350,486)</b>	<b>(59,792)</b>	<b>410,268</b>	<b>(15,253)</b>	<b>-</b>	<b>395,015</b>													
<b>282 Accounts</b>																							
3a																							
4		<b>Total For 282 Accounts:</b>																					
<b>283 Accounts</b>																							
5a	2022	Accelerated Charge-EIB	(24,029)	(23,372)	657	-	(657)	-	-	(657)	182.3												
5b	2022	Pension EDCP-SERP Payments	1,129	1,098	(31)	31	-	-	-	-	N/A												
5c	2022	PJM Receivable	(1,578,754)	(1,535,586)	43,168	(43,168)	-	-	-	-	N/A												
5d	2022	Recovery of Veg Mgmt for Transmission Companies	(345,114)	(335,678)	9,437	-	(9,437)	-	-	(9,437)	182.3												
6		<b>Total For 283 Accounts:</b>	<b>(1,946,769)</b>	<b>(1,893,538)</b>	<b>53,231</b>	<b>(43,137)</b>	<b>(10,094)</b>	<b>-</b>	<b>-</b>	<b>(10,094)</b>													
<b>Total Non-Property Related Items:</b>																							
7	2022	Net (Excess) Deficient Deferred Income Taxes (excluding Gross-up)						400,174	(15,253)	-	384,922												
8	2022	Net Tax Gross-up						156,413	(5,962)	-	150,451												
9	2022	<b>Net (Excess) Deficient Deferred Income Taxes (including Gross-up)</b>						<b>556,587</b>	<b>(21,214)</b>	<b>-</b>	<b>535,373</b>												
<b>Property Related Items:</b>																							
<b>190 Accounts</b>																							
10a	2022	CIAC-PA-Norm	1,335,632	1,201,935	(133,697)	133,697	-	-	-	-	254												
10b	2022	CIAC-PA-Norm-Incurred-CWIP	763,915	687,447	(76,468)	76,468	-	-	-	-	254												
10c	2022	CIAC-PA-Norm-Reversal-CWIP	(562,309)	(506,022)	(56,287)	(56,287)	-	-	-	-	254												
10d	2022	Tax Interest Capitalized-PA-Norm	1,542,680	1,388,258	(154,422)	-	-	154,422	-	154,422	254												
10e	2022	Tax Interest Capitalized-PA-Norm-Incurred-CWIP	2,853,353	2,567,732	(285,621)	-	-	285,621	-	285,621	254												
10a	2022	Tax Interest Capitalized-PA-Norm-Reversal-CWIP	(1,564,170)	(1,407,597)	(156,574)	-	-	(156,574)	-	(156,574)	254												
11		<b>Total For 190 Accounts:</b>	<b>4,369,101</b>	<b>3,931,754</b>	<b>(437,347)</b>	<b>153,878</b>	<b>283,470</b>	<b>-</b>	<b>-</b>	<b>283,470</b>													
<b>282 Accounts</b>																							
12a	2022	263A MSC-PA-Norm	(188,078)	(169,251)	18,827	-	-	-	-	(18,827)	254												
12b	2022	263A-PA-Norm	(9,561,445)	(9,204,944)	356,501	-	-	(356,501)	-	(356,501)	254												
12c	2022	Accelerated Tax Depr-PA-Norm	(4,822,496)	(4,035,459)	4,787,037	-	-	(4,787,037)	-	(4,787,037)	254												
12d	2022	Accelerated Tax Depr-PA-FT	(2,330,219)	(2,096,964)	233,255	-	-	(233,255)	233,255	-	254												
12e	2022	AFUDC Debt-PA-Norm	(1,198,304)	(1,078,354)	119,950	-	-	(119,950)	-	(119,950)	254												
12f	2022	AFUDC Debt-PA-Norm-Incurred-CWIP	(1,317,567)	(1,185,679)	131,889	-	-	(131,889)	-	(131,889)	254												
12g	2022	AFUDC Debt-PA-Norm-Reversal-CWIP	730,866	657,706	(73,160)	-	-	73,160	-	73,160	254												
12h	2022	AFUDC Equity/FAS 43-PA-FT	(3,099,462)	(2,789,206)	310,256	-	-	(310,256)	310,256	-	254												
12i	2022	AFUDC Equity/FAS 43-PA-FT-Incurred-CWIP	(5,688,336)	(5,118,333)	569,403	-	-	(569,403)	569,403	-	254												
12j	2022	AFUDC Equity/FAS 43-PA-FT-Reversal-CWIP	3,527,931	3,174,785	(353,146)	-	-	(353,146)	-	(353,146)	254												
12k	2022	ARO-PA-Norm	(218)	(196)	22	-	-	(22)	-	(22)	254												
12l	2022	Cap Vertical Tree Trimming-PA-Norm	(2,396,754)	(2,156,839)	239,915	-	-	(239,915)	-	(239,915)	254												
12m	2022	Casualty Loss-PA-Norm	(689,189)	(620,201)	68,988	-	-	(68,988)	-	(68,988)	254												
12n	2022	Cost of Removal-PA-Norm	(5,997,029)	(5,396,725)	600,303	-	-	(600,303)	-	(600,303)	254												
12o	2022	Cost of Removal-PA-FT	(1,576,171)	(1,418,396)	157,775	-	-	(157,775)	157,775	-	254												
12p	2022	FAS 123R - Performance Shares-PA-Norm	(887)	(798)	89	-	-	(89)	-	(89)	254												
12q	2022	FAS 123R - Restricted Stock-PA-Norm	1,038	934	104	-	-	104	-	104	254												
12r	2022	FAS 123R - RSU Capital-PA-Norm	(16,173)	(14,554)	1,619	-	-	(1,619)	-	(1,619)	254												
12s	2022	G Overheads-PA-Norm	(1,162,181)	(1,045,847)	116,334	-	-	(116,334)	-	(116,334)	254												
12t	2022	Life Insurance-PA-Norm	10,447	9,401	(1,046)	-	-	1,046	-	1,046	254												
12u	2022	OP&B-PA-Norm	1,298,998	1,168,968	(130,030)	-	-	130,030	-	130,030	254												
12v	2022	Other Basis Differences-PA-Norm	4,093,770	3,683,983	(409,787)	-	-	(409,787)	-	(409,787)	254												
12w	2022	Pensions-PA-Norm	256,698	231,003	(25,696)	-	-	25,696	-	25,696	254												
12x	2022	Step Up-PA-Norm	(4,606)	(4,145)	(461)	-	-	(461)	-	(461)	254												
12y	2022	Tax UoP Repair Exp-PA-Norm	(18,196,917)	(16,375,403)	1,821,513	-	-	(1,821,513)	-	(1,821,513)	254												
12z	2022	Tax UoP Repair Exp-PA-FT	883,099	794,701	(88,398)	-	-	(88,398)	(88,398)	-	254												
12aa	2022	Tax UoP Repair Exp-PA-Norm-Incurred-CWIP	(18,451,332)	(16,604,351)	1,846,980	-	-	(1,846,980)	-	(1,846,980)	254												
12ab	2022	Tax UoP Repair Exp-PA-Norm-Reversal-CWIP	18,095,488	16,284,127	(1,811,360)	-	-	(1,811,360)	-	(1,811,360)	254												
13		<b>Total For 282 Accounts:</b>	<b>(84,799,029)</b>	<b>(76,310,638)</b>	<b>8,488,391</b>	<b>-</b>	<b>(8,488,391)</b>	<b>829,145</b>	<b>-</b>	<b>(7,659,246)</b>													
<b>Total Property Related Items:</b>																							
14	2022	Net (Excess) Deficient Deferred Income Taxes (excluding Gross-up)						(8,204,922)	829,145	-	(7,375,776)												
15	2022	Net Tax Gross-up						(2,534,642)	804,675	-	(1,729,966)												
16	2022	<b>Net (Excess) Deficient Deferred Income Taxes (including Gross-up)</b>						<b>(10,739,563)</b>	<b>1,633,820</b>	<b>-</b>	<b>(9,105,743)</b>												
<b>Total Property and Non-property Related Items:</b>																							
17	2022	Net (Excess) Deficient Deferred Income Taxes (excluding Gross-up)						(7,804,747)	813,892	-	(6,990,855)												
18	2022	Net Tax Gross-up						(2,378,229)	798,714	-	(1,579,515)												
19	2022	<b>Net (Excess) Deficient Deferred Income Taxes (including Gross-up)</b>						<b>(10,182,976)</b>	<b>1,612,606</b>	<b>-</b>	<b>(8,570,370)</b>												





Notes:

- A Excess/deficient ADIT will be tracked separately for each federal or state tax rate change, to be identified by the appropriate vintage in column A. MAIT will modify Attachment 15a to add an additional page for each additional vintage without pursuing a Federal Power Act Section 205 filing.
- B Upon a tax rate change (federal or state), the Company remeasures its deferred tax assets and liabilities to the new applicable corporate tax rate. For schedule M items not directly taken to the P&L, the result of this remeasurement is a change to the net deferred tax assets/liabilities recorded in accounts 190, 282, and 283 with a corresponding change in regulatory assets (account 182.3) and regulatory liabilities (account 254) to reflect the return of/collection from excess/deficient deferred taxes to/from customers. The remeasurement is effectuated within PowerTax and Tax Provision, which maintain both the timing difference and AP&I deferred tax balance (the historical ADIT based on the timing difference and the rate in effect when the timing difference occurred). The difference in the two results is reclassified from ADIT to regulatory assets/liabilities for deficient/excess ADIT. Within the FERC Form 1, deficient and excess ADITs in Account 182.3 and Account 254, respectively are presented grossed-up for tax purposes. For ratemaking purposes, these grossed-up balances are treated as FAS109 and subsequently removed from rate base, thereby ensuring rate base neutrality for tax rate changes. The Company would follow the process described above to remeasure ADIT balances (increase or decrease) due to any future federal or state income tax rate change.
- C Reflects the end of vintage year balance, as reflected on FERC Form No. 1, pages 232 (Account 182.3) and 278 (Account 254).

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	<b>Monthly Balance</b>	Source				
2	December 2021	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 2022	p232 (and Notes)	1	-	-	-
15	<b>Ending Balance 13-Month Average</b>	(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]	[4]	[5]	[6]	[7]	
		Months Remaining In Amortization Period	Beginning Balance	Amortization Expense (Company Records)	Additions (Deductions)	Ending Balance	
1	<b>Monthly Balance</b>	Source					
2	December 2021	p232 (and Notes)	37			1,791,741	
3	January	FERC Account 182.3	36	1,791,741	49,771	1,741,970	
4	February	FERC Account 182.3	35	1,741,970	49,771	1,692,200	
5	March	FERC Account 182.3	34	1,692,200	49,771	1,642,429	
6	April	FERC Account 182.3	33	1,642,429	49,771	1,592,659	
7	May	FERC Account 182.3	32	1,592,659	49,771	1,542,888	
8	June	FERC Account 182.3	31	1,542,888	49,771	1,493,118	
9	July	FERC Account 182.3	30	1,493,118	49,771	1,443,347	
10	August	FERC Account 182.3	29	1,443,347	49,771	1,393,576	
11	September	FERC Account 182.3	28	1,393,576	49,771	1,343,806	
12	October	FERC Account 182.3	27	1,343,806	49,771	1,294,035	
13	November	FERC Account 182.3	26	1,294,035	49,771	1,244,265	
14	December 2022	p232 (and Notes)	25	1,244,265	49,771	1,194,494	
15	<b>Ending Balance 13-Month Average</b>	(sum lines 2-14) /13			<u>\$597,247</u>	<u>1,493,118</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	<b>Monthly Balance</b>	Source				
2	December 2021	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 2022	p232 (and Notes)	1	-	-	-
15	<b>Ending Balance 13-Month Average</b>	(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	<b>Monthly Balance</b>	Source				
2	December 2021	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 2022	p111.71.c (and Notes) Detail on p230b	1	-	-	-
15	<b>Ending Balance 13-Month Average</b> (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

			<b>CWIP</b>
			[A]
			216.b
1	December	2021	
2	January	2022	
3	February	2022	
4	March	2022	
5	April	2022	
6	May	2022	
7	June	2022	
8	July	2022	
9	August	2022	
10	September	2022	
11	October	2022	
12	November	2022	
13	December	2022	
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		<b>Operation</b>	
83	560	Operation Supervision and Engineering	\$703,484
84			
85	561.1	Load Dispatch-Reliability	\$1,234,958
86	561.2	Load Dispatch-Monitor and Operate Transmission System	\$419,131
87	561.3	Load-Dispatch-Transmission Service and Scheduling	\$0
88	561.4	Scheduling, System Control and Dispatch Services	-\$1,339
89	561.5	Reliability, Planning and Standards Development	\$239,497
90	561.6	Transmission Service Studies	-\$14,826
91	561.7	Generation Interconnection Studies	-\$437,705
92	561.8	Reliability, Planning and Standards Development Services	\$0
93	562	Station Expenses	\$2,574,757
94	563	Overhead Lines Expense	\$1,281,453
95	564	Underground Lines Expense	\$0
96	565	Transmission of Electricity by Others	\$0
97	566	Miscellaneous Transmission Expense	\$8,951,313
98	567	Rents	\$12,861,344
99		TOTAL Operation (Enter Total of Lines 83 thru 98)	\$27,812,068
100		<b>Maintenance</b>	
101	568	Maintenance Supervision and Engineering	\$5,607,027
102	569	Maintenance of Structures	\$0
103	569.1	Maintenance of Computer Hardware	\$15,494
104	569.2	Maintenance of Computer Software	\$62,707
105	569.3	Maintenance of Communication Equipment	\$9,296
106	569.4	Maintenance of Miscellaneous Regional Transmission Plant	\$0
107	570	Maintenance of Station Equipment	\$7,510,659
108	571	Maintenance of Overhead Lines	\$33,060,265
109	572	Maintenance of Underground Lines	\$0
110	573	Maintenance of Miscellaneous Transmission Plant	\$214,476
111		TOTAL Maintenance (Total of lines 101 thru 110)	\$46,479,924
112		<b>TOTAL Transmission Expenses (Total of lines 99 and 111) [c]</b>	<b>\$74,291,992</b>

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**

<b>Line No.</b>	<b>Account</b>	<b>Description</b>	<b>Account Balance [e]</b>
<b>[d]</b>	<b>Reference</b>		
180		<b><i>Operation</i></b>	
181	920	Administrative and General Salaries	\$14,856,405
182	921	Office Supplies and Expenses	\$18,002
183	Less 922	Administrative Expenses Transferred - Credit	-\$3,081,725
184	923	Outside Services Employed	\$22,656,753
185	924	Property Insurance	\$640,956
186	925	Injuries and Damages	\$990,371
187	926	Employee Pensions and Benefits	-\$1,737,696
188	927	Franchise Requirements	\$0
189	928	Regulatory Commission Expense	\$0
190	Less 929	(Less) Duplicate Charges-Cr.	\$0
191	930.1	General Advertising Expenses	\$0
192	930.2	Miscellaneous General Expenses	\$443,665
193	931	Rents	\$529,503
194		<b>Total Operation (Enter Total of lines 181 thru 193)</b>	<b>\$35,316,234</b>
195		<b><i>Maintenance</i></b>	
196	935	Maintenance of General Plant	\$2,753,334
197		<b>TOTAL A&amp;G Expenses (Total of lines 194 and 196) [f]</b>	<b><u>\$38,069,568</u></b>

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, 2022		
		<u>Amount</u>		
1	Account 451 -- Miscellaneous Service Revenues	FERC Form 1 , page 300 and footnote data		Note S, page 5
1a	Miscellaneous Service Revenues	\$ 931,205		
1z	Account 451 Total	\$931,205		
2	Account 454 -- Rent from Electric Property	FERC Form 1, pages 300 and 429		Note R, page 5
2a	Transmission Charge - TMI Unit 1	\$ 1,998,562		
2b	Transmission Investment - Power Pool Agreement	\$ 1,762,524		
2c	Miscellaneous Service Revenues	\$ 3,316		
2z	Account 454 Total	\$3,764,402		
3	Account 456 -- Other Electric Revenues	FERC Form 1, page 330 and footnote data		Note V, page 5
3a	Point-to-point Revenues	\$ 3,890,299		
3b	Seneca Transmission Facilities Charges	\$ 266,000		
3z	Account 456 Total	\$4,156,299		

**Attachment B**  
**2024 PTRR**

**June 3, 2024**

Formula Rate - Non-Levelized

Rate Formula Template  
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2024

Line No.	(1)	(2)	Mid-Atlantic Interstate Transmission, LLC (3)	(4)	(5) Allocated Amount
1	GROSS REVENUE REQUIREMENT [page 3, line 43, col 5]				\$ 426,000,954
	REVENUE CREDITS		Total	Allocator	
2	Account No. 451	(Note T) (page 4, line 29)	450,925	TP 1.00000	450,925
3	Account No. 454	(page 4, line 30)	3,761,086	TP 1.00000	3,761,086
4	Account No. 456	(page 4, line 31)	2,678,324	TP 1.00000	2,678,324
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	29,915,602	TP 1.00000	29,915,602
8	TOTAL REVENUE CREDITS (sum lines 2-7)		36,805,937		36,805,937
9	True-up Adjustment with Interest	Attachment 13, Line 28			20,973,874
10	NET REVENUE REQUIREMENT (Line 1 - Line 8 + Line 9)				\$ 410,168,891
	DIVISOR				Total
11	1 Coincident Peak (CP) (MW)			(Note A)	5,398.8
12	Average 12 CPs (MW)			(Note CC)	4,779.2
13	Annual Rate (\$/MW/Yr)	(line 10 / line 11)	Total 73,260.14		
			Peak Rate		Off-Peak Rate
14	Point-to-Point Rate (\$/MW/Year)	(line 10 / line 12)	85,823.76		85,823.76
15	Point-to-Point Rate (\$/MW/Month)	(line 14/12)	7,151.98		7,151.98
16	Point-to-Point Rate (\$/MW/Week)	(line 14/52)	1,650.46		1,650.46
17	Point-to-Point Rate (\$/MW/Day)	(line 16/5; line 16/7)	330.09		235.78
18	Point-to-Point Rate (\$/MWh)	(line 14/4,160; line 14/8,760)	20.63		9.80

Formula Rate - Non-Levelized

Rate Formula Template  
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2024

Line No.	(1)	(2)	Mid-Atlantic Interstate Transmission, LLC (3)	(4)	(5) Transmission (Col 3 times Col 4)
		Source	Company Total	Allocator	
<b>RATE BASE:</b>					
<b>GROSS PLANT IN SERVICE</b>					
1	Production	Attachment 3, Line 14, Col. 1 (Notes U & X)	-	NA	-
2	Transmission	Attachment 3, Line 14, Col. 2 (Notes U & X)	3,125,190,100	TP 1.00000	3,125,190,100
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)	202,513,027	W/S 1.00000	202,513,027
5	Common	Attachment 3, Line 14, Col. 6 (Notes U & X)	-	CE 1.00000	-
6	<b>TOTAL GROSS PLANT (sum lines 1-5)</b>		<b>3,327,703,127</b>	<b>GP= 100.0000%</b>	<b>3,327,703,127</b>
<b>ACCUMULATED DEPRECIATION</b>					
7	Production	Attachment 4, Line 14, Col. 1 (Notes U & X)	-	NA	-
8	Transmission	Attachment 4, Line 14, Col. 2 (Notes U & X)	416,127,998	TP 1.00000	416,127,998
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)	49,862,413	W/S 1.00000	49,862,413
11	Common	Attachment 4, Line 14, Col. 6 (Notes U & X)	-	CE 1.00000	-
12	<b>TOTAL ACCUM. DEPRECIATION (sum lines 7-11)</b>		<b>465,990,410</b>		<b>465,990,410</b>
<b>NET PLANT IN SERVICE</b>					
13	Production	(line 1 - line 7)	-		-
14	Transmission	(line 2 - line 8)	2,709,062,103		2,709,062,103
15	Distribution	(line 3 - line 9)	-		-
16	General & Intangible	(line 4 - line 10)	152,650,614		152,650,614
17	Common	(line 5 - line 11)	-		-
18	<b>TOTAL NET PLANT (sum lines 13-17)</b>		<b>2,861,712,717</b>	<b>NP= 100.0000%</b>	<b>2,861,712,717</b>
<b>ADJUSTMENTS TO RATE BASE</b>					
19	Account No. 281 (enter negative)	Attachment 5, Line 3, Col. 1 (Notes F & Y & DD & EE)	-	NA	-
20	Account No. 282 (enter negative)	Attachment 5, Line 3, Col. 2 (Notes F & Y & DD & EE)	(452,165,297)	NP 1.00000	(452,165,297)
21	Account No. 283 (enter negative)	Attachment 5, Line 3, Col. 3 (Notes F & Y & DD & EE)	(2,042,588)	NP 1.00000	(2,042,588)
22	Account No. 190	Attachment 5, Line 3, Col. 4 (Notes F & Y & DD & EE)	12,019,698	NP 1.00000	12,019,698
23	Account No. 255 (enter negative)	Attachment 5, Line 3, Col. 5 (Notes F & Y & DD & EE)	-	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)	298,624	DA 1.00000	298,624
28	Unamortized Abandoned Plant	Attachment 17, Line 15, Col. 7 (Notes X & BB)	-	DA 1.00000	-
29	<b>TOTAL ADJUSTMENTS (sum lines 19-28)</b>		<b>(441,889,564)</b>		<b>(441,889,564)</b>
30	<b>LAND HELD FOR FUTURE USE</b>	214.x.d (Attachment 14, Line 1, Col. D) (Notes G & Y)	-	TP 1.00000	-
31	<b>WORKING CAPITAL (Note H)</b>				
32	CWC	1/8*(Page 3, Line 15 minus Page 3, Lines 11 & 12)	11,789,161		11,464,190
33	Materials & Supplies (Note G)	227.8.c & .16.c (Attachment 14, Line 2, Col. D) (Note Y)	-	TE 0.96700	-
34	Prepayments (Account 165)	111.57.c (Attachment 14, Line 3, Col. D) (Notes B & Y)	438,664	GP 1.00000	438,664
35	<b>TOTAL WORKING CAPITAL (sum lines 32 - 34)</b>		<b>12,227,824</b>		<b>11,902,853</b>
36	<b>RATE BASE (sum lines 18, 29, 30, &amp; 35)</b>		<b>2,432,050,977</b>		<b>2,431,726,006</b>

Formula Rate - Non-Levelized

Rate Formula Template  
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2024

Line No.	(1)	(2)	(3)	(4)	(5)
		Source	Company Total	Allocator	Transmission (Col 3 times Col 4)
<b>O&amp;M</b>					
1	Transmission	321.112.b (Attachment 20, page 1, line 112)	78,771,894	TE	0.96700
2	Less LSE Expenses Included in Transmission O&M Accounts (Note W)		-	DA	1.00000
3	Less Account 565	321.96.b	-	DA	1.00000
4	Less Account 566	321.97.b	8,245,401	DA	1.00000
5	A&G	323.197.b (Attachment 20, page 2, line 197)	20,284,318	W/S	1.00000
6	Less FERC Annual Fees		-	W/S	1.00000
7	Less EPRI & Reg. Comm. Exp. & Non-safety Ad. (Note I)		-	W/S	1.00000
8	Plus Transmission Related Reg. Comm. Exp. (Note I)		-	TE	0.96700
9	PBOP Expense Adjustment in Year	Attachment 6, Line 9	(1,445,386)	DA	1.00000
10	Common	356.1	-	CE	1.00000
11	Account 407.3 Amortization of Regulatory Assets	Attachment 16a, 16b, 16c, Line 15, Col. 5	597,247	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	8,245,401	DA	1.00000
14	Total Account 566 (sum lines 12 & 13, ties to 321.97.b)		8,245,401		
15	TOTAL O&M (sum lines 1, 5, 8, 9, 10, 11, 14 less 2, 3, 4, 6, 7)		98,208,073		95,608,302
<b>DEPRECIATION AND AMORTIZATION EXPENSE</b>					
16	Transmission	336.7.b (Note U)	68,054,791	TP	1.00000
17	General & Intangible	336.1.f & 336.10.f (Note U)	15,546,872	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)		83,601,663		83,601,663
<b>TAXES OTHER THAN INCOME TAXES (Note J)</b>					
<b>LABOR RELATED</b>					
21	Payroll	263.i (Attachment 7, line 1z)	599,262	W/S	1.00000
22	Highway and vehicle	263.i (Attachment 7, line 2z)	-	W/S	1.00000
<b>PLANT RELATED</b>					
24	Property	263.i (Attachment 7, line 3z)	121,200	GP	1.00000
25	Gross Receipts	263.i (Attachment 7, line 4z)	-	NA	-
26	Other	263.i (Attachment 7, line 5z)	-	GP	1.00000
27	Payments in lieu of taxes	Attachment 7, line 6z	-	GP	1.00000
28	TOTAL OTHER TAXES (sum lines 21 - 27)		720,462		720,462
<b>INCOME TAXES (Note K)</b>					
29	$T=1 - \frac{((1 - SIT) * (1 - FIT))}{(1 - SIT * FIT * p)}$		27.71%		
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.		30.10%		
31	$1 / (1 - T)$ = (from line 29)		1.3833		
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]		482,278		
34	(Excess)/Deficient Deferred Income Taxes (Attachment 15, Lines 2 & 3, Col. 3) [Notes E & Y]		(1,223,927)		
35	Income Tax Calculation = line 30 * line 40		57,209,681	NA	57,202,037
36	ITC adjustment (line 31 * line 32)		(137,890)	NP	(137,890)
37	Permanent Differences and AFUDC Equity Tax Adjustment (line 31 * line 33)		667,116	DA	667,116
38	(Excess)/Deficient Deferred Income Tax Adjustment (line 31 * line 34)		(1,693,012)	DA	(1,693,012)
39	Total Income Taxes	sum lines 35 through 38	56,045,896		56,038,251
40	RETURN	[Rate Base (page 2, line 36) * Rate of Return (page 4, line 25)]	190,057,671.10	NA	190,032,276
<b>GROSS REV. REQUIREMENT (WITHOUT INCENTIVE)</b>					
41		(sum lines 15, 20, 28, 39, 40)	428,633,765		426,000,954
42	ADDITIONAL INCENTIVE REVENUE	Attachment 11, page 2, line 4, col 11 (Note AA)	0		0
43	GROSS REV. REQUIREMENT	(line 41 + line 42)	428,633,765		426,000,954

Formula Rate - Non-Levelized

Rate Formula Template  
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2024

Mid-Atlantic Interstate Transmission, LLC

SUPPORTING CALCULATIONS AND NOTES						
Line No.	(1)	(2)	(3)	(4)	(5)	(6)
<b>TRANSMISSION PLANT INCLUDED IN ISO RATES</b>						
1	Total transmission plant (page 2, line 2, column 3)					3,125,190,100
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)					3,125,190,100
5	Percentage of transmission plant included in ISO Rates (line 4 divided by line 1)				TP=	1.00000
<b>TRANSMISSION EXPENSES</b>						
6	Total transmission expenses (page 3, line 1, column 3)					78,771,894
7	Less transmission expenses included in OATT Ancillary Services (Note L)					2,599,771
8	Included transmission expenses (line 6 less line 7)					76,172,123
9	Percentage of transmission expenses after adjustment (line 8 divided by line 6)					0.96700
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=	0.96700
<b>WAGES &amp; SALARY ALLOCATOR (W&amp;S)</b>						
	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
<b>COMMON PLANT ALLOCATOR (CE) (Note O)</b>						
		\$			% 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
<b>RETURN (R)</b>						
21	Preferred Dividends (118.29c) (positive number)					\$ -
<b>WCLTD</b>						
		\$	(Note C)		Cost	Weighted
22	Long Term Debt (112.24.c) (Attachment 8, Line 14, Col. 7) (Note X)	1,113,685,987	40%		0.0415	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)	1,642,194,430	60%		0.1030	0.0614
25	Total (sum lines 22-24)	2,755,880,417				0.0781 =R
<b>REVENUE CREDITS</b>						
<b>ACCOUNT 447 (SALES FOR RESALE)</b>						
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)		450,925
30	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY) (Note R)			(300.19.b) (Attachment 21, line 2z)		3,761,086
31	ACCOUNT 456 (OTHER ELECTRIC REVENUE) (Note V)			(330.x.n) (Attachment 21, line 3z)		2,678,324



Formula Rate - Non-Levelized

Rate Formula Template  
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2024

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 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 for schedule M balances not taken directly to the P&L. 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 =	8.49% (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 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.
- EE The settlement filed in Docket No. ER20-1951-003 on October 18, 2022 specifies the calculation of certain ADIT balances.

**Schedule 1A Rate Calculation**

1	\$	2,599,771	Attachment H-28A, Page 4, Line 7
2		151,110	Revenue Credits for Sched 1A - Note A
3	\$	2,448,661	Net Schedule 1A Expenses (Line 1 - Line 2)
4		32,003,356	Annual MWh in Met-Ed and Penelec Zones - Note B
5	\$	0.0765	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	2,431,726,006	
2	Preferred Dividends	enter positive	0	
Common Stock				
3	Proprietary Capital	Attachment 8, Line 14, Col. 1	1,865,786,400	
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	1,642,194,430	
Capitalization				
8	Long Term Debt	Attachment H-28A, page 4, Line 22, Col. 3	1,113,685,987	
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	1,642,194,430	
11	Total Capitalization	Attachment H-28A, page 4, Line 25, Col. 3	2,755,880,417	
12	Debt %	Total Long Term Debt	Attachment H-28A, page 4, Line 22, Col. 4	40.4113%
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	59.5887%
15	Debt Cost	Total Long Term Debt	Attachment H-28A, page 4, Line 22, Col. 5	0.0415
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)	0.0614
21	Rate of Return on Rate Base ( ROR )		(Sum Lines 18 to 20)	0.0781
22	Investment Return = Rate Base * Rate of Return		(Line 1 * Line 21)	190,032,276

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	27.71%
24	$CIT = (T/1-T) * (1-(WCLTD/R)) =$	Calculated	30.10%
25	$1 / (1 - T) =$ (from line 23)	Attachment H-28A, page 3, Line 31, Col.3	1.3833
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 (Excess)/Deficient Deferred Income Taxes	Attachment H-28A, page 3, Line 33, Col. 3	482,277.69
28	Income Tax Calculation	Attachment H-28A, page 3, Line 34, Col. 3	(1,223,927.20)
29	ITC adjustment	(line 22 * line 24)	57,202,037.12
30	Permanent Differences and AFUDC Equity Tax Adjustment (Excess)/Deficient Deferred Income Tax Adjustment	(line 25 * line 26)	(137,890.44)
31	Total Income Taxes	Attachment H-28A, page 3, Line 37, Col. 3	667,116.26
32		Attachment H-28A, page 3, Line 38, Col. 3	(1,693,011.62)
33		Sum lines 29 to 32	56,038,251.32

Increased Return and Taxes			
34	Return and Income taxes with increase in ROE	(Line 22 + Line 33)	246,070,526.85
35	Return without incentive adder	Attachment H-28A, Page 3, Line 40, Col. 5	190,032,275.53
36	Income Tax without incentive adder	Attachment H-28A, Page 3, Line 39, Col. 5	56,038,251.32
37	Return and Income taxes <u>without</u> increase in ROE	Line 35 + Line 36	246,070,526.85
38	Return and Income taxes with increase in ROE	Line 34	246,070,526.85
39	Incremental Return and incomes taxes for increase in ROE	Line 38 - Line 37	-
40	Rate Base	Line 1	2,431,726,006.03
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

		[1]	[2]	[3]	[4]	[5]	[6]	[7]	
		Production	Transmission	Distribution	Intangible	General	Common	Total	
1	December	2023	-	\$3,008,167,960	\$0	\$59,377,682	\$127,955,154	-	3,195,500,795
2	January	2024	-	\$3,013,573,657	\$0	\$59,513,125	\$130,971,463	-	3,204,058,245
3	February	2024	-	\$3,039,849,309	\$0	\$59,642,231	\$133,888,605	-	3,233,380,144
4	March	2024	-	\$3,042,472,843	\$0	\$60,173,736	\$133,795,814	-	3,236,442,394
5	April	2024	-	\$3,050,163,432	\$0	\$60,303,589	\$136,677,067	-	3,247,144,089
6	May	2024	-	\$3,066,371,505	\$0	\$63,793,860	\$136,501,617	-	3,266,666,982
7	June	2024	-	\$3,124,262,753	\$0	\$69,659,930	\$136,388,124	-	3,330,310,807
8	July	2024	-	\$3,159,856,345	\$0	\$71,235,784	\$136,262,208	-	3,367,354,337
9	August	2024	-	\$3,161,029,440	\$0	\$71,456,952	\$136,134,985	-	3,368,621,377
10	September	2024	-	\$3,187,345,679	\$0	\$73,357,630	\$135,945,629	-	3,396,648,937
11	October	2024	-	\$3,198,934,637	\$0	\$73,555,389	\$135,924,212	-	3,408,414,238
12	November	2024	-	\$3,217,576,209	\$0	\$73,682,690	\$135,805,674	-	3,427,064,573
13	December	2024	-	\$3,357,867,534	\$0	\$84,964,835	\$135,701,363	-	3,578,533,733
14	13-month Average	[A] [C]	-	\$3,125,190,100	\$0	\$67,747,495	\$134,765,532	-	3,327,703,127.05

			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	2023		\$3,008,179,614		\$59,377,682	\$127,955,154		3,195,512,450
16	January	2024		\$3,013,585,311		\$59,513,125	\$130,971,463		3,204,069,899
17	February	2024		\$3,039,860,963		\$59,642,231	\$133,888,605		3,233,391,799
18	March	2024		\$3,042,484,498		\$60,173,736	\$133,795,814		3,236,454,049
19	April	2024		\$3,050,175,087		\$60,303,589	\$136,677,067		3,247,155,743
20	May	2024		\$3,066,383,160		\$63,793,860	\$136,501,617		3,266,678,637
21	June	2024		\$3,124,274,408		\$69,659,930	\$136,388,124		3,330,322,462
22	July	2024		\$3,159,867,999		\$71,235,784	\$136,262,208		3,367,365,991
23	August	2024		\$3,161,041,094		\$71,456,952	\$136,134,985		3,368,633,031
24	September	2024		\$3,187,357,333		\$73,357,630	\$135,945,629		3,396,660,592
25	October	2024		\$3,198,946,291		\$73,555,389	\$135,924,212		3,408,425,893
26	November	2024		\$3,217,587,863		\$73,682,690	\$135,805,674		3,427,076,227
27	December	2024		\$3,357,879,189		\$84,964,835	\$135,701,363		3,578,545,387
28	13-month Average		-	\$3,125,201,755	\$0	\$67,747,495	\$134,765,532	-	3,327,714,781.51

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	2023		\$11,654				
30	January	2024		\$11,654				
31	February	2024		\$11,654				
32	March	2024		\$11,654				
33	April	2024		\$11,654				
34	May	2024		\$11,654				
35	June	2024		\$11,654				
36	July	2024		\$11,654				
37	August	2024		\$11,654				
38	September	2024		\$11,654				
39	October	2024		\$11,654				
40	November	2024		\$11,654				
41	December	2024		\$11,654				
42	13-month Average			\$11,654	\$0	\$0	\$0	-

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	2023	-	407,835,066	-	22,156,172	20,854,928	-	450,846,166
2	January	2024	-	412,471,811	-	22,861,109	21,087,914	-	456,420,834
3	February	2024	-	413,914,217	-	23,560,279	21,374,337	-	458,848,833
4	March	2024	-	415,661,026	-	24,040,766	21,876,302	-	461,578,093
5	April	2024	-	416,074,344	-	24,753,612	22,191,930	-	463,019,886
6	May	2024	-	416,688,607	-	25,487,883	22,706,102	-	464,882,593
7	June	2024	-	415,916,627	-	26,281,990	23,216,103	-	465,414,720
8	July	2024	-	416,605,650	-	27,120,907	23,726,717	-	467,453,274
9	August	2024	-	419,367,998	-	27,970,523	24,237,229	-	471,575,750
10	September	2024	-	419,588,161	-	28,832,774	24,751,478	-	473,172,412
11	October	2024	-	420,066,165	-	29,707,518	25,256,062	-	475,029,745
12	November	2024	-	420,826,987	-	30,584,198	25,767,982	-	477,179,167
13	December	2024	-	414,647,310	-	31,527,629	26,278,923	-	472,453,862
14	<b>13-month Average</b>		[A] [C]	<b>416,127,997.56</b>	<b>-</b>	<b>26,529,643.17</b>	<b>23,332,769.68</b>	<b>-</b>	<b>465,990,410.40</b>

			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	2023		407,844,191		22,156,172	20,854,928		450,855,291
16	January	2024		412,480,955		22,861,109	21,087,914		456,429,978
17	February	2024		413,923,380		23,560,279	21,374,337		458,857,996
18	March	2024		415,670,208		24,040,766	21,876,302		461,587,275
19	April	2024		416,083,545		24,753,612	22,191,930		463,029,087
20	May	2024		416,697,827		25,487,883	22,706,102		464,891,813
21	June	2024		415,925,866		26,281,990	23,216,103		465,423,959
22	July	2024		416,614,908		27,120,907	23,726,717		467,462,532
23	August	2024		419,377,275		27,970,523	24,237,229		471,585,027
24	September	2024		419,597,456		28,832,774	24,751,478		473,181,708
25	October	2024		420,075,479		29,707,518	25,256,062		475,039,060
26	November	2024		420,836,321		30,584,198	25,767,982		477,188,501
27	December	2024		414,656,662		31,527,629	26,278,923		472,463,214
28	<b>13-month Average</b>			<b>416,137,236.44</b>	<b>-</b>	<b>26,529,643.17</b>	<b>23,332,769.68</b>	<b>-</b>	<b>465,999,649.28</b>

<b>Reserve for Depreciation of Asset Retirement Costs</b>			Production	Transmission	Distribution	Intangible	General	Common
			[B]	Company Records				
29	December	2023		9,125				
30	January	2024		9,144				
31	February	2024		9,163				
32	March	2024		9,182				
33	April	2024		9,201				
34	May	2024		9,220				
35	June	2024		9,239				
36	July	2024		9,258				
37	August	2024		9,277				
38	September	2024		9,296				
39	October	2024		9,315				
40	November	2024		9,334				
41	December	2024		9,353				
42	<b>13-month Average</b>			<b>9,238.88</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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 2023	-	(445,037,175)	(2,057,428)	11,729,687	-	(435,364,916)
2 December 31 2024	-	(459,293,420)	(2,027,748)	12,309,710	-	(449,011,459)
3 Begin/End Average	[A]	(452,165,297)	(2,042,588)	12,019,698	-	(442,188,187)

	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)					
	[8]	273.8.k	275.2.k	277.9.k	234.8.c	267.h
4 December 31 2023		382,563,917	(18,161,140)	16,135,122	1,831,045	382,368,945
5 December 31 2024		434,877,412	(15,534,870)	17,641,870	1,731,360	438,715,771
6 Begin/End Average		408,720,665	(16,848,005)	16,888,496	1,781,203	410,542,358

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]	EDIT FAS109 [I]	Other FAS109 [I]
2023	-	(6,655,959)	(55,817,298)	-	-	-	-	-	-
2024	-	(6,467,074)	(47,984,230)	-	-	-	30,035,296	(83,351,432)	35,367,201

[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]	EDIT FAS109 [I]	Other FAS109 [I]
2023	-	-	(20,218,568)	-	-	-	-	-	-
2024	-	-	(17,500,088)	-	-	-	(62,530)	(31,149,008)	13,648,920

[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]	EDIT FAS109 [I]	Other FAS109 [I]
2023	-	-	(1,185,219)	5,590,655	-	-	-	-	-
2024	-	-	(1,077,796)	5,187,955	-	-	1,222,002	886,005	(1,963,801)

[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.

[I] FAS109 related to Excess/Deficient ADIT ("EDIT"). Sum of Accounts 282 and 283 less Account 190 will sum to Attachment 15a total. Other FAS109 does not include EDIT.

ADIT Normalization Calculation

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]
	<b>2024 Quarterly Activity and Balances</b>							
<b>Beginning 190 (including adjustments)</b>	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
11,729,687	285,822	12,015,509	479,004	12,494,513	469,221	12,963,735	567,976	13,531,711
<b>Beginning 190 (including adjustments)</b>	Pro-rated Q1	Pro-rated Q2	Pro-rated Q3	Pro-rated Q4				
11,729,687	216,129	242,783	119,555	1,556				
<b>Beginning 282 (including adjustments)</b>	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
445,037,175	7,025,157	452,062,332	11,773,340	463,835,672	11,532,884	475,368,555	13,960,161	489,328,716
<b>Beginning 282 (including adjustments)</b>	Pro-rated Q1	Pro-rated Q2	Pro-rated Q3	Pro-rated Q4				
445,037,175	5,312,174	5,967,309	2,938,516	38,247				
<b>Beginning 283 (including adjustments)</b>	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
2,057,428	(14,626)	2,042,802	(24,511)	2,018,292	(24,010)	1,994,281	(29,064)	1,965,218
<b>Beginning 283 (including adjustments)</b>	Pro-rated Q1	Pro-rated Q2	Pro-rated Q3	Pro-rated Q4				
2,057,428	(11,059)	(12,423)	(6,118)	(80)				

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)	
<b>2024 Activity</b>						
<hr/>						
Pro-rated Total	<b>Pro-rated Ending 190</b>					
580,023	<b>12,309,710</b>	17,641,870	5,332,160	4,110,158	<b>1,222,002</b>	12,309,710
<hr/>						
Pro-rated Total	<b>Pro-rated Ending 282</b>					
14,256,245	<b>459,293,420</b>	434,877,412	(24,416,008)	(54,451,305)	<b>30,035,296</b>	459,293,420
<hr/>						
Pro-rated Total	<b>Pro-rated Ending 283</b>					
(29,680)	<b>2,027,748</b>	(15,534,870)	(17,562,618)	(17,500,088)	<b>(62,530)</b>	2,027,748



ADIT Detail

For the 12 months ended 12/31/2024

<u>COLUMN A</u>	<u>COLUMN B</u>	<u>COLUMN C</u>	<u>COLUMN D</u>
	BALANCE AS <u>OF 12-31-23</u>	BALANCE AS <u>OF 12-31-24</u>	AVERAGE <u>BALANCE</u>
ACCOUNT 255:			
Accumulated Deferred Investment Tax Credits	1,831,045	1,731,360	1,781,203
1 TOTAL ACCOUNT 255	<u>1,831,045</u>	<u>1,731,360</u>	
ACCOUNT 282:			
263A Capitalized Overheads	18,666,656	17,981,877	18,324,267
Accelerated Depreciation	302,421,345	331,937,727	317,179,536
AFUDC	6,400,892	8,847,971	7,624,432
AFUDC Equity	14,404,630	19,033,688	16,719,159
Capitalized Benefits	4,637,045	5,009,662	4,823,353
Capitalized Tree Trimming	4,653,528	4,443,349	4,548,438
Casualty Loss	(1,454,486)	(1,913,270)	(1,683,878)
Cost of Removal	28,651,691	33,631,028	31,141,360
OPEBs	(6,655,959)	(6,467,074)	(6,561,517)
Other	(2,762,466)	(2,979,716)	(2,871,091)
Repairs	83,822,969	92,370,088	88,096,529
FAS109 Related to Property	(70,221,928)	(67,017,918)	(68,619,923)
2 TOTAL ACCOUNT 282	<u>382,563,917</u>	<u>434,877,412</u>	

ADIT Detail

For the 12 months ended 12/31/2024

<u>COLUMN A</u>	<u>COLUMN B</u>	<u>COLUMN C</u>	<u>COLUMN D</u>
	BALANCE AS <u>OF 12-31-23</u>	BALANCE AS <u>OF 12-31-24</u>	AVERAGE BALANCE
ACCOUNT 283:			
AFUDC Equity Flow Thru (Gross up)	5,520,743	7,294,884	6,407,813
Property FAS109	(26,584,993)	(25,398,811)	(25,991,902)
Deferred Charge-EIB	83,966	144,889	114,427
FAS 109 Gross-up on Non-property Items	130,637	126,999	128,818
Lease ROU Asset & Liability	2,080,737	1,917,800	1,999,268
PA Rate Change - Non Prop Grossup	194,670	131,749	163,210
State Income Tax Deductible	247,620	247,620	247,620
Vegetation Management Reg Asset	165,480	0	82,740
3 TOTAL ACCOUNT 283	<u>(18,161,140)</u>	<u>(15,534,870)</u>	

ADIT Detail

For the 12 months ended 12/31/2024

<u>COLUMN A</u>	<u>COLUMN B</u>	<u>COLUMN C</u>	<u>COLUMN D</u>
	BALANCE AS OF 12-31-23	BALANCE AS OF 12-31-24	AVERAGE BALANCE
ACCOUNT 190:			
Capitalized Interest	7,345,298	10,604,276	8,974,787
Contribution in Aid of Construction	5,590,655	5,187,955	5,389,305
Federal Long Term NOL	315,781	0	157,890
NOL Deferred Tax Asset - LT PA	3,740,200	2,597,407	3,168,804
FAS109 Related to Property	(856,811)	(747,768)	(802,290)
4 TOTAL ACCOUNT 190	16,135,122	17,641,870	16,888,496

1 **Calculation of PBOP Expenses**

2	<b><u>MAIT</u></b>	<b><u>Amount</u></b>	<b><u>Source</u></b>
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	31,831,872	MAIT Labor: Company Records
7	PBOP Expense for current year (line 5 * line 6)	(\$1,709,111)	
8	PBOP expense in Account 926 for current year	(263,725)	MAIT Account 926: Company Records
9	PBOP Adjustment for Attachment H-28A, page 3, line 9 (line 7 - line 8)	(1,445,386)	

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, 2024
<b>1</b>	<b>Payroll Taxes</b>		
1a	Federal - Other	263.i	599,262
1b		263.i	-
1c		263.i	-
<b>1z</b>	<b>Payroll Taxes Total</b>		<b>599,262</b>
<b>2</b>	<b>Highway and Vehicle Taxes</b>		
2a		263.i	-
<b>2z</b>	<b>Highway and Vehicle Taxes</b>		<b>-</b>
<b>3</b>	<b>Property Taxes</b>		
3a	Property Tax	263.i	121,200
3b			-
3c			-
<b>3z</b>	<b>Property Taxes</b>		<b>121,200</b>
<b>4</b>	<b>Gross Receipts Tax</b>		
4a		263.i	-
<b>4z</b>	<b>Gross Receipts Tax</b>		<b>-</b>
<b>5</b>	<b>Other Taxes</b>		
5a		263.i	-
5b		263.i	-
5c			-
<b>5z</b>	<b>Other Taxes</b>		<b>-</b>
<b>6z</b>	<b>Payments in lieu of taxes</b>		
<b>7</b>	Total other than income taxes (sum lines 1z, 2z, 3z, 4z, 5z, 6z) [tie to 114.14c]		\$720,462

Notes:

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

**Capital Structure Calculation**

		[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 2023	\$1,772,827,199				\$223,591,970	1,549,235,229	\$1,033,938,353
2	January 2024	\$1,786,684,472				\$223,591,970	1,563,092,502	\$1,033,768,087
3	February 2024	\$1,800,896,113				\$223,591,970	1,577,304,143	\$1,033,597,821
4	March 2024	\$1,814,806,762				\$223,591,970	1,591,214,792	\$1,033,427,555
5	April 2024	\$1,829,103,333				\$223,591,970	1,605,511,363	\$1,033,257,289
6	May 2024	\$1,843,715,357				\$223,591,970	1,620,123,387	\$1,033,087,023
7	June 2024	\$1,859,268,011				\$223,591,970	1,635,676,041	\$1,032,916,757
8	July 2024	\$1,874,050,548				\$223,591,970	1,650,458,578	\$1,207,746,491
9	August 2024	\$1,888,348,760				\$223,591,970	1,664,756,790	\$1,207,576,224
10	September 2024	\$1,903,301,464				\$223,591,970	1,679,709,494	\$1,207,405,958
11	October 2024	\$1,918,078,340				\$223,591,970	1,694,486,370	\$1,207,235,692
12	November 2024	\$1,933,011,004				\$223,591,970	1,709,419,034	\$1,207,065,426
13	December 2024	\$2,031,131,833	-	-	-	\$223,591,970	1,807,539,863	\$1,206,895,160
14	13-month Average	1,865,786,400	-	-	-	223,591,970	1,642,194,430	1,113,685,987

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	<u>Depr %</u>
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 12/31/2024										
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Long Term Debt Cost at Year End 12/31/2024	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* 2 (col. e. * col. f)/12	Weighted Outstanding Ratio (col. g/col. g total)	Effective Cost Rate (Table 2, Col. ii)	Weighted Debt Cost at t = N (h) * (i)
<b>First Mortgage Bonds:</b>										
(1) 4.10%, Senior Unsecured Note	5/10/2018	5/15/2028	\$ 450,000,000	\$ 445,906,699	\$ 448,070,050	12	\$ 448,070,050	40.29%	4.21%	1.70%
(2) 3.60%, Senior Unsecured Note	3/31/2020	4/1/2032	\$ 125,000,000	\$ 124,111,544	\$ 124,463,360	12	\$ 124,463,360	11.17%	3.67%	0.41%
(3) 3.70%, Senior Unsecured Note	3/31/2020	4/1/2035	\$ 125,000,000	\$ 124,111,544	\$ 124,393,048	12	\$ 124,393,048	11.16%	3.76%	0.42%
(4) 4.10%, Senior Unsecured Note	5/24/2021	5/15/2028	\$ 150,000,000	\$ 163,054,375	\$ 156,306,862	12	\$ 156,306,862	14.02%	2.72%	0.38%
(5) 5.30%, Senior Unsecured Note	2/27/2023	3/1/2033	\$ 175,000,000	\$ 173,250,000	\$ 173,572,230	12	\$ 173,572,230	15.97%	5.52%	0.86%
(6) 4.75%, Senior Unsecured Note	7/1/2024	7/1/2034	\$ 175,000,000	\$ 173,250,000	\$ 173,337,692	6	\$ 86,906,295	7.80%	4.88%	0.38%
<b>Total</b>			\$ 1,200,000,000		\$ 1,201,143,261		\$ 1,114,711,864	100.000%	4.15%	**

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.  
\* 2 = 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).  
† Term (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 12/31/2024													
Long Term Debt Issuances	Affiliate	Issue Date	Maturity Date	(cc) Amount Issued	(dd) (Discount) Premium at Issuance	(ee) Issuance Expense	(ff) Loss/Gain on Recquired Debt	(gg) Less Related ADIT	(hh) Net Proceeds (col. cc = col. dd + col. ee + col. ff)	(ii) Net Proceeds Ratio (col. ee / 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	4.100%	\$ 18,450,000	4.21%
(2) 3.60%, Senior Unsecured Note		3/31/2020	4/1/2032	\$ 125,000,000	\$ -	888,456	-	xxx	\$ 124,111,544	99.2892	3.600%	\$ 4,500,000	3.67%
(3) 3.70%, Senior Unsecured Note		3/31/2020	4/1/2035	\$ 125,000,000	\$ -	888,456	-	xxx	\$ 124,111,544	99.2892	3.700%	\$ 4,625,000	3.76%
(4) 4.10%, Senior Unsecured Note		5/24/2021	5/15/2028	\$ 150,000,000	\$ 14,337,000	1,262,625	-	xxx	\$ 163,054,375	108.7029	4.100%	\$ 6,150,000	2.72%
(5) 5.30%, Senior Unsecured Note		2/27/2023	3/1/2033	\$ 175,000,000		1,750,000	-	xxx	\$ 173,250,000	99.0000	5.300%	\$ 9,432,500	5.52%
(6) 4.75%, Senior Unsecured Note		7/1/2024	7/1/2034	\$ 175,000,000		1,750,000	-	xxx	\$ 173,250,000	99.0000	4.750%	\$ 8,312,500	4.88%
<b>TOTALS</b>				\$ 1,200,000,000	14,224,500	\$ 10,540,338	-	xxx	\$ 1,203,684,162			\$ 51,470,000	

\* 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 C<sub>0</sub> equals Net Proceeds column (gg); Semi-annual (or other) interest cashflows (C<sub>1</sub>, C<sub>2</sub>, etc.).



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

(1) Line No.	(2) Reference	(3) Transmission	(4) Allocator
1	Gross Transmission Plant - Total Attach. H-28A, p. 2, line 2, col. 5 (Note A)	\$ 3,125,190,100	
2	Net Transmission Plant - Total Attach. H-28A, p. 2, line 14, col. 5 (Note B)	\$ 2,709,062,103	
<b>O&amp;M EXPENSE</b>			
3	Total O&M Allocated to Transmission Attach. H-28A, p. 3, line 15, col. 5	\$ 95,698,302	
4	Annual Allocation Factor for O&M (line 3 divided by line 1, col. 3)	3.059280%	3.059280%
<b>GENERAL, INTANGIBLE, AND COMMON (G, I, &amp; C) DEPRECIATION EXPENSE</b>			
5	Total G, I, & C depreciation expense Attach. H-28A, p. 3, lines 17 & 18, col. 5	\$ 15,546,872	
6	Annual allocation factor for G, I, & C depreciation expense (line 5 divided by line 1, col. 3)	0.497470%	0.497470%
<b>TAXES OTHER THAN INCOME TAXES</b>			
7	Total Other Taxes Attach. H-28A, p. 3, line 28, col. 5	\$ 720,462	
8	Annual Allocation Factor for Other Taxes (line 7 divided by line 1, col. 3)	0.023053%	0.023053%
9	<b>Annual Allocation Factor for Expense</b> Sum of line 4, 6, & 8		<b>3.579903%</b>
<b>INCOME TAXES</b>			
10	Total Income Taxes Attach. H-28A, p. 3, line 39, col. 5	\$ 56,038,251	
11	Annual Allocation Factor for Income Taxes (line 10 divided by line 2, col. 3)	2.068548%	2.068548%
<b>RETURN</b>			
12	Return on Rate Base Attach. H-28A, p. 3, line 40, col. 5	\$ 190,032,276	
13	Annual Allocation Factor for Return on Rate Base (line 12 divided by line 2, col. 3)	7.014689%	7.014689%
14	<b>Annual Allocation Factor for Return</b> Sum of line 11 and 13		<b>9.083237%</b>

Columns 5-9 (page 1) only applies with incentive ROE project(s) (Note F)				
(5) Line No.	(6) Reference	(7) Transmission	(8) Allocator	(9)
<b>INCOME TAXES</b>				
10b	Total Income Taxes Attachment 2, line 33	\$ 56,038,251		
11b	Annual Allocation Factor for Income Taxes (line 10b divided by line 2, col. 3)	2.068548%		2.068548%
<b>RETURN</b>				
12b	Return on Rate Base Attachment 2, line 22	\$ 190,032,276		
13b	Annual Allocation Factor for Return on Rate Base (line 12b divided by line 2, col. 3)	7.014689%		7.014689%
14b	<b>Annual Allocation Factor for Return</b> Sum of line 11b and 13b			<b>9.083237%</b>
15	<b>Additional Annual Allocation Factor for Return</b> Line 14 b, col. 9 less line 14, col. 4			<b>0.00000%</b>

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

Line No.	(1) Project Name	(2) RTEP Project Number	(3) Project Gross Plant	(4) Annual Allocation Factor for Expense (Note C & H)	(5) Annual Expense Charge (Page 1, line 9) (Col. 3 * Col. 4)	(6) Project Net Plant (Note D & H)	(7) Annual Allocation Factor for Return (Page 1, line 14)	(8) Annual Return Charge (Col. 6 * Col. 7)	(9) Project Depreciation Expense (Note E)	(10) Annual Revenue Requirement (Sum Col. 5, 8, & 9)	(11) Additional Annual Allocation Factor for Return (Note F) (Col. 6 * Page 1, line 15, Col. 9)	(12) Total Annual Revenue Requirement (Sum Col. 10 & 11)	(13) True-up Adjustment (Note G)	(14) Net Revenue Requirement with True-up (Sum Col. 12 & 13)
	Install 230kV series reactor and 2-100MVAR PLC switched capacitors at													
2a	Hunterstown	b0210	\$ 12,637,431	3.578003%	\$452,395	\$ 9,029,663	9.083237%	\$605,189	\$ 269,067	\$1,631,643	-	\$1,631,643	(231,828)	\$1,300,015
2b	Install 250 MVAR capacitor at Keystone 500 kV	b0549	\$ 3,267,134	3.578003%	\$114,869	\$ 2,526,816	9.083237%	\$230,425	\$ 65,746	\$410,890	-	\$410,890	(60,512)	\$350,668
2c	Install 25 MVAR capacitor at Saxon 115 kV substation	b0551	\$ 1,380,393	3.578003%	\$49,415	\$ 987,198	9.083237%	\$89,670	\$ 28,036	\$167,121	-	\$167,121	(25,804)	\$141,317
2d	Install 50 MVAR capacitor at Abrams 230 kV substation	b0552	\$ 1,038,335	3.578003%	\$37,170	\$ 847,724	9.083237%	\$77,001	\$ 21,286	\$136,457	-	\$136,457	(19,556)	\$116,901
2e	Install 50 MVAR capacitor at Raytown 230 kV substation	b0553	\$ 927,947	3.578003%	\$33,219	\$ 733,656	9.083237%	\$66,640	\$ 19,023	\$118,881	-	\$118,881	(17,450)	\$101,431
2f	Install 75 MVAR capacitor at East Towards 230 kV substation	b0557	\$ 2,185,556	3.578003%	\$78,239	\$ 1,731,229	9.083237%	\$157,252	\$ 44,363	\$279,843	-	\$279,843	(42,197)	\$237,646
2g	Replace the Erie South 345 kV line terminal	b1593	\$ 9,836,997	3.578003%	\$387,943	\$ 8,160,614	9.083237%	\$833,897	\$ 226,362	\$1,446,202	-	\$1,446,202	(203,277)	\$1,242,925
2h	Connet 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	b1994	\$ 62,913,061	3.578003%	\$2,252,163	\$ 55,368,872	9.083237%	\$5,000,376	\$ 1,488,211	\$8,770,751	-	\$8,770,751	(5,494,327)	\$3,276,424
2i	South Lebanon 230/69 kV Bank 1 - Upgrade 69 kV Terminal Facilities	b1364	\$ 87,275	3.578003%	\$3,124	\$ 66,483	0	\$ 6,039	\$ 1,789	\$10,952	-	\$10,952	(9,919)	\$2,967
2j	Middletown Sub - 69 kV Capacitor Bank	b1362	\$ 62,365	3.578003%	\$1,975	\$ 43,765	9.083237%	\$3,975	\$ 971	\$6,547	-	\$6,547	(9,484)	-\$2,937
2k	Germantown - 138kV Reactor Removal	b1816.4	\$ 65,539	3.578003%	\$2,346	\$ 60,893	9.083237%	\$5,531	\$ 1,344	\$9,221	-	\$9,221	(15,287)	-\$6,067
2l	Germantown p 138 115kV #1 Bk 30W + Upgrade 138kV 999. & 115kV 998.	b2688.1 & b2688.2	\$ 6,069,491	3.578003%	\$217,276	\$ 5,303,419	9.083237%	\$481,722	\$ 124,238	\$823,236	-	\$823,236	(58,381)	\$764,854
2m	components RTEP 1988, 10888, 12688.2 Loop the 2028 (TM) - Heeseack 500 kV line in to the Lautachtown substation and upgrade relay at TME 500 kV	b2006.1_1_DFAX_Allocation	\$ 1,700,188	3.578003%	\$60,863	\$ 1,359,615	9.083237%	\$123,406	\$ 37,784	\$222,053	-	\$222,053	(378,492)	-\$156,439
2n	Loop the 2028 (TM) - Heeseack 500 kV	b2006.1_1_Load_Ratio_Share	\$ 1,700,188	3.578003%	\$60,863	\$ 1,359,615	9.083237%	\$123,406	\$ 37,784	\$222,053	-	\$222,053	(4,897)	\$217,156
2p	Install 2nd Hunterstown 230/115 kV transformer	b2452	\$ 6,088,253	3.578003%	\$217,947	\$ 5,182,159	9.083237%	\$470,708	\$ 124,779	\$813,434	-	\$813,434	436,032	\$1,249,466
2q	Reconductor Hunterstown - Colton 115 kV line	b2452.1	\$ 2,752,102	3.578003%	\$98,520	\$ 2,306,964	9.083237%	\$209,547	\$ 60,987	\$374,054	-	\$374,054	(63,384)	\$290,670
2r	Reconductor the North Mashpeppen - Colton - Lacksawana 230 kV circuit and upgrade tem	b2552.1	\$ 97,813,743	3.578003%	\$3,501,539	\$ 76,366,130	9.083237%	\$7,935,673	\$ 2,304,131	\$13,741,343	-	\$13,741,343	12,691,916	\$26,433,259
2s	Upgrade relay at South Reading on the 1072 230 V line	b2006.2_1_DFAX_Allocation	\$ 1,130,009	3.578003%	\$40,454	\$ 1,079,132	9.083237%	\$97,475	\$ 23,161	\$161,090	-	\$161,090	(9,213,365)	-\$9,052,275
2t	Relabel the Hunterstown - Lincoln 115 kV line (Bk 302) (2.6 mi.) - Upgrade limiting terminal equipment at Hunterstown and Lincoln.	b3145	\$ 4,104,212	3.578003%	\$146,923	\$ 3,854,128	9.083237%	\$360,080	\$ 98,407	\$695,409	-	\$695,409	(467,620)	\$127,789
2u	TM new Rise substation to Conemaugh-Hunterstown 500 kV	b2743.2	\$ 529,376	3.578003%	\$18,551	\$ 529,376	9.083237%	\$46,095	\$ -	\$67,035	-	\$67,035	(61,033)	\$6,002
2v	Upgrade terminal equipment and required relay communication at TME 500 kV on the 500 kV circuit	b2743.3	\$ -	3.578003%	\$0	\$ -	9.083237%	\$0	\$ -	\$0	-	\$0	(48,608)	-\$48,608
2w	Phase Rotator - TME 500 kV circuit	b2752.4	\$ -	3.578003%	\$0	\$ -	9.083237%	\$0	\$ -	\$0	-	\$0	\$0	\$0
2x	Upgrade terminal equipment at Hunterstown 500 kV on the Conemaugh - Hunterstown 500 kV circuit	b2743.4	\$ 57,965	3.578003%	\$2,076	\$ 57,966	9.083237%	\$5,256	\$ 965	\$8,296	-	\$8,296	896	\$9,192
2y	Portland-Kittanning 230kV Terminal Upgrade	b0132.3	\$ -	3.578003%	\$0	\$ -	9.083237%	\$0	\$ -	\$0	-	\$0	(5,177)	-\$5,177
2aa	Install a 120.75 kV 79.4 MVAR capacitor bank at Yorkana 115 kV	b3311	\$ -	3.578003%	\$0	\$ -	9.083237%	\$0	\$ -	\$0	-	\$0	13,424	\$13,424
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										\$0.00	\$29,915,602		

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 j
- H Based on a 12-month average

TEC Worksheet Support  
Net Plant Detail

Line No.	Project Name	RTEP Project Number	Project Gross Plant	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
			(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
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
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
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
2e	Install 50 MVAR capacitor at Raystown 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
2f	Install 75 MVAR capacitor at East Towanda 230 kV substation	b0557	\$	2,185,556	\$ 2,185,556	\$ 2,185,556	\$ 2,185,556	\$ 2,185,556	\$ 2,185,556	\$ 2,185,556	\$ 2,185,556	\$ 2,185,556	\$ 2,185,556	\$ 2,185,556	\$ 2,185,556	\$ 2,185,556
2g	Relocate the Erie South 345 kV line terminal	b1993	\$	10,836,997	\$ 10,836,997	\$ 10,836,997	\$ 10,836,997	\$ 10,836,997	\$ 10,836,997	\$ 10,836,997	\$ 10,836,997	\$ 10,836,997	\$ 10,836,997	\$ 10,836,997	\$ 10,836,997	\$ 10,836,997
	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	\$	62,913,061	\$ 62,913,061	\$ 62,913,061	\$ 62,913,061	\$ 62,913,061	\$ 62,913,061	\$ 62,913,061	\$ 62,913,061	\$ 62,913,061	\$ 62,913,061	\$ 62,913,061	\$ 62,913,061	\$ 62,913,061
2h	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
2i	Middletown Sub - 69 kv Capacitor Bank	b1362	\$	52,365	\$ 52,365	\$ 52,365	\$ 52,365	\$ 52,365	\$ 52,365	\$ 52,365	\$ 52,365	\$ 52,365	\$ 52,365	\$ 52,365	\$ 52,365	\$ 52,365
2j	Germantown - 138kv Reactor Removal	b1816.4	\$	65,539	\$ 65,539	\$ 65,539	\$ 65,539	\$ 65,539	\$ 65,539	\$ 65,539	\$ 65,539	\$ 65,539	\$ 65,539	\$ 65,539	\$ 65,539	\$ 65,539
2k	Germantown r p 138 115kV #1 Bk. Xfmr - Upgrade 138kV 999L & 115kV 998L components RTEP b2688, b2688.1, b2688.2	b2688.1 & b2688.2	\$	6,069,491	\$ 6,069,491	\$ 6,069,491	\$ 6,069,491	\$ 6,069,491	\$ 6,069,491	\$ 6,069,491	\$ 6,069,491	\$ 6,069,491	\$ 6,069,491	\$ 6,069,491	\$ 6,069,491	\$ 6,069,491
2l	Loop the 2026 (TMI - Hosemack 500 kV) line in to the Lauschtown substation and upgrade relay at TMI 500 kV	b2006.1.1_DFAX_Allocation	\$	1,700,188	\$ 1,700,188	\$ 1,700,188	\$ 1,700,188	\$ 1,700,188	\$ 1,700,188	\$ 1,700,188	\$ 1,700,188	\$ 1,700,188	\$ 1,700,188	\$ 1,700,188	\$ 1,700,188	\$ 1,700,188
2m	Loop the 2026 (TMI - Hosemack 500 kV) line in to the Lauschtown substation and upgrade relay at TMI 500 kV	b2006.1.1_Load_Ratio_Share_All	\$	1,700,188	\$ 1,700,188	\$ 1,700,188	\$ 1,700,188	\$ 1,700,188	\$ 1,700,188	\$ 1,700,188	\$ 1,700,188	\$ 1,700,188	\$ 1,700,188	\$ 1,700,188	\$ 1,700,188	\$ 1,700,188
2n	Install 2nd Hunterstown 230/115 kV transformer	b2452	\$	6,088,253	\$ 6,088,253	\$ 6,088,253	\$ 6,088,253	\$ 6,088,253	\$ 6,088,253	\$ 6,088,253	\$ 6,088,253	\$ 6,088,253	\$ 6,088,253	\$ 6,088,253	\$ 6,088,253	\$ 6,088,253
2p	Reconductor Hunterstown - Oxford 115 kV line	b2452.1	\$	2,752,102	\$ 2,752,102	\$ 2,752,102	\$ 2,752,102	\$ 2,752,102	\$ 2,752,102	\$ 2,752,102	\$ 2,752,102	\$ 2,752,102	\$ 2,752,102	\$ 2,752,102	\$ 2,752,102	\$ 2,752,102
2q	Reconductor the North Meshoppen - Oxbow - Lackawanna 230 kV circuit and upgrade terminal equipment (PENELEC portion)	b2552.1	\$	97,813,743	\$ 97,813,743	\$ 97,813,743	\$ 97,813,743	\$ 97,813,743	\$ 97,813,743	\$ 97,813,743	\$ 97,813,743	\$ 97,813,743	\$ 97,813,743	\$ 97,813,743	\$ 97,813,743	\$ 97,813,743
2r	Upgrade relay at South Reading on the 1072 230 V line	b2006.2.1_DFAX_Allocation	\$	1,130,069	\$ 1,130,069	\$ 1,130,069	\$ 1,130,069	\$ 1,130,069	\$ 1,130,069	\$ 1,130,069	\$ 1,130,069	\$ 1,130,069	\$ 1,130,069	\$ 1,130,069	\$ 1,130,069	\$ 1,130,069
2s	Rebuild the Hunterstown - Lincoln 115 kV line (No.962) (-2.6 mi.)	b3145	\$	4,104,212	\$ 4,104,212	\$ 4,104,212	\$ 4,104,212	\$ 4,104,212	\$ 4,104,212	\$ 4,104,212	\$ 4,104,212	\$ 4,104,212	\$ 4,104,212	\$ 4,104,212	\$ 4,104,212	\$ 4,104,212
2t	Upgrade limiting terminal equipment at Hunterstown and Lincoln. Tie in new Rice substation to Conemaugh-Hunterstown 500 kV	b2743.2	\$	529,376	\$ 529,376	\$ 529,376	\$ 529,376	\$ 529,376	\$ 529,376	\$ 529,376	\$ 529,376	\$ 529,376	\$ 529,376	\$ 529,376	\$ 529,376	\$ 529,376
2u	Upgrade terminal equipment at Conemaugh 500 kV: on the Conemaugh - Hunterstown 500 kV circuit	b2743.3	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2v	Upgrade terminal equipment and required relay communication at TMI 500 kV: on the Peach Bottom - TMI 500 kV circuit	b2752.4	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2w	Upgrade terminal equipment at Hunterstown 500 kV: on the Conemaugh - Hunterstown 500 kV circuit	b2743.4	\$	376,771	\$ 376,771	\$ 376,771	\$ 376,771	\$ 376,771	\$ 376,771	\$ 376,771	\$ 376,771	\$ 376,771	\$ 376,771	\$ 376,771	\$ 376,771	\$ 376,771

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 12/31/2024

Accumulated Depreciation	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Project Net Plant
(Note B)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note B & C)
\$3,607,828 \$	3,478,295 \$	3,499,884 \$	3,521,473 \$	3,543,061 \$	3,564,650 \$	3,586,239 \$	3,607,828 \$	3,629,417 \$	3,651,006 \$	3,672,595 \$	3,694,184 \$	3,715,773 \$	3,737,362 \$	\$9,029,603
\$670,319 \$	637,446 \$	642,924 \$	648,403 \$	653,882 \$	659,361 \$	664,840 \$	670,319 \$	675,798 \$	681,276 \$	686,755 \$	692,234 \$	697,713 \$	703,192 \$	\$2,536,816
\$363,195 \$	379,177 \$	381,513 \$	383,850 \$	386,186 \$	388,522 \$	390,859 \$	393,195 \$	395,531 \$	397,868 \$	400,204 \$	402,540 \$	404,877 \$	407,213 \$	\$987,198
\$190,611 \$	179,968 \$	181,742 \$	183,515 \$	185,289 \$	187,063 \$	188,837 \$	190,611 \$	192,384 \$	194,158 \$	195,932 \$	197,706 \$	199,480 \$	201,254 \$	\$847,724
\$194,291 \$	184,780 \$	186,365 \$	187,950 \$	189,536 \$	191,121 \$	192,706 \$	194,291 \$	195,877 \$	197,462 \$	199,047 \$	200,632 \$	202,218 \$	203,803 \$	\$733,656
\$154,327 \$	432,151 \$	435,847 \$	439,543 \$	443,239 \$	446,935 \$	450,631 \$	454,327 \$	458,023 \$	461,720 \$	465,416 \$	469,112 \$	472,808 \$	476,504 \$	\$1,731,229
\$1,656,383 \$	1,544,202 \$	1,562,899 \$	1,581,596 \$	1,600,292 \$	1,618,989 \$	1,637,686 \$	1,656,383 \$	1,675,080 \$	1,693,776 \$	1,712,473 \$	1,731,170 \$	1,749,867 \$	1,768,564 \$	\$9,180,614
\$7,532,189 \$	6,788,084 \$	6,912,101 \$	7,036,119 \$	7,160,136 \$	7,284,154 \$	7,408,172 \$	7,532,189 \$	7,656,207 \$	7,780,225 \$	7,904,242 \$	8,028,260 \$	8,152,277 \$	8,276,295 \$	\$65,380,872
\$20,792 \$	19,898 \$	20,047 \$	20,196 \$	20,345 \$	20,494 \$	20,643 \$	20,792 \$	20,941 \$	21,090 \$	21,239 \$	21,389 \$	21,538 \$	21,687 \$	\$66,483
\$8,600 \$	8,252 \$	8,310 \$	8,368 \$	8,426 \$	8,484 \$	8,542 \$	8,600 \$	8,659 \$	8,717 \$	8,775 \$	8,833 \$	8,891 \$	8,949 \$	\$43,765
\$4,646 \$	3,975 \$	4,087 \$	4,199 \$	4,311 \$	4,423 \$	4,534 \$	4,646 \$	4,758 \$	4,870 \$	4,982 \$	5,094 \$	5,206 \$	5,318 \$	\$60,893
\$786,072 \$	703,953 \$	714,306 \$	724,660 \$	735,013 \$	745,366 \$	755,719 \$	766,072 \$	776,425 \$	786,778 \$	797,131 \$	807,485 \$	817,838 \$	828,191 \$	\$5,303,419
\$341,573 \$	322,681 \$	325,830 \$	328,978 \$	332,127 \$	335,276 \$	338,424 \$	341,573 \$	344,722 \$	347,870 \$	351,019 \$	354,168 \$	357,316 \$	360,465 \$	\$1,358,615
\$341,573 \$	322,681 \$	325,830 \$	328,978 \$	332,127 \$	335,276 \$	338,424 \$	341,573 \$	344,722 \$	347,870 \$	351,019 \$	354,168 \$	357,316 \$	360,465 \$	\$1,358,615
\$906,093 \$	843,704 \$	854,102 \$	864,500 \$	874,899 \$	885,297 \$	895,695 \$	906,093 \$	916,492 \$	926,890 \$	937,288 \$	947,686 \$	958,085 \$	968,483 \$	\$5,182,159
\$445,138 \$	412,144 \$	417,643 \$	423,142 \$	428,641 \$	434,140 \$	439,639 \$	445,138 \$	450,637 \$	456,135 \$	461,634 \$	467,133 \$	472,632 \$	478,131 \$	\$2,306,964
\$10,447,612 \$	9,295,547 \$	9,487,558 \$	9,679,569 \$	9,871,580 \$	10,063,590 \$	10,255,601 \$	10,447,612 \$	10,639,623 \$	10,831,634 \$	11,023,645 \$	11,215,656 \$	11,407,667 \$	11,599,678 \$	\$87,366,130
\$56,937 \$	45,357 \$	47,287 \$	49,217 \$	51,147 \$	53,077 \$	55,007 \$	56,937 \$	58,867 \$	60,797 \$	62,727 \$	64,657 \$	66,587 \$	68,517 \$	\$1,073,132
\$250,084 \$	200,880 \$	209,081 \$	217,281 \$	225,482 \$	233,683 \$	241,883 \$	250,084 \$	258,284 \$	266,485 \$	274,685 \$	282,886 \$	291,086 \$	299,287 \$	\$3,854,128
\$0 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$529,376
\$0 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$0
\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
\$99 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	322	\$57,866

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		29,789,051							
2a	Install 230kV series reactor and 2- 100MVAR PLC switch	b0215		2,160,515	0.05	1,510,542	1,718,970	(208,428)	(23,200)	(231,628)
2b	Install 250 MVAR capacitor at Keystone 500 kV	b0549		577,650	0.01	403,869	458,140	(54,272)	(6,041)	(60,312)
2c	Install 25 MVAR capacitor at Saxton 115 kV substation	b0551		235,019	0.01	164,315	187,535	(23,220)	(2,585)	(25,804)
2d	Install 50 MVAR capacitor at Altoona 230 kV substation	b0552		190,354	0.00	133,088	150,684	(17,597)	(1,959)	(19,556)
2e	Install 50 MVAR capacitor at Raystown 230 kV substation	b0553		167,093	0.00	116,825	132,527	(15,702)	(1,748)	(17,450)
2f	Install 75 MVAR capacitor at East Towanda 230 kV substation	b0557		391,796	0.01	273,927	311,898	(37,971)	(4,227)	(42,197)
2g	Relocate the Erie South 345 kV line terminal	b1993		1,995,436	0.05	1,395,126	1,605,038	(209,912)	(23,365)	(233,277)
2h	Convert Lewis Run-Farmers Valley to 230 kV using 10c	b1994		6,829,617	0.16	4,774,984	9,718,996	(4,944,012)	(560,315)	(5,494,327)
2j	South Lebanon 230/69 kv Bank 1 - Upgrade 69 kv Terminal	b1364		4,179	0.00	2,922	15,447	(12,525)	(1,394)	(13,919)
2k	Middletown Sub - 69 kv Capacitor Bank	b1362		1,338	0.00	936	9,470	(8,534)	(950)	(9,484)
2l	Germantown - 138kv Reactor Removal	b1816.4		(7,467)	(0.00)	(5,221)	8,535	(13,756)	(1,531)	(15,287)
2m	Germantown r p 138 115kV #1 Bk Xlfr + Upgrade 138kv	b2688.1 & b2688.2		527,928	0.01	369,105	421,639	(52,534)	(5,847)	(58,381)
2n	Loop the 2026 (TMI - Hosensack 500 kV) line in to the	b2006.1.1_DFAX_Allocation		395,048	0.01	276,201	616,783	(340,582)	(37,910)	(378,492)
2o	Loop the 2026 (TMI - Hosensack 500 kV) line in to the	b2006.1.1_Load_Ratio_Share_Allocation		355,577	0.01	248,661	253,068	(4,407)	(491)	(4,897)
2p	Install 2nd Hunterstown 230/115 kV transformer	b2452		1,161,016	0.03	811,734	419,375	392,359	43,673	436,032
2q	Reconductor Hunterstown - Oxford 115 kV line	b2452.1		543,453	0.01	379,960	454,992	(75,032)	(8,352)	(83,384)
2r	Reconductor the North Meshoppen - Oxbow - Lackawanna	b2552.1		26,558,348	0.62	18,568,493	7,147,806	11,420,687	1,271,230	12,691,916
2s	Upgrade relay at South Reading on the 1072 230 V line	b2006.2.1_DFAX_Allocation		-	-	-	8,290,550	(8,290,550)	(922,816)	(9,213,365)
2t	Rebuild the Hunterstown - Lincoln 115 kV line (No.962)	b3145		-	-	-	420,783	(420,783)	(46,837)	(467,620)
2u	Tie in new Rice substation to Conemaugh-Hunterstown	b2743.2		495,643	0.01	346,533	365,459	(18,926)	(2,107)	(21,033)
2v	Upgrade terminal equipment at Conemaugh 500 kV	orb2743.3		(215)	(0.00)	(150)	43,589	(43,739)	(4,869)	(48,608)
2w	Upgrade terminal equipment and required relay comm	b2752.4								
2x	Upgrade terminal equipment at Hunterstown 500 kV	orb2743.4		1,140	0.00	797	-	797	89	886
2y	Portland-Kittatinny 230kv Terminal Upgrade	b0132.3		6,184	0.00	4,323	8,982	(4,658)	(519)	(5,177)
2z	Install a 120.75 kV 79.4 MVAR capacitor bank at York	b3311		17,278	0.00	12,080	-	12,080	1,345	13,424
3	Subtotal			42,607,009			32,760,268	(2,971,217)		(3,301,942)
4	Total Interest (Sourced from Attachment 13a, line 30)									(330,724)

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 2022 filed on June 1, 2023  \$304,697,182	-	2021 Revenue Requirement Collected by PJM Based on Forecast filed on Oct 05, 2021  \$285,824,063	=	True-up Adjustment - Over (Under) Recovery  (\$18,873,118)
---	---	--	---	--

	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 <sup>[A]</sup>		0.4295%				

An over or under collection will be recovered prorata over 2022, held for 2023 and returned prorata over 2024

**Calculation of Interest**

					Monthly	
3 January	Year 2022	(1,572,760)	0.4295%	12	81,060	1,653,820
4 February	Year 2022	(1,572,760)	0.4295%	11	74,305	1,647,065
5 March	Year 2022	(1,572,760)	0.4295%	10	67,550	1,640,310
6 April	Year 2022	(1,572,760)	0.4295%	9	60,795	1,633,555
7 May	Year 2022	(1,572,760)	0.4295%	8	54,040	1,626,800
8 June	Year 2022	(1,572,760)	0.4295%	7	47,285	1,620,045
9 July	Year 2022	(1,572,760)	0.4295%	6	40,530	1,613,290
10 August	Year 2022	(1,572,760)	0.4295%	5	33,775	1,606,535
11 September	Year 2022	(1,572,760)	0.4295%	4	27,020	1,599,780
12 October	Year 2022	(1,572,760)	0.4295%	3	20,265	1,593,025
13 November	Year 2022	(1,572,760)	0.4295%	2	13,510	1,586,270
14 December	Year 2022	(1,572,760)	0.4295%	1	6,755	1,579,515
					526,890	19,400,009

15 January through December	Year 2023	19,400,009	0.4295%	12	999,876	20,399,885
-----------------------------	-----------	------------	---------	----	---------	------------

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

					Monthly	
16 January	Year 2024	(20,399,885)	0.4295%		87,618	18,739,680
17 February	Year 2024	(18,739,680)	0.4295%		80,487	17,072,344
18 March	Year 2024	(17,072,344)	0.4295%		73,326	15,397,847
19 April	Year 2024	(15,397,847)	0.4295%		66,134	13,716,158
20 May	Year 2024	(13,716,158)	0.4295%		58,911	12,027,246
21 June	Year 2024	(12,027,246)	0.4295%		51,657	10,331,080
22 July	Year 2024	(10,331,080)	0.4295%		44,372	8,627,629
23 August	Year 2024	(8,627,629)	0.4295%		37,056	6,916,862
24 September	Year 2024	(6,916,862)	0.4295%		29,708	5,198,747
25 October	Year 2024	(5,198,747)	0.4295%		22,329	3,473,253
26 November	Year 2024	(3,473,253)	0.4295%		14,918	1,740,348
27 December	Year 2024	(1,740,348)	0.4295%		7,475	(0)
					573,988	

28 True-Up with Interest		\$ (20,973,874)
29 Less Over (Under) Recovery		\$ (18,873,118)
30 Total Interest		\$ (2,100,755)

[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 2022 Available June 1, 2023	-	TEC 2021 Revenue Requirement Collected by PJM Based on Forecast filed on Oct 05, 2021	=	True-up Adjustment - Over (Under) Recovery
\$32,760,268		\$29,789,051		(\$2,971,217)

	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 <sup>[A]</sup>		0.4295%				

An over or under collection will be recovered prorata over 2022, held for 2023 and returned prorata over 2024

<b>Calculation of Interest</b>					<b>Monthly</b>		
3	January	Year 2022	(247,601)	0.4295%	12	12,761	260,363
4	February	Year 2022	(247,601)	0.4295%	11	11,698	259,299
5	March	Year 2022	(247,601)	0.4295%	10	10,634	258,236
6	April	Year 2022	(247,601)	0.4295%	9	9,571	257,172
7	May	Year 2022	(247,601)	0.4295%	8	8,508	256,109
8	June	Year 2022	(247,601)	0.4295%	7	7,444	255,046
9	July	Year 2022	(247,601)	0.4295%	6	6,381	253,982
10	August	Year 2022	(247,601)	0.4295%	5	5,317	252,919
11	September	Year 2022	(247,601)	0.4295%	4	4,254	251,855
12	October	Year 2022	(247,601)	0.4295%	3	3,190	250,792
13	November	Year 2022	(247,601)	0.4295%	2	2,127	249,728
14	December	Year 2022	(247,601)	0.4295%	1	1,063	248,665
						82,949	<b>3,054,166</b>
						<b>Annual</b>	
15	January through December	Year 2023	3,054,166	0.4295%	12	157,412	<b>3,211,578</b>

<b>Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months</b>						<b>Monthly</b>	
16	January	Year 2024	(3,211,578)	0.4295%		13,794	2,950,210
17	February	Year 2024	(2,950,210)	0.4295%		12,671	2,687,719
18	March	Year 2024	(2,687,719)	0.4295%		11,544	2,424,101
19	April	Year 2024	(2,424,101)	0.4295%		10,412	2,159,351
20	May	Year 2024	(2,159,351)	0.4295%		9,274	1,893,464
21	June	Year 2024	(1,893,464)	0.4295%		8,132	1,626,434
22	July	Year 2024	(1,626,434)	0.4295%		6,986	1,358,258
23	August	Year 2024	(1,358,258)	0.4295%		5,834	1,088,930
24	September	Year 2024	(1,088,930)	0.4295%		4,677	818,445
25	October	Year 2024	(818,445)	0.4295%		3,515	546,798
26	November	Year 2024	(546,798)	0.4295%		2,348	273,985
27	December	Year 2024	(273,985)	0.4295%		1,177	0
						90,364	

28	True-up with Interest					\$ (3,301,942)	
29	Less Over (Under) Recovery					\$ (2,971,217)	
30	Total Interest					\$ (330,724)	

[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 12-31-23	BALANCE AS OF 12-31-24	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]	277,673	599,654	438,664			

Unfunded Reserves

Line No.	Description	BALANCE AS OF 12-31-23	BALANCE AS OF 12-31-24	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)	-	-	- 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]	<b>Income Tax Adjustments</b>					[6]
	[2]	[3]	[4]	[5]		
			Dec 31,	Dec 31,		
			<u>2024</u>	<u>2024</u>	<u>Reference</u>	
	<u>Beg/End Average [C]</u>					
1 Tax adjustment for Permanent Differences & AFUDC Equity	[A]	\$482,278	\$482,278	\$482,278		MAIT Company Records
2 Amortized Excess Deferred Taxes (enter negative)	[B]	(1,223,927)	(1,223,927)	(1,223,927)		Attachment 15a, Line 58, Column H
3 Amortized Deficient Deferred Taxes	[B]	-				Attachment 15a, Line 58, Column H

**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 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 for schedule M balances not directly taken to the P&L. 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

Permanent Excess/Deficient ADIT Worksheet  
To be completed in conjunction with Attachment H-28A

Line No.	COLUMN A Vintage (Note A)	COLUMN B Description	COLUMN C (Excess)/Deficient ADIT Transmission Remeasured Balance as of 12/31/17 (Attachment 15b Col. J)	COLUMN D (Excess)/Deficient ADIT Transmission - Beg Balance of Year (Note C)	COLUMN E Current Period Other Activity (Note D)	COLUMN F Amortization Period (Note E)	COLUMN G Years Remaining at Year End	COLUMN H Amortization (Note F)	COLUMN I (Excess)/Deficient ADIT Transmission - Ending Balance of Year (Note G) (Col. D + Col. E) - Col. H	COLUMN J Protected / Unprotected	COLUMN K Regulatory Asset (Account 182.3) or Regulatory Liability (Account 254)	COLUMN L Amortized to Account 410.1 or Account 411.1
Non-property (Note B):												
Account 190												
1												
1a	2017 TCJA	Federal Long Term	-	547		20	13	39	508	unprotected	Asset (182.3)	410.1
Account 282												
2												
2a	2017 TCJA		-									
Account 283												
3												
3a	2017 TCJA	Vegetation Management	-	340,308		42	35	9,453	330,855	unprotected	Asset (182.3)	410.1
4	2017 TCJA	Non-property gross up for Taxes	-	130,637	0			3,638	126,999			
5	2017 TCJA	Total Non-Property	-	471,492	0			13,130	458,362			
Property (Note B):												
6	2017 TCJA	Property Book-Tax Timing Difference - Account 190	-			ARAM	ARAM	-	-	Protected	Asset	410.1
7	2017 TCJA	Property Book-Tax Timing Difference - Account 190	-			ARAM	ARAM	-	-	Unprotected	Liability	411.1
8	2017 TCJA	Property Book-Tax Timing Difference - Account 190	-			ARAM	ARAM	-	-	Protected	Liability	411.1
9	2017 TCJA	Property Book-Tax Timing Difference - Account 190	-	366,291		ARAM	ARAM	61,386	304,905	Unprotected	Asset	410.1
10	2017 TCJA	Property Book-Tax Timing Difference - Account 282	-	(57,444,122)		ARAM	ARAM	(628,035)	(56,816,087)	Protected	Asset	410.1
11	2017 TCJA	Property Book-Tax Timing Difference - Account 282	-	(18,579,463)		ARAM	ARAM	(991,090)	(17,988,375)	Unprotected	Liability	411.1
12	2017 TCJA	Property Book-Tax Timing Difference - Account 282	-			ARAM	ARAM	-	-	Protected	Liability	411.1
13	2017 TCJA	Property Book-Tax Timing Difference - Account 282	-	3,631,869		ARAM	ARAM	(78,183)	3,710,052	Unprotected	Asset	410.1
14	2017 TCJA	Property Book-Tax Timing Difference - Account 283	-			ARAM	ARAM	-	-	Protected	Asset	410.1
15	2017 TCJA	Property Book-Tax Timing Difference - Account 283	-			ARAM	ARAM	-	-	Unprotected	Liability	411.1
16	2017 TCJA	Property Book-Tax Timing Difference - Account 283	-			ARAM	ARAM	-	-	Protected	Liability	411.1
17	2017 TCJA	Property Book-Tax Timing Difference - Account 283	-			ARAM	ARAM	-	-	Unprotected	Asset	410.1
18	2017 TCJA	Property Gross up for Taxes	-	(27,604,587)				(473,682)	(27,130,906)			
19	2017 TCJA	Total Property (Total of lines 6 thru 18)	-	(99,630,014)	-			(1,709,604)	(97,920,410)			

Line No.	COLUMN A Vintage (Note A)	COLUMN B Description	COLUMN C (Excess)/Deficient ADIT Transmission Remeasured Balance as of 12/31/22 (Attachment 15b Col. J)	COLUMN D (Excess)/Deficient ADIT Transmission - Beg Balance of Year (Note C)	COLUMN E Current Period Other Activity (Note D)	COLUMN F Amortization Period (Note E)	COLUMN G Years Remaining at Year End	COLUMN H Amortization (Note F)	COLUMN I (Excess)/Deficient ADIT Transmission - Ending Balance of Year (Note G) (Col. D + Col. E) - Col. H	COLUMN J Protected / Unprotected	COLUMN K Regulatory Asset (Account 182.3) or Regulatory Liability (Account 254)	COLUMN L Amortized to Account 410.1 or Account 411.1
<b>Non-property (Note B):</b>												
20		<b>Account 190</b>										
20a	2022 PA	NOL Deferred Tax Asset - LT PA		296,261		4	2	98,754	197,508	Unprotected	Asset (182.3)	
20b									-	Unprotected	Asset (182.3)	
21		<b>Account 282</b>										
21a									-			
22		<b>Account 283</b>										
22a	2022 PA	Deferred Charge-EIB		(329)		2	-	(329)	-	Unprotected	Liability (182.3)	
22b	2022 PA	Recovery of Veg Mgmt for Transmission Companies		(4,719)		2	-	(4,719)	-	Unprotected	Liability (182.3)	
22c									-	Unprotected	Liability (182.3)	
22d									-	Unprotected	Liability (182.3)	
23	2022 PA	<b>Non-property gross up for Taxes</b>		111,611				35,914	75,697			
24	2022 PA	<b>Total Non-Property</b>		402,826				129,621	273,205			
<b>Property (Note B):</b>												
25	2022 PA	Property Book-Tax Timing Difference - Account 190				ARAM	ARAM		-	Protected	Asset	410.1
26	2022 PA	Property Book-Tax Timing Difference - Account 190				ARAM	ARAM		-	Unprotected	Liability	411.1
27	2022 PA	Property Book-Tax Timing Difference - Account 190				ARAM	ARAM		-	Protected	Liability	411.1
28	2022 PA	Property Book-Tax Timing Difference - Account 190		164,754		ARAM	ARAM	17,190	147,563	Unprotected	Asset	410.1
29	2022 PA	Property Book-Tax Timing Difference - Account 282				ARAM	ARAM		-	Protected	Asset	410.1
30	2022 PA	Property Book-Tax Timing Difference - Account 282		(3,060,200)		ARAM	ARAM	(86,487)	(2,973,713)	Unprotected	Liability	411.1
31	2022 PA	Property Book-Tax Timing Difference - Account 282		(4,712,264)		ARAM	ARAM	(34,826)	(4,677,439)	Protected	Liability	411.1
32	2022 PA	Property Book-Tax Timing Difference - Account 282		(281,481)		ARAM	ARAM	(2,264)	(79,217)	Unprotected	Asset	410.1
33	2022 PA	Property Book-Tax Timing Difference - Account 283				ARAM	ARAM		-	Protected	Asset	410.1
34	2022 PA	Property Book-Tax Timing Difference - Account 283				ARAM	ARAM		-	Unprotected	Liability	411.1
35	2022 PA	Property Book-Tax Timing Difference - Account 283				ARAM	ARAM		-	Protected	Liability	411.1
36	2022 PA	Property Book-Tax Timing Difference - Account 283				ARAM	ARAM		-	Unprotected	Asset	410.1
37	2022 PA	Property Gross up for Taxes		(3,023,625)				(40,773)	(2,982,851)			
38	2022 PA	<b>Total Property (Total of lines 25 thru 37)</b>		(10,912,816)				(547,159)	(10,765,657)			

Line No.	COLUMN A Vintage (Note A)	COLUMN B Description	COLUMN C (Excess)/Deficient ADIT Transmission Remeasured Balance as of 12/31/23 (Attachment 15b Col. J)	COLUMN D (Excess)/Deficient ADIT Transmission - Beg Balance of Year (Note C)	COLUMN E Current Period Other Activity (Note D)	COLUMN F Amortization Period (Note E)	COLUMN G Years Remaining at Year End	COLUMN H Amortization (Note F)	COLUMN I (Excess)/Deficient ADIT Transmission - Ending Balance of Year (Note G) (Col. D + Col. E) - Col. H	COLUMN J Protected / Unprotected	COLUMN K Regulatory Asset (Account 182.3) or Regulatory Liability (Account 254)	COLUMN L Amortized to Account 410.1 or Account 411.1
<b>Non-property (Note B):</b>												
39		<b>Account 190</b>										
39b	2023 PA	NOL Deferred Tax Asset - LT PA	220,271	220,271		3	2	73,424	-	Unprotected	Asset (182.3)	
40		<b>Account 282</b>							146,847	Unprotected	Asset (182.3)	
41a									-			
41		<b>Account 283</b>										
41a									-	Unprotected	Liability (182.3)	
41b									-	Unprotected	Liability (182.3)	
41c	2023 PA	Deferred Charge-EIB	(1,197)	(1,197)		2	1	(599)	(599)	Unprotected	Liability (182.3)	
41d	2023 PA	Recovery of Veg Mgmt for Transmission Companies	(2,359)	(2,359)		1	-	(2,359)	-	Unprotected	Liability (182.3)	
42	2023 PA	<b>Non-property gross up for Taxes</b>	83,058	83,058				27,007	56,052			
43	2023 PA	<b>Total Non-Property</b>	<b>299,773</b>	<b>299,773</b>	<b>-</b>			<b>97,473</b>	<b>202,300</b>			
<b>Property (Note B):</b>												
44	2023 PA	Property Book-Tax Timing Difference - Account 190				ARAM	ARAM		-	Protected	Asset	410.1
	2023 PA	Property Book-Tax Timing Difference - Account 190				ARAM	ARAM		-	Unprotected	Liability	411.1
45	2023 PA	Property Book-Tax Timing Difference - Account 190	99,356	99,356		ARAM	ARAM	10,682	88,674	Unprotected	Asset	410.1
46	2023 PA	Property Book-Tax Timing Difference - Account 190				ARAM	ARAM		-	Unprotected	Asset	410.1
47	2023 PA	Property Book-Tax Timing Difference - Account 282				ARAM	ARAM		-	Protected	Asset	410.1
48	2023 PA	Property Book-Tax Timing Difference - Account 282	(1,747,247)	(1,747,247)		ARAM	ARAM	(46,994)	(1,700,253)	Unprotected	Liability	411.1
49	2023 PA	Property Book-Tax Timing Difference - Account 282	(2,785,701)	(2,785,701)		ARAM	ARAM	(17,833)	(2,767,869)	Protected	Liability	411.1
50	2023 PA	Property Book-Tax Timing Difference - Account 282	140,329	140,329		ARAM	ARAM	(1,140)	141,469	Unprotected	Asset	410.1
51	2023 PA	Property Book-Tax Timing Difference - Account 283				ARAM	ARAM		-	Protected	Asset	410.1
52	2023 PA	Property Book-Tax Timing Difference - Account 283				ARAM	ARAM		-	Unprotected	Liability	411.1
53	2023 PA	Property Book-Tax Timing Difference - Account 283				ARAM	ARAM		-	Protected	Liability	411.1
54	2023 PA	Property Book-Tax Timing Difference - Account 283				ARAM	ARAM		-	Unprotected	Asset	410.1
55	2023 PA	Property Gross up for Taxes	(1,645,444)	(1,645,444)				(21,188)	(1,624,256)			
56	2023 PA	<b>Total Property (Total of lines 43 thru 55)</b>	<b>(5,938,708)</b>	<b>(5,938,708)</b>	<b>-</b>			<b>(76,473)</b>	<b>(5,862,235)</b>			

Line No.	COLUMN A Vintage (Note A)	COLUMN B Description	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G	COLUMN H Amortization (Note F)	COLUMN I (Excess)/Deficient ADIT Transmission - Ending Balance of Year (Note G)	COLUMN J Protected / Unprotected	COLUMN K Regulatory Asset (Account 182.3) or Regulatory Liability (Account 254)	COLUMN L Amortized to Account 410.1 or Account 411.1
----------	------------------------------	-------------------------	----------	----------	----------	----------	----------	-----------------------------------	--	-------------------------------------	--	---

57		Deferral of Amortized Excess/Deficient ADITs (Note H)										
58		Total Non-Property & Property Amortization, excluding gross up for taxes (Total of lines 5, 19, 24, 38, 39 less lines 4, 18, 23, 37) (Note I)						(1,223,927)		Protected, Unprotected	Liability	411.1
59		Total 2022 FAS109 (Total of lines 5, 19, 24, 38) (Note J)							(113,614,435)			
60		Total 2022 FAS109 (Attachment 5) (Note J)							(113,614,435)			

Notes:

- A Excess/deficient ADIT will be tracked separately for each federal or state tax rate change, to be identified by the appropriate vintage in column A. MAIT will modify Attachment 15a to add an additional page for each additional vintage without pursuing a Federal Power Act Section 205 filing.
- B Upon a tax rate change (federal or state), the Company remeasures its deferred tax assets and liabilities to the new applicable corporate tax rate. For schedule M items not directly taken to the P&L, the result of this remeasurement is a change to the net deferred tax assets/liabilities recorded in accounts 190, 282, and 283 with a corresponding change in regulatory assets (account 182.3) and regulatory liabilities (account 254) to reflect the return of/collection from excess/deficient deferred taxes to/from customers. The remeasurement is effectuated within PowerTax and Tax Provision, which maintain both the timing difference and APB11 deferred tax balance (the historical ADIT based on the timing difference and the rate in effect when the timing difference occurred). The difference in the two results is reclassified from ADIT to regulatory assets/liabilities for deficient/excess ADIT. Within the FERC Form 1, deficient and excess ADITs in Account 182.3 and Account 254, respectively are presented grossed-up for tax purposes. For ratemaking purposes, these grossed-up balances are treated as FAS109 and subsequently removed from rate base, thereby ensuring rate base neutrality for tax rate changes. The Company would follow the process described above to remeasure ADIT balances (increase or decrease) due to any future federal or state income tax rate change.
- C Beginning balance of year is the end of the prior year balance as reflected on FERC Form No. 1, pages 232 (Account 182.3) and 278 (Account 254)
- D In the event the Company populates the data enterable fields, it will support the data entered as just and reasonable in its annual update
- E The amortization periods shall be consistent with the following:  
Protected Property & Non-Protected Property: ARAM, or directly assigned based on average remaining life of assets for property items not in PowerTax  
Protected Non-Property & Non-Protected Non-Property will be directly assigned and presented in the table above
- F The amortization will occur through FERC income statement Accounts 410.1 and 411.1.
- G Ending balance of year is the end of current year balance, as reflected on FERC Form No. 1, pages 232 (Account 182.3) and 278 (Account 254)
- H Reflects the net amount of amortization, including gross-up for taxes, from prior period(s) that was booked for GAAP, but deferred for FERC purposes because a mechanism did not exist to pass back/collect excess/deficient ADITs to/from customers. The net amortized deferral amount, including the gross-up for taxes, is in Account 254, as reflected on FERC Form No. 1, page 278 or Account 182.3, as reflected on FERC Form No. 1, page 232.
- I The amortization gross-up for taxes occurs on Attachment H-28A, page 3, line 38.
- J Included to demonstrate rate base neutrality. Ties back to FERC Form No. 1 page 232 (Account 182.3) plus page 278 (Account 254).

Line No.	Vintage (Note A)	M Item	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G	COLUMN H	COLUMN I	COLUMN J	COLUMN K	COLUMN L
			Deferred Tax Asset (Liability) (Note B)			ADIT Offset to P&L (Note B)	(Excess) Deficient Deferred Income Taxes (Notes B & C)	(Excess) Deficient Deferred Income Tax Activity post tax remeasurement			Protected / Unprotected	Regulatory Asset (Account 182.3) or Regulatory Liability (Account 254) as of 12/31/23
			12/31/2023 ADIT Balance (Prior to 2024 PA State Tax)	12/31/2023 ADIT Balance (After 2024 PA State Tax)	Change in ADIT due to 2024 PA State Tax	Tax Expense (Benefit)	ADIT Offset to Regulatory Asset (Liability) (= Col. E + Col. F)	Other Adjustments Including Gross-up True-ups	2023 Return-to-Accrual Adjustment (Recorded in 2024)	(Excess)/Deficient ADIT Transmission Reasured Balance (= Col. G + Col. H + Col. I)		
<b>Non-Property Related Items:</b>												
<b>190 Accounts</b>												
1a	2023 PA	Asset Retirement Obligation Liability	39,757	39,198	(559)	559	-	-	-	-	N/A	
1b	2023 PA	Charitable Contribution Carryforward	6,913	6,816	(97)	97	-	-	-	-	N/A	
1c	2023 PA	Charitable Contribution State & Local RTA	(2,340)	(2,209)	130	(130)	-	-	-	-	N/A	
1d	2023 PA	ITC FAS 109	715,684	701,769	(13,915)	-	13,915	(13,915)	-	-	N/A	
1e	2023 PA	Lease ROU Asset & Liability	(2,110,400)	(2,080,737)	29,664	(29,664)	-	-	-	-	N/A	
1f	2023 PA	NOL Deferred Tax Asset - LT PA	3,960,471	3,740,200	(220,271)	-	220,271	-	-	220,271	Unprotected	182.3
1g	2023 PA	Other Reg Liability Misc	145,155	143,114	(2,040)	2,040	-	-	-	-	N/A	
1h	2023 PA	Pensions Expense	-	-	-	-	-	-	-	-	N/A	
1i	2023 PA	Post Retirement Benefits SFAS 106 Accrual	-	-	-	-	-	-	-	-	N/A	
2	Total For 190 Accounts:		2,755,240	2,548,151	(207,089)	(27,097)	234,186	(13,915)	-	220,271		
<b>282 Accounts</b>												
3a	Total For 282 Accounts:		-	-	-	-	-	-	-	-		
<b>283 Accounts</b>												
5a	2023 PA	Deferred Charge-EIB	(85,163)	(83,966)	1,197	-	(1,197)	-	-	(1,197)	Unprotected	182.3
5b	2023 PA	Pension EDCP-SERP Payments	-	-	-	-	-	-	-	-	N/A	
5c	2023 PA	PJM Receivable	(0)	(0)	(0)	0	-	-	-	-	N/A	
5d	2023 PA	Recovery of Veg Mgmt for Transmission Companies	(167,839)	(165,480)	2,359	-	(2,359)	-	-	(2,359)	Unprotected	182.3
6	Total For 283 Accounts:		(253,002)	(249,446)	3,556	0	(3,556)	-	-	(3,556)		
<b>Total Non-Property Related Items:</b>												
7	Net (Excess) Deficient Deferred Income Taxes (excluding Gross-up)						230,630	(13,915)	-	216,715		
8	Net Tax Gross-up						88,392	(5,333)	-	83,058		
9	Net (Excess) Deficient Deferred Income Taxes (including Gross-up)						319,021	(19,248)	-	299,773		
<b>Property Related Items:</b>												
<b>190 Accounts</b>												
10a	2023 PA	CIAC	(134,584)	(226,411)	(91,827)	91,827	-	-	-	-	Unprotected	182.3
10b	2023 PA	Capitalized Interest	(531,045)	(630,400)	(99,356)	-	99,356	-	-	-	Unprotected	182.3
11	Total For 190 Accounts:		(665,629)	(856,811)	(191,183)	91,827	99,356	-	-	99,356		
<b>282 Accounts</b>												
12a	2023 PA	ARO	20	30	10	(10)	-	-	-	-	Unprotected	254
12b	2023 PA	263A Capitalized Overheads	6,001,441	6,180,916	179,475	-	(179,475)	-	-	(179,475)	Unprotected	254
12c	2023 PA	Accelerated Depreciation	62,156,386	64,942,087	2,785,701	-	(2,785,701)	-	-	(2,785,701)	Protected	254
12d	2023 PA	AFUDC	978,067	1,054,290	76,223	-	(76,223)	-	-	(76,223)	Unprotected	254
12e	2023 PA	Capitalized Benefits	1,492,237	1,536,905	44,668	-	(44,668)	-	-	(44,668)	Unprotected	254
12f	2023 PA	Capitalized Tree Trimming	1,349,410	1,300,013	(49,397)	-	49,397	-	-	49,397	Unprotected	182
12g	2023 PA	Casualty Loss	(819,994)	(791,599)	28,395	-	(28,395)	-	-	(28,395)	Unprotected	254
12h	2023 PA	Cost of Removal	3,176,863	3,534,934	358,071	-	(358,071)	-	-	(358,071)	Unprotected	254
12i	2023 PA	OPEBs	(2,147,233)	(2,210,607)	(63,374)	-	63,374	-	-	63,374	Unprotected	182
12j	2023 PA	Other	(788,456)	(816,013)	(27,557)	-	27,557	-	-	27,557	Unprotected	182
12k	2023 PA	Repairs	8,483,980	9,544,395	1,060,415	-	(1,060,415)	-	-	(1,060,415)	Unprotected	254
13	Total For 282 Accounts:		79,882,720	84,275,350	4,392,630	(10)	(4,392,630)	-	-	(4,392,630)		
<b>Total Property Related Items:</b>												
14	2023 PA	Net (Excess) Deficient Deferred Income Taxes (excluding Gross-up)					(4,293,264)	-	-	(4,293,264)		
15	2023 PA	Net Tax Gross-up					(1,645,444)	-	-	(1,645,444)		
16	2023 PA	Net (Excess) Deficient Deferred Income Taxes (including Gross-up)					(5,938,708)	-	-	(5,938,708)		
<b>Total Property and Non-property Related Items:</b>												
17	2023 PA	Net (Excess) Deficient Deferred Income Taxes (excluding Gross-up)					(4,062,635)	(13,915)	-	(4,076,550)		
18	2023 PA	Net Tax Gross-up					(1,557,052)	(5,333)	-	(1,562,385)		
19	2023 PA	Net (Excess) Deficient Deferred Income Taxes (including Gross-up)					(5,619,687)	(19,248)	-	(5,638,935)		



Notes:

- A Excess/deficient ADIT will be tracked separately for each federal or state tax rate change, to be identified by the appropriate vintage in column A. MAIT will modify Attachment 15a to add an additional page for each additional vintage without pursuing a Federal Power Act Section 205 filing.
- B Upon a tax rate change (federal or state), the Company remeasures its deferred tax assets and liabilities to the new applicable corporate tax rate. For schedule M items not directly taken to the P&L, the result of this remeasurement is a change to the net deferred tax assets/liabilities recorded in accounts 190, 282, and 283 with a corresponding change in regulatory assets (account 182.3) and regulatory liabilities (account 254) to reflect the return of/collection from excess/deficient deferred taxes to/from customers. The remeasurement is effectuated within PowerTax and Tax Provision, which maintain both the timing difference and APB11 deferred tax balance (the historical ADIT based on the timing difference and the rate in effect when the timing difference occurred). The difference in the two results is reclassified from ADIT to regulatory assets/liabilities for deficient/excess ADIT. Within the FERC Form 1, deficient and excess ADITs in Account 182.3 and Account 254, respectively are presented grossed-up for tax purposes. For ratemaking purposes, these grossed-up balances are treated as FAS109 and subsequently removed from rate base, thereby ensuring rate base neutrality for tax rate changes. The Company would follow the process described above to remeasure ADIT balances (increase or decrease) due to any future federal or state income tax rate change.
- C Reflects the end of vintage year balance, as reflected on FERC Form No. 1, pages 232 (Account 182.3) and 278 (Account 254).



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	<b>Monthly Balance</b>	Source				
2	December 2023	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 2024	p232 (and Notes)	1	-	-	-
15	<b>Ending Balance 13-Month Average</b>	(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	<b>Monthly Balance</b>	Source				
2	December 2023	p232 (and Notes)	13			597,247
3	January	FERC Account 182.3	12	597,247	49,771	547,476
4	February	FERC Account 182.3	11	547,476	49,771	497,706
5	March	FERC Account 182.3	10	497,706	49,771	447,935
6	April	FERC Account 182.3	9	447,935	49,771	398,165
7	May	FERC Account 182.3	8	398,165	49,771	348,394
8	June	FERC Account 182.3	7	348,394	49,771	298,624
9	July	FERC Account 182.3	6	298,624	49,771	248,853
10	August	FERC Account 182.3	5	248,853	49,771	199,082
11	September	FERC Account 182.3	4	199,082	49,771	149,312
12	October	FERC Account 182.3	3	149,312	49,771	99,541
13	November	FERC Account 182.3	2	99,541	49,771	49,771
14	December 2024	p232 (and Notes)	1	49,771	49,771	-
15	<b>Ending Balance 13-Month Average</b>	(sum lines 2-14) /13		<u>\$597,247</u>		<u>298,624</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	<b>Monthly Balance</b>	Source				
2	December 2023	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 2024	p232 (and Notes)	1	-	-	-
15	<b>Ending Balance 13-Month Average</b>	(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	<b>Monthly Balance</b>	Source				
2	December 2023	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 2024	p111.71.c (and Notes) Detail on p230b	1	-	-	-
15	<b>Ending Balance 13-Month Average</b> (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

			<b>CWIP</b>
			[A]
			216.b
1	December	2023	
2	January	2024	
3	February	2024	
4	March	2024	
5	April	2024	
6	May	2024	
7	June	2024	
8	July	2024	
9	August	2024	
10	September	2024	
11	October	2024	
12	November	2024	
13	December	2024	
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	8.49%	
Times Apportionment Percentage	100.00%	
Combined State Income Tax Rate	<u>8.490%</u>	<u>8.490%</u>

**Operation and Maintenance Expenses**

Line No. [a]	Account Reference	Description	Account Balance [b]
82		<b>Operation</b>	
83	560	Operation Supervision and Engineering	\$907,004
84			
85	561.1	Load Dispatch-Reliability	\$1,231,749
86	561.2	Load Dispatch-Monitor and Operate Transmission System	\$1,368,023
87	561.3	Load-Dispatch-Transmission Service and Scheduling	\$0
88	561.4	Scheduling, System Control and Dispatch Services	\$0
89	561.5	Reliability, Planning and Standards Development	\$31,326
90	561.6	Transmission Service Studies	\$0
91	561.7	Generation Interconnection Studies	\$0
92	561.8	Reliability, Planning and Standards Development Services	\$0
93	562	Station Expenses	\$937,795
94	563	Overhead Lines Expense	\$55,864
95	564	Underground Lines Expense	\$0
96	565	Transmission of Electricity by Others	\$0
97	566	Miscellaneous Transmission Expense	\$8,245,401
98	567	Rents	\$14,477,506
99		TOTAL Operation (Enter Total of Lines 83 thru 98)	\$27,254,667
100		<b>Maintenance</b>	
101	568	Maintenance Supervision and Engineering	\$5,979,673
102	569	Maintenance of Structures	\$0
103	569.1	Maintenance of Computer Hardware	\$29,963
104	569.2	Maintenance of Computer Software	\$121,185
105	569.3	Maintenance of Communication Equipment	\$0
106	569.4	Maintenance of Miscellaneous Regional Transmission Plant	\$0
107	570	Maintenance of Station Equipment	\$7,229,900
108	571	Maintenance of Overhead Lines	\$37,797,409
109	572	Maintenance of Underground Lines	\$0
110	573	Maintenance of Miscellaneous Transmission Plant	\$359,097
111		TOTAL Maintenance (Total of lines 101 thru 110)	\$51,517,227
112		<b>TOTAL Transmission Expenses (Total of lines 99 and 111) [c]</b>	<b>\$78,771,894</b>

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	\$0
182	921	Office Supplies and Expenses	\$97,117
183	Less 922	Administrative Expenses Transferred - Credit	\$0
184	923	Outside Services Employed	\$17,601,701
185	924	Property Insurance	\$378,437
186	925	Injuries and Damages	\$1,485,881
187	926	Employee Pensions and Benefits	-\$458,069
188	927	Franchise Requirements	\$0
189	928	Regulatory Commission Expense	\$0
190	Less 929	(Less) Duplicate Charges-Cr.	\$0
191	930.1	General Advertising Expenses	\$0
192	930.2	Miscellaneous General Expenses	\$125,609
193	931	Rents	\$12,926
194		<b>Total Operation (Enter Total of lines 181 thru 193)</b>	<b>\$19,243,602</b>
195		<i>Maintenance</i>	
196	935	Maintenance of General Plant	\$1,040,717
197		<b>TOTAL A&amp;G Expenses (Total of lines 194 and 196) [f]</b>	<b><u><u>\$20,284,318</u></u></b>

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, 2024		
			<u>Amount</u>	
1	Account 451 -- Miscellaneous Service Revenues	FERC Form 1 , page 300 and footnote data		Note S, page 5
1a	Miscellaneous Service Revenues		\$ 450,925	
1z	Account 451 Total		\$450,925	
2	Account 454 -- Rent from Electric Property	FERC Form 1, pages 300 and 429		Note R, page 5
2a	Transmission Charge - TMI Unit 1		\$ 1,998,562	
2b	Transmission Investment - Power Pool Agreement		\$ 1,762,524	
2z	Account 454 Total		\$3,761,086	
3	Account 456 -- Other Electric Revenues	FERC Form 1, page 330 and footnote data		Note V, page 5
3a	Point-to-point Revenues		\$ 2,412,324	
3b	Seneca Transmission Facilities Charges		\$ 266,000	
3z	Account 456 Total		\$2,678,324	

**Attachment C**  
**Service Agreement**

**June 3, 2024**

## SERVICE AGREEMENT

This Service Agreement (“Agreement”) is entered into as of the 1<sup>st</sup> day of January, 2024, by and between each of the associate companies listed on the signature page hereto (each a “Client Company” and collectively the “Client Companies”), and FirstEnergy Service Company (“Service Company”), an Ohio corporation.

**WHEREAS**, Service Company is a direct wholly-owned subsidiary of FirstEnergy Corp. (“FirstEnergy”);

**WHEREAS**, Service Company provides corporate, administrative, management and other services to FirstEnergy and the Client Companies; and

**WHEREAS**, Client Company desires to purchase such corporate, administrative, management and other services from Service Company as Client Company may request or require in accordance with this Agreement and as required by the laws, rules, regulations, judgement, and orders of any federal or state regulatory body whose approval and regulation is, pursuant to the laws of said jurisdiction, necessary and a legal prerequisite to Client Company’s operations to accomplish Client Company’s business purpose (collectively, “Law”);

**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 AND PROVISION OF SERVICES.**

(a) Service Company shall perform such corporate, administrative, management and other services for Client Company (the “Basic Operating Services”), including but not limited to, executive services, accounting and finance, internal auditing, risk management, human resources, corporate affairs, corporate communications, information technology, policy and compliance, records management, and legal services. Service Company shall provide such Basic Operating Services to Client Company until this Agreement terminates.

(b) In addition to Basic Operating Services, Service Company shall provide to Client Company such services as Client Company deems necessary to achieve Client Company’s business purpose or as required by Law (the “Additional Services”, and together with Basic Operating Services, the “Services”). Additional Services include but are not limited to, operations management, construction, maintenance, asset oversight, customer service, rates and regulatory affairs, environmental, corporate real estate, strategic planning and operations, flight operations, performance management, business development, and investment management. Service Company

shall provide such Additional Services until such time as Client Company indicates otherwise by written notice.

(c) Exhibit A hereto lists and describes all Services that are available from Service Company, as will be reviewed annually and updated as required by Law or when otherwise deemed appropriate by the parties hereto.

2. PERSONNEL.

Service Company will employ such executive officers, accountants, financial advisers, technical advisers, attorneys and other persons with the qualifications to provide the Services, as appropriate and necessary. Service Company may, at its discretion, 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.

(A) COMPENSATION.

As and to the extent permitted by Law,

- (i) any Services provided by Service Company pursuant to this Agreement shall be at cost;
- (ii) the costs for Services rendered by Service Company shall cover direct and indirect costs, plus any expenses and fees incurred by Service Company to provide such Services to Client Company (collectively, “Costs”); and
- (iii) Client Company shall pay such Costs as appropriate.

(B) COST ALLOCATION METHODOLOGY.

The Costs of Services provided by Service Company pursuant to this Agreement shall be directly assigned, distributed, or allocated by activity, project, program, work order or other appropriate means, as follows:

- (i) a direct charge, whereby Costs are assigned to the Client Company directly benefiting from the Service provided; and/or
- (ii) an indirect charge, whereby the appropriate share of the Costs of Services provided by Service Company that are not directly charged to a Client Company will be allocated among Client Companies by utilizing the method that most accurately distributes such Costs. Applicable cost allocation factors, which are included in FirstEnergy’s cost allocation manual, will be reviewed annually and updated as required by Law or when otherwise deemed appropriate by the parties hereto.

4. BILLING AND PAYMENT.

Billing and payment for Services provided by Service Company shall be by making appropriate accounting entries on the books of Client Company and Service Company. Monthly reports provided to Client Company will include details of Costs associated with Services provided by Service Company. Financial settlement for Services provided by Service Company will be made on a monthly basis, with billing to occur as soon as practicable after the close of the month, and financial settlement or accounting entries completed within thirty (30) days of billing. Any amount remaining unpaid by Client Company after thirty (30) days following billing shall bear interest thereon from the due date of billing until financial settlement at a rate equal to the prime rate on the due date.

5. APPLICATION OF LAW.

This Agreement shall be subject to the approval of any state electric utility regulatory commission whose approval is, by the laws of the federal government or said state, a legal prerequisite to the execution and delivery or the performance of this Agreement.

6. TERM AND TERMINATION.

(A) INITIAL TERM.

This Agreement shall commence as of the date first indicated above and shall continue thereafter for a period of five (5) years (the “Initial Term”), unless sooner terminated pursuant to this Section 6.

(B) RENEWAL TERM.

Upon expiration of the Initial Term, this Agreement shall automatically renew for successive five (5)-year terms unless either party provides written notice of nonrenewal no later than three hundred and sixty-five (365) days prior to the end of the then-current term (each a “Renewal Term” and together with the Initial Term, the “Term”). If the Term is renewed for one or more Renewal Term, the terms and conditions of this Agreement during each Renewal Term shall be the same as the terms and conditions in effect immediately prior to such renewal. If either party provides timely notice of nonrenewal, this Agreement shall terminate on the expiration of the then-current Term, unless sooner terminated in this Section 6.

(C) VOLUNTARY TERMINATION.

Any party to this Agreement may terminate this Agreement by providing one hundred eighty (180) days written notice of such termination to the other party.

(D) TERMINATION IN COMPLIANCE WITH LAW.

This Agreement is subject to termination or modification at any time to the extent its performance may conflict with any rule, regulation, requirement, or order of the state or federal electric utility regulatory commission with jurisdiction over the Client Company.

(E) AUTOMATIC TERMINATION.

This Agreement shall automatically terminate upon Client Company (i) ceasing to be an affiliate of Service Company; (ii) becoming insolvent or admitting its inability to pay its debt obligations as they come due; (iii) becoming subject, voluntarily or involuntarily, to any proceeding under any bankruptcy or insolvency law, which is not stayed within ten (10) business days or is not dismissed or vacated within thirty (30) business days after filing; (iv) being dissolved or liquidated or taking any corporate action for such purpose; (v) making a general assignment for the benefit of creditors; or (vi) having a receiver, trustee, custodian, or similar agent appointed by order of any court of competent jurisdiction to take charge of or sell any material portion of its property or business. In the event of a termination of this Agreement pursuant to this Section 6(E), there shall be a transition period not to exceed ninety (90) days for which the Service Company will continue to provide Services at cost to Client Company.

7. GENERAL.

(A) 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.

(B) ASSIGNMENT AND BINDING EFFECT.

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

(C) 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 to the persons and at the addresses identified below (or to such other person and address as a party may give in a notice given in accordance with the provisions hereof) only as follows: (i) if given by personal delivery, upon such personal delivery, (ii) if sent for next day delivery by United States registered, certified or express mail, or overnight delivery service, on the date of delivery as confirmed by written confirmation of delivery, or (iii) if sent by electronic mail, upon electronic confirmation of receipt, except that if such confirmation occurs on a day that is not a business day, then such notice or other communication will not be deemed effective or given until the next succeeding business day. Notices sent in any other manner will not be effective.

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

To Service Company: c/o Vice President and Controller  
76 South Main St.  
Akron, OH 44308  
jlisowski@firstenergycorp.com

(D) EXTENSION OF TIME: WAIVER.

A party may (i) extend the time for the performance of any of the obligations of the other party under this Agreement, and/or (ii) waive compliance with any of the agreements or conditions for the other party's benefit contained herein. Any such extension or waiver will be valid only if set forth in a writing signed by the acting party. No waiver by a party of any default, misrepresentation, or breach hereunder, whether intentional or not, may be deemed to extend to any prior or subsequent default, misrepresentation, or breach hereunder or affect in any way any rights arising because of any prior or subsequent occurrence. No failure or delay of a party to exercise any right or remedy under this Agreement will operate as a waiver thereof, and no single or partial exercise of any right or remedy will preclude any other or further exercise of the same, or of any other, right or remedy.

(E) 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 provisions.

(F) HEADINGS.

The headings contained in this Agreement are inserted for convenience only and will not affect in any way the meaning or interpretation of this Agreement.

(G) SEVERABILITY.

The provisions of this Agreement will be deemed severable, and the invalidity or unenforceability of any provision will not affect the validity or enforceability of the other provisions hereof.

(H) MODIFICATION.

This Agreement may not be amended or modified except by a writing signed by each of Service Company and Client Company.

(I) COUNTERPARTS.

This Agreement may be executed in two or more counterparts, each of which will be deemed an original but all of which together will constitute one and the same instrument. This Agreement will become effective when one or more counterparts have been signed by each party

and delivered to the other party, it being understood that the parties need not sign the same counterpart. The exchange of copies of this Agreement and of executed signature pages by electronic mail in “portable document format” (“.pdf”) or by a combination of such means, will constitute effective execution and delivery of this Agreement as to the parties and may be used in lieu of an original Agreement for all purposes. Signatures of the parties transmitted by electronic mail or by .pdf shall be deemed to be original signatures for all purposes.

(J) THIRD PARTY BENEFICIARIES.

Nothing in this Agreement shall be deemed to create any right in any creditor or other person or entity not a party hereto. This Agreement shall not be construed in any respect to be a contract in whole or in part for the benefit of any third party.



IN WITNESS WHEREOF, the parties have caused this Agreement to be duly executed effective as of date first above written.

**FirstEnergy Service Company**

By: Steven R. Staub

Name: Steven R. Staub

Title: Vice President and Treasurer

IN WITNESS WHEREOF, the parties have caused this Agreement to be duly executed effective as of date first above written.

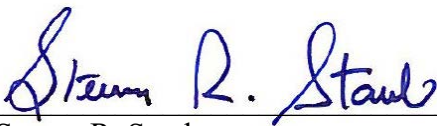
**FirstEnergy Pennsylvania Electric Company**

By: Steven R. Staub  
Name: Steven R. Staub  
Title: Vice President and Treasurer

IN WITNESS WHEREOF, the parties have caused this Agreement to be duly executed effective as of date first above written.

**Client Companies:**

**Ohio Edison Company  
The Cleveland Electric Illuminating  
Company  
The Toledo Edison Company  
Monongahela Power Company  
The Potomac Edison Company  
FirstEnergy Transmission, LLC  
Keystone Appalachian Transmission  
Corporation  
American Transmission Systems,  
Incorporated  
Trans-Allegheny Interstate Line Company  
Mid-Atlantic Interstate Transmission, LLC  
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  
Allegheny Energy Supply Company, LLC  
FirstEnergy Properties, Inc.  
GPU Nuclear, Inc.  
Suvon, LLC**

By:   
Name: Steven R. Staub  
Title: Vice President and Treasurer

## EXHIBIT A

### DESCRIPTION OF SERVICES

<b>Service</b>	<b>Description</b>
Executive Management	Provide strategic, financial, and operational leadership for all aspects of the business.
Accounting and Tax Support	Various accounting and tax services, including but not limited to: financial reporting; utility reporting and billing; property, general, regulatory, and tax accounting; accounts payable; accounting research; utility and transmission business services; finance transformation; tax planning; federal, state, and local tax and rates; and return on Service Company assets.
Investor Relations, Corporate Responsibility and Communications Support	Various services, including but not limited to: investor relations; corporate responsibility and rating agencies; internal, external, and customer communications; and graphic and document production.
Treasury Support	Various treasury services, including but not limited to: pension and investment management; business development; and capital markets, cash, and e-commerce.
Risk Support	Various risk-related services, including but not limited to: insurance and credit risk; enterprise risk management and risk control; and operational risk management.
Rates and Regulatory Affairs Support	Various regulatory services, including but not limited to: load forecasting and rate initiatives; distribution and transmission rates; and state and federal regulatory affairs.
Strategy, Planning & Business Performance Support	Various services, including but not limited to: business planning and performance; and long-term planning.
Supply Chain Support	Various supply chain services, including but not limited to: supply chain solutions/standards; material operations; and strategic category management.
Human Resources & Corporate Services Support	Various services, including but not limited to: talent management; total rewards; pension and other post-employment benefits; labor/employee relations and corporate safety; diversity, equity, and inclusion; and HR technology.

<b>Service</b>	<b>Description</b>
Corporate Services	Various services, including but not limited to: administrative services; real estate; and flight operations.
Legal Support	Various services, including but not limited to: legal services; records and information compliance; claims; and corporate secretary.
Ethics & Compliance Support	Perform investigations and risk assessments on compliance matters; provide policy management and compliance training and communication.
Internal Auditing Support	Provide risk-based independent assurance and consulting internal audit services; evaluate risk management, control, and governance processes, and administer the program for management’s testing of internal controls.
Corporate Affairs and Community Involvement Support	Coordinate community partnerships and employee volunteer opportunities; administer contributions for charitable, social and community welfare programs.
Compliance & Regulated Services Support	Various regulatory compliance services, including but not limited to: regulated commodity sourcing; FERC and RTO technical support; NERC compliance; FERC and state compliance reporting; regulated settlements.
External Affairs Support	Various external affairs services; including but not limited to: regional external affairs; state and federal government affairs; and legislative and regulatory policy and administration.
Information Technology & Corporate Security	Various IT and security services, including but not limited to: IT innovation and enablement; cyber security and transmission security operations center; compliance field support and physical security; and physical security compliance and technology.
Transmission Support	Various transmission-related services, including but not limited to: operations; planning and protection; substation services; and assets and records control.
Utility Operations	Various utility-related services, including but not limited to: state executive management; engineering services; distribution engineering and customer accounts support; work management operations; and operational strategy and alignment.

<b>Service</b>	<b>Description</b>
Safety & Human Performance	Various services, including but not limited to: human performance and governance; safety data analytics, training and work practices, and operations.
Operations Support	Various services, including but not limited to: regional workforce development; metering and support systems; central electric lab and BETA lab support; work management and process improvement; distribution system operations; vegetation management; emergency preparedness; and ADMS/GIS Project.
Utility Services	Various services, including but not limited to: environmental support; generation services; and fuels and generation commercial operations.
Construction & Design Services	Various services, including but not limited to: transmission and substation design; transmission project management; portfolio management; and transmission program support.
Transformation Support	Various services, including but not limited to: emerging technology programs and strategy; and transformation office and program.
Competitive Products & Services	Various services, including but not limited to: FirstEnergy sales; and consumer products and marketing.
Customer Engagement	Various customer-related services, including but not limited to: national accounts and customer support; economic development; energy efficiency implementation, compliance and reporting; and customer analytics and reporting.
Customer Care	Various customer services, including but not limited to: customer contact centers, management, and care support; and revenue operations.
Customer Policy & Solutions	Various customer-related services, including but not limited to: FEP operations; and customer policy, advocacy, and solutions.

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

**June 3, 2024**

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: 03/26/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

**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 Good or Service (a)	Name of Associated/Affiliated Company (b)	Account(s) Charged or Credited (c)	Amount Charged or Credited (d)
1	<b>Non-power Goods or Services Provided by Affiliated</b>			
2	Provide Corporate Responsibility and Communications Support	FirstEnergy Service Company	<sup>(b)</sup> Various	260,173
3	Provide President & CEO Support	FirstEnergy Service Company	<sup>(g)</sup> Various	640,328
4	Inventory Carrying Charges on Service Company Assets	FirstEnergy Service Company	<sup>(d)</sup> 923	1,858,475
5	Provide Transmission & Distribution Support	FirstEnergy Service Company	<sup>(e)</sup> Various	40,210,065
6	Provide Compliance & Regulated Services Support	FirstEnergy Service Company	<sup>(f)</sup> Various	1,240,264
7	Provide Customer Support	FirstEnergy Service Company	<sup>(g)</sup> Various	6,968
8	Interest Expense - Regulated Money Pool	FirstEnergy Corp.	430	1,590,177
9	Provide SVP & Chief Financial Officer Support	FirstEnergy Service Company	<sup>(h)</sup> Various	88,384
10	Provide Information Technology Support	FirstEnergy Service Company	<sup>(i)</sup> Various	9,429,545
11	Rent - Akron Control Facility	American Transmission Systems, Inc.	567	3,138,249
12	Provide Supply Chain Support	FirstEnergy Service Company	<sup>(j)</sup> Various	3,397,043
13	Rent - Wadsworth Facility	American Transmission Systems, Inc.	567	2,981,532
14	Provide Accounting & Tax Support	FirstEnergy Service Company	<sup>(k)</sup> Various	3,871,953
15	Rent -Center for Advanced Energy Technology (CAET)	American Transmission Systems, Inc.	567	3,121,064
16	Provide Treasury Support	FirstEnergy Service Company	<sup>(l)</sup> Various	158,598
17	Rent - Pottsville Pike	Metropolitan Edison Company	566	325,528
18	Provide Strategy, LT Planning & Business Performance Support	FirstEnergy Service Company	<sup>(m)</sup> Various	175,179
19	Rent - MetEd Facilities Use	Metropolitan Edison Company	566	2,248,033
20	Provide Risk Support	FirstEnergy Service Company	<sup>(n)</sup> Various	223,589
21	Rent - Penelec Facilities Use	Pennsylvania Electric Company	566	2,026,621
22	Ground Lease	Metropolitan Edison Company	567	2,458,582



23	Provide Internal Auditing Support	FirstEnergy Service Company	(g) Various	244,225
24	Ground Lease	Pennsylvania Electric Company	567	1,580,160
25	Provide Legal Support	FirstEnergy Service Company	(g) Various	794,114
26	Provide Rates & Regulatory Affairs Support	FirstEnergy Service Company	(g) Various	285,090
27	Rent - Greensburg Corporate Center	West Penn Power Company	566	367,741
28	Provide Corporate Affairs & Community Involvement Support	FirstEnergy Service Company	(f) Various	74,371
29	Provide External Affairs Support	FirstEnergy Service Company	(s) Various	45,796
30	(a) Allocation Factors			
31	Provide Ethics & Compliance Support	FirstEnergy Service Company	(l) Various	262,453
32	Provide Human Resources & Corporate Services Support	FirstEnergy Service Company	(g) Various	2,829,169
19				
20	<b>Non-power Goods or Services Provided for Affiliated</b>			
21	Interest Income - Regulated Money Pool	FirstEnergy Corp.	419	(4,334,642)
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)
42				

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: 03/26/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

FOOTNOTE DATA

(a) Concept: DescriptionOfNonPowerGoodOrService

**Factor Abbreviations**

MA Multiple Factor – All  
 MN Multiple Factor Non-Utility  
 MT Multiple Factor Utility & Non-Utility  
 MU Multiple Factor Utility  
 CR Customer Ratio  
 DCR Direct Charge Ratio  
 HC Head Count  
 IS Inserting Service  
 NIS Number of Intel Servers  
 PE Participating Employees  
 PV Print Volume  
 SH Shopping Customers  
 SSC Server Support Composite  
 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

(b) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies

	Account		Amount
Provide Corporate Responsibility and Communications Support	426.1	\$	49
Cost Allocation Factors Used - Direct, CR, MA, MU	911		45,907
	920		115,134
	922		(60,959)
	923		80,452
	930.2		8
	107		79,026
	108		556
		\$	<u>260,173</u>

(c) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies

	Account		Amount
Provide President & CEO Support	920	\$	98,072
Cost Allocation Factors Used - Direct, MA, MU	922		(181,213)
	923		542,256
	107		181,213
		\$	<u>640,328</u>

(d) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies

	Account		Amount
Inventory Carrying Charges on Service Company Assets	923	\$	1,858,475
Cost Allocation Factors Used - Direct			

(e) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies

	Account		Amount
Provide Transmission & Distribution Support	426.4	\$	38
Cost Allocation Factors Used - Direct, CR, DCR	426.5		801
MA, MT, MU	560		893,651
	561		12,068
	561.1		559,372
	561.2		1,568,516
	561.5		183,509
	562		344,306
	566		844,892
	568		8,945,442
	920		396,011
	922		(155,668)
	923		508,187
	930.2		120,472
	107		25,151,851
	108		836,617
		\$	<u>40,210,065</u>

(f) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies

	Account		Amount
Provide Compliance & Regulated Services Support	426.4	\$	43
Cost Allocation Factors Used - Direct, MA, MU	566		427,195
	568		508,157
	920		72,450
	923		47,414
	930.2		27,315
	107		149,958
	108		7,732
		\$	<u>1,240,264</u>

(g) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies

	Account		Amount
Provide Customer Support	920	\$	1,772
Cost Allocation Factors Used - Direct, CR, MA, MT, MU, SH	922		(762)
	923		4,488
	930.2		604
	107		866
		\$	<u>6,968</u>

(h) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies

	Account		Amount
Provide SVP & Chief Financial Officer Support	920	\$	39,412
Cost Allocation Factors Used - MA	922		(24,946)
	923		48,676
	930.2		296
	107		24,946
		\$	<u>88,384</u>

(i) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies

	Account		Amount
Provide Information Technology Support	560	\$	480,139
Cost Allocation Factors Used - Direct, CR, DCR, MA	566		239,395
MT, MU, PV, WS	569.1		280
	569.2		1,134
	569.3		17,939
	920		1,690,960
	922		(502,198)
	923		3,287,976
	926		(17)
	930.2		602
	107		4,132,787
	108		80,548
		\$	<u>9,429,545</u>

(j) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies

	Account		Amount
Provide Supply Chain Support	566	\$	1,704,957
Cost Allocation Factors Used - Direct, DCR, MT, MU	920		304,477
	922		(138,840)
	923		97,884
	930.2		4,879
	107		1,384,743
	108		38,943
		\$	<u>3,397,043</u>

(k) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies

	Account		Amount
Provide Accounting & Tax Support	560	\$	69,907
Cost Allocation Factors Used - Direct, CR, HC, MA, MT, MU	561		579
	561.1		27,398
	561.2		76,292
	561.5		7,554
	562		15,222
	566		119,626
	568		414,189
	573		5,655
	911		1,089
	920		410,663
	922		(236,959)
	923		2,682,766
	930.2		(39)
	107		277,424
	108		587
		\$	<u>3,871,953</u>

(l) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies

	Account		Amount
Provide Treasury Support	920	\$	104,608
Cost Allocation Factors Used - MA, MU, PE	922		(43,292)
	923		52,288
	930.2		1,702
	107		43,292
		\$	<u>158,598</u>

(m) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies

	Account		Amount
Provide Strategy, LT Planning & Business Performance Support	920	\$	142,151
Cost Allocation Factors Used - Direct, MA, MU	922		(26,468)
	923		33,028
	107		26,468
		\$	<u>175,179</u>

(n) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies

	Account		Amount
Provide Risk Support	920	\$	73,511
Cost Allocation Factors Used - MA, MU	922		(62,582)
	923		147,311
	930.2		2,767
	107		62,582
		\$	<u>223,589</u>

(o) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies

	Account		Amount
Provide Internal Auditing Support	920	\$	158,917
Cost Allocation Factors Used - Direct, MA, MU	922		(66,835)
	923		85,212
	930.2		96
	107		66,835
		\$	<u>244,225</u>

(p) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies

	Account		Amount
Provide Legal Support	920	\$	250,523
Cost Allocation Factors Used - Direct, MA, MT, MU	922		(217,204)
	923		521,951
	930.2		40
	107		238,000
	108		804
		\$	<u>794,114</u>

(g) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies

	Account		Amount
Provide Rates & Regulatory Affairs Support	920	\$	89,199
Cost Allocation Factors Used - Direct, CR, MU	922		(80,428)
	923		194,835
	930.2		1,056
	107		80,428
		\$	<u>285,090</u>

(r) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies

	Account		Amount
Provide Corporate Affairs & Community Involvement Support	426.1	\$	6,434
Cost Allocation Factors Used - MA, MU	920		27,729
	922		(12,803)
	923		18,085
	930.2		22,123
	107		12,803
		\$	<u>74,371</u>

(s) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies

	Account		Amount
Provide External Affairs Support	920	\$	33,388
Cost Allocation Factors Used - Direct, MA, MU	923		3,320
	107		8,745
	108		343
		\$	<u>45,796</u>

(t) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies

	Account		Amount
Provide Ethics & Compliance Support	920	\$	106,480
Cost Allocation Factors Used - MA	922		(74,274)
	923		155,973
	107		74,274
		\$	<u>262,453</u>

(u) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies

	Account		Amount
Provide Human Resources & Corporate Services Support	560	\$	74,974
Cost Allocation Factors Used - Direct, DCR, HC, MA, MT, MU	561		683
	561.1		31,564
	561.2		83,584
	561.5		8,859
	562		16,908
	566		114,406
	568		483,880
	573		24,148
	911		1,286
	920		597,694
	922		(473,468)
	923		1,292,525
	930.2		1,019
	107		564,215
	108		6,892
		\$	<u>2,829,169</u>

**Attachment E**  
**Adjustments Related to**  
**Docket No. FA19-1**

**June 3, 2024**

## A&G Capitalization Adjustments Relating to Implementation of FERC Audit (FA19-1)

Positive = Refund to customers; (Negative) = Surcharge to customers

Vintage	MAIT				
	Capital <sup>(1)</sup>	O&M <sup>(2)</sup>	Refund/(Surcharge) w/out Interest	Interest <sup>(3)</sup>	Total Refund/(Surcharge)
2015	\$ -	\$ -	\$ -	\$ -	\$ -
2016	\$ -	\$ -	\$ -	\$ -	\$ -
2017	\$ 399,143	\$ (1,144,951)	\$ (745,808)	\$ (176,272)	\$ (922,080)
2018	\$ 781,616	\$ (3,027,390)	\$ (2,245,775)	\$ (412,099)	\$ (2,657,874)
2019	\$ 1,191,394	\$ (3,063,272)	\$ (1,871,877)	\$ (238,648)	\$ (2,110,525)
2020	\$ 1,532,857	\$ (4,302,756)	\$ (2,769,899)	\$ (219,566)	\$ (2,989,466)
2021	\$ 1,990,541	\$ (6,340,584)	\$ (4,350,044)	\$ (182,932)	\$ (4,532,975)
<b>Total</b>	<b>\$ 5,895,550</b>	<b>\$ (17,878,953)</b>	<b>\$ (11,983,403)</b>	<b>\$ (1,229,517)</b>	<b>\$ (13,212,919)</b>

### Footnotes:

<sup>(1)</sup> Includes revenue implications of lowered capitalized A&G amounts, including return on and of equity and associated tax impacts

<sup>(2)</sup> Includes revenue implications of increased O&M expense

<sup>(3)</sup> Interest rates applied in analysis are those calculated per C.F.R. 35.19a and applied in accordance with MAIT's formula rate and protocols. Interest on the audit-related adjustment accrued until the formula rate true-up calculation interest commenced, and is being passed back to/collected from wholesale customers in calendar 2024 as part of the 2024 PTRR, which includes additional interest calculated through the formula rate true-up process.