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May 16, 2016

By eFiling

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

Re: Trans-Allegheny Interstate Line Company
Electronic Informational Filing of 2016 Formula Rate Annual Update
Docket Nos. ER07-562-000, ER16-____-000

Dear Secretary Bose:

Pursuant to the Commission's order dated May 31, 2007 in Docket No. ER07-562-000¹ and the uncontested settlement approved by the Commission in an order dated July 21, 2008 in Docket No. ER07-562-004,² Trans-Allegheny Interstate Line Company ("TrAILCo") hereby submits for informational purposes its 2016 Annual Update to recalculate its annual transmission revenue requirements ("Annual Update"). The Annual Update includes (i) a reconciliation of the annual transmission revenue requirements for the 2015 Rate Year³ (Attachment 1), (ii) the annual transmission revenue requirements for the 2016 Rate Year to become effective on June 1, 2016 (Attachment 2), and (iii) a detailed accounting of transfers between construction work in progress ("CWIP") and Plant in Service as required by the May 31 Order (Attachment 3).

¹ *Trans-Allegheny Interstate Line Co.*, 119 FERC ¶ 61,219 at P 59 (2007) ("May 31 Order").

² *Trans-Allegheny Interstate Line Co.*, 124 FERC ¶ 61,075 (2008).

³ The "Rate Year" begins on June 1 of a given calendar year and continues through May 31 of the subsequent calendar year.

TrAILCo's tariff on file with the Commission specifies that:

- b. On or before May 15 of each year, TrAILCo shall recalculate its Annual Transmission Revenue Requirements, producing the "Annual Update" for the upcoming Rate Year, and post such Annual Update on PJM's Internet website via link to the Transmission Services page or a similar successor page. The Annual Update, which shall show separately the transmission revenue requirement for each TrAILCo facility listed in Schedule 12 - Appendix as subject to these procedures, shall also be provided to FERC in an informational filing.
- c. If the date for making the Annual Update posting/filing should fall on a weekend or a holiday recognized by the FERC, then the posting/filing shall be due on the next business day.⁴

The Annual Update attached hereto and submitted to PJM Interconnection, L.L.C. for posting on its Internet website via link to the Transmission Services page includes a recalculation of TrAILCo's annual transmission revenue requirements. The Annual Update contains no expenses or costs that have been alleged or judged in any administrative or judicial proceeding to be illegal, duplicative, or unnecessary costs that are demonstrably the product of discriminatory employment practices, as defined in 18 C.F.R. § 35.13(b)(7) (2016). In addition, please note that TrAILCo has made no material changes in its accounting policies and practices from those in effect during the previous Rate Year and upon which the current rate is based.

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

Respectfully submitted,

/s/ John S. Moot

John S. Moot

Attorney for

Trans-Allegheny Interstate Line Company

Enclosures

⁴ PJM Interconnection, L.L.C., Open Access Transmission Tariff as filed with the Commission in Docket No. ER10-2710 on September 17, 2010 ("PJM Tariff"), Attachment H-18B, Sections 1(b), (c), as amended in Docket No. ER11-2801 (effective Sept. 17, 2010).

ATTACHMENT 1
Reconciliation of 2015
Annual Transmission Revenue Requirements

ATTACHMENT H-18A

Trans-Allegheny Interstate Line Company

Formula Rate -- Appendix A

Notes

FERC Form 1 Page # or Instruction

TrAILCo

Shaded cells are input cells

2015 Reconciliation

Allocators

Wages & Salary Allocation Factor			
1	Transmission Wages Expense	p354.21.b	0
2	Total Wages Expense	p354.28.b	0
3	Less A&G Wages Expense	p354.27.b	0
4	Total Wages Less A&G Wages Expense	(Line 2 - Line 3)	0
5	Wages & Salary Allocator	(Line 1 / Line 4), if line 2 = 0, then 100%	100.0000%
Plant Allocation Factors			
6	Electric Plant In Service	(Note B) Attachment 5	1,667,274,716
7	Total Plant In Service	(Line 6)	1,667,274,716
8	Accumulated Depreciation (Total Electric Plant)	Attachment 5	129,042,319
9	Total Accumulated Depreciation	(Line 8)	129,042,319
10	Net Plant	(Line 7 - Line 9)	1,538,232,396
11	Transmission Gross Plant	(Line 15 + Line 21)	1,667,274,716
12	Gross Plant Allocator	(Line 11 / Line 7, if Line 7=0, enter 100%)	100.0000%
13	Transmission Net Plant	(Line 11 - Line 29)	1,538,232,396
14	Net Plant Allocator	(Line 13 / Line 10, if line 10=0, enter 100%)	100.0000%

Plant Calculations

Transmission Plant			
15	Transmission Plant In Service	(Note B) Attachment 5	1,598,433,769
16	New Trans. Plant Adds. for Current Calendar Year (13 average balance)	(Note B) Attachment 6	0
17	Total Transmission Plant	(Line 15 + Line 16)	1,598,433,769
18	General & Intangible	Attachment 5	68,840,947
19	Total General & Intangible	(Line 18)	68,840,947
20	Wage & Salary Allocator	(Line 5)	100.0000%
21	Transmission Related General and Intangible Plant	(Line 19 * Line 20)	68,840,947
22	Transmission Related Plant	(Line 17 + Line 21)	1,667,274,716
Accumulated Depreciation			
23	Transmission Accumulated Depreciation	(Note B) Attachment 5	115,965,502
24	Accumulated General Depreciation	Attachment 5	6,000,323
25	Accumulated Intangible Amortization	Attachment 5	7,076,495
26	Total Accumulated General and Intangible Depreciation	(Sum Lines 24 to 25)	13,076,817
27	Wage & Salary Allocator	(Line 5)	100.0000%
28	Transmission Related General & Intangible Accumulated Depreciation	(Line 26 * Line 27)	13,076,817
29	Total Transmission Related Accumulated Depreciation	(Line 23 + Line 28)	129,042,319
30	Total Transmission Related Net Property, Plant & Equipment	(Line 22 - Line 29)	1,538,232,396

Adjustment To Rate Base				
Accumulated Deferred Income Taxes				
31	ADIT net of FASB 106 and 109	Enter Negative	Attachment 1	-232,610,709
32	Transmission Related Accumulated Deferred Income Taxes		(Line 31)	-232,610,709
33	Transmission Related CWIP (Current Year 13 Month weighted average balances)	(Note B)	p216.b.43 as shown on Attachment 6	617,583
34	Transmission Related Land Held for Future Use	(Note C)	Attachment 5	0
Transmission Related Pre-Commercial Costs Capitalized				
35	Unamortized Capitalized Pre-Commercial Costs		Attachment 5	0
Prepayments				
36	Transmission Related Prepayments	(Note A)	Attachment 5	729,257
Materials and Supplies				
37	Undistributed Stores Expense	(Note A)	Attachment 5	0
38	Wage & Salary Allocator		(Line 5)	100.0000%
39	Total Undistributed Stores Expense Allocated to Transmission		(Line 37 * Line 38)	0
40	Transmission Materials & Supplies		Attachment 5	0
41	Transmission Related Materials & Supplies		(Line 39 + Line 40)	0
Cash Working Capital				
42	Operation & Maintenance Expense		(Line 74)	2,919,840
43	1/8th Rule		1/8	12.5%
44	Transmission Related Cash Working Capital		(Line 42 * Line 43)	364,980
45	Total Adjustment to Rate Base		(Lines 32 + 33 + 34 + 35+ 36 + 41 + 44)	-230,898,889
46	Rate Base		(Line 30 + Line 45)	1,307,333,507

O&M				
Transmission O&M				
47	Transmission O&M		p321.112.b	6,348,640
48	Less Account 566 Misc Trans Exp listed on line 73 below.)		(line 73)	1,275,313
49	Less Account 565		p321.96.b	0
50	Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565	(Note M)	PJM Data	0
51	Plus Property Under Capital Leases		p200.4.c	0
52	Transmission O&M		(Lines 47 - 48 - 49 + 50 + 51)	5,073,327
A&G Expenses				
53	Total A&G		p323.197.b	-3,428,795
54	Less Property Insurance Account 924		p323.185.b	75,102
55	Less Regulatory Commission Exp Account 928	(Note E)	p323.189.b	0
56	Less General Advertising Exp Account 930.1		p323.191.b	5
57	Less PBOP Adjustment		Attachment 5	0
58	Less EPRI Dues	(Note D)	p352 & 353	0
59	A&G Expenses		(Line 53) - Sum (Lines 54 to 58)	-3,503,902
60	Wage & Salary Allocator		(Line 5)	100.0000%
61	Transmission Related A&G Expenses		(Line 59 * Line 60)	-3,503,902
Directly Assigned A&G				
62	Regulatory Commission Exp Account 928	(Note G)	Attachment 5	0
63	General Advertising Exp Account 930.1	(Note J)	Attachment 5	0
64	Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 62 + Line 63)	0
65	Property Insurance Account 924		p323.185.b	75,102
66	General Advertising Exp Account 930.1	(Note F)	Attachment 5	0
67	Total Accounts 928 and 930.1 - General		(Line 65 + Line 66)	75,102
68	Net Plant Allocator		(Line 14)	100.0000%
69	A&G Directly Assigned to Transmission		(Line 67 * Line 68)	75,102
Account 566 Miscellaneous Transmission Expense				
70	Amortization Expense on Pre-Commercial Cost	Account 566	Attachment 5	0
71	Pre-Commercial Expense	Account 566	Attachment 5	0
72	Miscellaneous Transmission Expense	Account 566	Attachment 5	1,275,313
73	Total Account 566		Sum (Lines 70 to 72)	1,275,313
74	Total Transmission O&M		(Lines 52 + 61 + 64 + 69 + 73)	2,919,840

Depreciation & Amortization Expense

Depreciation Expense			
75	Transmission Depreciation Expense	Attachment 5	32,668,650
76	General Depreciation	Attachment 5	1,458,006
77	Intangible Amortization (Note A)	Attachment 5	1,491,899
78	Total	(Line 76 + Line 77)	2,949,905
79	Wage & Salary Allocator	(Line 5)	100.0000%
80	Transmission Related General Depreciation and Intangible Amortization	(Line 78 * Line 79)	2,949,905
81	Total Transmission Depreciation & Amortization	(Lines 75 + 80)	35,618,556

Taxes Other than Income

82	Transmission Related Taxes Other than Income	Attachment 2	11,184,996
83	Total Taxes Other than Income	(Line 82)	11,184,996

Return / Capitalization Calculations

84	Preferred Dividends	enter positive	p118.29.c	0
Common Stock				
85	Proprietary Capital		p112.16.c	931,728,042
86	Less Accumulated Other Comprehensive Income Account 219		p112.15.c	0
87	Less Preferred Stock		(Line 95)	0
88	Less Account 216.1		p112.12.c	0
89	Common Stock		(Line 85 - 86 - 87 - 88)	931,728,042
Capitalization				
90	Long Term Debt (Note N)			624,624,121
91	Less Unamortized Loss on Reacquired Debt		p111.81.c	0
92	Plus Unamortized Gain on Reacquired Debt		p113.61.c	0
93	Less ADIT associated with Gain or Loss		Attachment 1	0
94	Total Long Term Debt		(Line 90 - 91 + 92 - 93)	624,624,121
95	Preferred Stock		p112.3.c	0
96	Common Stock		(Line 89)	931,728,042
97	Total Capitalization		(Sum Lines 94 to 96)	1,556,352,163
98	Debt %	Total Long Term Debt (Note N)	(Line 94 /Line 97)	40.1339%
99	Preferred %	Preferred Stock (Note N)	(Line 95 /Line 97)	0.0000%
100	Common %	Common Stock (Note N)	(Line 96 /Line 97)	59.8661%
101	Debt Cost	Total Long Term Debt		0.0395
102	Preferred Cost	Preferred Stock	(Line 84 / Line 95)	0.0000
103	Common Cost	Common Stock (Note I)	The most recent FERC approved ROE	0.1170
104	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 98 * Line 101)	0.0159
105	Weighted Cost of Preferred	Preferred Stock	(Line 99 * Line 102)	0.0000
106	Weighted Cost of Common	Common Stock	(Line 100 * Line 103)	0.0700
107	Rate of Return on Rate Base (ROR)		(Sum Lines 104 to 106)	0.0859
108	Investment Return = Rate Base * Rate of Return		(Line 46 * Line 107)	112,295,062

Composite Income Taxes

Income Tax Rates			
109	FIT=Federal Income Tax Rate	(Note H)	35.00%
110	SIT=State Income Tax Rate or Composite		7.70%
111	p	(percent of federal income tax deductible for state purp) Per State Tax Code	0.00%
112	T	$T=1 - (((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p)) =$	40.00%
113	T / (1-T)		66.67%
114	Income Tax Component =	$CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =$ [Line 113 * Line 108 * (1- (Line 104 / Line 107))]	61,051,330
115	Total Income Taxes	(Line 114)	61,051,330

REVENUE REQUIREMENT

Summary			
116	Net Property, Plant & Equipment	(Line 30)	1,538,232,396
117	<u>Total Adjustment to Rate Base</u>	(Line 45)	<u>-230,898,889</u>
118	Rate Base	(Line 46)	1,307,333,507
119	Total Transmission O&M	(Line 74)	2,919,840
120	Total Transmission Depreciation & Amortization	(Line 81)	35,618,556
121	Taxes Other than Income	(Line 83)	11,184,996
122	Investment Return	(Line 108)	112,295,062
123	Income Taxes	(Line 115)	61,051,330

124 Gross Revenue Requirement (Sum Lines 119 to 123) 223,069,784

Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities			
125	Transmission Plant In Service	(Line 22)	1,667,274,716
126	<u>Excluded Transmission Facilities</u> (Note L)	Attachment 5	<u>0</u>
127	Included Transmission Facilities	(Line 125 - Line 126)	1,667,274,716
128	Inclusion Ratio	(Line 127 / Line 125)	100.00%
129	<u>Gross Revenue Requirement</u>	(Line 124)	<u>223,069,784</u>
130	Adjusted Gross Revenue Requirement	(Line 128 * Line 129)	223,069,784

Revenue Credits			
131	Revenue Credits	Attachment 3	2,080,901

132 Net Revenue Requirement (Line 130 - Line 131) 220,988,883

Net Plant Carrying Charge			
133	Net Revenue Requirement	(Line 132)	220,988,883
134	Net Transmission Plant + CWIP	(Line 17 - Line 23 + Line 33)	1,483,085,850
135	FCR	(Line 133 / Line 134)	14.9006%
136	FCR without Depreciation	(Line 133 - Line 75) / Line 134	12.6979%
137	FCR without Depreciation and Pre-Commercial Costs	(Line 133 - Line 70 - Line 71 - Line 75) / Line 134	12.6979%
138	FCR without Depreciation, Return, nor Income Taxes	(Line 133 - Line 75 - Line 108 - Line 115) / Line 134	1.0096%

Net Plant Carrying Charge Calculation with Incentive ROE			
139	Net Revenue Requirement Less Return and Taxes	(Line 132 - Line 122 - Line 123)	47,642,491
140	Increased Return and Taxes	Attachment 4	186,390,956
141	Net Revenue Requirement with Incentive ROE	(Line 139 + Line 140)	234,033,447
142	Net Transmission Plant + CWIP	(Line 17 - Line 23+ Line 33)	1,483,085,850
143	FCR with Incentive ROE	(Line 141 / Line 142)	15.7802%
144	FCR with Incentive ROE without Depreciation	(Line 141 - Line 75) / Line 142	13.5774%
145	FCR with Incentive ROE without Depreciation and Pre-Commercial	(Line 141 - Line 70 - Line 71 - Line 75) / Line 142	13.5774%

Net Revenue Requirement			
146	Net Revenue Requirement	(Line 132)	220,988,882.83
147	Reconciliation amount	Attachment 6	0.00
148	Plus any increased ROE calculated on Attach 7 other than PJM Sch. 12 projects not paid by other PJM trans zones	Attachment 7	8,950,041.74
149	<u>Facility Credits under Section 30.9 of the PJM OATT</u>	Attachment 5	<u>0.00</u>

150 Net Zonal Revenue Requirement (Line 146 + 147 + 148 + 149) 229,938,924.57

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

153 Network Service Rate (\$/MW/Year) (Line 152) N/A

Notes

- A Electric portion only
- B For both the estimate and the reconciliation, Construction Work In Progress ("CWIP") and leases that are expensed as O&M (rather than amortized) are excluded.
- For the Estimate Process:**
Transmission plant in service will show the end of year balance and is linked to Attachment 5 which shows detail support by project.
The transmission plant will agree to or be reconciled to the FERC Form 1 balance for the transmission plant.
New Transmission Plant expected to be placed in service in the current calendar year will be based on the average of 13 monthly investment costs and shown separately detailed by project on Attachment 6.
Accumulated depreciation will show the end of year balance and is linked to Attachment 5 which shows detail support by project.
CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive).
- For the Reconciliation Process:**
Transmission plant in service will be calculated using a 13 month average balance and will be detailed on Attachment 5. This includes new transmission plant added to plant-in-service
Accumulated depreciation will be calculated using a 13 month average balance and will be detailed on Attachment 5. This includes accumulated depreciation associated with current year transmission plant.
CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive).
- C Includes Transmission portion only and (i) only land that has an estimated in-service date within 10 years may be included and (ii) a plan for the land's use is required to be included in the filing whenever the cost of the land is proposed to be included in rates.
- D Excludes all EPRI Annual Membership Dues
- E Excludes all Regulatory Commission Expenses
- F Includes Safety related advertising included in Account 930.1
- G Includes Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.h.
- H The currently effective income tax rate where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = the percentage of federal income tax deductible for state income taxes. If the utility includes taxes in more than one state, it must explain in Attachment 5 the name of each state and how the blended or composite SIT was developed.
- I ROE will be established in the Commission order accepting the settlement in Docket No. ER07-562 and no change in ROE will be made absent a Section 205 or Section 206 filing at FERC.
- J Education and outreach expenses relating to transmission, for example siting or billing
- K As provided for in Section 34.1 of the PJM OATT; the PJM established billing determinants will not be revised or updated in the annual rate reconciliations.
- L Amount of transmission plant excluded from rates per Attachment 5.
- M Payments made under Schedule 12 of the PJM OATT that are not directly assessed to load in the Zone under Schedule 12 are included in Transmission O&M on Line 47.
If they are booked to Act 565, they are included on Line 50. Copies of PJM invoices will be provided upon request.
- N The capital structure will remain 50% equity and 50% debt until construction of all of the segments of the TrAIL Project is completed and the entire TrAIL Project is placed in service. The first year that these projects are in service the formula will be run based on the 50/50 capital structure and on the actual year end capital structure. The two results will be weighted based on: the number of days the last project was in service and 365 day minus the numbers of days the last project was in service divided by 365 days.
This can be illustrated using the following example:

Example:

Assume Last Project goes into service on day 260.
Hypothetical Capital Structure until the last project goes into service is 50/50.
Assume Year End actual capital structure is 60% equity and 40% debt.

Therefore: Weighted Equity = $[50\% \cdot 260 + 60\% \cdot (365 - 260)] / 365$

Trans-Allegheny Interstate Line Company

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

Line	Trans-Allegheny Interstate Company							
	B1	B2	B3	C	D	E	F	G
	<i>Beg of Year Total</i>	<i>End of Year Total</i>	<i>End of Year for Est. Average for Final Total</i>	<i>Retail Related</i>	<i>Only Transmission Related</i>	<i>Plant Related</i>	<i>Labor Related</i>	<i>Total ADIT</i>
1 ADIT-282 From Account Total Below	428,644,382	490,536,784	459,590,583		459,590,583	-	-	459,590,583
2 ADIT-283 From Account Total Below	39,662,909	98,550,204	69,106,557		67,857,269	-	-	67,857,269
3 ADIT-190 From Account Total Below	(256,320,086)	(335,972,025)	(296,146,056)		(294,837,143)	-	-	(294,837,143)
4 Subtotal					232,610,709	-	-	232,610,709
5 Waqes & Salary Allocator							100.00000%	
6 Gross Plant Allocator						100.00000%		
7 ADIT					232,610,709	-	-	232,610,709

Enter Negative

Note: ADIT associated with Gain or Loss on Reacquired Debt is included in Column A here and included in Cost of Debt on Appendix A, Line 93.
 Amount < From Act 283, below

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

A	B1	B2	B3	C	D	E	F	G	JUSTIFICATION
	Trans-Allegheny Interstate Company								
ADIT-190	Beg of Year Balance	End of Year Balance	End of Year for Est. Average for Final Total	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	
	p234.18.b	p234.18.c							
Charitable Contribution Carryforward	8,371	10,755	9,563			9,563			Disallowance in current year for charitable deduction due to tax loss, tax attribute carries forward five years
FASB 109 Gross-Up	-	(463,554)	(231,777)			(231,777)			Reclass of the tax portion (gross-up) for property items included in account 190
Federal NOL	226,747,954	225,521,300	226,134,627			226,134,627			Result of bonus depreciation
A&G Expenses-VA Norm	-	13,303	6,652			6,652			Accounting change relating to A&G expense
A&G Expenses-WV Norm	-	22,984	11,492			11,492			Accounting change relating to A&G expense
Merger Costs D&O Insurance	1,871	1,634	1,753		1,753				Costs incurred as a result of Allegheny merging with FirstEnergy which are not to be included within the revenue requirement
Merger Costs Licenses	85,383	75,392	80,388		80,388				Costs incurred as a result of Allegheny merging with FirstEnergy which are not to be included within the revenue requirement
NOL Deferred Tax Asset - LT PA	5,009,642	5,213,131	5,111,387			5,111,387			Result of bonus depreciation
NOL Deferred Tax Asset PA	567,331	-	283,668			283,668			Result of bonus depreciation
NOL Deferred Tax Asset WV	17,735,335	-	8,867,668			8,867,668			Result of bonus depreciation
Pension/OPEB- Other Def Cr. Or Dr.	2,203,787	2,154,419	2,179,103			2,179,103			Pension related temporary difference associated with Service Company allocations
Accelerated Tax Depr-MD Norm	-	140,229	70,115			70,115			Additional tax depreciation over book
Accelerated Tax Depr-VA Norm	-	868,154	434,077			434,077			Additional tax depreciation over book
Purch Actd-LTD FMV	1,240,669	1,212,876	1,226,773		1,226,773				Reflects the adjustments and subsequent amortization of the regulatory asset associated with the adjusted debt balances resulting from the FE/AYE merger (Offset is PA+ - LT Regulatory Asset Amort below in 283)
Reevaluation Adjustment	-	-	-			-			Temporary difference resulting from purchase accounting transactions
State Income Tax Deductible	2,190,351	2,621,595	2,405,973			2,405,973			Deductions related to state income taxes
Unamortized Discount	529,392	414,056	471,724			471,724			Unamortized discounts on long-term debt
Accelerated Tax Depr-WV Norm	-	3,859,919	1,929,960			1,929,960			Additional tax depreciation over book
AFUDC Debt-MD Norm	-	25,607	12,804			12,804			Portion of AFUDC Debt that relates to property and booked to account 190
AFUDC Debt-WV Norm	-	18,000	9,000			9,000			Portion of AFUDC Debt that relates to property and booked to account 190
AFUDC EquityFAS 43-Fed-FT-Reversal-CWIP	-	3,859,115	1,929,558			1,929,558			Portion of AFUDC Equity that relates to property and booked to account 190
AFUDC EquityFAS 43-MD-FT-Reversal-CWIP	-	35,785	17,893			17,893			Portion of AFUDC Equity that relates to property and booked to account 190
AFUDC EquityFAS 43-PA-FT-Reversal-CWIP	-	115,983	57,992			57,992			Portion of AFUDC Equity that relates to property and booked to account 190
AFUDC EquityFAS 43-VA-FT-Reversal-CWIP	-	39,417	19,709			19,709			Portion of AFUDC Equity that relates to property and booked to account 190
AFUDC EquityFAS 43-WV-FT-Reversal-CWIP	-	302,990	151,495			151,495			Portion of AFUDC Equity that relates to property and booked to account 190
AMT Carryforward	-	42,492	21,246			21,246			Paid AMT tax which generates a credit
Cap Vertical Tree Trimming-VA-Norm	-	312	156			156			Temporary difference that is capitalized for book purposes but deductible for tax purposes
Cap Vertical Tree Trimming-WV-Norm	-	190	95			95			Temporary difference that is capitalized for book purposes but deductible for tax purposes
CIAC Fed-Norm-Reversal-CWIP	-	4,679,258	2,339,629			2,339,629			Taxable CIAC
CIAC MD-Norm-Reversal-CWIP	-	54,484	27,232			27,232			Taxable CIAC
CIAC PA-Norm-Reversal-CWIP	-	91,387	40,594			40,594			Taxable CIAC
CIAC VA-Norm	-	6,939	3,470			3,470			Taxable CIAC
CIAC VA-Norm-Reversal-CWIP	-	47,220	23,610			23,610			Taxable CIAC
CIAC WV-Norm	-	19,971	9,986			9,986			Taxable CIAC
CIAC WV-Norm-Reversal-CWIP	-	382,967	181,484			181,484			Taxable CIAC
Cost of Removal-VA-Norm	-	1,265	633			633			Temporary difference arising for removal of plant/property
NOL Deferred Tax Asset - LT WV	-	17,735,335	8,867,668			8,867,668			Result of bonus depreciation
Other Basis Differences-VA-Norm	-	17,750	8,875			8,875			Other property related temporary differences
Tax Interest Capitalized-Fed-Norm	-	27,961,991	13,980,996			13,980,996			Actual amount of tax interest capitalized
Tax Interest Capitalized-Fed-Norm-Incurred-CWIP	-	30,265,433	15,132,717			15,132,717			Actual amount of tax interest capitalized
Tax Interest Capitalized-MD-Norm	-	405,260	202,630			202,630			Actual amount of tax interest capitalized
Tax Interest Capitalized-MD-Norm-Incurred-CWIP	-	280,897	140,349			140,349			Actual amount of tax interest capitalized
Tax Interest Capitalized-PA-Norm	-	761,090	380,545			380,545			Actual amount of tax interest capitalized
Tax Interest Capitalized-PA-Norm-Incurred-CWIP	-	909,770	454,885			454,885			Actual amount of tax interest capitalized
Tax Interest Capitalized-VA-Norm	-	491,269	245,635			245,635			Actual amount of tax interest capitalized
Tax Interest Capitalized-VA-Norm-Incurred-CWIP	-	309,186	154,594			154,594			Actual amount of tax interest capitalized
Tax Interest Capitalized-WV-Norm	-	2,555,859	1,277,930			1,277,930			Actual amount of tax interest capitalized
Tax Interest Capitalized-WV-Norm-Incurred-CWIP	-	2,376,649	1,188,325			1,188,325			Actual amount of tax interest capitalized
Tax UoP Repair Exp-MD Norm	-	40,067	20,034			20,034			Repair deduction on capitalized book asset deductible for tax purposes under Rev. Proc. 2011-43
Tax UoP Repair Exp-WV Norm	-	38,558	19,279			19,279			Repair deduction on capitalized book asset deductible for tax purposes under Rev. Proc. 2011-43
Subtotal	256,320,086	335,508,471	295,914,279	-	1,308,913	294,605,366	-	-	
Less FASB 109 included above	-	(463,554)	(231,777)	-	-	(231,777)	-	-	
Less FASB 106 included above	-	-	-	-	-	-	-	-	
Total	256,320,086	335,044,917	295,682,502	-	1,308,913	294,373,589	-	-	

Instructions for Account 190:

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

PJM TRANSMISSION OWNER

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

A	B1 B2 B3 C D E F G							JUSTIFICATION	
	Trans-Allegheny Interstate Company								
ADIT- 282	Beg of Year Balance	End of Year Balance	End of Year for Est. Average for Final Total	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	
	274.9.b	275.9.k							
Property Related - ABFUDC	2,575,891	-	1,287,846			1,287,846			Allowance for borrowed funds used during construction (ABFUDC)
Accelerated Tax Depreciation	490,609,438	463,296,662	476,953,050			476,953,050			Additional tax depreciation over book
Property Related - Tax Depreciation	-	-	-			-			Tax depreciation
FASB 109 Fixed Asset Adjustment	-	-	-			-			Increase in AOFDC
FASB 109 Gross-Up	21,418,854	3,540,272	12,479,563			12,479,563			Reclass of the tax portion (gross-up) for property items included in account 282
Book Depreciation Expense	-	-	-			-			Book depreciation
Amortization Expense - Intangible Plant	-	-	-			-			Book depreciation / amortization
Bonus Depreciation	-	-	-			-			Tax depreciation
CIACS Taxable	-	-	-			-			Taxable CIAC
Tax Interest Capitalized	-	-	-			-			Actual amount of tax interest capitalized
Power Tax Adjustment	(588,777)	-	(294,389)			(294,389)			System adjustment to reclass balances to correct FERC accounts
A&G Expenses Capitalized	2,314,345	3,539,760	2,927,053			2,927,053			Accounting change relating to A&G expense
Estimated Property Regulatory Asset Adjustment	-	-	-			-			Property True-Up
Book Profit/Loss on Retirement	-	-	-			-			Result of gain or loss on asset retirements
Repair & Maintenance 481 a Adjustment	3,337,031	-	1,668,516			1,668,516			Portion of Repairs & Maintenance 481a Adjustment offset in Account 182
Repair & Maintenance Deduction	-	-	-			-			Portion of Repairs & Maintenance deduction offset in Account 182
Additional State Depreciation VA	-	2,926,723	1,463,362			1,463,362			Temporary difference for additional state depreciation allowed for VA tax return
Additional State Depreciation WV	-	42,297,527	21,148,764			21,148,764			Temporary difference for additional state depreciation allowed for WV tax return
Additional State Depreciation MD	-	1,663,916	831,958			831,958			Temporary difference for additional state depreciation allowed for MD tax return
Additional State Depreciation PA	-	6,837,309	3,418,655			3,418,655			Temporary difference for additional state depreciation allowed for PA tax return
AFUDC Equity Flow Through	5,618,518	-	2,809,259			2,809,259			Portion of AFUDC Equity that relates to property and booked to account 282
AFUDC Debt	-	3,408,893	1,704,447			1,704,447			Portion of AFUDC Debt that relates to property and booked to account 282
Cost of Removal	(2,704,317)	(2,654,486)	(2,679,402)			(2,679,402)			Temporary difference arising for removal of plant/property
MACRS/ACRS Property Retired Retail	-	-	-			-			Result of gain or loss on asset retirements
Capitalized Vertical Tree Trimming	22,838	37,702	30,270			30,270			Temporary difference that is capitalized for book purposes but deductible for tax purposes
Life Insurance - Capital Portion	-	-	-			-			Temporary difference from Life Insurance that is capitalized as property and booked to account 282 (instead of account 283)
Ordinary Gain/Loss - Reverse Books	-	-	-			-			Reversal of book gains and losses
Sale of Property - Book Gain or (Loss)	-	(50,657)	(25,329)			(25,329)			
Vegetation Management - Transmission	-	(27,318)	(13,659)			(13,659)			Vegetation management transmission corridor capital cost and depreciation expenses required for the regulatory financial statement schedules
Other Basis Differences	(72,540,385)	(33,786,439)	(53,163,412)			(53,163,412)			Other property related temporary differences
TBBS Property Adjustment	-	-	-			-			Adjustment to property in order to align Tax Basis Balance Sheet
T&D Repairs	-	3,047,192	1,523,596			1,523,596			Repair deduction on capitalized book asset deductible for tax purposes under Rev. Proc. 2011-43
Subtotal	450,063,236	494,077,056	472,070,146	-	-	472,070,146	-	-	
Less FASB 109 included above	21,418,854	3,540,272	12,479,563	-	-	12,479,563	-	-	
Less FASB 106 included above	-	-	-	-	-	-	-	-	
Total	428,644,382	490,536,784	459,590,583			459,590,583			

Instructions for Account 282:

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

PJM TRANSMISSION OWNER

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

A	B1	B2	B3	C	D	E	F	G	JUSTIFICATION	
	Trans-Allegheny Interstate Company									
	Beg of Year Balance	End of Year Balance	End of Year for Est. Average for Final Total	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related		
ADIT-283	p276.19.b	p277.19.k								
Accrued Taxes: Property Taxes	3,352,114	3,286,127	3,319,121			3,319,121			West Virginia property tax payment	
FASB 109 Gross-Up	-	4,113,392	2,056,696			2,056,696			Reclass of the tax portion (gross-up) for property items included in account 283	
A&G Expenses-VA-Norm	-	13,303	6,652			6,652			Accounting change relating to A&G expense	
A&G Expenses-WV-Norm	-	22,984	11,492			11,492			Accounting change relating to A&G expense	
Deferred Charge EIB	6,775	8,386	7,581			7,581			Allocated portion of total liabilities relating to captive insurance	
Deferred Revenue - Pole Attachment	243	-	122			122			Deferred revenues associated with attachments to FirstEnergy poles	
Accelerated Tax Depr-PA-Norm	-	-	-			-			Additional tax depreciation over book	
Accelerated Tax Depr-MD-Norm	-	140,228	70,114			70,114			Additional tax depreciation over book	
Accelerated Tax Depr-VA-Norm	-	868,155	434,078			434,078			Additional tax depreciation over book	
Accelerated Tax Depr-WV-Norm	-	3,859,917	1,929,959			1,929,959			Additional tax depreciation over book	
AFUDC Debt-MD-Norm	-	25,607	12,804			12,804			Portion of AFUDC debt that relates to property and booked to account 189	
AFUDC Debt-PA-Norm	-	-	-			-			Portion of AFUDC debt that relates to property and booked to account 190	
AFUDC Debt-VA-Norm	-	-	-			-			Portion of AFUDC debt that relates to property and booked to account 190	
AFUDC Debt-WV-Norm	-	18,000	9,000			9,000			Portion of AFUDC debt that relates to property and booked to account 191	
AFUDC EquityFAS43-Fed-FT	-	-	-			-				
PAA - 221 Debt Amort	22,771	22,261	22,516		22,516				Reflects the adjustments and subsequent amortization of adjusted debt balances associated with the FE/AYE merger	
PAA - LT Regulatory Asset Amort	1,240,688	1,212,875	1,226,772		1,226,772				Reflects the adjustments and subsequent amortization of adjusted regulatory asset balances associated with the FE/AYE merger	
PJM Receivable	34,655,162	41,980,806	38,317,984			38,317,984			Comparison of actual to forecast revenues - non-property related	
Reserve for EIB	-	-	-			-			Adjustment for reserve for EIB in Goodwill carried over to current year	
SC01 Timing Allocation	385,176	376,548	380,862			380,862			Timing differences related to service company allocations	
AFUDC EquityFAS43-Fed-FT-Incurred-CWIP	-	-	-			-				
AFUDC EquityFAS43-MD-FT	-	-	-			-				
AFUDC EquityFAS43-MD-FT-Incurred-CWIP	-	-	-			-				
AFUDC EquityFAS43-PA-FT	-	-	-			-				
AFUDC EquityFAS43-PA-FT-Incurred-CWIP	-	-	-			-				
AFUDC EquityFAS43-VA-FT	-	-	-			-				
AFUDC EquityFAS43-VA-FT-Incurred-CWIP	-	-	-			-				
AFUDC EquityFAS43-WV-FT	-	-	-			-				
AFUDC EquityFAS43-WV-FT-Incurred-CWIP	-	-	-			-				
AFUDC EquityFAS 43-Fed-FT-Reversal-CWIP	-	3,859,115	1,929,558			1,929,558			Portion of AFUDC Equity that relates to property and booked to account 283	
AFUDC EquityFAS 43-MD-FT-Reversal-CWIP	-	35,785	17,893			17,893			Portion of AFUDC Equity that relates to property and booked to account 284	
AFUDC EquityFAS 43-PA-FT-Reversal-CWIP	-	115,983	57,992			57,992			Portion of AFUDC Equity that relates to property and booked to account 285	
AFUDC EquityFAS 43-VA-FT-Reversal-CWIP	-	39,417	19,709			19,709			Portion of AFUDC Equity that relates to property and booked to account 286	
AFUDC EquityFAS 43-WV-FT-Reversal-CWIP	-	302,990	151,495			151,495			Portion of AFUDC Equity that relates to property and booked to account 287	
Cap Vertical Tree Trimming-VA-Norm	-	312	156			156			Temporary difference that is capitalized for book purposes but deductible for tax purposes	
Cap Vertical Tree Trimming-WV-Norm	-	190	95			95			Temporary difference that is capitalized for book purposes but deductible for tax purposes	
CIAC-Fed-Norm	-	5,172,848	2,586,424			2,586,424			Taxable CIAC	
CIAC-Fed-Norm-Incurred-CWIP	-	2,894,583	1,447,292			1,447,292			Taxable CIAC	
CIAC-MD-Norm	-	47,976	23,988			23,988			Taxable CIAC	
CIAC-MD-Norm-Incurred-CWIP	-	26,846	13,423			13,423			Taxable CIAC	
CIAC-PA-Norm	-	155,494	77,747			77,747			Taxable CIAC	
CIAC-PA-Norm-Incurred-CWIP	-	87,010	43,505			43,505			Taxable CIAC	
CIAC-VA-Norm	-	90,395	45,198			45,198			Taxable CIAC	
CIAC-VA-Norm-Incurred-CWIP	-	29,571	14,786			14,786			Taxable CIAC	
CIAC-WV-Norm	-	426,178	213,089			213,089			Taxable CIAC	
CIAC-WV-Norm-Incurred-CWIP	-	227,302	113,651			113,651			Taxable CIAC	
Cost of Removal-MD-Norm	-	-	-			-				
Cost of Removal-VA-Norm	-	1,265	633			633			Temporary difference arising for removal of plant/property	
Cost of Removal-WV-Norm	-	-	-			-				
Misc Current Liability	-	237	119			119			Misc Liability	
NOL Deferred Tax Asset - LT VA	-	9,673	4,837			4,837			Result of bonus depreciation	
Other Basis Differences-MD-Norm	-	-	-			-				
Other Basis Differences-VA-Norm	-	17,750	8,875			8,875			Other property related temporary differences	
Other Basis Differences-WV-Norm	-	-	-			-				
Tax Interest Capitalized-Fed-Norm-Reversal CWIP	-	29,181,544	14,590,772			14,590,772			Actual amount of tax interest capitalized	
Tax Interest Capitalized-MD-Norm	-	-	-			-				
Tax Interest Capitalized-MD-Norm-Reversal CWIP	-	270,645	135,323			135,323			Actual amount of tax interest capitalized	
Tax Interest Capitalized-PA-Norm	-	149,109	74,555			74,555			Actual amount of tax interest capitalized	
Tax Interest Capitalized-PA-Norm-Reversal CWIP	-	877,189	438,595			438,595			Actual amount of tax interest capitalized	
Tax Interest Capitalized-VA-Norm	-	4	2			2			Actual amount of tax interest capitalized	
Tax Interest Capitalized-VA-Norm-Reversal CWIP	-	298,115	149,058			149,058			Actual amount of tax interest capitalized	
Tax Interest Capitalized-WV-Norm	-	5	3			3			Actual amount of tax interest capitalized	
Tax Interest Capitalized-WV-Norm-Reversal CWIP	-	2,291,534	1,145,767			1,145,767			Actual amount of tax interest capitalized	
Tax UoP Repair Exp-MD-Norm	-	40,067	20,034			20,034			Repair deduction on capitalized book asset deductible for tax purposes under Rev. Proc. 2011-41	
Tax UoP Repair Exp-WV-Norm	-	38,557	19,279			19,279			Repair deduction on capitalized book asset deductible for tax purposes under Rev. Proc. 2011-42	
Tax UoP Repair Exp-VA-Norm	-	-	-			-				
Vegetation Management	-	27,318	13,659			13,659			Vegetation management transmission corridor capital cost and depreciation expenses required for the regulatory financial statement schedules	
Subtotal	39,662,909	102,663,596	71,163,253		1,249,288	69,913,965				
Less FASB 109 included above	-	4,113,392	2,056,696		-	2,056,696				
Less FASB 106 included above	-	-	-		-	-				
Total	39,662,909	98,550,204	69,106,557		1,249,288	67,857,269				

Instructions for Account 283:

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

Trans-Allegheny Interstate Line Company
Attachment 2 - Taxes Other Than Income Worksheet

Other Taxes	FERC Form No.1 page, line & Col	Amount	Allocator	Allocated Amount	
Plant Related		Gross Plant Allocator			
1.1	2015 State Property WV	p263.35(i)	4,204,121	100.0000%	\$ 4,204,121
1.2	2014 State Property WV	p263.34(i)	4,146,727	100.0000%	4,146,727
1.3	2015 State Property PA (PURTA)	p263.22(i)	25,000	100.0000%	25,000
1.4	Prior Years' State Property PA (PURTA)	p263.23(i)	(3,771)	100.0000%	(3,771)
1.5					
1.6	2014 Local Property WV	p263.1.3(i)	13,243	100.0000%	13,243
1.7	2015 Local Property WV	p263.1.4(i)	14,871	100.0000%	14,871
1.8	2015 Local Property VA	p263.1.7(i)	1,536,559	100.0000%	1,536,559
1.9	2015 Local Property PA	p263.1.10(i)	4,731	100.0000%	4,731
2.0	2014 Local Property MD	p263.1.13(i)	610,517	100.0000%	610,517
2.1	2015 Local Property MD	p263.1.14(i)	572,827	100.0000%	572,827
2.2	2014 WV Franchise Tax	p263.32(i)	-8,880	100.0000%	-8,880
2.3	2015 Capital Stock Tax/Franchise MD	p263.9(i)	300	100.0000%	300
2.4	2014 Capital Stock Tax/Franchise PA	p263.19(i)	45,462	100.0000%	45,462
2.5	2015 Capital Stock Tax/Franchise PA	p263.20(i)	20,786	100.0000%	20,786
2.6	Gross Premium MD		0	100.0000%	0
2.7	Gross Premium PA		0	100.0000%	0
2.8	State Sales/Use Tax PA	p263.15(i)	1,332	100.0000%	1,332
2.9	State License WV		0	100.0000%	0
3.0	Federal Excise Tax	p263.3(i)	1,170	100.0000%	1,170
4	Total Plant Related		11,184,996	100.0000%	11,184,996
Labor Related		Wages & Salary Allocator			
5	Accrued Federal FICA		0		
6	Accrued Federal Unemployment		0		
7	State Unemployment		0		
8	Total Labor Related		0	100.0000%	-
Other Included		Gross Plant Allocator			
9			0		0
10			0		0
11			0		0
12	Total Other Included		0	100.0000%	0
13	Total Included (Lines 4 + 8 + 12)		11,184,996		11,184,996 Input to Appendix A, Line 82
Retail Related Other Taxes to be Excluded					
14	Federal Income Tax	p263.2(i)	23,466,448		
15	Corporate Net Income Tax MD	p263.7(i)	501,252		
16	Corporate Net Income Tax PA	p263.14(i)	1,265,642		
17	Corporate Net Income Tax VA	p263.27(i)	381,470		
18	Corporate Net Income Tax WV	p263.31(i)	3,036,661		
19	Subtotal, Excluded		28,651,473		
20	Total, Included and Excluded (Line 13 + Line 19)		39,836,469		
21	Total Other Taxes from p114.14.c		11,184,996		
22	Difference (Line 20 - Line 21)		28,651,473		

Criteria for Allocation:

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

Trans-Allegheny Interstate Line Company

Attachment 3 - Revenue Credit Workpaper

Amount FERC Form No.1
page, line & Col

Account 454 - Rent from Electric Property

1	Rent from Electric Property - Transmission Related (Note 3)	-	Page 300 Line: 19 Column: b
2	Total Rent Revenues (Line 1)	-	

Account 456 - Other Electric Revenues (Note 1)

3	Schedule 1A	-	
4	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (difference between NITS credits from PJM and PJM NITS charges paid by Transmission Owner) (Note 4)	-	
5	Point to Point Service revenues for which the load is not included in the divisor received by Transmission Owner	2,080,901	p328-330 Footnote Data Schedule Page: 328 Line: 1 Column: m
6	PJM Transitional Revenue Neutrality (Note 1)	-	
7	PJM Transitional Market Expansion (Note 1)	-	
8	Professional Services (Note 3)	-	
9	Revenues from Directly Assigned Transmission Facility Charges (Note 2)	-	
10	Rent or Attachment Fees associated with Transmission Facilities (Note 3)	-	
11	Gross Revenue Credits (Sum Lines 2-10)	2,080,901	
12	Less line 14g	-	
13	Total Revenue Credits (Line 11 - Line 12)	2,080,901	Input to Appendix A, Line 131

Revenue Adjustment to determine Revenue Credit

14a	Revenues associated with lines 14b-g are to be included in lines 2-10 and total of those revenues entered here	-
14b	Costs associated with revenues in line 14a	-
14c	Net Revenues (14a - 14b)	-
14d	50% Share of Net Revenues (14c / 2)	-
14e	Costs associated with revenues in line 14a that are included in FERC accounts recovered through the formula times the allocator used to functionalize the amounts in the FERC account to the transmission service at issue.	-
14f	Net Revenue Credit (14d + 14e)	-
14g	Line 14a less line 14f	-
15	Amount offset in line 4 above	-
16	Total Account 454 and 456	2,080,901

17 Note 1: All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula will be included as a revenue credit or included in the peak on line 178 of Appendix A.

18 Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.

19 Note 3: Ratemaking treatment for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, products). Company will retain 50% of net revenues consistent with Pacific Gas and Electric Company, 90 FERC ¶ 61,314. Note: in order to use lines 14a - 14g, the utility must track in separate subaccounts the revenues and costs associated with each secondary use (except for the cost of the associated income taxes).

20 Note 4: If the facilities associated with the revenues are not included in the formula, the revenue is shown here, but not included in the total above and explained in the Cost Support. For example revenues associated with distribution facilities. In addition Revenues from Schedule 12 of the PJM OATT are not included in the total above to the extent they are credited under Schedule 12 of the PJM OATT.

Trans-Allegheny Interstate Line Company

Attachment 4 - Calculation with Incentive ROE

A	Return and Taxes at High End of the range of Reasonableness	(Sum Lines 26 and 33 from below)	186,390,956	Input to Appendix A, Line 140
B	Difference between Base ROE and Incentive ROE		100	

Return Calculation

		Source Reference	
1	Rate Base	Appendix A, Line 46	1,307,333,507
2	Preferred Dividends	enter positive	0
Common Stock			
3	Proprietary Capital	Appendix A, Line 85	931,728,042
4	Less Accumulated Other Comprehensive Income Account 219	Appendix A, Line 86	0
5	Less Preferred Stock	Appendix A, Line 87	0
6	Less Account 216.1	Appendix A, Line 88	0
7	Common Stock	Appendix A, Line 89	931,728,042
Capitalization			
8	Long Term Debt	Appendix A, Line 90	624,624,121
9	Less Unamortized Loss on Reacquired Debt	Appendix A, Line 91	0
10	Plus Unamortized Gain on Reacquired Debt	Appendix A, Line 92	0
11	Less ADIT associated with Gain or Loss	Appendix A, Line 93	0
12	Total Long Term Debt	Appendix A, Line 94	624,624,121
13	Preferred Stock	Appendix A, Line 95	0
14	Common Stock	Appendix A, Line 96	931,728,042
15	Total Capitalization	Appendix A, Line 97	1,556,352,163
16	Debt %	Total Long Term Debt	Appendix A, Line 98 40.1339%
17	Preferred %	Preferred Stock	Appendix A, Line 99 0.0000%
18	Common %	Common Stock	Appendix A, Line 100 59.8661%
19	Debt Cost	Total Long Term Debt	Appendix A, Line 101 0.0395
20	Preferred Cost	Preferred Stock	Appendix A, Line 102 0.0000
21	Common Cost	Common Stock	Appendix A, Line 103 12.70% 0.1270
22	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 16 * 19) 0.0159
23	Weighted Cost of Preferred	Preferred Stock	(Line 17 * 20) 0.0000
24	Weighted Cost of Common	Common Stock	(Line 18 * 21) 0.0760
25	Rate of Return on Rate Base (ROR)		(Sum Lines 22 to 24) 0.0919
26	Investment Return = Rate Base * Rate of Return	(Line 1 * Line 25)	120,121,564

Composite Income Taxes

Income Tax Rates			
27	FIT=Federal Income Tax Rate	Appendix A, Line 109	35.00%
28	SIT=State Income Tax Rate or Composite	Appendix A, Line 110	7.70%
29	p = percent of federal income tax deductible for state purposes	Appendix A, Line 111	0.00%
30	T	Appendix A, Line 112	40.00%
31	T/(1-T)	Appendix A, Line 113	66.67%
32	Income Tax Component =	CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =	66,269,393
33	Total Income Taxes	(Line 32)	66,269,393

Trans-Allegheny Interstate Line Company

Attachment 5 - Cost Support

Plant in Service Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions

Calculation of Transmission Plant In Service	Source	13 Month Balance for Reconciliation	EOY Balance for Estimate	13 Month Balance for Reconciliation													
				EOY Balance for Estimate													
				Black Oak	Wyle Ridge	502 Junction - Territorial Line	Potter SS	Quag/Whiskey	Meadowbrook Transformer	North Shenandoah	Bedington Transformer	Meadowbrook Capacitor	Kammer	Doubs #2 Trans	Doubs #3 Trans	Doubs #4 Trans	
December	p206.58.b	For 2014	1,539,516,439	46,629,901	17,965,415	1,070,838,672	2,024,007	24,759,276	8,202,934	80,682	7,723,538	6,496,239	39,629,071	5,149,271	4,686,053	5,700,307	
January	company records	For 2015	1,543,407,730	46,629,901	17,965,415	1,073,367,278	2,024,007	24,872,422	8,202,934	80,682	7,723,538	6,496,239	39,629,150	5,149,271	4,686,053	5,700,307	
February	company records	For 2015	1,542,821,698	46,629,901	17,965,415	1,070,823,695	2,024,007	24,579,712	8,202,934	80,682	7,723,538	6,496,239	39,628,150	5,149,271	4,686,053	5,700,307	
March	company records	For 2015	1,545,307,656	46,629,901	17,965,415	1,073,169,962	2,024,007	24,579,712	8,202,934	80,682	7,723,538	6,496,239	39,628,293	5,149,271	4,686,053	5,700,307	
April	company records	For 2015	1,545,304,442	46,629,901	17,965,415	1,073,230,178	2,024,007	24,579,712	8,202,934	80,682	7,723,538	6,496,239	39,628,296	5,149,271	4,686,053	5,700,307	
May	company records	For 2015	1,585,623,603	46,629,901	17,965,415	1,073,230,632	2,024,007	24,579,712	8,202,934	80,682	7,723,538	6,496,239	39,628,296	5,149,271	4,686,053	5,700,307	
June	company records	For 2015	1,602,335,987	46,629,901	17,965,415	1,071,962,712	2,024,007	24,579,712	8,202,934	80,682	7,723,538	6,496,239	39,628,296	5,149,271	4,686,053	5,700,307	
July	company records	For 2015	1,608,429,616	46,629,901	17,965,415	1,074,212,616	2,024,007	24,554,744	8,202,934	80,682	7,723,538	6,496,239	39,632,078	5,149,271	4,686,053	5,700,307	
August	company records	For 2015	1,606,576,296	46,629,901	17,965,667	1,074,238,998	2,024,007	24,534,011	8,202,934	80,682	7,723,538	6,496,239	39,632,053	5,149,271	4,686,053	5,700,307	
September	company records	For 2015	1,640,205,762	46,629,901	17,965,667	1,074,275,606	2,024,007	24,534,011	8,202,934	80,682	7,723,538	6,496,239	39,632,053	5,149,271	4,686,053	5,700,307	
October	company records	For 2015	1,648,256,416	46,629,901	17,965,667	1,074,226,667	2,024,007	24,534,011	8,206,718	80,682	7,723,538	6,496,239	39,632,053	5,149,271	4,686,053	5,700,307	
November	company records	For 2015	1,674,376,794	46,629,901	17,965,667	1,074,261,306	2,024,007	24,534,011	8,206,718	80,682	7,723,538	6,496,239	39,632,053	5,149,271	4,686,053	5,700,307	
December	p207.58.d	For 2015	1,687,396,580	46,629,901	17,965,667	1,074,261,339	2,024,007	24,534,011	8,206,718	80,682	7,723,538	6,496,239	39,632,053	5,149,271	4,686,053	5,700,307	
15	Transmission Plant In Service		1,598,433,769	1,687,396,580	46,629,901	17,965,512	1,073,239,612	2,024,007	24,581,158	8,203,807	80,682	7,723,538	6,496,239	39,629,146	5,149,271	4,686,053	5,700,307

Details																	
13 Month Plant Balance For reconciliation																	
Cabot SS	Armstrong	Farmers Valley Capacitor	Harvey Run Capacitor	Doubs SS	Meadowbrook SS	Grandview Capacitor	502 Jct Substation	Conemaugh-Seward	Luxor	Grandpoint & Gullford	Handsome Lake - Homer City	Altoona	Blairsville	Carbon Center	Hunterstown	Johnstown	Buffalo Road
7,123,323	15,863,979	934,916	832,202	4,877,582	60,049,287	657,175	10,117,608	27,021,750	1,199,375	1,757,271	13,035,331	34,900,798	3,320,565	446,617	43,870,078	4,929,429	434,006
7,119,671	15,865,952	934,916	832,202	4,882,903	60,428,743	657,175	10,117,608	27,032,490	1,199,375	1,757,879	13,035,331	34,907,724	3,320,565	562,564	43,880,668	4,937,674	434,006
7,119,671	15,865,039	934,916	832,202	4,905,053	60,619,073	657,175	10,117,608	27,085,133	1,199,375	1,757,879	13,035,331	34,916,427	3,320,565	569,408	43,893,861	4,940,710	434,048
7,119,671	15,864,854	934,931	832,202	4,963,328	60,679,616	657,175	10,117,608	27,075,358	1,199,375	1,761,651	13,035,331	34,915,428	3,320,565	569,408	43,891,361	4,936,791	434,026
7,119,671	15,864,854	934,931	832,202	4,949,962	60,500,047	657,175	10,117,608	27,063,604	1,199,446	1,750,427	12,792,270	34,916,314	3,327,672	569,408	43,904,808	4,937,304	434,026
7,119,671	15,864,854	934,931	832,202	4,949,962	60,428,968	657,175	10,117,608	27,100,553	1,199,446	1,790,427	12,800,037	34,916,834	3,327,672	569,408	43,963,023	4,940,548	435,028
7,119,671	15,863,337	934,931	832,202	4,949,962	60,435,533	657,175	10,117,608	25,585,036	1,199,446	1,789,607	12,800,037	34,915,739	3,327,672	569,408	43,967,590	4,940,676	441,048
7,119,671	15,863,337	934,931	832,202	4,949,962	60,608,465	657,191	10,117,608	25,581,989	1,199,446	1,789,607	12,816,421	34,915,033	3,327,672	569,408	43,972,375	4,942,707	440,967
7,119,671	15,864,168	934,931	832,202	4,949,962	60,444,914	657,191	10,130,503	25,582,052	1,199,446	1,789,607	12,816,421	34,915,033	3,327,672	569,408	43,972,375	4,942,684	440,967
7,119,671	15,864,168	934,931	832,202	4,986,982	60,455,877	657,191	10,130,503	27,379,433	1,199,446	1,789,607	12,816,421	34,915,139	3,327,672	569,408	43,981,559	4,942,684	440,967
7,119,671	15,864,168	934,931	832,202	4,989,152	60,794,577	657,191	10,130,503	27,381,576	1,199,446	1,789,607	12,816,780	34,916,174	3,327,672	569,408	43,981,559	4,942,684	440,967
7,119,671	15,864,168	1,780,965	832,202	4,962,878	60,562,520	657,191	10,130,503	27,381,781	1,199,446	1,789,607	12,856,280	34,916,227	3,327,672	569,408	43,981,669	4,942,684	440,967
7,119,671	15,864,168	1,780,965	832,202	4,962,878	60,569,033	657,191	10,130,503	27,382,121	1,199,446	1,789,607	12,856,280	35,227,862	3,327,672	569,408	43,982,577	4,942,684	440,967
7,119,952	15,864,360	1,065,087	832,202	4,944,651	60,505,696	657,182	10,122,700	26,821,767	1,199,424	1,780,214	12,885,559	35,014,912	3,325,465	559,436	43,941,807	4,939,943	437,845

	Shuman																Total		
	Moshannon	Waldo Run	Four Mile Junction	West Union SS	Hill/Mobley	Bartonville	Squab Hollow SS	Squab Hollow SVC	Shingletown	Claysburg Ring Bus	Johnstown SS Capacitor	Grover Sub	Rider Sub	Shawville	Monocacy SS	Mainsburg SS	Yeagerstown	Nyawaner	Total
5,629,441	52,352,651	9,381,128	891,214	5,349	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,539,516,439
5,984,098	52,634,142	9,449,629	891,229	5,349	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,543,457,720
6,055,326	52,823,368	9,535,335	891,229	5,525,052	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,542,821,688
6,002,953	53,118,851	9,507,782	891,229	5,523,848	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,545,387,658
6,017,368	53,276,120	9,559,533	891,229	5,523,848	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,545,304,442
6,012,124	53,750,406	9,514,487	891,229	5,524,342	154,327	17,018,164	32,711,188	-	-	-	-	-	-	-	-	-	-	-	1,595,623,803
6,011,686	53,681,637	9,512,969	891,229	5,525,147	164,817	17,780,879	32,424,428	2,882,742	6,396,327	-	-	-	-	-	-	-	-	-	1,602,336,987
6,011,744	53,860,512	9,514,289	891,246	5,525,154	166,036	18,201,792	31,185,177	1,848,303	7,090,795	1,258,622	620,320	80,988	2,177,862	-	-	-	-	-	1,608,429,616
6,013,139	54,344,099	9,497,691	891,246	5,525,154	347,165	18,082,963	31,188,376	863,578	5,862,559	1,277,964	889,294	80,988	2,179,204	-	-	-	-	-	1,608,576,286
6,023,464	54,399,744	9,514,848	891,283	5,525,190	348,369	18,088,123	32,270,795	1,762,921	7,244,048	1,292,660	898,128	80,988	2,208,500	29,639,628	521,565	-	-	-	1,640,295,762
6,025,105	54,735,889	9,550,913	891,280	5,525,223	480,353	18,655,200	30,764,003	1,753,925	7,743,329	1,331,469	836,253	5,282,863	2,312,596	30,102,639	521,565	-	-	-	1,648,286,416
6,031,978	54,733,744	9,550,913	891,283	5,525,229	544,833	18,665,977	31,280,486	1,754,599	8,191,847	1,342,893	883,049	8,846,083	2,299,628	29,316,862	20,865,682	-	-	-	1,674,376,784
6,045,310	54,800,380	9,550,913	891,283	5,525,229	544,933	18,665,072	31,300,019	1,759,727	7,375,851	1,345,814	878,282	20,695,983	2,304,676	29,981,913	20,704,718	1,138,662	-	-	1,697,956,580
5,989,825	53,750,119	9,511,725	891,245	1,291,086	211,687	11,007,398	19,471,113	954,292	3,838,812	602,802	407,331	2,689,759	1,044,799	9,111,588	3,277,964	184,168	70,598	1,598,433,769	1,554,985,024

Trans-Allegheny Interstate Line

			Attachment 5 - Cost Supp.	
			Link to Appendix A, line 15	Link to Appendix A, line 15
Calculation of Distribution Plant In Service				
	Source			
December	p206.75.b	For 2014	-	-
January	company records	For 2015	-	-
February	company records	For 2015	-	-
March	company records	For 2015	-	-
April	company records	For 2015	-	-
May	company records	For 2015	-	-
June	company records	For 2015	-	-
July	company records	For 2015	-	-
August	company records	For 2015	-	-
September	company records	For 2015	-	-
October	company records	For 2015	-	-
November	company records	For 2015	-	-
December	p207.75.g	For 2015	-	-
Distribution Plant In Service				
Calculation of Intangible Plant In Service				
	Source			
December	p204.5.b	For 2014	10,398,271	-
December	p205.5.g	For 2015	14,052,325	14,052,325
18	Intangible Plant In Service		12,255,298	14,052,325
			Link to Appendix A, line 18	Link to Appendix A, line 18
Calculation of General Plant In Service				
	Source			
December	p206.99.b	For 2014	55,964,796	-
December	p207.99.g	For 2015	57,266,501	57,266,501
18	General Plant In Service		56,415,449	57,266,501
			Link to Appendix A, line 18	Link to Appendix A, line 18
Calculation of Production Plant In Service				
	Source			
December	p204.46b	For 2014	-	-
January	company records	For 2015	-	-
February	company records	For 2015	-	-
March	company records	For 2015	-	-
April	company records	For 2015	-	-
May	company records	For 2015	-	-
June	company records	For 2015	-	-
July	company records	For 2015	-	-
August	company records	For 2015	-	-
September	company records	For 2015	-	-
October	company records	For 2015	-	-
November	company records	For 2015	-	-
December	p205.46.g	For 2015	-	-
Production Plant In Service				
6	Total Plant In Service	Sum of averages above	1,667,274,716	1,758,715,406
			Link to Appendix A, line 6	Link to Appendix A, line 6

Details																
13 Month Balance For Reconciliation																
Armstrong	Farmers Valley Capacitor	Harvey Run Capacitor	Doubs SS	Meadowbrook SS	Grandview Capacitor	502 Jet Substation	Conemaugh-Seward	Luxer	Grandpoint & Guilford	Handsome Lake - Homer City	Altoona	Blairsville	Carbon Center	Hunterstown	Johnstown	Buffalo Road
109,357	18,846	13,834	80,154	678,230	17,424	224,635	153,306	11,532	19,981	178,471	399,670	37,506	4,841	496,224	50,870	1,138
199,276	20,486	15,291	97,704	784,613	18,575	264,974	235,495	13,831	23,057	204,021	460,732	43,317	5,724	672,979	59,504	1,898
229,195	22,127	16,347	106,307	890,863	19,726	275,313	287,748	15,730	26,133	229,570	521,849	49,126	6,715	649,756	68,147	2,657
259,114	23,768	18,203	115,044	996,972	20,877	285,652	340,044	17,829	29,183	255,120	582,951	53,377	7,711	726,672	76,790	3,417
287,407	25,409	19,660	123,695	1,103,290	22,028	295,991	392,350	19,927	32,541	267,878	644,054	59,186	8,708	803,368	85,429	4,176
315,181	27,660	21,116	132,367	1,209,378	23,179	306,330	444,681	18,023	35,674	291,214	705,157	65,110	9,704	880,149	94,672	4,537
342,263	28,691	22,572	141,020	1,315,547	24,330	316,669	495,699	20,135	38,807	314,554	766,260	70,833	10,701	957,078	102,718	5,703
369,964	30,332	24,029	149,692	1,421,860	25,481	327,009	545,394	22,248	41,938	337,597	827,362	76,756	11,697	1,032,773	111,261	6,475
397,646	31,973	25,495	158,344	1,528,182	26,633	337,348	595,085	24,360	45,070	361,366	888,463	82,980	12,694	1,109,724	120,001	7,247
425,330	33,614	26,941	167,039	1,634,370	27,784	347,687	646,679	26,472	48,202	384,795	949,585	88,403	13,690	1,186,865	128,651	8,019
453,013	35,254	28,398	175,788	1,740,564	28,935	358,026	700,178	28,584	51,334	408,224	1,010,667	94,227	14,696	1,263,833	137,300	8,790
480,719	36,895	29,854	184,476	1,846,751	30,086	368,365	753,679	30,696	54,466	431,654	1,071,770	100,050	15,683	1,340,601	145,950	9,562
508,449	38,636	31,319	193,161	1,952,939	31,237	378,704	807,181	32,808	57,997	465,984	1,134,021	109,874	16,679	1,417,698	154,600	10,334
341,301	28,691	22,572	141,058	1,315,681	24,330	316,669	494,424	21,690	38,768	316,814	766,349	71,265	10,710	956,699	102,722	5,719

Moshannon	Waldo Run	Four Mile Junction	West Union SS	Shuman Hill/Mobley	Bartonville	Squab Hollow SS	Squab Hollow SVC	Shingletown	Claysburg Ring Bus	Johnstown SS Capacitor	Grover Sub	Rider Sub	Shawville	Monocacy SS	Mainsburg SS	Yeagertown	Nyswaner	Total
4,526	49,082	8,484	1,852	15	-	-	-	-	-	-	-	-	-	-	-	-	-	99,909,818
15,088	142,386	24,972	3,452	24	-	-	-	-	-	-	-	-	-	-	-	-	-	102,629,975
25,622	237,330	41,594	5,011	1,264	-	-	-	-	-	-	-	-	-	-	-	-	-	105,231,990
36,173	292,402	58,257	6,571	4,032	-	-	-	-	-	-	-	-	-	-	-	-	-	107,794,813
46,691	382,916	74,941	8,130	6,699	-	-	-	-	-	-	-	-	-	-	-	-	-	110,386,259
57,217	473,880	91,630	9,690	9,365	-	-	-	-	-	-	-	-	-	-	-	-	-	113,019,595
67,738	565,219	108,279	11,250	12,035	144	15,567	28,371	2,330	5,597	-	-	-	-	-	-	-	-	115,689,628
78,258	656,674	124,928	12,809	29,630	434	47,961	84,030	138	17,298	1,116	1,751	-	7,099	-	-	-	-	118,441,565
88,780	749,025	141,564	14,369	47,225	863	78,792	138,607	3,152	28,732	3,338	2,693	-	10,912	-	-	-	-	121,498,302
99,312	844,482	157,795	15,929	49,895	1,492	108,683	186,122	6,063	40,200	5,576	3,635	-	14,838	25,935	-	-	-	124,190,854
109,854	973,281	173,662	17,489	53,564	2,218	139,092	233,366	9,707	53,314	7,864	4,577	4,552	19,882	75,210	-	-	-	126,506,148
120,404	1,092,409	189,555	19,048	55,234	3,115	171,748	287,655	13,339	67,258	10,204	5,519	16,943	22,917	130,202	17,801	1,099	-	129,499,730
130,975	1,211,597	205,458	20,808	57,803	4,009	204,359	342,313	17,013	89,679	12,554	6,402	42,840	26,846	181,571	59,262	3,194	803	132,411,656
67,772	590,864	107,778	11,250	25,076	950	58,869	100,020	3,980	22,568	3,127	1,895	4,949	7,815	31,994	5,466	330	62	115,965,592

Trans-Allegheny Interstate Line

Attachment 5 - Cost Supp.

	Calculation of Distribution Accumulated Deereciation	Source			
	December	Prior year FERC Form 1 p219.26.b	For 2014	-	
	January	company records	For 2015	-	
	February	company records	For 2015	-	
	March	company records	For 2015	-	
	April	company records	For 2015	-	
	May	company records	For 2015	-	
	June	company records	For 2015	-	
	July	company records	For 2015	-	
	August	company records	For 2015	-	
	September	company records	For 2015	-	
	October	company records	For 2015	-	
	November	company records	For 2015	-	
	December	p219.26.b	For 2015	-	
	Distribution Accumulated Depreciation			-	
	Calculation of Intangible Accumulated Deereciation	Source			
	December	Prior year FERC Form 1 p200.21.b	For 2014	6,322,660	
	December	p200.21.b	For 2015	7,830,329	7,830,329
25	Accumulated Intangible Depreciation			7,076,495	7,830,329
				Link to Appendix A, line 25	Link to Appendix A, line 25
	Calculation of General Accumulated Depreciation	Source			
	December	Prior year FERC Form 1 p219.28b	For 2014	5,276,830	
	December	p219.28.b	For 2015	6,723,810	6,723,810
24	Accumulated General Depreciation			6,000,323	6,723,810
				Link to Appendix A, line 24	Link to Appendix A, line 24
	Calculation of Production Accumulated Depreciation	Source			
	December	Prior year FERC Form 1 p219.20.b-24.b	For 2014	-	
	January	company records	For 2015	-	
	February	company records	For 2015	-	
	March	company records	For 2015	-	
	April	company records	For 2015	-	
	May	company records	For 2015	-	
	June	company records	For 2015	-	
	July	company records	For 2015	-	
	August	company records	For 2015	-	
	September	company records	For 2015	-	
	October	company records	For 2015	-	
	November	company records	For 2015	-	
	December	p219.20.b thru 219.24.b	For 2015	-	
	Production Accumulated Depreciation			-	
8	Total Accumulated Depreciation	Sum of averages above		129,042,319	146,965,095
				Link to Appendix A, line 8	Link to Appendix A, line 8

Trans-Allegheny Interstate Line Company

Attachment 5 - Cost Support

Electric / Non-electric Cost Support

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

Transmission / Non-transmission Cost Support

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

CWIP & Expensed Lease Worksheet

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Form 1 Amount	Electric Portion	Non-electric Portion	Details
			Begin of year	CWIP in Form 1 Amount	Expensed Lease in Form 1 Amount	
6	Plant Allocation Factors					
	Electric Plant in Service	(Note B) Attachment 5	1,605,879,506	-	-	
15	Plant in Service					
	Transmission Plant in Service	(Note B) Attachment 5	1,538,516,439	-	-	
23	Accumulated Depreciation					
	Transmission Accumulated Depreciation	(Note B) Attachment 5	99,909,818	-	-	

Pre-Commercial Costs Capitalized

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Form 1 Amount	Electric Portion	Non-electric Portion	Details
			EOY for Estimate and BOY for Final	Amortization Amount (Over 4 Years)	Calculated End of Year Balance	Average of Beginning and Ending Balances (for estimate and reconciliations)
35	Unamortized Capitalized Pre-Commercial Costs		\$ -	\$ -	\$ -	\$ -

EPRI Dues Cost Support

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

Regulatory Expense Related to Transmission Cost Support

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Form 1 Amount	Electric Portion	Non-electric Portion	Details
			Form 1 Amount	Transmission Related	Non-transmission Related	
Directly Assigned A&G						
62	Regulatory Commission Exp Account 928	(Note G) p323.189.b	-	-	-	Link to Appendix A, line 62 Enter Details Here

Safety Related Advertising Cost Support

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Form 1 Amount	Electric Portion	Non-electric Portion	Details
			Form 1 Amount	Safety Related	Non-safety Related	
Directly Assigned A&G						
66	General Advertising Exp Account 930.1	(Note F) p323.191.b	5			Link to Appendix A, line 66 Enter Details Here

Trans-Allegheny Interstate Line Company

Attachment 5 - Cost Support

MultiState Workpaper

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions		State 1	State 2	State 3	State 4	State 5	Details
110	Income Tax Rates SIT-State Income Tax Rate or Composite (Note H)	MD 8.25% Composite 7.695%	WV 6.5%	PA 9.99%	VA 6.0%		Composite is calculated based on sales, payroll and property for each jurisdiction

Education and Out Reach Cost Support

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Form 1 Amount	Education & Outreach	Other	Details
63	Directly Assigned ASG General Advertising Exp. Account 930.1 (Note J) p323.191.b	\$		\$	Enter Details Here

Excluded Plant Cost Support

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Excluded Transmission Facilities	Description of the Facilities
126	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities Excluded Transmission Facilities (Note L) Step-Up Facilities Instructions: 1 Remove all investment below 69 KV or generator step up transformers included in transmission plant in service that are not a result of the RTEP Process 2 If unable to determine the investment below 69KV in a substation with investment of 69 KV and higher as well as below 69 KV, the following formula will be used: Example A. Total investment in substation 1,000,000 B. Identifiable investment in Transmission (provide workpapers) 500,000 C. Identifiable investment in Distribution (provide workpapers) 400,000 D. Amount to be excluded (A x (C / (B + C))) 444,444	Enter \$ Or Enter \$	General Description of the Facilities

Add more lines if necessary

Prepayments

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Beg of year	End of Year	Average of Beginning and Ending Balances	Allocation	Transmission Reimbursed	Details
36	Prepayments Prepayments Prepaid Pensions if not included in Prepayments Total Prepayments	169,249	1,289,264	729,257	100%	729,257	
		-	0	0	100%	0	
		169,249	1,289,264	729,257		729,257	

Detail of Account 566 Miscellaneous Transmission Expenses

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Total	Summary of Pre-Commercial Expenses																		
70	Amortization Expense on Pre-Commercial Cost	\$ -																			
71	Pre-Commercial Expense																				
72	Miscellaneous Transmission Expense	1,275,313																			
	Total Account 566 Miscellaneous Transmission Expenses p.321.97.b	\$ 1,275,313																			
			<table border="1"> <thead> <tr> <th>Cost Element Name</th> <th>Total</th> </tr> </thead> <tbody> <tr><td>Labor & Overhead (1)</td><td>-</td></tr> <tr><td>Miscellaneous (2)</td><td>-</td></tr> <tr><td>Outside Services Legal (3)</td><td>-</td></tr> <tr><td>Outside Services Other (4)</td><td>-</td></tr> <tr><td>Outside Services Rates (5)</td><td>-</td></tr> <tr><td>Advertising (6)</td><td>-</td></tr> <tr><td>Travel, Lodging and Meals (7)</td><td>-</td></tr> <tr><td>Total</td><td>-</td></tr> </tbody> </table> <p>(1) Labor & overhead amount includes costs allocated to preparation of the preliminary survey and investigation. (2) Miscellaneous amount includes rental of volunteer fire department facilities for open houses, Fed EX fees for various mailings from Legal, Procurement, Transmission & Finance, fees for various conference calls and FIM application fee. (3) Outside legal services includes the cost for research and preparation of the filing to determine incentive rate availability. (4) Other services other includes fees for website development, media relations services, campaign management, open houses and research services. (5) Outside services rates includes the advice of a rate consultant regarding rate design. (6) Advertising includes newspaper and other media announcements of public scoping meetings related to the proposed project. (7) Travel, lodging and meals are the direct expenses for Allegheny staff to attend the scoping meetings.</p>	Cost Element Name	Total	Labor & Overhead (1)	-	Miscellaneous (2)	-	Outside Services Legal (3)	-	Outside Services Other (4)	-	Outside Services Rates (5)	-	Advertising (6)	-	Travel, Lodging and Meals (7)	-	Total	-
Cost Element Name	Total																				
Labor & Overhead (1)	-																				
Miscellaneous (2)	-																				
Outside Services Legal (3)	-																				
Outside Services Other (4)	-																				
Outside Services Rates (5)	-																				
Advertising (6)	-																				
Travel, Lodging and Meals (7)	-																				
Total	-																				
149	Net Revenue Requirement Facility Credits under Section 30.9 of the PJM OATT																				

Annual Depreciation Expense														
Cabot SS	Grandview Capacitor	Potter	Osage Whitely	Armstrong	Farmers Valley	Harvey Run	Double SS	Meadowbrook SS	502 Jct Substation	Conemaugh-Seward	Luxor	Grandpoint & Guilford	Handsome Lake-Homer City	Altoona
				71						2,654				
152	281		14,882	1,860	1,255				124,069		2,156			
149,368	13,533	34,408	110,729	337,261	18,436	17,476	104,007	1,274,408		260,331	23,130	37,396		734,352
				96,651						8,298			25,696	
				348,696						352,592			136,005	
													114,912	
-														
149,520	13,814	34,408	570,958	339,191	19,691	17,476	104,007	1,274,408	124,069	623,875	25,286	37,396	276,613	734,352

Blairsville	Carbon Center	Hunterstown	Johnstown	Buffalo Road	Moshannon	Waldo Run	Four Mile Junction	West Union SS	Shuman Hill/Mobley	Bartonville	Squab Hollow SS	Squab Hollow SVC	Shingletown	Claysburg Ring Bus	Johnstown SS Capacitor	Grover Sub	Rider Sub	Shawville	Monocacy SS	Mainsburg SS	Yeagertown	Nyswaner	Total
						10,795											770						2,459,141
																							1,512,350
69,838	11,838	922,805	103,731	9,195	126,050	1,074,343	196,964	18,716	57,772	4,069	204,359	342,313	17,013	80,879	12,554	6,462	26,956	26,946	181,571	53,262	3,194	803	11,019,189
																							-
						63,752			117								13,291						7,313,224
						50,737											1,823						3,244,068
																							-
																							-
																							-
69,838	11,838	922,805	103,731	9,195	126,050	1,199,627	196,964	18,716	57,889	4,069	204,359	342,313	17,013	80,879	12,554	6,462	42,840	26,946	181,571	53,262	3,194	803	32,668,650

Trans-Allegheny Interstate Line Company

Attachment 5 - Cost Support

GENERAL PLANT		Life	Survivor Curve	Net Salvage Percent	Accrual Rate (Annual) Percent	Total
390	Structures & Improvements	50	R1	0	2.00	893,110
391	Office Furniture & Equipment	20	SQ	0	5.00	96,332
	Information Systems	10	SQ	0	10.00	309,347
	Data Handling	10	SQ	0	10.00	
392	Transportation Equipment					
	Other	15	SQ	20	5.33	
	Autos	7	S3	20	11.43	
	Light Trucks	11.5	L4	20	6.96	2,743
	Medium Truck	11.5	L4	20	6.96	
	Trailers	18	L1	20	4.44	
	ATV	15	SQ	20	5.33	
393	Stores Equipment	20	SQ	0	5.00	
394	Tools, Shop & Garage Equipment	20	SQ	0	5.00	
396	Power Operated Equipment	18	L1	25	4.17	
397	Communication Equipment	15	SQ	0	6.67	156,475
398	Miscellaneous Equipment	15	SQ	0	6.67	
Total General Plant						1,458,006
Total General Plant Depreciation Expense (must tie to p336.1 d & c)						1,458,006
0						
INTANGIBLE PLANT		Life	Survivor Curve	Net Salvage Percent	Accrual Rate (Annual) Percent	Total
303	Miscellaneous Intangible Plant	5	SQ	0	20.00	1,491,899
Total Intangible Plant						1,491,899
Total Intangible Plant Amortization (must tie to p336.1 d & e)						1,491,899

These depreciation rates will not change absent the appropriate filing at FERC.

PBOP Expenses

1	Total PBOP expenses	22,856,433
2	Amount relating to retired personnel	8,786,372
3	Amount allocated on FTEs	14,070,061
4	Number of FTEs for Allegheny	4,408
5	Cost per FTE	3,192
6	TAILCo FTEs (labor not capitalized) current year	0,000
7	TAILCo PBOP Expense for base year	-
8	TAILCo PBOP Expense in Account 526 for current year	0
57	9 PBOP Adjustment for Appendix A, Line 57	-
Lines 1-5 cannot change absent approval or acceptance by FERC in a separate proceeding.		

Trans-Allegheny Interstate Line Company

Attachment 5a - Pre-Commercial Costs and CWIP

Step 1 Totals reported below are by project with the amounts to be expensed reported separately from those to be deferred and amortized (note, deferred costs related to 2006 include AFUDC).

For Forecasting purposes, Pre-Commercial expenses will be estimated. Total deferred and amortized Pre-commercial costs will be the actual amount agreeing to FERC Form 1 and Attachment 5.

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

Step 3 For the Reconciliation, the total additions to plant in service for that year will be summarized by project to demonstrate no Pre-Commercial costs expensed were included in the additions to plant in service and AFUDC on projects where CWIP was recovered in rate base was included in the additions to plant in service. The Pre-commercial expenses are actual expenses incurred for the reconciliation year. Total deferred and amortized Pre-commercial costs will be the actual amount agreeing to FERC Form 1 and Attachment 5.

Column A	Column B	Column C	Column D	Column E	Column F	Column G
	Pre-Commercial Costs			CWIP		
Step 1 For Estimate:	Expensed (Estimated)	Deferred	Amount of Deferred Amortized in Year	Average of 13 Monthly Balances		
Prexy - 502 Junction 138 kV (CWIP)	-	-	-	-		
Prexy - 502 Junction 500 kV (CWIP)	-	-	-	-		
502 Junction - Territorial Line (CWIP)	-	-	-	-		
Total	-	-	-	-		
Step 3 For Reconciliation:	Expensed (Actual)	Deferred	Amount of Deferred Amortized in Year	For Reconciliation Step 2 CWIP	AFUDC In CWIP	AFUDC (if CWIP was not in Rate Base)
Prexy - 502 Junction 138 kV (CWIP)						
1	-	-	-	-	-	-
2	-	-	-	-	-	-
3	-	-	-	-	-	-
4	-	-	-	-	-	-
...						
Total	-	-	-	-	-	-
Prexy - 502 Junction 500 kV (CWIP)						
1	-	-	-	-	-	-
2	-	-	-	-	-	-
3	-	-	-	-	-	-
4	-	-	-	-	-	-
...						
Total	-	-	-	-	-	-
502 Junction - Territorial Line (CWIP)						
1	-	-	-	139,318	-	136,129,170
2	-	-	-	-	-	-
3	-	-	-	-	-	-
4	-	-	-	-	-	-
...						
Total	-	-	-	139,318	-	136,129,170
Total Additions to Plant in Service (sum of the above for each project)						136,129,170
Total Additions to Plant in Service reported on pages 204-207 of the Form No. 1						
Difference (must be zero)						

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

Allocation of Pre-Commercial Costs	Plant in Service (Estimated 2/12/2008)	Allocation
Prexy - 502 Junction 138 kV (CWIP)	94,140,000	0.10734
Prexy - 502 Junction 500 Kv (CWIP)	121,260,000	0.13827
502 Junction - Territorial Line (CWIP)	661,600,000	0.75439
Total	877,000,000	1.00000

2 Column D is the total CWIP balance including any AFUDC, Column E is the AFUDC if any in Column D, and Column F is the AFUDC that would have been in Column E if CWIP were not recovered in rate base.

3 April Year 2 TO adds Cap Adds and CWP to plant in service in Formula (Appendix A, Lines 16 and 33)

4 May Year 2 Post results of Step 3 on PJM web site

Wyle Ridge (Monthly additions)	Black Oak (Monthly additions)	North Shenandoah (Monthly additions)	Meadowbrook Transformer (Monthly additions)	Bedlington Transformer (Monthly additions)	Meadow Brook SS Capacitor (Monthly additions)	Kammer Transformers (Monthly additions)	Doubs Transformer #2 (Monthly additions)	Doubs Transformer #3 (Monthly additions)	Doubs Transformer #4 (Monthly additions)	Cabot SS (Monthly Additions)	Huntersloan	Farmers Valley	Harvey Run	Doubs SS	Potter SS (Monthly Additions)	Osage Whitley (Monthly Additions)	Meadowbrook SS	502 Junction - Territorial Line (Monthly additions)
\$ 3,142,765	6,450,496.74	219,346.51	1,075,868.34	1,025,920.05	880,320.91	5,330,749	698,648	638,282	800,333	1,002,346	6,030,191	135,653	118,184	699,723	283,499	3,633,473	8,248,845	155,978,006
502 Junction Substation	Waldo Run	Conemaugh	Blairsville	Four Mile Junction	Johnstown	Yeagerstown	Grandview Capacitor	Altoona SVC	Luxor	Grandpoint & Gullford	Moshannon	Carbon Center	Shawville	Northwood	Shuman Hill	Buffalo Road	Pleasureville Capacitor	Grover SS Capacitor
\$ 1,381,688.46	6,718,248.12	3,605,452.90	456,125.96	1,203,582.19	672,884.34	70,759	95,418	4,798,880	162,993	241,502	722,103	61,172	135,583	-	695	56,333	-	38,778
Total Revenue Requirement	Handsome Lake - Homer City	West Union	Rider Sub (West Milford)	Oak Mound to Waldo Double Circuit	Monrocity SS	Bartowville SS Capacitor	Malmburg SS	Johnstown Sub Capacitor	Clayburg Ring Bus	Conemaugh Capacitor	Squab Hollow SS	Squab Hollow SVC	Shinglestown Capacitor	Nyswain	Armstrong			
\$ 227,621,101.07	1,817,838.25	115,288.54	180,588.20	0.00	1,011,253.44	51,806	1,515,528	54,157	199,440	186,198	1,009,135	2,410,160	56,493	27,807	2,170,565			

5 June Year 2 Results of Step 3 go into effect

6 April Year 3 TO estimates all transmission Cap Adds and CWP during Year 3 based each project's cost using the average of 13 monthly balances. Cap Adds are expected to be in service in Year 3.

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
							502 Junction - Territorial Line (monthly additions)		
							CWP		
Dec (Prior Year CWP) (216.5.43)									
Jan 2016									
Feb									
Mar									
Apr									
May									
Jun									
Jul									
Aug									
Sep									
Oct									
Nov									
Dec									
Total									

Month End Balances				
	(A)	(B)	(C)	(D)
				502 Junction - Territorial Line (monthly additions)
				CWP
Dec	-	-	-	-
Jan	-	-	-	-
Feb	-	-	-	-
Mar	-	-	-	-
Apr	-	-	-	-
May	-	-	-	-
Jun	-	-	-	-
Jul	-	-	-	-
Aug	-	-	-	-
Sep	-	-	-	-
Oct	-	-	-	-
Nov	-	-	-	-
Dec	-	-	-	-
Total	-	-	-	-

New Transmission Plant Additions for Year 3 (13 month average balance)

Total Revenue Requirement	Potter SS	Cabot SS Transformer	Doubs Transformer #4 (Monthly additions)	Doubs Transformer #3 (Monthly additions)	Doubs Transformer #2 (Monthly additions)	Kammer Transformers (Monthly additions)	Meadow Brook SS Capacitor (Monthly additions)	Bedlington Transformer (Monthly additions)	Meadowbrook Transformer (Monthly additions)	North Shenandoah (Monthly additions)	Black Oak (Monthly additions)	Wyle Ridge (Monthly additions)	502 Junction - Territorial Line (Monthly additions)
---------------------------	-----------	----------------------	--	--	--	---	---	--	---	--------------------------------------	-------------------------------	--------------------------------	---

7 April Year 3 Reconciliation - TO calculates Reconciliation by populating the 13 monthly plant balances and beginning and end of year balances for the other rate base items and the 13 monthly averages for CWP in Reconciliation (adjusted to include any Reconciliation amount from prior year).

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
							502 Junction - Territorial Line (monthly additions)		
							CWP		
Dec (Prior Year CWP) (216.5.43)									
Jan 2015	Actual	-	-	-	-	-	3,277,585	-	-
Feb	Actual	-	-	-	-	-	1,600,838	-	-
Mar	Actual	-	-	-	-	-	(4,940,191)	-	-
Apr	Actual	-	-	-	-	-	(104,764)	-	-
May	Actual	-	-	-	-	-	(2)	-	-
Jun	Actual	-	-	-	-	-	392	-	-
Jul	Actual	-	-	-	-	-	46,962	-	-
Aug	Actual	-	-	-	-	-	(32,497)	-	-
Sep	Actual	-	-	-	-	-	293,226	-	-
Oct	Actual	-	-	-	-	-	2,126	-	-
Nov	Actual	-	-	-	-	-	(3,710)	-	-
Dec	Actual	-	-	-	-	-	59	-	-
Total							139,318		

Month End Balances				
	(A)	(B)	(C)	(D)
Other Projects PIS (Monthly additions)				502 Junction - Territorial Line (monthly additions)
				CWP
Dec	-	-	-	-
Jan	-	-	-	-
Feb	-	-	-	-
Mar	-	-	-	-
Apr	-	-	-	-
May	-	-	-	-
Jun	-	-	-	-
Jul	-	-	-	-
Aug	-	-	-	-
Sep	-	-	-	-
Oct	-	-	-	-
Nov	-	-	-	-
Dec	-	-	-	-
Total	-	-	-	-

Result of Formula for Reconciliation

Total Revenue Requirement	Potter SS	Cabot SS Transformer	Doubs Transformer #4 (Monthly additions)	Doubs Transformer #3 (Monthly additions)	Doubs Transformer #2 (Monthly additions)	Kammer Transformers (Monthly additions)	Meadow Brook SS Capacitor (Monthly additions)	Bedington Transformer (Monthly additions)	Meadowbrook Transformer (Monthly additions)	North Shenandoah (Monthly additions)	Black Oak (Monthly additions)	Wyle Ridge (Monthly additions)	502 Junction - Territorial Line (Monthly additions)	Osage Whiteley	Armstrong	Farmers Valley	Harvey Run	Doubs SS
\$ 229,938,924.57	280,278.20	888,924.56	788,128.95	630,629.44	690,111.56	5,261,055	868,051	1,012,029	1,060,923	218,352	6,330,396	3,163,229	154,239,589	3,547,062	2,310,288	151,291	120,282	713,961
Meadowbrook SS	Buffalo Road Capacitor	Handsome Lake-Homer City	Grandview Capacitor	Luxor Capacitor	Grand Point & Gullford SS	Altoona	Blairstown	Conemaugh Transformer	502 Junction Substation	Cabron Center	Hunterstown	Johnstown	Moshannon	Waldo Run	Four Mile Junction	West Union SS	Bartonville SS Capacitor	
8,790,276	64,066	1,872,563	94,172	174,833	258,523	5,083,188	483,054	3,966,885	1,369,226	81,515	6,380,996	717,954	878,024	7,949,717	1,391,064	130,457	30,828	
Yeagertown	Rider	Monocacy SS	Shuman Hill Sub	Mainsburg SS	Johnstown Sub Capacitor	Grover SS	Claysburg Rng Bus	Squab Hollow SS	Squab Hollow SVC	Shingletown Capacitor	Nywaner	Shawville	Conemaugh Capacitor					
26,537	383,754	1,334,486	218,645	468,800	88,700	57,943	565,461	1,594,588	2,802,028	137,683	9,760	158,621	-					

8 April Year 3

Reconciliation - TO adds the difference between the Reconciliation in Step 7 and the forecast in Step 5 with interest to the result of Step 7 (this difference is also added to Step 7 in the subsequent year)

The Reconciliation in Step 8
229,938,925

The forecast in Prior Year
227,621,101

= 2,317,823

<Note: for the first rate year, divide this reconciliation amount by 12 and multiply by the number of months and fractional months the rate was in effect.

Interest on Amount of Refunds or Surcharges

Month	Yr	1/12 of Step 9	Interest 35.1% for March Current Yr	Months	Interest	Surcharge (Refund) Owed
Jun	Year 1	193,152	0.2700%	11.5	5,997	199,149
Jul	Year 1	193,152	0.2700%	10.5	5,476	198,628
Aug	Year 1	193,152	0.2700%	9.5	4,954	198,106
Sep	Year 1	193,152	0.2700%	8.5	4,433	197,585
Oct	Year 1	193,152	0.2700%	7.5	3,911	197,063
Nov	Year 1	193,152	0.2700%	6.5	3,390	196,542
Dec	Year 1	193,152	0.2700%	5.5	2,868	196,020
Jan	Year 2	193,152	0.2700%	4.5	2,347	195,499
Feb	Year 2	193,152	0.2700%	3.5	1,825	194,977
Mar	Year 2	193,152	0.2700%	2.5	1,304	194,456
Apr	Year 2	193,152	0.2700%	1.5	782	193,934
May	Year 2	193,152	0.2700%	0.5	261	193,413
Total		2,317,823				2,355,372
Jun	Year 2	2,355,372	0.2700%	199,743	2,161,989	
Jul	Year 2	2,161,989	0.2700%	199,743	1,968,084	
Aug	Year 2	1,968,084	0.2700%	199,743	1,773,655	
Sep	Year 2	1,773,655	0.2700%	199,743	1,578,701	
Oct	Year 2	1,578,701	0.2700%	199,743	1,383,220	
Nov	Year 2	1,383,220	0.2700%	199,743	1,187,212	
Dec	Year 2	1,187,212	0.2700%	199,743	990,675	
Jan	Year 3	990,675	0.2700%	199,743	793,607	
Feb	Year 3	793,607	0.2700%	199,743	596,007	
Mar	Year 3	596,007	0.2700%	199,743	397,873	
Apr	Year 3	397,873	0.2700%	199,743	199,205	
May	Year 3	199,205	0.2700%	199,743	-	
Total with interest					2,396,913	

The difference between the Reconciliation in Step 8 and the forecast in Prior Year with interest
Rev Req based on Year 2 data with estimated Cap Adds for Year 3 (Step 8)
Revenue Requirement for Year 3

\$ 2,396,913

Input to Appendix A, Line 143

Reconciliation Amount by Project

Total Revenue Requirement	Potter SS	Cabot SS Transformer	Doubs Transformer #4 (Monthly additions)	Doubs Transformer #3 (Monthly additions)	Doubs Transformer #2 (Monthly additions)	Kammer Transformers (Monthly additions)	Meadow Brook SS Capacitor (Monthly additions)	Bedington Transformer (Monthly additions)	Meadowbrook Transformer (Monthly additions)	North Shenandoah (Monthly additions)	Black Oak (Monthly additions)	Wyle Ridge (Monthly additions)	502 Junction - Territorial Line (Monthly additions)	Osage Whiteley	Armstrong	Farmers Valley	Harvey Run	Doubs SS
\$ 2,396,913	(3,331)	(13,880)	(12,620)	(7,914)	(8,828)	(72,073)	(12,689)	(14,365)	(15,456)	(1,028)	(124,199)	21,163	(1,797,735)	(89,360)	144,490	16,171	2,170	14,724
Meadowbrook SS	Buffalo Road Capacitor	Handsome Lake-Homer City	Grandview Capacitor	Luxor Capacitor	Grand Point & Gullford SS	Altoona	Blairstown	Conemaugh Transformer	502 Junction Substation	Cabron Center	Hunterstown	Johnstown	Moshannon	Waldo Run	Four Mile Junction	West Union SS	Bartonville SS Capacitor	
559,906	7,997	56,592	(1,289)	12,244	17,602	294,009	27,847	373,765	(12,888)	21,037	362,776	46,608	161,241	1,273,490	193,879	15,686	(21,693)	
Yeagertown	Rider	Monocacy SS	Shuman Hill Sub	Mainsburg SS	Johnstown Sub Capacitor	Grover SS	Claysburg Rng Bus	Squab Hollow SS	Squab Hollow SVC	Shingletown Capacitor	Nywaner	Shawville	Conemaugh Capacitor					
(45,731)	210,088	334,262	225,387	(1,082,445)	35,722	19,820	378,510	605,430	405,240	83,960	(18,663)	23,824	(192,551)					

9 May Year 3

Post results of Step 8 on PJM web site
\$ 2,396,913

10 June Year 3

Results of Step 8 go into effect
\$ 2,396,913

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

PJM Upgrade ID: b0495				PJM Upgrade ID: b0343				PJM Upgrade ID: b0344				PJM Upgrade ID: b0345			
Kammer Transformers (Plant In Service)				Doubs Replace Transformer #2				Doubs Replace Transformer #3				Doubs Replace Transformer #4			
Yes				Yes				Yes				Yes			
No	11.70%			No	11.70%			No	11.70%			No	11.70%		
	12.6979%				12.6979%				12.6979%				12.6979%		
	12.6979%				12.6979%				12.6979%				12.6979%		
34878.660				4,687,568				4,323,639				5,028,869			
832,210				94,890				81,620				149,570			
Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue
4,428,845.02	832,209.58	0.00	5,261,054.60	595,221.08	94,890.48	0.00	690,111.56	549,809.79	81,619.65	0.00	630,629.44	638,558.91	149,570.04	0.00	788,128.95
4,428,845.02	832,209.58	0.00	5,261,054.60	595,221.08	94,890.48	0.00	690,111.56	549,809.79	81,619.65	0.00	630,629.44	638,558.91	149,570.04	0.00	788,128.95

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

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PJM Upgrade ID: b1803				PJM Upgrade ID: b1243				PJM Upgrade ID: b0674, b1023, b1023.3				PJM Upgrade ID: b1804					
Doubs SS				Potter SS				Osage Whiteley				Meadowbrook SS					
"Yes" if a project under PJM OATT Schedule 12, otherwise "No"				"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29. Otherwise "No"				"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29. Otherwise "No"				"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29. Otherwise "No"					
Yes				Yes				Yes				Yes					
No	11.70%			No	11.70%			No	11.70%			No	11.70%				
Input the allowed ROE				Input the allowed ROE				Input the allowed ROE				Input the allowed ROE					
From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12				From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12				From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12				From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12					
12.6979%				12.6979%				12.6979%				12.6979%					
If line 13 equals 12.7%, then line 4. If line 13 equals 11.7% then line 3, and if line 12 is "Yes" then line 7				If line 13 equals 12.7%, then line 4. If line 13 equals 11.7% then line 3, and if line 12 is "Yes" then line 7				If line 13 equals 12.7%, then line 4. If line 13 equals 11.7% then line 3, and if line 12 is "Yes" then line 7				If line 13 equals 12.7%, then line 4. If line 13 equals 11.7% then line 3, and if line 12 is "Yes" then line 7					
12.6979%				12.6979%				12.6979%				12.6979%					
Forecast - End of prior year net plant plus current year forecast of CWIP or Cap Adds.				Forecast - End of prior year net plant plus current year forecast of CWIP or Cap Adds.				Forecast - End of prior year net plant plus current year forecast of CWIP or Cap Adds.				Forecast - End of prior year net plant plus current year forecast of CWIP or Cap Adds.					
4,803,594				1,936,311				23,437,832				59,190,015					
reconciliation - Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.				reconciliation - Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.				reconciliation - Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.				reconciliation - Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.					
104,007				34,408				570,958				1,274,408					
Annual Depreciation Exp from Attachment 5				Annual Depreciation Exp from Attachment 5				Annual Depreciation Exp from Attachment 5				Annual Depreciation Exp from Attachment 5					
Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Pre-Commercial Exp.	Reconciliation Amount	Revenue	Return	Depreciation	Pre-Commercial Exp.	Reconciliation amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue
609,953.81	104,007.03	0.00	713,960.84	245,870	34,408	0	0	280,278.20	2,976,104	570,958	0	0	3,547,062.02	7,515,867.94	1,274,408.24	0.00	8,790,276.18
609,953.81	104,007.03	0.00	713,960.84	245,870	34,408	0	0	280,278.20	2,976,104	570,958	0	0	3,547,062.02	7,515,867.94	1,274,408.24	0.00	8,790,276.18

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

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PJM Upgrade ID: b1990				PJM Upgrade ID: b0674 & b1023.1				PJM Upgrade ID: b1153				PJM Upgrade ID: b1965			
Grandview Capacitor				502 Jet Substation				Conemaugh-Seward				Luxor			
Yes if a project under PJM OATT Schedule 12, otherwise *No*				Yes				Yes				Yes			
Yes if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise *No*				No				No				No			
Input the allowed ROE				11.70%				11.70%				11.70%			
From line 3 above if *No* on line 12 and From line 7 above if *Yes* on line 12				12.6979%				12.6979%				12.6979%			
If line 13 equals 12.7%, then line 4, if line 13 equals 11.7%, then line 3, and if line 12 is *Yes* then line 7				12.6979%				12.6979%				12.6979%			
Forecast – End of prior year net plant plus current year forecast of CWIP or Cap Adds.				632,852				26,327,342				1,177,734			
reconciliation – Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.				13,814				124,069				623,875			
Annual Depreciation Exp from Attachment 5				13,814				623,875				25,286			
Reconciliation				Reconciliation				Reconciliation				Reconciliation			
Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue
80,358.66	13,813.55	0.00	94,172.21	1,245,156.46	124,069.08	0.00	1,369,225.54	3,343,010.26	623,874.94	0.00	3,966,885.20	149,547.07	25,285.96	0.00	174,833.03
80,358.66	13,813.55	0.00	94,172.21	1,245,156.46	124,069.08	0.00	1,369,225.54	3,343,010.26	623,874.94	0.00	3,966,885.20	149,547.07	25,285.96	0.00	174,833.03

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

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

PJM Upgrade ID: b1839				PJM Upgrade ID: b1941				PJM Upgrade ID: b1801				PJM Upgrade ID: b1967			
Grandpoint & Guilford				Handsome Lake-Homer City				Altoona				Blairsville			
Yes				Yes				Yes				Yes			
No				No				No				No			
11.70%				11.70%				11.70%				11.70%			
12.6979%				12.6979%				12.6979%				12.6979%			
12.6979%				12.6979%				12.6979%				12.6979%			
1,741,446				12,568,645				34,248,562				3,254,220			
37,396				276,613				734,352				69,838			
Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue
221,126.48	37,396.34	0.00	258,522.82	1,595,949.53	276,613.04	0.00	1,872,562.57	4,348,836.06	734,351.53	0.00	5,083,187.59	413,216.42	69,837.51	0.00	483,053.93
221,126.48	37,396.34	0.00	258,522.82	1,595,949.53	276,613.04	0.00	1,872,562.57	4,348,836.06	734,351.53	0.00	5,083,187.59	413,216.42	69,837.51	0.00	483,053.93

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

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

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PJM Upgrade ID: b1672	PJM Upgrade ID: b1800	PJM Upgrade ID: b1945	PJM Upgrade ID: b1770	PJM Upgrade ID: b1964
Carbon Center	Hunterstown	Johnstown	Buffalo Road	Moshannon
Yes	Yes	Yes	Yes	Yes
No	No	No	No	No
11.70%	11.70%	11.70%	11.70%	11.70%
12.6979%	12.6979%	12.6979%	12.6979%	12.6979%
12.6979%	12.6979%	12.6979%	12.6979%	12.6979%
548,726	42,965,108	4,837,221	432,126	5,922,053
11,838	922,805	103,731	9,195	126,050
Reconciliation	Reconciliation	Reconciliation	Reconciliation	Reconciliation
Return Depreciation Amount Revenue	Return Depreciation Amount Revenue	Return Depreciation Amount Revenue	Return Depreciation Amount Revenue	Return Depreciation Amount Revenue
69,676.50 11,838.11 0.00 81,514.61	5,458,190.77 922,805.04 0.00 6,380,995.81	614,223.81 103,730.56 0.00 717,954.37	54,870.77 9,195.37 0.00 64,066.14	751,974.27 126,049.63 0.00 878,023.90

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

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PJM Upgrade ID: b2433.1, b2433.2, b2433.3				PJM Upgrade ID: b1609, b1769				PJM Upgrade ID: b2343				PJM Upgrade ID: b2342				PJM Upgrade ID: b1610				PJM Upgrade ID: b1840			
Waldo Run				Four Mile Junction				West Union SS				Shuman Hill/Mobley				Yeagerstown				Rider Sub			
Yes if a project under PJM OATT Schedule 12, otherwise **No**																							
Yes				Yes				Yes				Yes				Yes				Yes			
Yes if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No"																							
No				No				No				No				No				No			
11.70%				11.70%				11.70%				11.70%				11.70%				11.70%			
12.6979%				12.6979%				12.6979%				12.6979%				12.6979%				12.6979%			
12.6979%				12.6979%				12.6979%				12.6979%				12.6979%				12.6979%			
53,159,255				9,403,948				879,996				1,266,010				183,838				2,684,811			
1,199,627				196,964				18,716				57,889				3,194				42,840			
Return		Depreciation		Reconciliation Amount		Revenue		Return		Depreciation		Reconciliation Amount		Revenue		Return		Depreciation		Reconciliation Amount		Revenue	
6,750,090.25	1,199,626.89	0.00	7,949,717.14	1,194,100.54	196,963.62	0.00	1,391,064.16	111,740.65	18,716.12	0.00	130,456.77	160,756.18	57,888.76	0.00	218,644.94	23,343.54	3,193.51	0.00	26,537.05	340,913.61	42,840.31	0.00	383,753.92
6,750,090.25	1,199,626.89	0.00	7,949,717.14	1,194,100.54	196,963.62	0.00	1,391,064.16	111,740.65	18,716.12	0.00	130,456.77	160,756.18	57,888.76	0.00	218,644.94	23,343.54	3,193.51	0.00	26,537.05	340,913.61	42,840.31	0.00	383,753.92

For Plant in Service
 Pre-Commercial Exp is equal to the amount of pre-commer
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PJM Upgrade ID: b2235				PJM Upgrade ID: b2260				PJM Upgrade ID: b1802				PJM Upgrade ID: b0555				PJM Upgrade ID: b0556				PJM Upgrade ID: b1943																																																																							
Monocacy SS				Bartonville SS Capacitor				Mainsburg SS				Johnstown Sub Capacitor				Grover SS				Claysburg Ring Bus																																																																							
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<table border="1"> <thead> <tr> <th colspan="2">Return</th> <th colspan="2">Depreciation</th> <th colspan="2">Reconciliation Amount</th> <th colspan="2">Revenue</th> <th colspan="2">Return</th> <th colspan="2">Depreciation</th> <th colspan="2">Reconciliation Amount</th> <th colspan="2">Revenue</th> <th colspan="2">Return</th> <th colspan="2">Depreciation</th> <th colspan="2">Reconciliation Amount</th> <th colspan="2">Revenue</th> </tr> </thead> <tbody> <tr> <td>1,152,914.58</td> <td>181,571.23</td> <td>0.00</td> <td>1,334,485.81</td> <td>26,759.07</td> <td>4,068.99</td> <td>0.00</td> <td>30,828.06</td> <td>415,537.29</td> <td>53,262.46</td> <td>0.00</td> <td>468,799.75</td> <td>76,145.89</td> <td>12,553.82</td> <td>0.00</td> <td>88,699.71</td> <td>51,481.72</td> <td>6,461.63</td> <td>0.00</td> <td>57,943.35</td> <td>484,581.54</td> <td>80,879.27</td> <td>0.00</td> <td>565,460.81</td> </tr> <tr> <td>1,152,914.58</td> <td>181,571.23</td> <td>0.00</td> <td>1,334,485.81</td> <td>26,759.07</td> <td>4,068.99</td> <td>0.00</td> <td>30,828.06</td> <td>415,537.29</td> <td>53,262.46</td> <td>0.00</td> <td>468,799.75</td> <td>76,145.89</td> <td>12,553.82</td> <td>0.00</td> <td>88,699.71</td> <td>51,481.72</td> <td>6,461.63</td> <td>0.00</td> <td>57,943.35</td> <td>484,581.54</td> <td>80,879.27</td> <td>0.00</td> <td>565,460.81</td> </tr> </tbody> </table>																				Return		Depreciation		Reconciliation Amount		Revenue		Return		Depreciation		Reconciliation Amount		Revenue		Return		Depreciation		Reconciliation Amount		Revenue		1,152,914.58	181,571.23	0.00	1,334,485.81	26,759.07	4,068.99	0.00	30,828.06	415,537.29	53,262.46	0.00	468,799.75	76,145.89	12,553.82	0.00	88,699.71	51,481.72	6,461.63	0.00	57,943.35	484,581.54	80,879.27	0.00	565,460.81	1,152,914.58	181,571.23	0.00	1,334,485.81	26,759.07	4,068.99	0.00	30,828.06	415,537.29	53,262.46	0.00	468,799.75	76,145.89	12,553.82	0.00	88,699.71	51,481.72	6,461.63	0.00	57,943.35	484,581.54	80,879.27	0.00	565,460.81
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See Calculations for each item below																																																																																											
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For Plant in Service
Pre-Commercial Exp is equal to the amount of pre-commercial Revenue is equal to the "Return" ("Investment" times FCR)
Reconciliation Amount is created in the reconciliation in Att

1
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10 *Yes* if a project under PJM OATT Schedule 12, otherwise
 11 *No*
 12 *Yes* if the customer has paid a lump sum payment in the
 amount of the investment on line 29, Otherwise *No*
 13 Input the allowed ROE
 14 From line 3 above if *No* on line 12 and From line 7 above
 if *Yes* on line 12
 15 If line 13 equals 12.7%, then line 4, if line 13 equals 11.7%
 then line 3, and if line 12 is *Yes* then line 7
 16 Forecast - End of prior year net plant plus current year
 forecast of CWIP or Cap Adds.
 17 reconciliation - Average of 13 month prior year net plant
 balances plus prior year 13-mo CWIP balances.
 Annual Depreciation Exp from Attachment 5

PJM Upgrade ID: b2364 & b2364.1				PJM Upgrade ID: b2362				PJM Upgrade ID: b2156				PJM Upgrade ID: b2546				PJM Upgrade ID: b1998						
Squab Hollow SS				Squab Hollow SVC				Shingletown Capacitor				Nyswaner				Shawville						
Yes				Yes				Yes				Yes				Yes						
No	11.70%			No	11.70%			No	11.70%			No	11.70%			No	11.70%					
	12.6979%				12.6979%				12.6979%				12.6979%				12.6979%					
	12.6979%				12.6979%				12.6979%				12.6979%				12.6979%					
	10,948,528				19,371,093				950,312				70,537				1,036,984					
	204,359				342,313				17,013				803				26,946					
		Reconciliation				Reconciliation				Reconciliation				Reconciliation				Reconciliation				
Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue	Total	Incentive Charged	Revenue Credit
1,390,229.29	204,358.83	0.00	1,594,588.12	2,459,715.13	342,313.25	0.00	2,802,028.38	120,669.29	17,013.34	0.00	137,682.63	8,956.65	803.05	0.00	9,759.70	131,674.80	26,946.33	0.00	158,621.13	220,988,882.83		220,988,882.83
1,390,229.29	204,358.83	0.00	1,594,588.12	2,459,715.13	342,313.25	0.00	2,802,028.38	120,669.29	17,013.34	0.00	137,682.63	8,956.65	803.05	0.00	9,759.70	131,674.80	26,946.33	0.00	158,621.13	229,938,924.57	229,938,924.57	

\$8,950,041.74
 Ax A Line 148

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

Template for Annual Information Filings with Formula Rate Debt Cost Disclosure and True-Up
Attachment 8, page 1, Table 1 and 2
Template for Annual Information Filings with Formula Rate Debt Cost Disclosure and True-Up

TABLE 1: Summary Cost of Long Term Debt

CALCULATION OF COST OF DEBT

YEAR ENDED 12/31/2015

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
	t+N Issue Date	Maturity Date	ORIGINAL ISSUANCE	Net Proceeds At Issuance	Net Amount Outstanding at t+N	Months Outstanding at t+N	Average Net Outstanding in Year* z	Weighted Outstanding Rates	Effective Cost Rate (Tables 2 and 3)	Weighted Debt Cost at t = N (h) * (i)	
Long Term Debt t = N											
Long Term Debt t = 12/31/2015											
First Mortgage Bonds:											
(1)	3.85%, Senior Unsecured Notes	12/11/2014	6/1/2025	\$ 550,000,000	\$ 545,247,429	\$ 545,716,307	12	\$545,716,306.92	98.70%	3.95%	3.82%
(2)	3.76%, Senior Unsecured Notes	10/16/2015	5/30/2025	\$ 75,000,000	\$ 74,437,766	\$ 74,449,939	3	\$ 18,612,484.77	3.298%	3.85%	0.13%
Total			\$ 625,000,000		\$ 620,166,246		\$ 564,328,792	100.000%		3.95%	**

t = time
The current portion of long term debt is included in the Net Amount Outstanding at t = N in these calculations.
The outstanding amount (column (e)) for debt retired during the year is the outstanding amount at the last month it was outstanding.
* z = Average of monthly balances for months outstanding during the year (average of the balances for the 12 months of the year, with zero in months that the issuance is not outstanding in a month).
Interim individual debenture debt cost calculations shall be taken to four decimals in percentages (7.2300%, 5.2582%). Final Total Weighted Average Debt Cost for the Formula Rate shall be rounded to two decimals of a percent (7.03%).
** This Total Weighted Average Debt Cost will be shown on Line 101 of formula rate Appendix A.

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

YEAR ENDED 12/31/2015

	(aa)	(bb)	(cc)	(dd)	(ee)	(ff)	(gg)	(hh)	(ii)	(jj)	(kk)	(ll)
	Issue Date	Maturity Date	Amount Issued	(Discount) Premium at Issuance	14 Issuance Expense	Loss/Gain on Reacquired Debt	Less Related ADIT (Attachment 1)	Net Proceeds	Net Proceeds Ratio	Coupon Rate	Annual Interest	Effective Cost Rate* (Yield to Maturity at Issuance, i = 0)
(1)	3.85%, Senior Unsecured No	12/11/2014	6/1/2025	\$ 550,000,000	\$ (418,000)	4,334,571	-	\$ 545,247,429	99.1359	0.03850	\$ 21,175,000	3.95%
(2)	3.76%, Senior Unsecured Notes	10/16/2015	5/30/2025	75,000,000		562,734		\$ 74,437,766	99.2504	0.0376	\$ 2,820,000	3.85%
TOTALS			\$ 625,000,000	(418,000)	\$ 4,896,805	-	xxx	\$ 619,685,195			\$ 23,995,000	

* 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 h-D Cashflow C_t equals Net Proceeds column (gg); Semi-annual (or other) interest cashflows (C_t, C_n, etc.).

Trans-Allegheny Interstate Line Company

Attachment 9 - Financing Costs for Long Term Debt using the Internal Rate of Return Methodology

TRAILCO anticipates its financing will be a 7 year loan, where by TRAILCO pays Origination Fees of \$5.2 million and a Commitments Fee of 0.3% on the undrawn principle. Consistent with GAAP, TRAILCO will amortize the Origination Fees and Commitments Fees using the standard Internal Rate of Return formula below. Each year, TRAILCO will true up the amounts withdrawn, the interest paid in the year, Origination Fees, Commitments Fees, and total loan amount on this attachment.

Total Loan Amount	\$ 900,000,000
-------------------	----------------

Internal Rate of Return ¹	4.886348%
--------------------------------------	-----------

Based on following Financial Formula²:

$$NPV = 0 = \sum_{t=1}^N C_t / (1 + IR R)^p w r(t)$$

Origination Fees	7,780,954
Origination Fees	15,125
Addition Origination Fees	
Total Issuance Expense	7,796,079

Revolving Credit Commitment Fee	New Borrowing	Old Borrowing
Revolving Credit Commitment Fee	0.005	0.0050
		0.0037

After borrowing is at the midpoint (\$275,000)

	2008	2008	2008	2008	2009	2010	2011	2012	2013	2014	2015
LIBOR Rate	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Spread											
Interest Rate	6.13%	3.86%	4.05%	4.34%	2.12%	2.12%	2.12%	2.12%	2.12%	2.12%	2.12%
Bond \$450M Interest Rate											
Rate	\$ 450,000,000					4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Revolver Interest Rate	\$ 350,000,000	Draw 1	DONE			3.249%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 2, 3, 4	DONE			3.247%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 5	DONE			3.251%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 6	DONE - Roll over Draw 1 and 4			3.316%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 7	DONE			3.361%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 8	DONE - Roll over Draw 2, 3 and 5			3.422%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 9	DONE			3.417%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 10	DONE			3.348%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 11	DONE - Roll over Draw 6 and 9			3.498%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 12	DONE - Roll over Draw 10			3.418%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 13	DONE - Roll over Draw 7 and 8			3.398%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 14	DONE			3.275%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 15	DONE			3.275%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 16	DONE - Roll over Draw 11			3.289%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 17	DONE			3.248%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 17A	DONE - Roll over Draw 12, 14 and 15			3.286%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 18	DONE - Roll over Draw 13 and 17			3.286%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 19	DONE				3.283%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 20	DONE - Roll over Draw 16				3.304%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 21	DONE - Roll over Draw 17A and 19				3.312%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 22	DONE - Roll over Draw 18				3.312%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 23	DONE				3.222%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 24	DONE Roll over Draw 20				3.213%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 25	DONE Roll over Draw 21, 22 and 23				3.174%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 26	DONE Roll over Draw 25				3.169%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 27	DONE - Pay off Draw 26				3.196%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 28	DONE				1.936%	6.21%			

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)			
Year		Capital Expenditures	Principle Drawn In Quarter (\$000's)	Principle Drawn To Date	Outstanding Debt Balance	Interest Expense	Origination Fees	Commitment	Net Cash Flows (D-F-G-H)	Interest at effective rate	Amortization of origination fees and commitment fees
2008											
12/24/2007	Q4	68,183,000	10,000,000	10,000,000	10,000,000		734,955.02		9,265,045	-	-
01/31/2008	Q1			10,000,000	9,265,045		31,013.00		(31,013)	46,132	46,132
02/4/2008	Q1			10,000,000	9,280,164		69,578.45		(69,578)	4,853	4,853
02/6/2008	Q1			10,000,000	9,215,438		137.50		(138)	2,409	2,409
02/29/2008	Q1			10,000,000	9,217,710		2,960.00		(2,960)	27,752	27,752
03/5/2008	Q1			10,000,000	9,242,502		125,384.16		(125,384)	6,042	6,042
3/24/2008	Q1	25,543,000		10,000,000	9,123,160	155,047.57			(155,048)	22,684	(132,363)
03/31/2008	Q1			10,000,000	8,990,797		17,011.00		(17,011)	8,230	8,230
04/30/2008	Q2			10,000,000	8,982,016		197,269.56		(197,270)	35,289	35,289
05/19/2008	Q2			10,000,000	8,820,035		109,824.88		(109,825)	21,931	21,931
6/23/2008	Q2	20,509,000		10,000,000	8,732,141	97,477.43			(97,477)	40,038	(57,439)
06/25/2008	Q2			10,000,000	8,674,702		43,098.82		(43,099)	3,402	3,402
06/30/2008	Q2			10,000,000	8,635,005		13,267.50		(13,268)	4,516	4,516
08/8/2008	Q3			10,000,000	8,626,253		1,577.79		(1,578)	44,084	44,084
08/13/2008	Q3			10,000,000	8,668,760		62,776.98		(62,777)	5,667	5,667
8/15/2008	Q3		55,000,000	65,000,000	8,611,650	59,689.48	7,780,953.85		47,159,357	2,251	(57,438)
8/20/2008	Q3			65,000,000	55,773,258		530.00		(530)	36,461	36,461
8/25/2008	Q3			65,000,000	55,809,189		15,125.00		(15,125)	36,485	36,485
9/3/2008	Q3			65,000,000	55,830,549		82,654.66		(82,655)	65,714	65,714
9/8/2008	Q3			65,000,000	55,813,609		1,957.50		(1,958)	36,487	36,487
9/11/2008	Q3			65,000,000	55,848,138		41,845.84		(41,846)	21,903	21,903
9/15/2008	Q3		(20,000,000)	45,000,000	55,828,196	243,199.31			(20,243,199)	29,196	(214,004)
9/25/2008	Q3			45,000,000	35,614,192		7,525.25		(7,525)	46,580	46,580
9/29/2008	Q3			45,000,000	35,655,247		98,058.08		(98,059)	18,645	18,645
9/30/2008	Q3	24,995,000		45,000,000	35,573,834		18,136.90	235,520.83	(253,659)	4,650	4,650
10/2/2008	Q4		20,000,000	65,000,000	35,324,826			78,506.96	19,921,493	9,235	9,235
10/17/2008	Q4			65,000,000	55,255,554		2,030.03		(2,030)	108,439	108,439
10/29/2008	Q4			65,000,000	55,361,963		266.90		(267)	86,901	86,901
11/19/2008	Q4			65,000,000	55,448,597		96,048.71		(96,049)	152,404	152,404
11/21/2008	Q4			65,000,000	55,504,952		730.00		(730)	14,511	14,511

Trans-Allegheny Interstate Line Company

Attachment 9 - Financing Costs for Long Term Debt using the Internal Rate of Return Methodology

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Total Loan Amount	\$ 900,000,000
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Based on following Financial Formula²:

$$NPV = 0 = \sum_{t=1}^N C_t / (1 + IRR)^t$$

Origination Fees	7,780,954
Origination Fees	15,125
Addition Origination Fees	
Total Issuance Expense	7,796,079

Revolving Credit Commitment Fee	New Borrowing	Old Borrowing
Revolving Credit Commitment Fee	0.005	0.0050
		0.0037

After borrowing is at the midpoint (\$275,000)

2/9/2011	Q1	(95,000,000)	705,000,000	789,154,923	797,767.78		(95,797,768)	-	(797,768)
2/9/2011	Q1	115,000,000	820,000,000	693,357,156			115,000,000	-	-
2/14/2011	Q1	(140,000,000)	680,000,000	808,357,156	1,201,215.56		(141,201,216)	528,453	(672,763)
2/14/2011	Q1	140,000,000	820,000,000	667,684,393			140,000,000	-	-
2/16/2011	Q1		820,000,000	807,684,393		3,098.63	(3,099)	211,164	211,164
4/1/2011	Q2	-	820,000,000	807,892,458			97,777.78	(97,778)	4,659,577
4/14/2011	Q2	10,000,000	830,000,000	812,454,257			10,000,000	1,381,663	1,381,663
4/26/2011	Q2	(115,000,000)	715,000,000	823,835,920	949,900.00		(115,949,900)	1,293,164	343,264
4/26/2011	Q2	115,000,000	830,000,000	709,179,184			115,000,000	-	-
5/9/2011	Q2	(115,000,000)	715,000,000	824,179,184	941,620.00		(115,941,620)	1,401,603	459,983
5/9/2011	Q2	(140,000,000)	575,000,000	709,639,166	1,081,920.00		(141,081,920)	-	(1,081,920)
5/9/2011	Q2	(10,000,000)	565,000,000	568,557,246	22,375.00		(10,022,375)	-	(22,375)
5/9/2011	Q2	235,000,000	800,000,000	558,534,871			235,000,000	-	-
5/16/2011	Q2	(235,000,000)	565,000,000	793,534,871	145,034.17		(235,145,034)	726,363	581,329
5/16/2011	Q2	235,000,000	800,000,000	559,116,200			235,000,000	-	-
5/23/2011	Q2	(235,000,000)	565,000,000	794,116,200	144,805.69		(235,144,806)	726,895	582,089
5/23/2011	Q2	50,000,000	615,000,000	559,698,289			50,000,000	-	-
5/26/2011	Q2	(115,000,000)	500,000,000	609,698,289	307,912.50	233,657	(115,541,569)	239,118	(68,795)
6/23/2011	Q2	(50,000,000)	450,000,000	494,395,838	88,994.45		(50,088,994)	1,812,670	1,723,675
6/23/2011	Q2	20,000,000	470,000,000	446,119,513			20,000,000	-	-
7/6/2011	Q3		470,000,000	466,119,513			(171,736)	792,685	792,685
7/15/2011	Q3		470,000,000	466,740,462	9,000,000		(9,000,000)	549,369	(8,450,631)
7/25/2011	Q3	(20,000,000)	450,000,000	458,289,831	34,417.78		(20,034,418)	599,398	564,980
10/18/2011	Q4		450,000,000	438,854,811			(290,417)	4,902,813	4,902,813
1/17/2012	Q1		450,000,000	443,467,207	9,000,000		(9,000,000)	5,306,145	(3,693,855)
3/2/2012	Q1		450,000,000	439,773,352		3,070.00	(3,070)	2,594,240	2,594,240
7/15/2012	Q3		450,000,000	442,364,522	9,000,000		(9,000,000)	7,874,847	(1,125,153)
1/15/2013	Q1		450,000,000	441,239,369	9,000,000		(9,000,000)	10,740,283	1,740,283
7/15/2013	Q3		450,000,000	442,979,652	9,000,000		(9,000,000)	10,604,752	1,604,752
1/15/2014	Q1		450,000,000	444,584,404	9,000,000		(9,000,000)	10,821,705	1,821,705
7/15/2014	Q3		450,000,000	446,406,108	9,000,000		(9,000,000)	10,686,780	1,686,780
1/15/2015	Q1	(450,000,000)	-	448,092,888	9,000,000		(459,000,000)	10,907,105	1,907,105

Commitment fees for 4th quarter 2008

ATTACHMENT 2
Annual Transmission Revenue Requirements
For 2016 Rate Year

ATTACHMENT H-18A

Trans-Allegheny Interstate Line Company			TrAILCo
Formula Rate -- Appendix A	Notes	FERC Form 1 Page # or Instruction	
Shaded cells are input cells			2016 Forecast

Allocators

Wages & Salary Allocation Factor			
1	Transmission Wages Expense	p354.21.b	0
2	Total Wages Expense	p354.28.b	0
3	Less A&G Wages Expense	p354.27.b	0
4	Total Wages Less A&G Wages Expense	(Line 2 - Line 3)	0
Wages & Salary Allocator			100.0000%
Plant Allocation Factors			
6	Electric Plant In Service	(Note B) Attachment 5	1,758,715,406
7	Total Plant In Service	(Line 6)	1,758,715,406
8	Accumulated Depreciation (Total Electric Plant)	Attachment 5	146,965,695
9	Total Accumulated Depreciation	(Line 8)	146,965,695
10	Net Plant	(Line 7 - Line 9)	1,611,749,711
11	Transmission Gross Plant	(Line 15 + Line 21)	1,758,715,406
12	Gross Plant Allocator	(Line 11 / Line 7, if Line 7=0, enter 100%)	100.0000%
13	Transmission Net Plant	(Line 11 - Line 29)	1,611,749,711
14	Net Plant Allocator	(Line 13 / Line 10, if line 10=0, enter 100%)	100.0000%

Plant Calculations

Transmission Plant			
15	Transmission Plant In Service	(Note B) Attachment 5	1,687,396,580
16	New Trans. Plant Adds. for Current Calendar Year (13 average balance)	(Note B) Attachment 6	121,700,760
17	Total Transmission Plant	(Line 15 + Line 16)	1,809,097,340
18	General & Intangible	Attachment 5	71,318,826
19	Total General & Intangible	(Line 18)	71,318,826
20	Wage & Salary Allocator	(Line 5)	100.0000%
21	Transmission Related General and Intangible Plant	(Line 19 * Line 20)	71,318,826
22	Transmission Related Plant	(Line 17 + Line 21)	1,880,416,166
Accumulated Depreciation			
23	Transmission Accumulated Depreciation	(Note B) Attachment 5	132,411,556
24	Accumulated General Depreciation	Attachment 5	6,723,810
25	Accumulated Intangible Amortization	Attachment 5	7,830,329
26	Total Accumulated General and Intangible Depreciation	(Sum Lines 24 to 25)	14,554,139
27	Wage & Salary Allocator	(Line 5)	100.0000%
28	Transmission Related General & Intangible Accumulated Depreciation	(Line 26 * Line 27)	14,554,139
29	Total Transmission Related Accumulated Depreciation	(Line 23 + Line 28)	146,965,695
30	Total Transmission Related Net Property, Plant & Equipment	(Line 22 - Line 29)	1,733,450,472

Adjustment To Rate Base				
Accumulated Deferred Income Taxes				
31	ADIT net of FASB 106 and 109	Enter Negative	Attachment 1	-253,169,729
32	Transmission Related Accumulated Deferred Income Taxes		(Line 31)	-253,169,729
33	Transmission Related CWIP (Current Year 13 Month weighted average balances)	(Note B)	p216.b.43 as shown on Attachment 6	365,790
34	Transmission Related Land Held for Future Use	(Note C)	Attachment 5	0
Transmission Related Pre-Commercial Costs Capitalized				
35	Unamortized Capitalized Pre-Commercial Costs		Attachment 5	0
Prepayments				
36	Transmission Related Prepayments	(Note A)	Attachment 5	729,257
Materials and Supplies				
37	Undistributed Stores Expense	(Note A)	Attachment 5	0
38	Wage & Salary Allocator		(Line 5)	100.0000%
39	Total Undistributed Stores Expense Allocated to Transmission		(Line 37 * Line 38)	0
40	Transmission Materials & Supplies		Attachment 5	0
41	Transmission Related Materials & Supplies		(Line 39 + Line 40)	0
Cash Working Capital				
42	Operation & Maintenance Expense		(Line 74)	2,919,840
43	1/8th Rule		1/8	12.5%
44	Transmission Related Cash Working Capital		(Line 42 * Line 43)	364,980
45	Total Adjustment to Rate Base		(Lines 32 + 33 + 34 + 35+ 36 + 41 + 44)	-251,709,703
46	Rate Base		(Line 30 + Line 45)	1,481,740,769

O&M				
Transmission O&M				
47	Transmission O&M		p321.112.b	6,348,640
48	Less Account 566 Misc Trans Exp listed on line 73 below.)		(line 73)	1,275,313
49	Less Account 565		p321.96.b	0
50	Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565	(Note M)	PJM Data	0
51	Plus Property Under Capital Leases		p200.4.c	0
52	Transmission O&M		(Lines 47 - 48 - 49 + 50 + 51)	5,073,327
A&G Expenses				
53	Total A&G		p323.197.b	-3,428,795
54	Less Property Insurance Account 924		p323.185.b	75,102
55	Less Regulatory Commission Exp Account 928	(Note E)	p323.189.b	0
56	Less General Advertising Exp Account 930.1		p323.191.b	5
57	Less PBOP Adjustment		Attachment 5	0
58	Less EPRI Dues	(Note D)	p352 & 353	0
59	A&G Expenses		(Line 53) - Sum (Lines 54 to 58)	-3,503,902
60	Wage & Salary Allocator		(Line 5)	100.0000%
61	Transmission Related A&G Expenses		(Line 59 * Line 60)	-3,503,902
Directly Assigned A&G				
62	Regulatory Commission Exp Account 928	(Note G)	Attachment 5	0
63	General Advertising Exp Account 930.1	(Note J)	Attachment 5	0
64	Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 62 + Line 63)	0
65	Property Insurance Account 924		p323.185.b	75,102
66	General Advertising Exp Account 930.1	(Note F)	Attachment 5	0
67	Total Accounts 928 and 930.1 - General		(Line 65 + Line 66)	75,102
68	Net Plant Allocator		(Line 14)	100.0000%
69	A&G Directly Assigned to Transmission		(Line 67 * Line 68)	75,102
Account 566 Miscellaneous Transmission Expense				
70	Amortization Expense on Pre-Commercial Cost	Account 566	Attachment 5	0
71	Pre-Commercial Expense	Account 566	Attachment 5	0
72	Miscellaneous Transmission Expense	Account 566	Attachment 5	1,275,313
73	Total Account 566		Sum (Lines 70 to 72)	1,275,313
74	Total Transmission O&M		(Lines 52 + 61 + 64 + 69 + 73)	2,919,840

Depreciation & Amortization Expense

Depreciation Expense			
75	Transmission Depreciation Expense	Attachment 5	32,668,650
76	General Depreciation	Attachment 5	1,458,006
77	Intangible Amortization (Note A)	Attachment 5	1,491,899
78	Total	(Line 76 + Line 77)	2,949,905
79	Wage & Salary Allocator	(Line 5)	100.0000%
80	Transmission Related General Depreciation and Intangible Amortization	(Line 78 * Line 79)	2,949,905
81	Total Transmission Depreciation & Amortization	(Lines 75 + 80)	35,618,556

Taxes Other than Income

82	Transmission Related Taxes Other than Income	Attachment 2	11,184,996
83	Total Taxes Other than Income	(Line 82)	11,184,996

Return / Capitalization Calculations

84	Preferred Dividends	enter positive	p118.29.c	0
Common Stock				
85	Proprietary Capital		p112.16.c	931,728,042
86	Less Accumulated Other Comprehensive Income Account 219		p112.15.c	0
87	Less Preferred Stock		(Line 95)	0
88	Less Account 216.1		p112.12.c	0
89	Common Stock		(Line 85 - 86 - 87 - 88)	931,728,042
Capitalization				
90	Long Term Debt (Note N)			624,624,121
91	Less Unamortized Loss on Reacquired Debt		p111.81.c	0
92	Plus Unamortized Gain on Reacquired Debt		p113.61.c	0
93	Less ADIT associated with Gain or Loss		Attachment 1	0
94	Total Long Term Debt		(Line 90 - 91 + 92 - 93)	624,624,121
95	Preferred Stock		p112.3.c	0
96	Common Stock		(Line 89)	931,728,042
97	Total Capitalization		(Sum Lines 94 to 96)	1,556,352,163
98	Debt %	Total Long Term Debt (Note N)	(Line 94 /Line 97)	40.1339%
99	Preferred %	Preferred Stock (Note N)	(Line 95 /Line 97)	0.0000%
100	Common %	Common Stock (Note N)	(Line 96 /Line 97)	59.8661%
101	Debt Cost	Total Long Term Debt		0.0394
102	Preferred Cost	Preferred Stock	(Line 84 / Line 95)	0.0000
103	Common Cost	Common Stock (Note I)	The most recent FERC approved ROE	0.1170
104	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 98 * Line 101)	0.0158
105	Weighted Cost of Preferred	Preferred Stock	(Line 99 * Line 102)	0.0000
106	Weighted Cost of Common	Common Stock	(Line 100 * Line 103)	0.0700
107	Rate of Return on Rate Base (ROR)		(Sum Lines 104 to 106)	0.0859
108	Investment Return = Rate Base * Rate of Return		(Line 46 * Line 107)	127,216,526

Composite Income Taxes

Income Tax Rates			
109	FIT=Federal Income Tax Rate	(Note H)	35.00%
110	SIT=State Income Tax Rate or Composite		7.70%
111	p	(percent of federal income tax deductible for state purp) Per State Tax Code	0.00%
112	T	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$	40.00%
113	T / (1-T)		66.67%
114	Income Tax Component =	$CIT=(T/1-T) * Investment\ Return * (1-(WCLTD/R)) =$ [Line 113 * Line 108 * (1- (Line 104 / Line 107))]	69,195,997
115	Total Income Taxes	(Line 114)	69,195,997

REVENUE REQUIREMENT

Summary			
116	Net Property, Plant & Equipment	(Line 30)	1,733,450,472
117	<u>Total Adjustment to Rate Base</u>	(Line 45)	<u>-251,709,703</u>
118	Rate Base	(Line 46)	1,481,740,769
119	Total Transmission O&M	(Line 74)	2,919,840
120	Total Transmission Depreciation & Amortization	(Line 81)	35,618,556
121	Taxes Other than Income	(Line 83)	11,184,996
122	Investment Return	(Line 108)	127,216,526
123	Income Taxes	(Line 115)	69,195,997

124 Gross Revenue Requirement (Sum Lines 119 to 123) 246,135,914

Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities			
125	Transmission Plant In Service	(Line 22)	1,880,416,166
126	<u>Excluded Transmission Facilities</u>	(Note L) Attachment 5	<u>0</u>
127	Included Transmission Facilities	(Line 125 - Line 126)	1,880,416,166
128	Inclusion Ratio	(Line 127 / Line 125)	100.00%
129	<u>Gross Revenue Requirement</u>	(Line 124)	<u>246,135,914</u>
130	Adjusted Gross Revenue Requirement	(Line 128 * Line 129)	246,135,914

Revenue Credits			
131	Revenue Credits	Attachment 3	2,080,901

132 Net Revenue Requirement (Line 130 - Line 131) 244,055,013

Net Plant Carrying Charge			
133	Net Revenue Requirement	(Line 132)	244,055,013
134	Net Transmission Plant + CWIP	(Line 17 - Line 23 + Line 33)	1,677,051,575
135	FCR	(Line 133 / Line 134)	14.5526%
136	FCR without Depreciation	(Line 133 - Line 75) / Line 134	12.6046%
137	FCR without Depreciation and Pre-Commercial Costs	(Line 133 - Line 70 - Line 71 - Line 75) / Line 134	12.6046%
138	FCR without Depreciation, Return, nor Income Taxes	(Line 133 - Line 75 - Line 108 - Line 115) / Line 134	0.8929%

Net Plant Carrying Charge Calculation with Incentive ROE			
139	Net Revenue Requirement Less Return and Taxes	(Line 132 - Line 122 - Line 123)	47,642,491
140	Increased Return and Taxes	Attachment 4	211,197,321
141	Net Revenue Requirement with Incentive ROE	(Line 139 + Line 140)	258,839,812
142	Net Transmission Plant + CWIP	(Line 17 - Line 23+ Line 33)	1,677,051,575
143	FCR with Incentive ROE	(Line 141 / Line 142)	15.4342%
144	FCR with Incentive ROE without Depreciation	(Line 141 - Line 75) / Line 142	13.4862%
145	FCR with Incentive ROE without Depreciation and Pre-Commercial	(Line 141 - Line 70 - Line 71 - Line 75) / Line 142	13.4862%

146	Net Revenue Requirement	(Line 132)	244,055,013.26
147	Reconciliation amount	Attachment 6	2,396,913.36
148	Plus any increased ROE calculated on Attach 7 other than PJM Sch. 12 projects not paid by other PJM trans zones	Attachment 7	8,881,314.62
149	<u>Facility Credits under Section 30.9 of the PJM OATT</u>	Attachment 5	<u>0.00</u>

150 Net Zonal Revenue Requirement (Line 146 + 147 + 148 + 149) 255,333,241.24

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

153 Network Service Rate (\$/MW/Year) (Line 152) N/A

Notes

- A Electric portion only
- B For both the estimate and the reconciliation, Construction Work In Progress ("CWIP") and leases that are expensed as O&M (rather than amortized) are excluded.
- For the Estimate Process:**
Transmission plant in service will show the end of year balance and is linked to Attachment 5 which shows detail support by project.
The transmission plant will agree to or be reconciled to the FERC Form 1 balance for the transmission plant.
New Transmission Plant expected to be placed in service in the current calendar year will be based on the average of 13 monthly investment costs and shown separately detailed by project on Attachment 6.
Accumulated depreciation will show the end of year balance and is linked to Attachment 5 which shows detail support by project.
CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive).
- For the Reconciliation Process:**
Transmission plant in service will be calculated using a 13 month average balance and will be detailed on Attachment 5. This includes new transmission plant added to plant-in-service
Accumulated depreciation will be calculated using a 13 month average balance and will be detailed on Attachment 5. This includes accumulated depreciation associated with current year transmission plant.
CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive).
- C Includes Transmission portion only and (i) only land that has an estimated in-service date within 10 years may be included and (ii) a plan for the land's use is required to be included in the filing whenever the cost of the land is proposed to be included in rates.
- D Excludes all EPRI Annual Membership Dues
- E Excludes all Regulatory Commission Expenses
- F Includes Safety related advertising included in Account 930.1
- G Includes Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.h.
- H The currently effective income tax rate where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = the percentage of federal income tax deductible for state income taxes. If the utility includes taxes in more than one state, it must explain in Attachment 5 the name of each state and how the blended or composite SIT was developed.
- I ROE will be established in the Commission order accepting the settlement in Docket No. ER07-562 and no change in ROE will be made absent a Section 205 or Section 206 filing at FERC.
- J Education and outreach expenses relating to transmission, for example siting or billing
- K As provided for in Section 34.1 of the PJM OATT; the PJM established billing determinants will not be revised or updated in the annual rate reconciliations.
- L Amount of transmission plant excluded from rates per Attachment 5.
- M Payments made under Schedule 12 of the PJM OATT that are not directly assessed to load in the Zone under Schedule 12 are included in Transmission O&M on Line 47. If they are booked to Act 565, they are included on Line 50. Copies of PJM invoices will be provided upon request.
- N The capital structure will remain 50% equity and 50% debt until construction of all of the segments of the TrAIL Project is completed and the entire TrAIL Project is placed in service. The first year that these projects are in service the formula will be run based on the 50/50 capital structure and on the actual year end capital structure. The two results will be weighted based on: the number of days the last project was in service and 365 day minus the numbers of days the last project was in service divided by 365 days. This can be illustrated using the following example:

Example:

Assume Last Project goes into service on day 260.
Hypothetical Capital Structure until the last project goes into service is 50/50.
Assume Year End actual capital structure is 60% equity and 40% debt.

Therefore: Weighted Equity = $[50\% \cdot 260 + 60\% \cdot (365 - 260)] / 365$

Trans-Allegheny Interstate Line Company
 Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

Line	Trans-Allegheny Interstate Company							
	B1 <i>Begin of Year Total</i>	B2 <i>End of Year Total</i>	B3 <i>End of Year Est. for Final Total</i>	C <i>Retail Related</i>	D <i>Only Transmission Related</i>	E <i>Plant Related</i>	F <i>Labor Related</i>	G <i>Total ADIT</i>
1 ADIT-282 From Account Total Below	428,644,382	490,536,784	490,536,784		490,536,784	-	-	490,536,784
2 ADIT-283 From Account Total Below	39,662,909	93,550,204	93,550,204		97,315,068	-	-	97,315,068
3 ADIT-190 From Account Total Below	(256,320,086)	(335,972,025)	(335,972,025)		(334,682,123)	-	-	(334,682,123)
4 Subtotal					253,169,729	-	-	253,169,729
5 Wages & Salary Allocator							100.0000%	
6 Gross Plant Allocator						100.0000%		
7 ADIT					253,169,729	-	-	253,169,729

Enter Negative

Note: ADIT associated with Gain or Loss on Reacquired Debt is included in Column A here and included in Cost of Debt on Appendix A, Line 93.
 Amount 0 < From Acct 283, below

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

A	B1 B2 B3 C D E F G								JUSTIFICATION
	Trans-Allegheny Interstate Company								
ADIT-190	Beg of Year Balance	End of Year Balance	End of Year Est. for Final Total	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	
	p234.18.b	p234.18.c							
Charitable Contribution Carryforward	8,371	10,755	10,755			10,755			Disallowance in current year for charitable deduction due to tax loss, tax attribute carries forward five years
FASB 109 Gross-Up	-	(463,554)	(463,554)			(463,554)			Releases of the tax portion (gross-up) for property items included in account 190
Federal NOL	226,747,954	225,521,300	225,521,300			225,521,300			Result of bonus depreciation
A&G Expenses-VA Norm	-	13,303	13,303			13,303			Accounting change relating to A&G expense
A&G Expenses-WV Norm	-	22,984	22,984			22,984			Accounting change relating to A&G expense
Merger Costs D&O Insurance	1,871	1,634	1,634		1,634				Long term disability accrual
Merger Costs Licenses	85,383	75,392	75,392		75,392				Costs incurred as a result of Allegheny merging with FirstEnergy which are not to be included within the revenue requirement
NOL Deferred Tax Asset - LT PA	5,009,642	5,213,131	5,213,131			5,213,131			Costs incurred as a result of Allegheny merging with FirstEnergy which are not to be included within the revenue requirement
NOL Deferred Tax Asset PA	567,331	-	-			-			Result of bonus depreciation
NOL Deferred Tax Asset WV	17,735,335	-	-			-			Result of bonus depreciation
Punison/DFEB: Other Def Cr. Or Dr.	2,203,787	2,154,419	2,154,419			2,154,419			Result of bonus depreciation
Accelerated Tax Depr-MD Norm	-	140,229	140,229			140,229			Additional tax depreciation over book
Accelerated Tax Depr-VA Norm	-	868,154	868,154			868,154			Additional tax depreciation over book
Purch Acct LTD FMV	1,240,669	1,212,876	1,212,876		1,212,876				Set-up of a reserve on transmission companies for the amount of merger expenses that have been overcollected and are owed to customers - timing difference between book and tax
Revaluation Adjustment	-	-	-			-			Reflects the adjustments and subsequent amortization of the regulatory asset associated with the adjusted debt balances resulting from the FE/AYE merger
State Income Tax Deductible	2,190,351	2,621,595	2,621,595			2,621,595			Offset is PAA - LT Regulatory Asset Amort below in 283)
Unamortized Discount	529,392	414,056	414,056			414,056			Temporary difference resulting from purchase accounting transactions
Accelerated Tax Depr-WV Norm	-	3,859,919	3,859,919			3,859,919			Deductions related to state income taxes
AFUDC Debt-MD Norm	-	25,607	25,607			25,607			Additional tax depreciation over book
AFUDC Debt-WV Norm	-	18,000	18,000			18,000			Portion of AFUDC Debt that relates to property and booked to account 190
AFUDC EquityFAS 43 Fed-FT-Reversal-CWIP	-	3,859,115	3,859,115			3,859,115			Portion of AFUDC Debt that relates to property and booked to account 190
AFUDC EquityFAS 43 MD-FT-Reversal-CWIP	-	35,785	35,785			35,785			Portion of AFUDC Equity that relates to property and booked to account 190
AFUDC EquityFAS 43 PA-FT-Reversal-CWIP	-	115,983	115,983			115,983			Portion of AFUDC Equity that relates to property and booked to account 190
AFUDC EquityFAS 43 VA-FT-Reversal-CWIP	-	39,417	39,417			39,417			Portion of AFUDC Equity that relates to property and booked to account 190
AFUDC EquityFAS 43 WV-FT-Reversal-CWIP	-	302,990	302,990			302,990			Portion of AFUDC Equity that relates to property and booked to account 190
AMT Carryforward	-	42,492	42,492			42,492			Paid AMT tax which generates a credit
Cap Vertical Tree Trimming-VA-Norm	-	312	312			312			Temporary difference that is capitalized for book purposes but deductible for tax purposes
Cap Vertical Tree Trimming-WV-Norm	-	190	190			190			Temporary difference that is capitalized for book purposes but deductible for tax purposes
CIAC Fed-Norm-Reversal-CWIP	-	4,679,258	4,679,258			4,679,258			Taxable CIAC
CIAC MD-Norm-Reversal-CWIP	-	54,464	54,464			54,464			Taxable CIAC
CIAC PA-Norm-Reversal-CWIP	-	81,387	81,387			81,387			Taxable CIAC
CIAC VA-Norm	-	6,939	6,939			6,939			Taxable CIAC
CIAC WV-Norm	-	47,220	47,220			47,220			Taxable CIAC
CIAC WV-Norm-Reversal-CWIP	-	19,971	19,971			19,971			Taxable CIAC
CIAC WV-Norm-Reversal-CWIP	-	362,967	362,967			362,967			Taxable CIAC
Cost of Removal-VA-Norm	-	1,265	1,265			1,265			Temporary difference arising for removal of plant/property
NOL Deferred Tax Asset - LT WV	-	17,735,335	17,735,335			17,735,335			Result of bonus depreciation
Other Basis Differences-VA-Norm	-	17,750	17,750			17,750			Other property related temporary differences
Tax Interest Capitalized-Fed-Norm	-	27,961,991	27,961,991			27,961,991			Actual amount of tax interest capitalized
Tax Interest Capitalized-Fed-Norm-Incurred-CWIP	-	30,265,433	30,265,433			30,265,433			Actual amount of tax interest capitalized
Tax Interest Capitalized-MD-Norm	-	405,260	405,260			405,260			Actual amount of tax interest capitalized
Tax Interest Capitalized-MD-Norm-Incurred-CWIP	-	280,697	280,697			280,697			Actual amount of tax interest capitalized
Tax Interest Capitalized-PA-Norm	-	761,090	761,090			761,090			Actual amount of tax interest capitalized
Tax Interest Capitalized-PA-Norm-Incurred-CWIP	-	909,770	909,770			909,770			Actual amount of tax interest capitalized
Tax Interest Capitalized-VA-Norm	-	491,269	491,269			491,269			Actual amount of tax interest capitalized
Tax Interest Capitalized-VA-Norm-Incurred-CWIP	-	309,188	309,188			309,188			Actual amount of tax interest capitalized
Tax Interest Capitalized-WV-Norm	-	2,555,859	2,555,859			2,555,859			Actual amount of tax interest capitalized
Tax Interest Capitalized-WV-Norm-Incurred-CWIP	-	2,376,649	2,376,649			2,376,649			Actual amount of tax interest capitalized
Tax UoP Repair Exp-MD-Norm	-	40,067	40,067			40,067			Repair deduction on capitalized book asset deductible for tax purposes under Rev. Proc. 2011-43
Tax UoP Repair Exp-WV-Norm	-	38,558	38,558			38,558			Repair deduction on capitalized book asset deductible for tax purposes under Rev. Proc. 2011-43
Subtotal	256,320,086	335,508,471	335,508,471	-	1,289,902	334,218,569	-	-	
Less FASB 109 included above	-	(463,554)	(463,554)			(463,554)			
Less FASB 106 included above	-	-	-			-			
Total	256,320,086	335,044,917	335,044,917	-	1,289,902	333,756,365	-	-	

Instructions for Account 190:

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

PJM TRANSMISSION OWNER

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

A	B1	B2	B3	C	D	E	F	G	
	Trans-Allegheny Interstate Company								
	Beg of Year Balance	End of Year Balance	End of Year Est. for Final Total	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION
ADIT - 282	p274.9.b	p275.9.k							
Property Related - ABFUDC	2,575,691	-	-	-	-	-	-	-	Allowance for borrowed funds used during construction (ABFUDC)
Accelerated Tax Depreciation	490,609,438	463,296,662	463,296,662	-	-	463,296,662	-	-	Additional tax depreciation over book
Property Related - Tax Depreciation	-	-	-	-	-	-	-	-	Tax depreciation
FASB 109 Fixed Asset Adjustment	-	-	-	-	-	-	-	-	Increase in ACFDC
FASB 109 Gross-Up	21,418,854	3,540,272	3,540,272	-	-	3,540,272	-	-	Reclass of the tax portion (gross-up) for property items included in account 282
Book Depreciation Expense	-	-	-	-	-	-	-	-	Book depreciation
Amortization Expense - Intangible Plant	-	-	-	-	-	-	-	-	Book depreciation / amortization
Bonus Depreciation	-	-	-	-	-	-	-	-	Tax depreciation
CMCS Taxable	-	-	-	-	-	-	-	-	Taxable CIAC
Tax Interest Capitalized	-	-	-	-	-	-	-	-	Actual amount of tax interest capitalized
Power Tax Adjustment	(588,777)	-	-	-	-	-	-	-	System adjustment to reclass balances to correct FERC accounts
A&G Expenses Capitalized	2,314,345	3,539,760	3,539,760	-	-	3,539,760	-	-	Accounting change relating to A&G expense
Estimated Property Regulatory Asset Adjustment	-	-	-	-	-	-	-	-	Property True-Up
Book Profit/Loss on Retirement	-	-	-	-	-	-	-	-	Result of gain or loss on asset retirements
Repair & Maintenance 481 a Adjustment	3,337,031	-	-	-	-	-	-	-	Portion of Repairs & Maintenance 481a Adjustment offset in Account 182
Repair & Maintenance Deduction	-	-	-	-	-	-	-	-	Portion of Repairs & Maintenance deduction offset in Account 182
Additional State Depreciation VA	-	2,926,723	2,926,723	-	-	2,926,723	-	-	Temporary difference for additional state depreciation allowed for VA tax return
Additional State Depreciation WV	-	42,297,527	42,297,527	-	-	42,297,527	-	-	Temporary difference for additional state depreciation allowed for WV tax return
Additional State Depreciation MD	-	1,663,916	1,663,916	-	-	1,663,916	-	-	Temporary difference for additional state depreciation allowed for MD tax return
Additional State Depreciation PA	-	6,637,309	6,637,309	-	-	6,637,309	-	-	Temporary difference for additional state depreciation allowed for PA tax return
AFUDC Equity Flow Through	5,618,518	-	-	-	-	-	-	-	Portion of AFUDC Equity that relates to property and booked to account 282
AFUDC Debt	-	3,408,893	3,408,893	-	-	3,408,893	-	-	Portion of AFUDC Debt that relates to property and booked to account 282
Cost of Removal	(2,704,317)	(2,654,486)	(2,654,486)	-	-	(2,654,486)	-	-	Temporary difference arising for removal of plant/property
MACRS/ACRS Property Retired Retail	-	-	-	-	-	-	-	-	Result of gain or loss on asset retirements
Capitalized Vertical Tree Trimming	22,838	37,702	37,702	-	-	37,702	-	-	Temporary difference that is capitalized for book purposes but deductible for tax purposes
Life Insurance - Capital Portion	-	-	-	-	-	-	-	-	Temporary difference from Life Insurance that is capitalized as property and booked to account 282 (instead of account 283)
Ordinary Gain/Loss - Reverse Books	-	-	-	-	-	-	-	-	Reversal of book gains and losses
Sale of Property - Book Gain or (Loss)	-	(50,657)	(50,657)	-	-	(50,657)	-	-	Sale of book gains and losses
Vegetation Management - Transmission	-	(27,318)	(27,318)	-	-	(27,318)	-	-	Vegetation management transmission corridor capital cost and depreciation expenses required for the regulatory financial statement schedules
Other Basis Differences	(72,540,385)	(33,796,439)	(33,796,439)	-	-	(33,796,439)	-	-	Other property related temporary differences
TBS Property Adjustment	-	-	-	-	-	-	-	-	Adjustment to property in order to align Tax Basis Balance Sheet
T&D Repairs	-	3,047,192	3,047,192	-	-	3,047,192	-	-	Repair deduction on capitalized book asset deductible for tax purposes under Rev. Proc. 2011-43
Subtotal	450,063,236	494,077,056	494,077,056	-	-	494,077,056	-	-	
Less FASB 109 included above	21,418,854	3,540,272	3,540,272	-	-	3,540,272	-	-	
Less FASB 106 included above	-	-	-	-	-	-	-	-	
Total	428,644,382	490,536,784	490,536,784	-	-	490,536,784	-	-	

Instructions for Account 282:

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

PJM TRANSMISSION OWNER

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

A	B1	B2	B3	C	D	E	F	G	
Trans-Allegheny Interstate Company									
ADIT-283	Beg of Year Balance	End of Year Balance	End of Year Est. for Final Total	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION
	p276.19.b	p277.19.k							
Accrued Taxes: Property Taxes	3,352,114	3,286,127	3,286,127			3,286,127			West Virginia property tax payment
FASB 109 Gross-Up	-	4,113,392	4,113,392			4,113,392			
A&G Expenses-MD-Norm	-	-	-			-			Accounting change relating to A&G expense
A&G Expenses-PA-Norm	-	-	-			-			Accounting change relating to A&G expense
A&G Expenses-VA-Norm	-	13,303	13,303			13,303			Accounting change relating to A&G expense
A&G Expenses-WV-Norm	-	22,984	22,984			22,984			Accounting change relating to A&G expense
Deferred Charge EIB	6,775	8,386	8,386			8,386			Allocated portion of total liabilities relating to captive insurance
Deferred Revenue - Pole Attachment	243	-	-			-			Deferred revenues associated with attachments to FirstEnergy poles
Accelerated Tax Depr-PA-Norm	-	140,228	140,228			-			Additional tax depreciation over book
Accelerated Tax Depr-MD-Norm	-	868,155	868,155			-			Additional tax depreciation over book
Accelerated Tax Depr-VA-Norm	-	3,859,917	3,859,917			3,859,917			Additional tax depreciation over book
AFUDC Debt-MD-Norm	-	25,607	25,607			25,607			Portion of AFUDC Debt that relates to property and booked to account 189
AFUDC Debt-WV-Norm	-	18,000	18,000			18,000			Portion of AFUDC Debt that relates to property and booked to account 191
AFUDC EquityFAS43-Fed-FT	-	-	-			-			
PAA - 221 Debt Amort	22,771	22,261	22,261		22,261	-			Reflects the adjustments and subsequent amortization of adjusted debt balances associated with the FE/AYE merger
PAA - LT Regulatory Asset Amort	1,240,668	1,212,875	1,212,875		1,212,875	-			Reflects the adjustments and subsequent amortization of adjusted regulatory asset balances associated with the FE/AYE merger
PJM Receivable	34,655,162	41,980,806	41,980,806			41,980,806			Comparison of actual to forecast revenues - non-property related
Reserve for EIB	-	-	-			-			Adjustment for reserve for EIB in Goodwill carried over to current year
SC01 Timing Allocation	385,176	376,548	376,548			376,548			Timing differences related to service company allocations
AFUDC EquityFAS43-Fed-FT-Incurred-CWIP	-	-	-			-			
AFUDC EquityFAS43-MD-FT	-	-	-			-			
AFUDC EquityFAS43-MD-FT-Incurred-CWIP	-	-	-			-			
AFUDC EquityFAS43-PA-FT	-	-	-			-			
AFUDC EquityFAS43-PA-FT-Incurred-CWIP	-	-	-			-			
AFUDC EquityFAS43-VA-FT	-	-	-			-			
AFUDC EquityFAS43-VA-FT-Incurred-CWIP	-	-	-			-			
AFUDC EquityFAS43-WV-FT	-	-	-			-			
AFUDC EquityFAS43-WV-FT-Incurred-CWIP	-	-	-			-			
AFUDC EquityFAS 43-Fed-FT-Reversal-CWIP	-	3,859,115	3,859,115			3,859,115			Portion of AFUDC Equity that relates to property and booked to account 283
AFUDC EquityFAS 43-MD-FT-Reversal-CWIP	-	35,785	35,785			35,785			Portion of AFUDC Equity that relates to property and booked to account 284
AFUDC EquityFAS 43-PA-FT-Reversal-CWIP	-	115,983	115,983			115,983			Portion of AFUDC Equity that relates to property and booked to account 285
AFUDC EquityFAS 43-VA-FT-Reversal-CWIP	-	39,417	39,417			39,417			Portion of AFUDC Equity that relates to property and booked to account 286
AFUDC EquityFAS 43-WV-FT-Reversal-CWIP	-	302,990	302,990			302,990			Portion of AFUDC Equity that relates to property and booked to account 287
Cap Vertical Tree Trimming-VA-Norm	-	312	312			312			Temporary difference that is capitalized for book purposes but deductible for tax purposes
Cap Vertical Tree Trimming-WV-Norm	-	190	190			190			Temporary difference that is capitalized for book purposes but deductible for tax purposes
CIAC-Fed-Norm	-	5,172,848	5,172,848			5,172,848			Taxable CIAC
CIAC-Fed-Norm-Incurred-CWIP	-	2,894,583	2,894,583			2,894,583			Taxable CIAC
CIAC-MD-Norm	-	47,976	47,976			47,976			Taxable CIAC
CIAC-MD-Norm-Incurred-CWIP	-	26,846	26,846			26,846			Taxable CIAC
CIAC-PA-Norm	-	155,494	155,494			155,494			Taxable CIAC
CIAC-PA-Norm-Incurred-CWIP	-	87,010	87,010			87,010			Taxable CIAC
CIAC-VA-Norm	-	90,395	90,395			90,395			Taxable CIAC
CIAC-VA-Norm-Incurred-CWIP	-	29,571	29,571			29,571			Taxable CIAC
CIAC-WV-Norm	-	426,178	426,178			426,178			Taxable CIAC
CIAC-WV-Norm-Incurred-CWIP	-	227,302	227,302			227,302			Taxable CIAC
Cost of Removal-MD-Norm	-	-	-			-			Temporary difference arising for removal of plant/property
Cost of Removal-VA-Norm	-	1,265	1,265			1,265			Temporary difference arising for removal of plant/property
Cost of Removal-WV-Norm	-	237	237			237			Temporary difference arising for removal of plant/property
Misc Current Liability	-	9,673	9,673			9,673			Misc Liability
NOL Deferred Tax Asset - LT VA	-	-	-			-			Result of bonus depreciation
Other Basis Differences-MD-Norm	-	17,750	17,750			17,750			Other property related temporary differences
Other Basis Differences-VA-Norm	-	-	-			-			
Other Basis Differences-WV-Norm	-	-	-			-			
Tax Interest Capitalized-Fed-Norm-Reversal CWIP	-	29,181,544	29,181,544			29,181,544			Actual amount of tax interest capitalized
Tax Interest Capitalized-MD-Norm	-	-	-			-			Actual amount of tax interest capitalized
Tax Interest Capitalized-MD-Norm-Reversal CWIP	-	270,645	270,645			270,645			Actual amount of tax interest capitalized
Tax Interest Capitalized-PA-Norm	-	149,109	149,109			149,109			Actual amount of tax interest capitalized
Tax Interest Capitalized-PA-Norm-Reversal CWIP	-	877,189	877,189			877,189			Actual amount of tax interest capitalized
Tax Interest Capitalized-VA-Norm	-	4	4			4			Actual amount of tax interest capitalized
Tax Interest Capitalized-VA-Norm-Reversal CWIP	-	298,115	298,115			298,115			Actual amount of tax interest capitalized
Tax Interest Capitalized-WV-Norm	-	5	5			5			Actual amount of tax interest capitalized
Tax Interest Capitalized-WV-Norm-Reversal CWIP	-	2,291,534	2,291,534			2,291,534			Actual amount of tax interest capitalized
Tax UOP Repair Exp-MD-Norm	-	40,067	40,067			40,067			Repair deduction on capitalized book asset deductible for tax purposes under Rev. Proc. 2011-41
Tax UOP Repair Exp-WV-Norm	-	38,557	38,557			38,557			Repair deduction on capitalized book asset deductible for tax purposes under Rev. Proc. 2011-42
Tax UOP Repair Exp-PA-Norm	-	-	-			-			
Tax UOP Repair Exp-VA-Norm	-	-	-			-			
Vegetation Management	-	27,318	27,318			27,318			Vegetation management transmission corridor capital cost and depreciation expenses required for the regulatory financial statement schedules
Subtotal	39,662,909	102,663,596	102,663,596		1,235,136	101,428,460			
Less FASB 109 included above	-	4,113,392	4,113,392			4,113,392			
Less FASB 106 included above	-	-	-			-			
Total	39,662,909	98,550,204	98,550,204		1,235,136	97,315,068			

Instructions for Account 283:

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

Trans-Allegheny Interstate Line Company
Attachment 2 - Taxes Other Than Income Worksheet

Other Taxes	FERC Form No.1 page, line & Col	Amount	Allocator	Allocated Amount	
Plant Related		Gross Plant Allocator			
1.1	2015 State Property WV	p263.35(i)	4,204,121	100.0000%	\$ 4,204,121
1.2	2014 State Property WV	p263.34(i)	4,146,727	100.0000%	4,146,727
1.3	2015 State Property PA (PURTA)	p263.22(i)	25,000	100.0000%	25,000
1.4	Prior Years' State Property PA (PURTA)	p263.23(i)	(3,771)	100.0000%	(3,771)
1.5					
1.6	2014 Local Property WV	p263.1.3(i)	13,243	100.0000%	13,243
1.7	2015 Local Property WV	p263.1.4(i)	14,871	100.0000%	14,871
1.8	2015 Local Property VA	p263.1.7(i)	1,536,559	100.0000%	1,536,559
1.9	2015 Local Property PA	p263.1.10(i)	4,731	100.0000%	4,731
2.0	2014 Local Property MD	p263.1.13(i)	610,517	100.0000%	610,517
2.1	2015 Local Property MD	p263.1.14(i)	572,827	100.0000%	572,827
2.2	2014 WV Franchise Tax	p263.32(i)	-8,880	100.0000%	-8,880
2.3	2015 Capital Stock Tax/Franchise MD	p263.9(i)	300	100.0000%	300
2.4	2014 Capital Stock Tax/Franchise PA	p263.19(i)	45,462	100.0000%	45,462
2.5	2015 Capital Stock Tax/Franchise PA	p263.20(i)	20,786	100.0000%	20,786
2.6	Gross Premium MD		0	100.0000%	0
2.7	Gross Premium PA		0	100.0000%	0
2.8	State Sales/Use Tax PA	p263.15(i)	1,332	100.0000%	1,332
2.9	State License WV		0	100.0000%	0
3.0	Federal Excise Tax	p263.3(i)	1,170	100.0000%	1,170
4.0	Total Plant Related		<u>11,184,996</u>	<u>100.0000%</u>	<u>11,184,996</u>
Labor Related		Wages & Salary Allocator			
5	Accrued Federal FICA		0		
6	Accrued Federal Unemployment		0		
7	State Unemployment		0		
8	Total Labor Related		<u>0</u>	<u>100.0000%</u>	<u>-</u>
Other Included		Gross Plant Allocator			
9			0		0
10			0		0
11			0		0
12	Total Other Included		<u>0</u>	<u>100.0000%</u>	<u>0</u>
13	Total Included (Lines 4 + 8 + 12)		<u>11,184,996</u>		<u>11,184,996</u> Input to Appendix A, Line 82
Retail Related Other Taxes to be Excluded					
14	Federal Income Tax	p263.2(i)	23,466,448		
15	Corporate Net Income Tax MD	p263.7(i)	501,252		
16	Corporate Net Income Tax PA	p263.14(i)	1,265,642		
17	Corporate Net Income Tax VA	p263.27(i)	381,470		
18	Corporate Net Income Tax WV	p263.31(i)	3,036,661		
19	Subtotal, Excluded		<u>28,651,473</u>		
20	Total, Included and Excluded (Line 13 + Line 19)		<u>39,836,469</u>		
21	Total Other Taxes from p114.14.c		<u>11,184,996</u>		
22	Difference (Line 20 - Line 21)		<u>28,651,473</u>		

Criteria for Allocation:

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

Trans-Allegheny Interstate Line Company

Attachment 3 - Revenue Credit Workpaper

Amount FERC Form No.1
page, line & Col

Account 454 - Rent from Electric Property

1	Rent from Electric Property - Transmission Related (Note 3)	-	Page 300 Line: 19 Column: b
2	Total Rent Revenues (Line 1)	-	

Account 456 - Other Electric Revenues (Note 1)

3	Schedule 1A	-	
4	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (difference between NITS credits from PJM and PJM NITS charges paid by Transmission Owner) (Note 4)	-	
5	Point to Point Service revenues for which the load is not included in the divisor received by Transmission Owner	2,080,901	p328-330 Footnote Data Schedule Page: 328 Line: 1 Column: m
6	PJM Transitional Revenue Neutrality (Note 1)	-	
7	PJM Transitional Market Expansion (Note 1)	-	
8	Professional Services (Note 3)	-	
9	Revenues from Directly Assigned Transmission Facility Charges (Note 2)	-	
10	Rent or Attachment Fees associated with Transmission Facilities (Note 3)	-	
11	Gross Revenue Credits (Sum Lines 2-10)	2,080,901	
12	Less line 14g	-	
13	Total Revenue Credits (Line 11 - Line 12)	<u>2,080,901</u>	Input to Appendix A, Line 131

Revenue Adjustment to determine Revenue Credit

14a	Revenues associated with lines 14b-g are to be included in lines 2-10 and total of those revenues entered here	-
14b	Costs associated with revenues in line 14a	-
14c	Net Revenues (14a - 14b)	-
14d	50% Share of Net Revenues (14c / 2)	-
14e	Costs associated with revenues in line 14a that are included in FERC accounts recovered through the formula times the allocator used to functionalize the amounts in the FERC account to the transmission service at issue.	-
14f	Net Revenue Credit (14d + 14e)	-
14g	Line 14a less line 14f	-
15	Amount offset in line 4 above	-
16	Total Account 454 and 456	2,080,901

17 Note 1: All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula will be included as a revenue credit or included in the peak on line 178 of Appendix A.

18 Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.

19 Note 3: Ratemaking treatment for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, products). Company will retain 50% of net revenues consistent with Pacific Gas and Electric Company, 90 FERC ¶ 61,314. Note: in order to use lines 14a - 14g, the utility must track in separate subaccounts the revenues and costs associated with each secondary use (except for the cost of the associated income taxes).

20 Note 4: If the facilities associated with the revenues are not included in the formula, the revenue is shown here, but not included in the total above and explained in the Cost Support. For example revenues associated with distribution facilities. In addition Revenues from Schedule 12 of the PJM OATT are not included in the total above to the extent they are credited under Schedule 12 of the PJM OATT.

Attachment 4 - Calculation with Incentive ROE

A	Return and Taxes at High End of the range of Reasonableness	(Sum Lines 26 and 33 from below)	211,197,321	Input to Appendix A, Line 140
B	Difference between Base ROE and Incentive ROE		100	

Return Calculation

		Source Reference	
1	Rate Base	Appendix A, Line 46	1,481,740,769
2	Preferred Dividends	enter positive	0
Common Stock			
3	Proprietary Capital	Appendix A, Line 85	931,728,042
4	Less Accumulated Other Comprehensive Income Account 219	Appendix A, Line 86	0
5	Less Preferred Stock	Appendix A, Line 87	0
6	Less Account 216.1	Appendix A, Line 88	0
7	Common Stock	Appendix A, Line 89	931,728,042
Capitalization			
8	Long Term Debt	Appendix A, Line 90	624,624,121
9	Less Unamortized Loss on Reacquired Debt	Appendix A, Line 91	0
10	Plus Unamortized Gain on Reacquired Debt	Appendix A, Line 92	0
11	Less ADIT associated with Gain or Loss	Appendix A, Line 93	0
12	Total Long Term Debt	Appendix A, Line 94	624,624,121
13	Preferred Stock	Appendix A, Line 95	0
14	Common Stock	Appendix A, Line 96	931,728,042
15	Total Capitalization	Appendix A, Line 97	1,556,352,163
16	Debt %	Total Long Term Debt	Appendix A, Line 98 40.1339%
17	Preferred %	Preferred Stock	Appendix A, Line 99 0.0000%
18	Common %	Common Stock	Appendix A, Line 100 59.8661%
19	Debt Cost	Total Long Term Debt	Appendix A, Line 101 0.0394
20	Preferred Cost	Preferred Stock	Appendix A, Line 102 0.0000
21	Common Cost	Common Stock	Appendix A, Line 102 12.70% 0.1270
22	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 16 * 19) 0.0158
23	Weighted Cost of Preferred	Preferred Stock	(Line 17 * 20) 0.0000
24	Weighted Cost of Common	Common Stock	(Line 18 * 21) 0.0760
25	Rate of Return on Rate Base (ROR)		(Sum Lines 22 to 24) 0.0918
26	Investment Return = Rate Base * Rate of Return		(Line 1 * Line 25) 136,087,137

Composite Income Taxes

Income Tax Rates			
27	FIT=Federal Income Tax Rate	Appendix A, Line 109	35.00%
28	SIT=State Income Tax Rate or Composite	Appendix A, Line 110	7.70%
29	p = percent of federal income tax deductible for state purposes	Appendix A, Line 111	0.00%
30	T	Appendix A, Line 112	40.00%
31	T/(1-T)	Appendix A, Line 113	66.67%
32	Income Tax Component =	$CIT=(T/1-T) * Investment\ Return * (1-(WCLTD/R)) =$	75,110,184
33	Total Income Taxes	(Line 32)	75,110,184

Trans-Allegheny Interstate Line Company

Attachment 5 - Cost Support

Plant in Service Worksheet		Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		13 Month Balance for Reconciliation													EOY Balance for Estimate	
Calculation of Transmission Plant In Service		Source		Total	Total	Black Oak	Wylie Ridge	302 Junction - Territorial Line	Patuxent	Oaqui/Whitely	Meadowbrook Transformer	North Shenandoah	Bedington Transformer	Meadowbrook Capacitor	Kammer	Doubs #2 Trans	Doubs #3 Trans	Doubs #4 Trans
December	p206 58 b	For 2014	1,543,516.439															
January	company records	For 2015	1,543,407.730															
February	company records	For 2015	1,542,821.688															
March	company records	For 2015	1,545,387.656															
April	company records	For 2015	1,542,304.442															
May	company records	For 2015	1,559,623.003															
June	company records	For 2015	1,602,335.997															
July	company records	For 2015	1,609,429.016															
August	company records	For 2015	1,605,576.286															
September	company records	For 2015	1,640,206.762															
October	company records	For 2015	1,640,258.416															
November	company records	For 2015	1,674,376.784															
December	r207 58 a	For 2015	1,687,396.580															
15 Transmission Plant In Service				1,598,433,763	1,687,396,580	46,629,901	17,965,512	1,073,239,612	2,024,007	24,581,158	8,203,807	80,682	7,723,538	6,486,239	39,626,146	5,149,271	4,686,053	5,700,307

Details																	
13 Month Plant Balance For reconciliation																	
Cabot SS	Armstrong	Farmers Valley Capacitor	Harvey Run Capacitor	Doubs SS	Meadowbrook SS	Grandview Capacitor	502 Jct Substation	Conemaugh Seward	Luxor	Grandpoint & Guilford	Handsome Lake - Homer City	Altoona	Blairsville	Carbon Center	Hunterstown	Johnstown	Buffalo Road
7,123,323	15,863,976	934,916	832,202	4,877,582	60,040,287	657,175	10,117,608	27,021,750	1,199,375	1,757,271	13,035,331	34,860,798	3,320,565	446,817	43,870,078	4,929,429	434,006
7,119,671	15,865,592	934,916	832,202	4,882,503	60,428,743	657,175	10,117,608	27,032,490	1,199,375	1,757,879	13,035,331	34,907,724	3,320,565	562,564	43,890,668	4,937,674	434,006
7,119,671	15,865,039	934,916	832,202	4,905,053	60,619,073	657,175	10,117,608	27,085,133	1,199,375	1,757,879	13,035,331	34,916,427	3,320,565	569,408	43,893,861	4,940,710	434,048
7,119,671	15,864,854	934,931	832,202	4,963,328	60,679,816	657,175	10,117,608	27,076,398	1,199,375	1,761,651	13,035,331	34,915,408	3,320,565	569,408	43,891,361	4,936,791	434,026
7,119,671	15,864,854	934,931	832,202	4,949,962	60,500,047	657,175	10,117,608	27,003,694	1,199,446	1,790,427	12,792,270	34,916,314	3,327,672	569,408	43,904,808	4,937,304	434,026
7,119,671	15,864,854	934,931	832,202	4,949,962	60,428,968	657,175	10,117,608	27,100,583	1,199,446	1,790,427	12,800,037	34,915,834	3,327,672	569,408	43,903,023	4,940,548	435,028
7,119,671	15,863,337	934,931	832,202	4,949,962	60,435,933	657,175	10,117,608	25,585,026	1,199,446	1,789,607	12,800,037	34,915,739	3,327,672	569,408	43,907,680	4,940,676	441,048
7,119,671	15,863,337	934,931	832,202	4,949,962	60,606,465	657,191	10,117,608	25,581,989	1,199,446	1,789,607	12,816,421	34,915,033	3,327,672	569,408	43,972,375	4,942,707	440,967
7,119,671	15,864,168	934,931	832,202	4,949,962	60,444,914	657,191	10,130,932	25,582,952	1,199,446	1,789,607	12,816,421	34,915,033	3,327,672	569,408	43,972,375	4,942,694	440,967
7,119,671	15,864,168	934,931	832,202	4,986,882	60,455,877	657,191	10,130,932	27,379,433	1,199,446	1,789,607	12,816,421	34,915,139	3,327,672	569,408	43,981,559	4,942,684	440,967
7,119,671	15,864,168	934,931	832,202	4,981,152	60,796,577	657,191	10,130,932	27,381,576	1,199,446	1,789,607	12,816,780	34,916,114	3,327,672	569,408	43,981,559	4,942,684	440,967
7,119,671	15,864,168	1,789,965	832,202	4,982,878	60,562,520	657,191	10,130,932	27,381,781	1,199,446	1,789,607	12,856,280	34,916,227	3,327,672	569,408	43,981,669	4,942,684	440,967
7,119,671	15,864,168	1,789,985	832,202	4,982,878	60,586,033	657,191	10,130,932	27,382,121	1,199,446	1,789,607	12,856,280	38,227,982	3,327,672	569,408	43,982,077	4,942,684	440,967
7,119,671	15,864,168	1,985,987	832,202	4,944,651	60,505,696	657,182	10,122,700	26,821,767	1,199,424	1,780,214	12,865,559	35,014,912	3,325,485	559,436	43,941,897	4,939,943	437,845

																Total		
Moshannon	Waldo Run	Four Mile Junction	West Union SS	Shuman Hill/Mobley	Bartonville	Squab Hollow SS	Squab Hollow SVC	Shingletown	Claysburg Ring Bus	Johnstown SS Capacitor	Grover Sub	Rider Sub	Shawville	Monocacy SS	Mainsburg SS	Yeagertown	Nyswaner	Total
5,628,441	52,352,661	9,381,328	891,214	5,349	-	-	-	-	-	-	-	-	-	-	-	-	-	1,538,516,439.04
5,984,098	52,834,142	9,461,629	891,229	5,349	-	-	-	-	-	-	-	-	-	-	-	-	-	1,543,407,729.80
6,059,326	52,923,368	9,535,335	891,229	5,525,052	-	-	-	-	-	-	-	-	-	-	-	-	-	1,542,601,687.88
6,000,953	53,116,851	9,507,792	891,229	5,523,848	-	-	-	-	-	-	-	-	-	-	-	-	-	1,545,387,656.12
6,017,359	53,276,120	9,559,533	891,229	5,523,848	-	-	-	-	-	-	-	-	-	-	-	-	-	1,545,304,442.29
6,012,124	53,755,406	9,514,487	891,229	5,524,242	-	-	-	-	-	-	-	-	-	-	-	-	-	1,550,623,002.88
6,011,686	53,661,637	9,512,969	891,229	5,525,147	154,327	17,018,184	32,711,188	-	-	-	-	-	-	-	-	-	-	1,602,335,956.60
6,011,744	53,890,512	9,514,289	891,246	5,525,154	166,036	18,201,792	31,185,177	1,848,303	7,090,795	1,258,622	920,320	80,988	2,177,862	-	-	-	-	1,608,429,016.03
6,013,139	54,344,059	9,497,691	891,246	5,525,154	347,165	18,962,963	31,188,376	893,576	5,862,659	1,277,954	899,294	80,988	2,179,204	-	-	-	-	1,609,576,295.75
6,022,464	54,359,744	9,514,848	891,263	5,525,190	349,369	16,098,123	32,270,795	1,762,921	7,244,048	1,262,660	888,128	80,988	2,308,320	29,639,828	521,565	-	-	1,640,205,761.93
6,025,105	54,735,989	9,550,913	891,260	5,525,223	480,353	18,652,200	30,764,003	1,753,925	7,743,329	1,331,469	836,253	80,988	2,312,596	30,102,659	521,565	-	-	1,648,286,416.04
6,031,978	54,733,744	9,550,913	891,263	5,525,229	544,933	18,665,977	31,280,486	1,754,599	8,191,847	1,342,893	883,049	84,845,683	2,299,628	29,316,862	20,865,662	1,265,631	-	1,674,376,784.20
6,049,310	54,800,380	9,550,913	891,263	5,525,229	644,933	18,669,072	31,390,019	1,759,727	7,376,651	1,362,814	879,262	20,595,963	2,304,676	29,281,313	20,704,718	1,138,659	917,978	1,687,396,679.99
5,989,825	53,750,119	9,511,725	891,245	1,291,066	211,687	11,007,598	19,471,113	954,292	3,838,812	602,802	407,331	2,689,759	1,044,799	9,111,588	3,277,964	184,168	70,598	1,598,433,769.10

1,554,985,024.47

Trans-Allegheny Interstate Line

			Attachment 5 - Cost Supp	
			Link to Appendix A, line 15	Link to Appendix A, line 15
Calculation of Distribution Plant In Service				
December	Source p206.75.b	For 2014	-	-
January	company records	For 2015	-	-
February	company records	For 2015	-	-
March	company records	For 2015	-	-
April	company records	For 2015	-	-
May	company records	For 2015	-	-
June	company records	For 2015	-	-
July	company records	For 2015	-	-
August	company records	For 2015	-	-
September	company records	For 2015	-	-
October	company records	For 2015	-	-
November	company records	For 2015	-	-
December	p207.75.g	For 2015	-	-
Distribution Plant In Service				
Calculation of Intangible Plant In Service				
December	Source p204.5.b	For 2014	10,398,271	-
December	p205.5.g	For 2015	14,052,325	14,052,325
18	Intangible Plant In Service		12,225,298	14,052,325
			Link to Appendix A, line 18	Link to Appendix A, line 18
Calculation of General Plant In Service				
December	Source p208.99.b	For 2014	55,964,796	-
December	p207.99.g	For 2015	57,266,501	57,266,501
18	General Plant In Service		56,415,643	57,266,501
			Link to Appendix A, line 18	Link to Appendix A, line 18
Calculation of Production Plant In Service				
December	Source p204.46b	For 2014	-	-
January	company records	For 2015	-	-
February	company records	For 2015	-	-
March	company records	For 2015	-	-
April	company records	For 2015	-	-
May	company records	For 2015	-	-
June	company records	For 2015	-	-
July	company records	For 2015	-	-
August	company records	For 2015	-	-
September	company records	For 2015	-	-
October	company records	For 2015	-	-
November	company records	For 2015	-	-
December	p205.46.g	For 2015	-	-
Production Plant In Service				
6	Total Plant In Service	Sum of averages above	1,667,274,716	1,758,715,406
			Link to Appendix A, line 6	Link to Appendix A, line 6

Trans-Allegheny Interstate Line Company

Attachment 5 - Cost Support

Accumulated Depreciation Worksheet																		
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				13 Month Balance for Reconciliation		EOY Balance for Estimate												
Calculation of Transmission Accumulated Depreciation																		
	Source			Black Oak	Wylie Ridge	902 Junction - Territorial Line	Potter SS	Ouaghi Whiskey	Meadowbrook Transformer	North Shurindash	Bedington Transformers	Meadowbrook Capacitor	Kammer	Doubs #2 Trans	Doubs #3 Trans	Doubs #4 Trans		
December	Prior year FERC Form 1 p219.25.b	For 2014	99,909,818	9,420,216	(2,643,941)	52,246,430	70,463	857,590	1,116,331	(1,628,802)	949,704	730,074	4,334,394	414,257	321,752	596,654		
January	company records	For 2015	102,629,976	9,534,487	(2,596,363)	84,065,835	73,360	905,432	1,130,696	(1,628,688)	963,220	742,164	4,403,742	422,164	326,559	604,119		
February	company records	For 2015	105,221,990	9,648,779	(2,546,766)	85,804,959	76,227	963,105	1,145,041	(1,628,574)	976,737	754,254	4,473,088	430,072	335,337	621,582		
March	company records	For 2015	107,794,813	9,763,061	(2,498,209)	87,524,070	79,095	1,000,696	1,159,396	(1,628,460)	990,253	766,344	4,542,434	437,880	342,051	634,046		
April	company records	For 2015	110,386,259	9,877,342	(2,449,631)	89,979,703	81,862	1,046,297	1,151,716	(1,628,345)	1,003,769	778,434	4,611,790	446,897	348,890	646,610		
May	company records	For 2015	113,019,995	9,991,624	(2,401,054)	91,031,596	84,829	1,095,878	1,165,671	(1,628,231)	1,017,285	790,524	4,681,126	453,795	355,707	658,975		
June	company records	For 2015	115,689,628	10,105,099	(2,351,781)	92,773,712	87,697	1,143,469	1,179,626	(1,628,117)	1,030,861	802,615	4,750,472	461,702	362,523	671,459		
July	company records	For 2015	118,441,565	10,220,187	(2,303,145)	94,530,321	90,564	1,191,035	1,193,681	(1,628,002)	1,044,318	814,705	4,819,523	469,610	369,339	683,903		
August	company records	For 2015	121,408,302	10,334,469	(2,254,510)	96,498,736	93,431	1,238,555	1,207,937	(1,627,888)	1,057,634	826,795	4,889,179	477,517	375,837	696,367		
September	company records	For 2015	124,180,954	10,448,790	(2,205,874)	98,265,744	96,269	1,286,053	1,221,462	(1,627,774)	1,071,350	838,865	4,958,336	485,425	382,641	708,831		
October	company records	For 2015	126,928,148	10,563,032	(2,157,238)	99,938,535	99,166	1,333,551	1,235,747	(1,627,659)	1,084,866	850,975	5,027,891	493,332	389,446	721,296		
November	company records	For 2015	129,499,739	10,677,314	(2,108,602)	101,432,803	102,033	1,381,049	1,225,970	(1,627,545)	1,098,362	863,965	5,097,247	501,340	395,250	733,760		
December	p219.25.b	For 2015	132,411,556	10,791,595	(2,059,966)	103,209,217	104,901	1,428,548	1,239,725	(1,627,431)	1,111,889	875,166	5,166,603	509,147	403,054	746,224		
23	Transmission Accumulated Depreciation		115,965,562			132,411,556												
				10,105,906	(2,352,008)	92,817,084	87,697	1,143,327	1,162,471	(1,628,117)	1,030,801	802,615	4,750,486	461,702	362,414	671,439		

Details																	
13 Month Balance For Reconciliation																	
Cabot SS	Armstrong	Farmers Valley Capacitor	Harvey Run Capacitor	Doubs SS	Meadowbrook SS	Grandview Capacitor	502 Jct Substation	Conemaugh-Seward	Luxor	Grandpoint & Guilford	Handsome Lake - Homer City	Altoona	Blairsville	Carbon Center	Hunterstown	Johnstown	Buffalo Road
434,971	169,357	18,846	13,834	89,154	678,530	17,424	254,635	183,306	11,532	19,981	178,471	399,670	37,506	4,841	496,224	50,670	1,138
447,431	199,278	20,486	15,291	97,704	784,613	18,575	264,074	226,495	13,631	23,957	204,321	440,752	43,317	6,724	572,379	59,504	1,886
459,538	229,195	22,127	16,747	106,307	850,863	19,726	275,313	287,748	15,730	26,133	229,570	521,849	49,128	6,715	649,755	68,147	2,657
471,996	259,114	23,789	18,203	115,044	956,972	20,877	285,652	340,044	17,829	29,183	255,120	582,951	53,377	7,711	726,572	76,790	3,417
484,456	297,407	25,409	19,860	123,695	1,103,200	22,028	295,991	393,250	19,927	32,541	287,676	644,054	59,186	8,708	803,368	85,429	4,176
496,794	315,181	27,050	21,116	132,357	1,209,378	23,179	306,330	444,681	18,023	35,674	291,214	705,157	65,110	9,704	880,149	94,072	4,937
509,254	342,263	28,591	22,572	141,020	1,315,547	24,330	316,669	495,689	20,185	38,907	314,554	792,260	70,383	10,701	957,078	102,718	5,763
521,714	369,964	30,332	24,029	149,682	1,421,860	25,481	327,009	545,394	22,248	41,938	337,937	827,362	76,756	11,697	1,032,773	111,351	6,475
534,174	397,640	31,973	25,485	158,344	1,538,182	26,633	337,948	695,095	24,360	45,070	361,366	888,463	82,580	12,694	1,109,724	120,001	7,247
546,634	426,330	33,614	26,941	167,020	1,634,370	27,784	347,887	846,679	26,472	49,202	384,795	949,265	88,403	14,090	1,186,665	128,661	8,019
559,094	453,013	35,254	28,388	175,798	1,740,564	28,936	358,026	700,178	28,584	51,334	408,224	1,010,667	94,227	14,888	1,263,633	137,300	8,790
571,554	480,719	36,995	29,854	184,476	1,846,751	30,086	368,365	753,679	30,096	54,466	429,654	1,071,770	100,090	15,693	1,349,601	145,950	9,562
584,014	508,449	38,636	31,310	193,161	1,952,939	31,237	378,704	807,181	32,808	57,997	465,984	1,134,021	106,874	16,879	1,417,568	154,600	10,334
509,355	341,301	28,691	22,572	141,058	1,315,681	24,330	316,669	494,424	21,690	38,768	316,914	766,349	71,265	10,710	956,699	102,722	5,719

Moshannon	Waldo Run	Four Mile Junction	West Union SS	Shuman Hill/Mobley	Bartonville	Squab Hollow SS	Squab Hollow SVC	Shingletown	Claysburg Ring Bus	Johnstown SS Capacitor	Grover Sub	Rider Sub	Shawville	Monocacy SS	Mainsburg SS	Yeagertown	Nyswaner	Total	
4,326	49,062	8,484	1,822	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	99,909,818
16,989	142,896	24,972	3,462	24	-	-	-	-	-	-	-	-	-	-	-	-	-	-	102,629,875
25,622	237,330	41,554	5,011	1,364	-	-	-	-	-	-	-	-	-	-	-	-	-	-	105,231,990
36,173	292,402	58,257	6,571	4,032	-	-	-	-	-	-	-	-	-	-	-	-	-	-	107,794,813
46,691	382,216	74,941	8,130	6,699	-	-	-	-	-	-	-	-	-	-	-	-	-	-	110,395,259
57,217	473,860	91,630	9,690	9,366	-	-	-	-	-	-	-	-	-	-	-	-	-	-	113,019,995
67,738	555,219	108,279	11,250	12,035	144	15,567	28,371	2,330	5,997	-	-	-	-	-	-	-	-	-	115,689,538
78,258	656,674	124,928	12,800	29,630	434	47,061	84,030	138	17,398	1,116	1,751	-	7,099	-	-	-	-	-	118,441,565
88,780	749,025	141,564	14,369	47,225	883	79,792	138,607	3,152	28,732	3,336	2,693	-	10,912	-	-	-	-	-	121,408,302
99,312	854,482	157,795	15,929	49,895	1,492	108,663	196,122	6,063	40,200	5,576	3,835	-	14,838	25,935	-	-	-	-	124,191,864
109,854	973,281	173,662	17,489	52,564	2,218	139,092	233,266	9,707	53,314	7,864	4,577	4,552	18,862	78,210	-	-	-	-	126,928,148
120,404	1,092,459	189,555	18,048	55,234	3,115	171,148	287,555	13,339	67,258	10,204	5,519	16,543	22,917	130,202	17,801	1,089	-	-	129,489,739
130,975	1,211,587	205,448	20,608	57,903	4,069	204,389	342,313	17,013	89,879	12,554	6,462	42,840	26,946	181,571	53,262	3,194	803	-	132,411,556
67,772	590,864	107,778	11,250	25,076	950	58,869	100,020	3,980	22,568	3,127	1,895	4,949	7,815	31,994	5,466	330	62	-	115,965,502

Trans-Allegheny Interstate Line

			Attachment 5 - Cost Supp	
			Link to Appendix A, line 23	Link to Appendix A, line 23
	Calculation of Distribution Accumulated Depreciation	Source		
	December	Prior year FERC Form 1 p219.26.b	For 2014	-
	January	company records	For 2015	-
	February	company records	For 2015	-
	March	company records	For 2015	-
	April	company records	For 2015	-
	May	company records	For 2015	-
	June	company records	For 2015	-
	July	company records	For 2015	-
	August	company records	For 2015	-
	September	company records	For 2015	-
	October	company records	For 2015	-
	November	company records	For 2015	-
	December	p219.26.b	For 2015	-
	Distribution Accumulated Depreciation			
				-
	Calculation of Intangible Accumulated Depreciation	Source		
	December	Prior year FERC Form 1 p200.21.b	For 2014	6,322,660
	December	p200.21b	For 2015	7,830,329
25	Accumulated Intangible Depreciation			<u>7,830,329</u>
				7,830,329
				<u>7,830,329</u>
			Link to Appendix A, line 25	Link to Appendix A, line 25
	Calculation of General Accumulated Depreciation	Source		
	December	Prior year FERC Form 1 p219.28b	For 2014	5,276,836
	December	p219.28.b	For 2015	6,723,810
24	Accumulated General Depreciation			<u>6,900,343</u>
				6,900,343
				<u>6,900,343</u>
			Link to Appendix A, line 24	Link to Appendix A, line 24
	Calculation of Production Accumulated Depreciation	Source		
	December	Prior year FERC Form 1 p219.20.b-24.b	For 2014	-
	January	company records	For 2015	-
	February	company records	For 2015	-
	March	company records	For 2015	-
	April	company records	For 2015	-
	May	company records	For 2015	-
	June	company records	For 2015	-
	July	company records	For 2015	-
	August	company records	For 2015	-
	September	company records	For 2015	-
	October	company records	For 2015	-
	November	company records	For 2015	-
	December	p219.20.b thru 219.24.b	For 2015	-
	Production Accumulated Depreciation			-
				-
8	Total Accumulated Depreciation	Sum of averages above		<u>129,042,319</u>
				146,965,696
				<u>146,965,696</u>
			Link to Appendix A, line 8	Link to Appendix A, line 8

Trans-Allegheny Interstate Line Company

Attachment 5 - Cost Support

Electric / Non-electric Cost Support

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

Transmission / Non-transmission Cost Support

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

CWIP & Expensed Lease Worksheet

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Beg. of year	CWIP in Form 1 Amount	Expensed Lease in Form 1 Amount	Details
6	Plant Allocation Factors		1,605,879,506	-	-	
	Electric Plant in Service	(Note B) Attachment 5	-	-	-	
15	Plant in Service	(Note B) Attachment 5	1,539,516,439	-	-	
	Transmission Plant in Service	(Note B) Attachment 5	-	-	-	
23	Accumulated Depreciation	(Note B) Attachment 5	99,909,818	-	-	
	Transmission Accumulated Depreciation	(Note B) Attachment 5	-	-	-	

Pre-Commercial Costs Capitalized

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions			EOY for Estimate and EOY for Final	Amortization Amount (Over 4 Years)	Calculated End of Year Balance	Average of Beginning and Ending Balances (for estimate and reconciliation)	Details
35	Unamortized Capitalized Pre-Commercial Costs		\$ -	\$ -	\$ -	\$ -	

EPRI Dues Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Beg. of year	EPRI Dues	Details
58	Allocated General & Common Expenses		0	0	Enter Details Here
	Less EPRI Dues	(Note D) p352 & 353	-	-	

Regulatory Expense Related to Transmission Cost Support

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Form 1 Amount	Transmission Related	Non-Transmission Related	Details
62	Directly Assigned A&G		-	-	-	Link to Appendix A, line 62 Enter Details Here
	Regulatory Commission Exp Account 928	(Note G) p323.189.b	-	-	-	

Safety Related Advertising Cost Support

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Form 1 Amount	Safety Related	Non-safety Related	Details
66	Directly Assigned A&G		5	-	-	Link to Appendix A, line 66 Enter Details Here
	General Advertising Exp Account 930.1	(Note F) p323.191.b	-	-	-	

Trans-Allegheny Interstate Line Company

Attachment 5 - Cost Support

MultiState Workpaper

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions		State 1	State 2	State 3	State 4	State 5	Details
110	Income Tax Rates SIT -State Income Tax Rate or Composite (Note H)	MD 8.25%	WV 4.5% Composite	PA 9.99% Composite is calculated based on sales, payroll and property for each jurisdiction	VA 6.0%		

Education and Out Reach Cost Support

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Form 1 Amount	Education & Outreach	Other	Details
63	Directly Assigned A&G General Advertising Exp Account 939.1 (Note J) p.323.191.b		\$	\$	Enter Details Here

Excluded Plant Cost Support

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Excluded Transmission Facilities	Description of the Facilities
126	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities Excluded Transmission Facilities Step-Up Facilities (Note L)		General Description of the Facilities
Instructions: 1 Remove all investment below 69 KV or generator step up transformers included in transmission plant in service that are not a result of the RTEP Process 2 If unable to determine the investment below 69KV in a substation with investment of 69 KV and higher as well as below 69 KV, the following formula will be used: Example A. Total investment in substation 1,000,000 B. Identifiable investment in Transmission (provide workpapers) 500,000 C. Identifiable investment in Distribution (provide workpapers) 400,000 D. Amount to be excluded (A x (C / (B + C))) 444,444		Enter \$ Or Enter \$	

Prepayments

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Begin of year	End of Year	Average of Beginning and Ending Balances	Allocation	Transmission Related	Details
36	Prepayments Prepaid Insurance	169,249	1,289,264	Enter \$	729,257	100%	729,257
Prepaid Penalties # not included in Prepayments			0		0	100%	0
Total Prepayments		169,249	1,289,264	729,257			729,257

Detail of Account 566 Miscellaneous Transmission Expenses

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Total	Summary of Pre-Commercial Expenses
70	Amortization Expense on Pre-Commercial Cost	\$ -	
71	Pre-Commercial Expense	-	
72	Miscellaneous Transmission Expense	1,275,313	
Total Account 566 Miscellaneous Transmission Expenses p.321.97.b		\$ 1,275,313	
			Cost Element Name Labor & Overhead (1) Miscellaneous (2) Outside Services Legal (3) Outside Services Other (4) Outside Services Rates (5) Advertising (6) Travel, Lodging and Meals (7) Total
			(1) Labor & overhead amount includes costs allocated to preparation of the preliminary survey and investigation. (2) Miscellaneous amount includes rental of volunteer fire department facilities for open houses, Fed EX fees for various mailings from Legal, Procurement, Transmission & Finance, fees for various conference calls and PJM application fee. (3) Outside legal services includes the cost for research and preparation of the filing to determine incentive rate availability. (4) Other services other includes fees for website development, media relations services, campaign management, open houses and research services. (5) Outside services rates includes the services of a rate consultant regarding rate design. (6) Advertising includes newspaper and other media announcements of public scoping meetings related to the proposed project. (7) Travel, lodging and meals are the direct expenses for Allegheny staff to attend the scoping meetings.
169	Net Revenue Requirement Facility Credits under Section 30.9 of the PJM OATT		

Annual Depreciation Expense													
Cabot SS	Grandview Capacitor	Potter	Osgo Whitely	Armstrong	Farmers Valley	Harvey Run	Deubs SS	Meadowbrook SS	502 Jct Substation	Conehaugh-Seward	Luxor	Grandpoint & Guilford	Handsome Lake-Homer City
152	281		14,882	71 1,860	1,255				124,069	2,654		2,156	
149,368	13,533	34,408	110,729	337,261	18,436	17,476	104,007	1,274,408		260,331	23,130	37,396	
			96,651							8,298			25,696
			348,696							352,592			136,006
149,520	13,814	34,408	570,958	338,191	19,691	17,476	104,007	1,274,408	124,069	623,875	25,286	37,396	276,613

Atoona	Blairsville	Carbon Center	Hunterstown	Johnstown	Buffalo Road	Moshannon	Waldo Run	Four Mile Junction	West Union SS	Shuman Hill/Mobley	Bartonville	Squab Hollow SS	Squab Hollow SVC	Shingletown	Claysburg Ring Bus	Johnstown SS Capacitor	Grover Sub	Rider Sub	Shawville	Monocacy SS	Mainsburg SS	Yeagertown	Nyswaner	Total
							10,795											770						2,459,141
																								1,512,350
734,352	69,838	11,838	922,805	103,731	9,195	126,050	1,074,343	196,964	18,716	57,772	4,069	204,359	342,313	17,013	80,879	12,554	6,462	26,956	26,946	181,571	53,262	3,194	803	11,019,189
																								-
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734,352	69,838	11,838	922,805	103,731	9,195	126,050	1,199,627	196,964	18,716	57,889	4,069	204,359	342,313	17,013	80,879	12,554	6,462	42,840	26,946	181,571	53,262	3,194	803	32,668,650

Trans-Allegheny Interstate Line Company

Attachment 5 - Cost Support

GENERAL PLANT		Life	Survivor Curve	Net Salvage Percent	Accrual Rate (Annual) Percent	Total
390	Structures & Improvements	50	R1	0	2.00	893,110
391	Office Furniture & Equipment	20	SQ	0	5.00	96,332
	Information Systems	10	SQ	0	10.00	309,347
	Data Handling	10	SQ	0	10.00	
392	Transportation Equipment					
	Other	15	SQ	20	5.33	
	Autos	7	S3	20	11.43	
	Light Trucks	11.5	L4	20	6.96	2,743
	Medium Truck	11.5	L4	20	6.96	
	Trailers	18	L1	20	4.44	
	ATV	15	SQ	20	5.33	
393	Stores Equipment	20	SQ	0	5.00	
394	Tools, Shop & Garage Equipment	20	SQ	0	5.00	
396	Power Operated Equipment	18	L1	25	4.17	
397	Communication Equipment	15	SQ	0	6.67	156,475
398	Miscellaneous Equipment	15	SQ	0	6.67	
Total General Plant						1,458,006
Total General Plant Depreciation Expense (must tie to p336.10 b & c)						1,458,006
INTANGIBLE PLANT		Life	Survivor Curve	Net Salvage Percent	Accrual Rate (Annual) Percent	Total
303	Miscellaneous Intangible Plant	5	SQ	0	20.00	1,491,899
Total Intangible Plant						1,491,899
Total Intangible Plant Amortization (must tie to p336.1 d & e)						1,491,899

These depreciation rates will not change absent the appropriate filing at FERC.

PBOP Expenses

1	Total PBOP expenses	22,856,433
2	Amount relating to retired personnel	8,786,372
3	Amount allocated on FTEs	14,070,061
4	Number of FTEs for Allegheny	4,408
5	Cost per FTE	3,192
6	TAI/Co FTEs (labor not capitalized) current year	0,000
7	TAI/Co PBOP Expense for base year	-
8	TAI/Co PBOP Expense in Account 926 for current year	0
57	9 PBOP Adjustment for Appendix A, Line 57	-

Lines 1-5 cannot change absent approval or acceptance by FERC in a separate proceeding.

Trans-Allegheny Interstate Line Company

Attachment 5a - Pre-Commercial Costs and CWIP

Step 1 Totals reported below are by project with the amounts to be expensed reported separately from those to be deferred and amortized (note, deferred costs related to 2006 include AFUDC).

For Forecasting purposes, Pre-Commercial expenses will be estimated. Total deferred and amortized Pre-commercial costs will be the actual amount agreeing to FERC Form 1 and Attachment 5.

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

For the Reconciliation, the total additions to plant in service for that year will be summarized by project to demonstrate no Pre-Commercial costs expensed were included in the additions to plant in service and AFUDC on projects where CWIP was recovered in rate base was included in the additions to plant in service. The Pre-commercial expenses are actual expenses incurred for the reconciliation year. Total deferred and amortized Pre-commercial costs will be the actual amount agreeing to FERC Form 1 and Attachment 5.

Column A	Column B	Column C	Column D	Column E	Column F	Column G
	Pre-Commercial Costs			CWIP		
Step 1 For Estimate:	Expensed (Estimated)	Deferred	Amount of Deferred Amortized in Year	Average of 13 Monthly Balances		
Prexy - 502 Junction 138 kV (CWIP)	-	-	-	-		
Prexy - 502 Junction 500 kV (CWIP)	-	-	-	-		
502 Junction - Territorial Line (CWIP)	-	-	-	-		
Total	-	-	-	-		
Step 3 For Reconciliation:	Expensed (Actual)	Deferred	Amount of Deferred Amortized in Year	For Reconciliation Step 2 CWIP	AFUDC In CWIP	AFUDC (if CWIP was not in Rate Base)
Prexy - 502 Junction 138 kV (CWIP)						
1	-	-	-	-	-	-
2	-	-	-	-	-	-
3	-	-	-	-	-	-
4	-	-	-	-	-	-
...						
Total	-	-	-	-	-	-
Prexy - 502 Junction 500 kV (CWIP)						
1	-	-	-	-	-	-
2	-	-	-	-	-	-
3	-	-	-	-	-	-
4	-	-	-	-	-	-
...						
Total	-	-	-	-	-	-
502 Junction - Territorial Line (CWIP)						
1	-	-	-	-	-	-
2	-	-	-	-	-	-
3	-	-	-	-	-	-
4	-	-	-	-	-	-
...						
Total	-	-	-	139,318	-	136,129,170
				-	-	-
				-	-	-
				-	-	-
				139,318	-	136,129,170
				-	-	-
				-	-	-
				139,318	-	136,129,170
Total Additions to Plant in Service (sum of the above for each project)						136,129,170
Total Additions to Plant in Service reported on pages 204-207 of the Form No. 1						
Difference (must be zero)						

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

Allocation of Pre-Commercial Costs	Plant in Service (Estimated 2/12/2008)	Allocation
Prexy - 502 Junction 138 kV (CWIP)	94,140,000	0.10734
Prexy - 502 Junction 500 Kv (CWIP)	121,260,000	0.13827
502 Junction - Territorial Line (CWIP)	661,600,000	0.75439
Total	877,000,000	1.00000

2 Column D is the total CWIP balance including any AFUDC, Column E is the AFUDC if any in Column D, and Column F is the AFUDC that would have been in Column E if CWIP were not recovered in rate base.

Trans-Allegheny Interstate Line Company
Attachment 6 - Estimate and Reconciliation Worksheet

Step	Month	Year	Action
Exec Summary			
1	April	Year 2	TO populate the formula with Year 1 data
2	April	Year 2	TO estimate all transmission Cap Adds and CWIP for Year 2 based on each project's cost using the average of 13 monthly balances. Cap Adds are the projects expected to be in service in Year 2.
3	April	Year 2	TO add Cap Adds and CWIP to plant in service in Formula (Appendix A, Lines 16 and 33)
4	May	Year 2	Post results of Step 3 on PJM web site
5	June	Year 2	Results of Step 3 go into effect
6	April	Year 3	TO estimate all transmission Cap Adds and CWIP during Year 3 based each project's cost using the average of 13 monthly balances. Cap Adds are expected to be in service in Year 3.
7	April	Year 3	Reconciliation - TO calculate Reconciliation by populating the 13 monthly plant balances and beginning and end of year balances for the other rate base items and the 13 monthly averages for CWIP in Reconciliation (adjusted to include any Reconciliation amount from prior year).
8	April	Year 3	Reconciliation - TO add the difference between the Reconciliation in Step 7 and the forecast in Step 5 with interest to the result of Step 7 (this difference is also added to Step 7 in the subsequent year)
9	May	Year 3	Post results of Step 8 on PJM web site
10	June	Year 3	Results of Step 8 go into effect

Reconciliation Details			
1	April	Year 2	TO populate the formula with Year 1 data Rev Req based on Year 1 data
2	April	Year 2	TO estimate all transmission Cap Adds and CWIP for Year 2 based on each project's cost using the average of 13 monthly balances. Cap Adds are the projects expected to be in service in Year 2. <i>Must run Appendix A to get this number (without any cap adds in Appendix A line 16 and without CWIP in Appendix A line 33)</i>

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Rider Sub (West Millard)		Monacaugy SS	Barntownville SS Capacitor	Mainsburg SS	Johnstown Sub Capacitor	Grover SS	502 Junction - Territorial Line (monthly additions)
		(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	
Dec (Prior Year CWP) p2161.43	Actual	-	-	-	-	-	-	-	106
Jan 2015	Actual	-	-	-	-	-	-	-	6,009,487
Feb	Actual	-	-	-	-	-	-	-	(6,007,300)
Mar	Actual	-	-	-	-	-	-	-	-
Apr	Budget	-	-	-	-	-	-	-	-
May	Budget	-	-	-	-	-	-	-	-
Jun	Budget	-	-	-	754,538	22,073,337	788,782	564,788	-
Jul	Budget	-	-	-	-	-	-	-	-
Aug	Budget	-	-	-	-	-	-	-	-
Sep	Budget	-	-	-	-	-	-	-	-
Oct	Budget	-	-	34,366,931	-	-	-	-	-
Nov	Budget	-	-	-	-	-	-	-	-
Dec	Budget	18,411,593	-	-	-	-	-	-	-
Total		18,411,593	-	34,366,931	754,538	22,073,337	788,782	564,788	2,293

Month End Balances									
Other Projects PIS (Monthly additions)	Rider Sub (West Millard)	0	Monacaugy SS	Barntownville SS Capacitor	Mainsburg SS	Johnstown Sub Capacitor	Grover SS	502 Junction - Territorial Line (monthly additions)	CWIP
(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
-	-	-	-	-	-	-	-	-	106
-	-	-	-	-	-	-	-	-	6,009,593
-	-	-	-	-	-	-	-	-	2,293
-	-	-	-	-	-	-	-	-	2,293
-	-	-	-	-	-	-	-	-	2,293
-	-	-	-	754,538	22,073,337	788,782	564,788	-	2,293
-	-	-	-	754,538	22,073,337	788,782	564,788	-	2,293
-	-	-	-	754,538	22,073,337	788,782	564,788	-	2,293
-	-	-	-	754,538	22,073,337	788,782	564,788	-	2,293
-	-	-	34,366,931	754,538	22,073,337	788,782	564,788	-	2,293
-	-	-	34,366,931	754,538	22,073,337	788,782	564,788	-	2,293
-	-	-	34,366,931	754,538	22,073,337	788,782	564,788	-	2,293
18,411,593	-	-	103,100,793	5,281,766	154,513,359	5,521,474	3,953,516	6,034,920	
1,416,276	-	-	7,930,830	406,290	11,885,643	424,729	304,117	464,225	
(Appendix A, Line 16)	(Appendix A, Line 16)	(Appendix A, Line 16)	(Appendix A, Line 16)	(Appendix A, Line 16)	(Appendix A, Line 33)	(Appendix A, Line 33)	(Appendix A, Line 33)	(Appendix A, Line 33)	(Appendix A, Line 33)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Clayburg Ring Bus	Yeagertown	Conemaugh Capacitor	Squab Hollow SS	Squab Hollow SVC	Shingletown Capacitor	Nyasener	Shawville
		(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	
Dec (Prior Year CWP) p2161.43	Actual	-	-	-	-	-	-	-	-
Jan 2015	Actual	-	-	-	-	-	-	-	-
Feb	Actual	-	-	-	-	-	-	-	-
Mar	Actual	-	-	-	-	-	-	-	-
Apr	Budget	-	-	-	-	-	-	-	-
May	Budget	-	-	-	-	-	-	-	-
Jun	Budget	2,904,800	1,030,589	2,711,928	14,697,836	35,103,448	822,802	945,000	1,974,739
Jul	Budget	-	-	-	-	-	-	-	-
Aug	Budget	-	-	-	-	-	-	-	-
Sep	Budget	-	-	-	-	-	-	-	-
Oct	Budget	-	-	-	-	-	-	945,000	-
Nov	Budget	-	-	-	-	-	-	-	-
Dec	Budget	-	-	-	-	-	-	-	-
Total		2,904,800	1,030,589	2,711,928	14,697,836	35,103,448	822,802	945,000	1,974,739

Month End Balances									
Other Projects PIS (Monthly additions)	Clayburg Ring Bus	Yeagertown	Conemaugh Capacitor	Squab Hollow SS	Squab Hollow SVC	Shingletown Capacitor	Nyasener	Shawville	
(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	2,904,800	1,030,589	2,711,928	14,697,836	35,103,448	822,802	945,000	-	1,974,739
-	2,904,800	1,030,589	2,711,928	14,697,836	35,103,448	822,802	945,000	-	1,974,739
-	2,904,800	1,030,589	2,711,928	14,697,836	35,103,448	822,802	945,000	-	1,974,739
-	2,904,800	1,030,589	2,711,928	14,697,836	35,103,448	822,802	945,000	-	1,974,739
-	2,904,800	1,030,589	2,711,928	14,697,836	35,103,448	822,802	945,000	-	1,974,739
-	2,904,800	1,030,589	2,711,928	14,697,836	35,103,448	822,802	945,000	-	1,974,739
20,333,600	7,214,123	18,983,494	102,884,852	245,724,136	5,759,614	2,835,000	13,823,173		

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		(in service)							
Dec (Prior Year CWP) p2161.43	Actual	-	-	-	-	-	-	-	-
Jan 2015	Actual	-	-	-	-	-	-	-	-
Feb	Actual	-	-	-	-	-	-	-	-
Mar	Actual	-	-	-	-	-	-	-	-
Apr	Budget	-	-	-	-	-	-	-	-
May	Budget	-	-	-	-	-	-	-	-
Jun	Budget	-	-	-	-	-	-	-	-
Jul	Budget	-	-	-	-	-	-	-	-
Aug	Budget	-	-	-	-	-	-	-	-
Sep	Budget	-	-	-	-	-	-	-	-
Oct	Budget	-	-	-	-	-	-	-	-
Nov	Budget	-	-	-	-	-	-	-	-
Dec	Budget	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-

Month End Balances									
Other Projects PIS (Monthly additions)	0	0	0	0	0	0	0	0	0
(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
1,564,123.08	554,932.54	1,460,268.73	7,914,219.38	18,901,856.62	443,047.23	218,076.92			

3 April Year 2 TO add Cap Adds and CWP to plant in service in Formula (Appendix A, Lines 16 and 33)

4 May Year 2 Post results of Step 3 on PJM web site

Wyle Ridge (Monthly additions)	Black Oak (Monthly additions)	North Shenandoah (Monthly additions)	Meadowbrook Transformer (Monthly additions)	Bedington Transformer (Monthly additions)	Meadow Brook SS Capacitor (Monthly additions)	Kammer Transformers (Monthly additions)	Doubs Transformer #2 (Monthly additions)	Doubs Transformer #3 (Monthly additions)	Doubs Transformer #4 (Monthly additions)	Cabot SS (Monthly Additions)	Hunterstown	Farmers Valley	Harvey Run	Doubs SS	Potter SS (Monthly Additions)	Osage Whiskey (Monthly Additions)	Meadowbrook SS	502 Junction - Territorial Line (Monthly additions)
\$ 3,142,765	6,450,496.74	219,346.51	1,075,868.34	1,025,920.05	880,320.91	5,330,749	698,648	638,282	800,333	1,002,346	6,030,191	135,653	118,184	699,723	283,499	3,633,473	8,248,845	155,978,006
502 Junction Substation	Waldo Run	Conemaugh	Blairsville	Four Mile Junction	Johnstown	Yeagerstown	Grandview Capacitor	Altoona SVC	Lucor	Grandpoint & Gullford	Moshannon	Carlton Center	Shawville	Northwood	Shuman Hill	Buffalo Road	Pleasureville Capacitor	Grover SS Capacitor
\$ 1,381,688.46	6,718,248.12	3,605,452.90	456,125.96	1,203,582.19	672,884.34	70,759	95,418	4,798,880	162,993	241,502	722,103	61,172	135,583	-	695	56,333	-	38,778
Total Revenue Requirement	Handsome Lake - Homer City	West Union	Rider Sub (West Millford)	Oak Mound to Waldo Double Circuit	Monocacy SS	Bartonville SS Capacitor	Mainburg SS	Johnstown Sub Capacitor	Claysburg Ring Bus	Conemaugh Capacitor	Squab Hollow SS	Squab Hollow SVC	Shingletown Capacitor	Nyawaner	Armstrong			
\$ 227,621,101.07	1,817,838.25	115,288.54	180,588.20	0.00	1,011,253.44	51,806	1,515,528	54,157	199,440	186,198	1,008,135	2,410,160	56,493	27,807	2,170,565			

5 June Year 2 Results of Step 3 go into effect

6 April Year 3 TO estimate all transmission Cap Adds and CWP during Year 3 based each project's cost using the average of 13 monthly balances. Cap Adds are expected to be in service in Year 3.

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Richtwood Hill	Erie South	Joffre Sub	Oak Mound	Black Oak	Kammer	Conemaugh	502 Junction - Territorial Line (monthly additions)	CWP
Dec (Prior Year CWP) p216,b.6	-	-	-	-	-	-	340	(646)	-
Jan 2016	-	-	-	2,258,136	171,639	201	252	46,174	-
Feb	-	-	-	33,510	-	-	17,872	2,803	-
Mar	-	-	-	64,329	-	421	-	354	-
Apr	Budget 27,755	-	-	-	-	-	-	525,648	-
May	Budget 55,706	41,965,349	-	-	-	-	-	-	-
Jun	Budget 56,001	-	-	-	-	-	-	-	-
Jul	Budget 28,347	-	-	81,484,687	-	-	-	-	-
Aug	Budget 398	1,239,335	-	4,079,212	-	-	-	-	-
Sep	Budget 103	9,735	-	626,352	-	-	-	-	-
Oct	Budget -	4,868	-	623,365	-	-	-	-	-
Nov	Budget -	-	-	79,984	-	-	-	-	-
Dec	Budget 53,779,880	-	-	16,684,242	66,377	-	-	-	-
Total	53,948,190	43,219,287	16,684,242	91,376,012	171,639	622	18,464	528,031	-
New Transmission Plant Additions for Year 3 (13 month average balance)									

	Month End Balances								
	Richtwood Hill	Erie South	Joffre Sub	Oak Mound	Black Oak	Kammer	Conemaugh	502 Junction - Territorial Line (monthly additions)	CWP
Dec (Prior Year CWP) p216,b.6	-	-	-	-	-	-	340	(646)	-
Jan 2016	-	-	-	2,258,136	171,639	201	252	46,174	-
Feb	-	-	-	33,510	-	-	17,872	2,803	-
Mar	-	-	-	64,329	-	421	-	354	-
Apr	Budget 27,755	-	-	-	-	-	-	525,648	-
May	Budget 55,706	41,965,349	-	-	-	-	-	-	-
Jun	Budget 56,001	-	-	-	-	-	-	-	-
Jul	Budget 28,347	-	-	81,484,687	-	-	-	-	-
Aug	Budget 398	1,239,335	-	4,079,212	-	-	-	-	-
Sep	Budget 103	9,735	-	626,352	-	-	-	-	-
Oct	Budget -	4,868	-	623,365	-	-	-	-	-
Nov	Budget -	-	-	79,984	-	-	-	-	-
Dec	Budget 53,779,880	-	-	16,684,242	66,377	-	-	-	-
Total	53,948,190	43,219,287	16,684,242	91,376,012	171,639	622	18,464	528,031	-
New Transmission Plant Additions for Year 3 (13 month average balance)									

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Meadowbrook SS	Altoona	Hunterstown	Buffalo Road	Moshannon	Waldo Run	Bartonville	Squab Hollow SS	
Dec (Prior Year CWP) p216,b.6	-	-	-	-	-	-	1	(62,906)	-
Jan 2016	3,513	1,315,536	908	-	17,332	66,647	1	(62,906)	-
Feb	Actual 30,221	25,368	-	-	7,425	7,257	(41,204)	46,174	-
Mar	Actual -	69	-	355,820	590	(27,968)	(2,641)	22,364	-
Apr	Actual 12,115	4,638	-	0	4,616	50,112	3	6,134	-
May	Budget -	-	-	-	-	-	-	-	-
Jun	Budget -	-	-	-	-	-	-	-	-
Jul	Budget -	-	-	-	-	-	-	-	-
Aug	Budget -	-	-	-	-	-	-	-	-
Sep	Budget -	-	-	-	-	-	-	-	-
Oct	Budget -	-	-	-	-	-	-	-	-
Nov	Budget -	-	-	-	-	-	-	-	-
Dec	Budget -	-	-	-	-	-	-	-	-
Total	45,849	1,345,611	908	355,821	29,963	96,048	(43,840)	11,767	-
New Transmission Plant Additions for Year 3 (13 month average balance)									

	Month End Balances								
	Meadowbrook SS	Altoona	Hunterstown	Buffalo Road	Moshannon	Waldo Run	Bartonville	Squab Hollow SS	
Dec (Prior Year CWP) p216,b.6	-	-	-	-	-	-	1	(62,906)	-
Jan 2016	3,513	1,315,536	908	-	17,332	66,647	1	(62,906)	-
Feb	Actual 30,221	25,368	-	-	7,425	7,257	(41,204)	46,174	-
Mar	Actual -	69	-	355,820	590	(27,968)	(2,641)	22,364	-
Apr	Actual 12,115	4,638	-	0	4,616	50,112	3	6,134	-
May	Budget -	-	-	-	-	-	-	-	-
Jun	Budget -	-	-	-	-	-	-	-	-
Jul	Budget -	-	-	-	-	-	-	-	-
Aug	Budget -	-	-	-	-	-	-	-	-
Sep	Budget -	-	-	-	-	-	-	-	-
Oct	Budget -	-	-	-	-	-	-	-	-
Nov	Budget -	-	-	-	-	-	-	-	-
Dec	Budget -	-	-	-	-	-	-	-	-
Total	45,849	1,345,611	908	355,821	29,963	96,048	(43,840)	11,767	-
New Transmission Plant Additions for Year 3 (13 month average balance)									

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Squab Hollow SVC	Shingletown	Claysburg Ring Bus	Johnstown SS Capacitor	Grover	Rider	Shawville	Monocacy	
Dec (Prior Year CWP) p216,b.6	-	-	-	-	-	-	-	-	-
Jan 2016	19,534	5,129	(816,196)	(80)	(4,786)	11,749,680	4,748	74,451	-
Feb	Actual 8,099	512	41,779	26,076	12,753	(96,672)	372	9,204,071	-
Mar	Actual 12,978	16	218,009	(8)	(1)	64,787	(228)	(532,518)	-
Apr	Actual (945)	16	47,345	-	-	108,196	11	20,340	-
May	Budget -	-	-	-	-	88,461	-	458,750	-
Jun	Budget -	-	-	-	-	88,461	-	-	-
Jul	Budget -	-	-	-	-	119,657	-	-	-
Aug	Budget -	-	-	-	-	33,188	-	-	-
Sep	Budget -	-	-	-	-	-	-	-	-
Oct	Budget -	-	-	-	-	-	-	-	-
Nov	Budget -	-	-	-	-	-	-	-	-
Dec	Budget -	-	-	-	-	-	-	-	-
Total	39,666	5,672	(509,061)	25,988	7,966	12,155,758	4,903	9,225,039	-
New Transmission Plant Additions for Year 3 (13 month average balance)									

	Month End Balances							
	Squab Hollow SVC	Shingletown	Claysburg Ring Bus	Johnstown SS Capacitor	Grover	Rider	Shawville	Monocacy
Dec (Prior Year CWP) p216,b.6	-	-	-	-	-	-	-	-
Jan 2016	19,534	5,129	(816,196)	(80)	(4,786)	11,749,680	4,748	74,451
Feb	Actual 8,099	512	41,779	26,076	12,753	(96,672)	372	9,204,071
Mar	Actual 12,978	16	218,009	(8)	(1)	64,787	(228)	(532,518)
Apr	Actual (945)	16	47,345	-	-	108,196	11	20,340
May	Budget -	-	-	-	-	88,461	-	458,750
Jun	Budget -	-	-	-	-	88,461	-	-
Jul	Budget -	-	-	-	-	119,657	-	-
Aug	Budget -	-	-	-	-	33,188	-	-
Sep	Budget -	-	-	-	-	-	-	-
Oct	Budget -	-	-	-	-	-	-	-
Nov	Budget -	-	-	-	-	-	-	-
Dec	Budget -	-	-	-	-	-	-	-
Total	39,666	5,672	(509,061)	25,988	7,966	12,155,758	4,903	9,225,039
New Transmission Plant Additions for Year 3 (13 month average balance)								

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Mansburg (in service)	Yeagertown (in service)	Nysaer (in service)	Farmers Valley Substation (in service)	Farmers Valley (in service)	Doubs SS (in service)	Handsome Lake - Homer City (in service)	North Shenandoah (in service)	
Dec (Prior Year CWP) p216.1.43									
Actual	(160,964)	(116,872)	917,779	-	-	-	-	-	-
Jan 2016	Actual	211,102	(4,954)	5,563	-	-	-	-	-
Feb	Actual	130,011	1,389	846	-	-	-	-	-
Mar	Actual	106,224	(67)	14,068	-	8,571	30,726	7,145	-
Apr	Budget	162,721	-	-	-	-	-	-	-
May	Budget	270,130	-	-	35,128,747	-	-	-	1,843,220
Jun	Budget	10,975	-	-	-	-	-	-	-
Jul	Budget	10,975	-	-	-	-	-	-	-
Aug	Budget	10,975	-	-	-	-	-	-	-
Sep	Budget	286,369	-	-	-	-	-	-	-
Oct	Budget	47,507	-	-	-	-	-	-	-
Nov	Budget	16,594	-	-	-	-	-	-	-
Dec	Budget	-	-	-	-	-	-	-	-
Total	1,102,619	(120,504)	938,256	35,128,747	8,571	30,726	7,145	1,843,220	

New Transmission Plant Additions for Year 3 (13 month average balance)

Other Projects PIS (Monthly additions)	Month End Balances							
	Mansburg	Yeagertown	Nysaer	Farmers Valley Substation	Farmers Valley	Doubs SS	Handsome Lake - Homer City	North Shenandoah
	(160,964)	(116,872)	917,779	-	-	-	-	-
	50,138	(121,826)	923,342	-	-	-	-	-
	180,149	(120,437)	924,188	-	-	-	-	-
	286,373	(120,504)	938,256	-	-	-	-	-
					8,571	30,726	7,145	-
	449,094	(120,504)	938,256	-	8,571	30,726	7,145	-
	719,224	(120,504)	938,256	35,128,747	8,571	30,726	7,145	1,843,220
	730,199	(120,504)	938,256	35,128,747	8,571	30,726	7,145	1,843,220
	741,174	(120,504)	938,256	35,128,747	8,571	30,726	7,145	1,843,220
	752,149	(120,504)	938,256	35,128,747	8,571	30,726	7,145	1,843,220
	1,038,518	(120,504)	938,256	35,128,747	8,571	30,726	7,145	1,843,220
	1,086,025	(120,504)	938,256	35,128,747	8,571	30,726	7,145	1,843,220
	1,102,619	(120,504)	938,256	35,128,747	8,571	30,726	7,145	1,843,220
	1,102,619	(120,504)	938,256	35,128,747	8,571	30,726	7,145	1,843,220
8,077,322	(1,564,174)	12,147,865	281,029,976	85,709	307,260	71,451	14,745,761	
621,332.43	(120,321.06)	934,451.19	21,617,690.46	6,592.98	23,635.36	5,496.26	1,134,289.29	

Wyle Ridge (Monthly additions)	Black Oak (Monthly additions)	North Shenandoah (Monthly additions)	Meadowbrook Transformer (Monthly additions)	Bedington Transformer (Monthly additions)	Meadow Brook SS Capacitor (Monthly additions)	Kammer Transformers (Monthly additions)	Doubs Transformer #2 (Monthly additions)	Doubs Transformer #3 (Monthly additions)	Doubs Transformer #4 (Monthly additions)	Cabot SS (Monthly Additions)	Hurterstown	Farmers Valley	Harvey Run	Doubs SS	Potter SS (Monthly Additions)	Osage Whiteley (Monthly Additions)	Meadowbrook SS	502 Junction - Territorial Line (Monthly additions)
\$ 3,107,497	6,225,985.48	359,646.19	1,047,527.46	995,567.78	853,599.53	5,176,521	679,761	621,476	774,015	973,316	6,288,087	240,149	118,426	708,192	276,305	3,463,319	8,667,513	152,047,380
502 Junction Substation	Waldo Run	Conemaugh	Blairsville	Four Mile Junction	Johnstown	Yeagerstown	Grandview Capacitor	Altoona SVC	Lucor	Grandpoint & Gullford	Moshannon	Carbon Center	Shawville	Oak Mound	Shuman Hill	Buffalo Road	Conemaugh Capacitor	Grover SS Capacitor
\$ 1,353,302.60	7,965,425.08	3,975,529.66	475,933.65	1,374,926.15	707,251.51	131,149	92,713	5,327,047	172,337	255,710	875,594	81,508	314,652	5,352,283	242,840	101,425	-	117,229
Richwood Hill	Handsome Lake - Homer City	West Union	Rider Sub (West Milford)	Erie South	Monocacy SS	Bartonville SS Capacitor	Mainsburg SS	Johnstown Sub Capacitor	Clayburg Ring Bus	Joffre Sub	Squab Hollow SS	Squab Hollow SVC	Shingletown Capacitor	Nyswaner	Armstrong	Farmers Valley Substation		
\$ 533,659.39	1,840,432.31	128,461.57	4,145,203.22	3,315,729.00	4,928,839.94	67,168	2,734,621	183,251	930,184	323,537	2,523,874	4,249,119	237,385	234,169	2,274,724	2,724,833		
Total Revenue Requirement																		
\$ 252,936,327.88																		

7 April Year 3 Reconciliation - TO calculates Reconciliation by populating the 13 monthly plant balances and beginning and end of year balances for the other rate base items and the 13 monthly averages for CWP in Reconciliation (adjusted to include any Reconciliation amount from prior year).

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	Month End Balances						
	(in service)	Line (monthly additions)	CWP	CWP	CWP	(in service)	(in service)	CWP								
Dec (Prior Year CWP) (2/16/16)	Actual	-	-	-	-	-	3,277,585	-	-	-	-	-	-	3,277,585	-	-
Jan 2015	Actual	-	-	-	-	-	1,600,838	-	-	-	-	-	-	4,878,423	-	-
Feb	Actual	-	-	-	-	-	(4,940,191)	-	-	-	-	-	-	(61,769)	-	-
Mar	Actual	-	-	-	-	-	(104,764)	-	-	-	-	-	-	(166,533)	-	-
Apr	Actual	-	-	-	-	-	(2)	-	-	-	-	-	-	(166,535)	-	-
May	Actual	-	-	-	-	-	392	-	-	-	-	-	-	(166,142)	-	-
Jun	Actual	-	-	-	-	-	46,962	-	-	-	-	-	-	(119,190)	-	-
Jul	Actual	-	-	-	-	-	(32,497)	-	-	-	-	-	-	(151,677)	-	-
Aug	Actual	-	-	-	-	-	293,226	-	-	-	-	-	-	141,549	-	-
Sep	Actual	-	-	-	-	-	2,126	-	-	-	-	-	-	143,675	-	-
Oct	Actual	-	-	-	-	-	(3,770)	-	-	-	-	-	-	139,905	-	-
Nov	Actual	-	-	-	-	-	59	-	-	-	-	-	-	139,964	-	-
Dec	Actual	-	-	-	-	-	(646)	-	-	-	-	-	-	139,318	-	-
Total		-	-	-	-	-	139,318	-	-	-	-	-	-	8,028,583	-	-
		-	-	-	-	-		-	-	-	-	-	-	617,583	-	-

Result of Formula for Reconciliation

Total Revenue Requirement	Potter SS	Cabot SS Transformer	Doubs Transformer #4 (Monthly additions)	Doubs Transformer #3 (Monthly additions)	Doubs Transformer #2 (Monthly additions)	Kammer Transformers (Monthly additions)	Meadow Brook SS Capacitor (Monthly additions)	Bedington Transformer (Monthly additions)	Meadowbrook Transformer (Monthly additions)	North Shenandoah (Monthly additions)	Black Oak (Monthly additions)	Wyle Ridge (Monthly additions)	502 Junction - Territorial Line (Monthly additions)	Osage-Whiteley	Armstrong	Farmers Valley	Harvey Run	Doubs SS
\$ 229,938,924.57	280,278.20	988,924.56	788,128.95	630,629.44	690,111.56	5,261,055	868,051	1,012,029	1,060,923	218,352	6,330,396	3,163,229	154,239,589	3,547,062	2,310,288	151,291	120,282	713,961
Meadowbrook SS	Buffalo Road Capacitor	Handsome Lake-Homer City	Grandview Capacitor	Lucor Capacitor	Grand Point & Gullford SS	Altoona	Blairsville	Conemaugh Transformer	502 Junction Substation	Carbon Center	Hurterstown	Johnstown	Moshannon	Waldo Run	Four Mile Junction	West Union SS	Bartonville SS Capacitor	
8,790,276	64,066	1,872,563	94,172	174,833	258,523	5,083,188	483,054	3,966,885	1,369,226	81,515	6,380,996	717,954	878,024	7,949,717	1,391,064	130,457	30,828	
Yeagerstown	Rider	Monocacy SS	Shuman Hill Sub	Mainsburg SS	Johnstown Sub Capacitor	Grover SS	Clayburg Ring Bus	Squab Hollow SS	Squab Hollow SVC	Shingletown Capacitor	Nyswaner	Shawville	Conemaugh Capacitor					
26,537	383,754	1,334,486	218,645	468,800	88,700	57,943	565,461	1,594,588	2,802,028	137,683	9,760	158,621	-					

8 April Year 3

Reconciliation - TO adds the difference between the Reconciliation in Step 7 and the forecast in Step 5 with interest to the result of Step 7 (this difference is also added to Step 7 in the subsequent year)

The Reconciliation in Step 8
 229,936,925 = 2,317,823
 The forecast in Prior Year
 227,621,101
 ~Note: for the first rate year, divide this reconciliation amount by 12 and multiply by the number of months and fractional months the rate was in effect.

Interest on Amount of Refunds or Surcharges		Interest 35.1% for March Current Yr		Interest 35.1% for March Current Yr		Interest		Surcharge (Refund) Owed	
Month	Yr	1/12 of Step 9	0.2700%	Months	Interest	Months	Interest	Surcharge (Refund) Owed	
Jun	Year 1	193,152	0.2700%	11.5	5,997			199,149	
Jul	Year 1	193,152	0.2700%	10.5	5,476			198,628	
Aug	Year 1	193,152	0.2700%	9.5	4,954			198,106	
Sep	Year 1	193,152	0.2700%	8.5	4,433			197,585	
Oct	Year 1	193,152	0.2700%	7.5	3,911			197,063	
Nov	Year 1	193,152	0.2700%	6.5	3,390			196,542	
Dec	Year 1	193,152	0.2700%	5.5	2,868			196,020	
Jan	Year 2	193,152	0.2700%	4.5	2,347			195,499	
Feb	Year 2	193,152	0.2700%	3.5	1,825			194,977	
Mar	Year 2	193,152	0.2700%	2.5	1,304			194,456	
Apr	Year 2	193,152	0.2700%	1.5	782			193,934	
May	Year 2	193,152	0.2700%	0.5	261			193,413	
Total		2,317,823						2,355,372	
		Balance	Interest	Amort	Balance				
Jun	Year 2	2,355,372	0.2700%	199,743	2,161,989				
Jul	Year 2	2,161,989	0.2700%	199,743	1,968,084				
Aug	Year 2	1,968,084	0.2700%	199,743	1,773,655				
Sep	Year 2	1,773,655	0.2700%	199,743	1,578,701				
Oct	Year 2	1,578,701	0.2700%	199,743	1,383,220				
Nov	Year 2	1,383,220	0.2700%	199,743	1,187,712				
Dec	Year 2	1,187,712	0.2700%	199,743	990,675				
Jan	Year 3	990,675	0.2700%	199,743	793,607				
Feb	Year 3	793,607	0.2700%	199,743	596,007				
Mar	Year 3	596,007	0.2700%	199,743	397,873				
Apr	Year 3	397,873	0.2700%	199,743	199,205				
May	Year 3	199,205	0.2700%	199,743	-				
Total with interest				2,396,913					

The difference between the Reconciliation in Step 8 and the forecast in Prior Year with interest
 Rev Req based on Year 2 data with estimated Cap Adds for Year 3 (Step 8)
 Revenue Requirement for Year 3
 \$ 255,333,241

Reconciliation Amount by Project

Total Revenue Requirement	Potter SS	Cabot SS Transformer	Doubs Transformer #4 (Monthly additions)	Doubs Transformer #3 (Monthly additions)	Doubs Transformer #2 (Monthly additions)	Kammer Transformers (Monthly additions)	Meadow Brook SS Capacitor (Monthly additions)	Bedington Transformer (Monthly additions)	Meadowbrook Transformer (Monthly additions)	North Shenandoah (Monthly additions)	Black Oak (Monthly additions)	Wyle Ridge (Monthly additions)	502 Junction - Territorial Line (Monthly additions)	Osage-Wiley	Armstrong	Farmers Valley	Harvey Run	Doubs SS
\$ 2,396,913	(3,331)	(13,880)	(12,620)	(7,914)	(8,828)	(72,073)	(12,689)	(14,365)	(15,456)	(1,028)	(124,199)	21,163	(1,797,735)	(89,360)	144,490	16,171	2,170	14,724
Meadowbrook SS	Bullfinch Road Capacitor	Handsome Lake-Homer City	Grandview Capacitor	Lucer Capacitor	Grand Point & Gullford SS	Albion	Blairville	Conemaugh Transformer	502 Junction Substation	Cabron Center	Huntertown	Johnstown	Moshannon	Walds Run	Four Mile Junction	West Union SS	Bartonville SS Capacitor	
559,906	7,997	56,592	(1,289)	12,244	17,602	294,009	27,847	373,765	(12,888)	21,037	362,776	46,608	161,241	1,273,490	193,879	15,686	(21,693)	
Yeagerstown	Rider	Monocacy SS	Shuman Hill Sub	Mainsburg SS	Johnstown Sub Capacitor	Grover SS	Clayburg Ring Bus	Squab Hollow SS	Squab Hollow SVC	Shinglestown Capacitor	Nyswaner	Shawville	Conemaugh Capacitor					
(45,731)	210,098	334,262	225,387	(1,082,445)	35,722	19,820	378,510	605,430	405,240	83,960	(18,663)	23,824	(192,551)					

9 May Year 3

Post results of Step 8 on PJM web site
 \$ 255,333,241

10 June Year 3

Results of Step 8 go into effect
 \$ 255,333,241

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

Revenue Requirement By Project

Fixed Charge Rate (FCR) if not a CIAC		
Formula Line		
A	137	FCR without Depreciation and Pre-Commercial Costs
B	145	FCR with Incentive ROE without Depreciation and Pre-Commercial
C		Low B less Low A
FCR if a CIAC		
D	138	FCR without Depreciation, Return, and Income Taxes

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

	PJM Upgrade ID: 240218.1, 240218.2, 240217.1, 240217.2, 240217.3, 240217.4				PJM Upgrade ID: 240218				PJM Upgrade ID: 240218													
	500 kV Junction, Traditional Line, CWP - Plant In Service				Wide Area Transmission Plant In Service				Black Oak, WVQ Dynamic Reactive Power Plant In Service													
10	Details																					
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"																					
12	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 26. Otherwise "No"																					
13	Insert the allowed ROE																					
14	From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12																					
15	If line 13 equals 12.7%, then line 4. If line 13 equals 11.7%, then line 1, and if line 13 is "Cost" then line 7																					
16	Forecast - End of prior year net plant plus current year forecast of CWP or Cap Add.																					
17	Reconciliation - Average of 15 month prior year net plant balances plus prior year 15-mo CWP balances.																					
18	Annual/Investment Exp from attachment 5																					
19	See Calculations for each item below																					
20	See Calculations for each item below																					
	Invest W	Return	Depreciation	Pre-Commercial	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue								
	Ro Incentive ROE	2011	122,443,759.15	21,239,451.73	0.00	(1,707,725.49)	141,445,475.45	2,524,159.53	583,337.73	21,742.52	3,128,459.78	4,537,240.46	1,371,376.44	(124,199.20)	5,361,442.66							
	Ro Incentive ROE	2011	119,497,733.39	21,099,451.73	0.00	(1,707,725.49)	139,249,544.71	2,524,159.53	583,337.73	21,742.52	3,128,459.78	4,542,449.16	1,371,376.44	(124,199.20)	5,361,786.54							

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

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PJM License ID: 30221				PJM License ID: 30220				PJM License ID: 30220			
North Departmental Transfers (Part in Service)				Washington Transfers (Part in Service)				Baltimore Transfers (Part in Service)			
Yes				Yes				Yes			
No				No				No			
11.70%				11.70%				11.70%			
12.6046%				12.6046%				12.6046%			
12.6046%				12.6046%				12.6046%			
2,842,402				4,766,902				4,611,439			
1,373				169,363				162,768			
Reconciliation				Reconciliation				Reconciliation			
Return	Description	Amount	Revenue	Return	Description	Amount	Revenue	Return	Description	Amount	Revenue
358,274.59		1,371.60	(1,027,340)	878,164.52		148,362.14	(15,465,556)	833,373.50		162,194.28	(14,365,200)
582,234.92		1,371.60	(1,027,340)	878,164.52		148,362.14	(15,465,556)	833,373.50		162,194.28	(14,365,200)

For Plant in Service
 The Commercial Exp is equal to the amount of pre-commercial
 Revenue is equal to the "Return" ("Revenue") times (FCR) ;
 Reconciliation Amount is created in the reconciliation in AEs

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PJM Upgrade ID: 30559				PJM Upgrade ID: 30695				PJM Upgrade ID: 30743				PJM Upgrade ID: 30744			
Woodbrook Converter Plant in Service				Kempes Transformers Plant in Service				Double Resilience Transformer #2				Double Resilience Transformer #3			
Yes				Yes				Yes				Yes			
11 "Yes" if a project under PJM OATT Schedule 12, otherwise "No"				11 "Yes" if the customer has paid a lump sum payment in the amount of the investment on line 20. Otherwise "No"				11 "Yes" if the customer has paid a lump sum payment in the amount of the investment on line 20. Otherwise "No"				11 "Yes" if the customer has paid a lump sum payment in the amount of the investment on line 20. Otherwise "No"			
12 No				12 No				12 No				12 No			
13 11.70%				13 11.70%				13 11.70%				13 11.70%			
14 From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12				14 12.6046%				14 12.6046%				14 12.6046%			
15 If line 13 equals 12.7%, then line 4. If line 13 equals 11.7%, then line 7, and if line 17 is "Yes" then line 7				15 12.6046%				15 12.6046%				15 12.6046%			
16 Forecast - End of prior year net plant book current year forecast of CWP or Cap Assets.				16 34,465,959				16 4,446,123				16 4,282,999			
17 Reconciliation - Average of 13 month prior year net plant balances plus prior year 13-mo CWP balances.				17 145,000				17 94,800				17 94,800			
18 Annual Depreciation Cap from attachment 5				18 145,000				18 94,800				18 94,800			
19 Reconciliation				19 Reconciliation				19 Reconciliation				19 Reconciliation			
Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue
398,517.49	145,282.24	172,688.84	840,910.49	4,344,311.03	832,209.58	772,072.30	5,104,447.85	584,870.95	94,896.48	8,927,708	4,370,523.46	539,854.73	87,479.45	7,944,140	6,115,642.24
398,517.49	145,282.24	172,688.84	840,910.49	4,344,311.03	832,209.58	772,072.30	5,104,447.85	584,870.95	94,896.48	8,927,708	4,370,523.46	539,854.73	87,479.45	7,944,140	6,115,642.24

For Plant in Service
 *The Commercial EOP is equal to the amount of pre-comme
 Revenue is equal to the "Return" Investment" times FCIS
 *Reconciliation Amount is created in the reconciliation in AIs

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10 "Yes" if a project under PJM OATT Schedule 12.
 11 otherwise "No."
 12 "Yes" if the customer has paid a firm firm payment in the
 13 amount of the investment on line 20. Otherwise "No."
 14 Input the allowed ROE
 15 From line 3 above if "No" on line 12 and From line 7 above
 16 if "Yes" on line 12
 17 If line 13 equals 12.7%, then line 4, if line 13 equals 11.7%,
 18 plus line 7, and if line 13 is "Yes" then line 7
 19 Forecast - End of prior year net plant plus current year
 20 forecast of CWP or Cap. Add.
 Reconciliation - Average of 15 month prior year net plant
 balances plus prior year 15-mo CWP balances.
 Annual Depreciation Exp from Attachment 5

PJM Upgrade ID: 34745				PJM Upgrade ID: 34794				PJM Upgrade ID: 34747				PJM Upgrade ID: 34743			
Doubtful Business Transformer #4				Circuit 55 - Inland Auto-transformer				Aurora				Farmer Valley Center			
Yes				Yes				Yes				Yes			
No				No				No				No			
11.70%				11.70%				11.70%				11.70%			
12.604%				12.604%				12.604%				12.604%			
12.604%				12.604%				12.604%				12.604%			
4,954,883				6,525,657				15,355,719				1,749,022			
149,570				149,520				338,191				15,491			
Return	Discount	Reconciliation	Revenue	Return	Discount	Reconciliation	Revenue	Return	Discount	Reconciliation	Revenue	Return	Discount	Reconciliation	Revenue
624,484.53	149,570.04	(72,830.04)	761,384.53	822,796.24	149,520.00	(71,879.50)	951,436.74	1,955,533.60	339,190.97	(44,692.38)	2,479,234.89	230,627.96	19,690.47	(6,171.43)	256,150.01
624,484.53	149,570.04	(72,830.04)	761,384.53	822,796.24	149,520.00	(71,879.50)	951,436.74	1,955,533.60	339,190.97	(44,692.38)	2,479,234.89	230,627.96	19,690.47	(6,171.43)	256,150.01

For Plant in Service
 The Commercial Exp is equal to the amount of pre-comme
 Revenue is equal to the "Total" Investment times FCRS
 "Reconciliation Amount" is created in the reconciliation in Att

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 11 "Yes" if a project under PJM OATT Schedule 12.
 12 "Yes" if the customer has paid a lump sum payment in the amount of the investment on line 26. Otherwise "No."
 13 Input the allowed ROE
 14 From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12
 15 If line 13 equals 12.7%, then line 4. If line 13 equals 11.7%, then line 4, and if line 13 is "Yes" then line 7
 16 Forecast - End of prior year net plant plus current year forecast of CWP or Cap Add.
 17 Reconciliation - Average of 12 month prior year net plant balances plus prior year 12-mo CWP balances.
 18 Annual Depreciation Exp from attachment 5

	PJM Upgrade ID: 34594				PJM Upgrade ID: 31593				PJM Upgrade ID: 31243				PJM Upgrade ID: 34974, 34975, 34973, 1																																																																																			
	Binary Bus Calculator				Doubt SS				Fictio SS				Oague Whiskey																																																																																			
	Yes				No				Yes				No																																																																																			
11	11.70%				11.70%				11.70%				11.70%																																																																																			
13	12.6046%				12.6046%				12.6046%				12.6046%																																																																																			
14	12.6046%				12.6046%				12.6046%				12.6046%																																																																																			
15	800,091				4,793,352				1,919,357				23,135,443																																																																																			
16	12.4%				100,000				34,400				530,000																																																																																			
17	<table border="1"> <thead> <tr> <th colspan="2">Reconciliation</th> <th colspan="2">Revenue</th> </tr> <tr> <th>Return</th> <th>Description</th> <th>Amount</th> <th>Revenue</th> </tr> </thead> <tbody> <tr> <td>100,000.00</td> <td></td> <td>12,480.00</td> <td>1,560.00</td> </tr> <tr> <td>100,000.00</td> <td></td> <td>12,480.00</td> <td>1,560.00</td> </tr> </tbody> </table>				Reconciliation		Revenue		Return	Description	Amount	Revenue	100,000.00		12,480.00	1,560.00	100,000.00		12,480.00	1,560.00	<table border="1"> <thead> <tr> <th colspan="2">Reconciliation</th> <th colspan="2">Revenue</th> </tr> <tr> <th>Return</th> <th>Description</th> <th>Amount</th> <th>Revenue</th> </tr> </thead> <tbody> <tr> <td>100,000.00</td> <td></td> <td>12,480.00</td> <td>1,560.00</td> </tr> <tr> <td>100,000.00</td> <td></td> <td>12,480.00</td> <td>1,560.00</td> </tr> </tbody> </table>				Reconciliation		Revenue		Return	Description	Amount	Revenue	100,000.00		12,480.00	1,560.00	100,000.00		12,480.00	1,560.00	<table border="1"> <thead> <tr> <th colspan="2">Pre-Commercial</th> <th colspan="2">Reconciliation</th> <th colspan="2">Revenue</th> </tr> <tr> <th>Return</th> <th>Description</th> <th>Amount</th> <th>Revenue</th> <th>Pre-Commercial</th> <th>Reconciliation</th> </tr> </thead> <tbody> <tr> <td>100,000.00</td> <td></td> <td>12,480.00</td> <td>1,560.00</td> <td>0</td> <td>0</td> </tr> <tr> <td>100,000.00</td> <td></td> <td>12,480.00</td> <td>1,560.00</td> <td>0</td> <td>0</td> </tr> </tbody> </table>				Pre-Commercial		Reconciliation		Revenue		Return	Description	Amount	Revenue	Pre-Commercial	Reconciliation	100,000.00		12,480.00	1,560.00	0	0	100,000.00		12,480.00	1,560.00	0	0	<table border="1"> <thead> <tr> <th colspan="2">Pre-Commercial</th> <th colspan="2">Reconciliation</th> <th colspan="2">Revenue</th> </tr> <tr> <th>Return</th> <th>Description</th> <th>Amount</th> <th>Revenue</th> <th>Pre-Commercial</th> <th>Reconciliation</th> </tr> </thead> <tbody> <tr> <td>100,000.00</td> <td></td> <td>12,480.00</td> <td>1,560.00</td> <td>0</td> <td>0</td> </tr> <tr> <td>100,000.00</td> <td></td> <td>12,480.00</td> <td>1,560.00</td> <td>0</td> <td>0</td> </tr> </tbody> </table>				Pre-Commercial		Reconciliation		Revenue		Return	Description	Amount	Revenue	Pre-Commercial	Reconciliation	100,000.00		12,480.00	1,560.00	0	0	100,000.00		12,480.00	1,560.00	0	0
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20	See Calculations for each item below				See Calculations for each item below				See Calculations for each item below				See Calculations for each item below																																																																																			

For Plant in Service
 The Commercial Exp is equal to the amount of pre-commercial
 Revenue is equal to the "Return" (Investment) times (ROE).
 "Reconciliation Amount" is created in the reconciliation in Atr

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10 "Yes" if a project under PJM OATT Schedule 12, otherwise "No"
 11 "Yes" if the customer has paid a lump sum payment in the amount of the investment on line 20. Otherwise "No"
 12 Input the allowed ROE
 13 From line 3 above "No" on line 12 and From line 7 above "Yes" on line 12
 14 If line 13 equals 12.7%, then line 4. If line 13 equals 11.7%, then line 7, and if line 13 is "Yes" then line 7
 15 Forecast - End of prior year net plant plus current year forecast of CWP or Cap Assets.
 16 Reconciliation - Average of 13 month prior year net plant balances plus prior year 13-mo CWP balances.
 17 Annual Depreciation Cap Item Attachment 1

	PJM Upgrade ID: 31890				PJM Upgrade ID: 31990				PJM Upgrade ID: 32433.1, 32433.2, 32433.3				PJM Upgrade ID: 31153			
	Manufactured SS				Hydroelectric				WAPA Dist SS				Concurrent			
10	Yes				Yes				Yes				Yes			
11	No				No				No				No			
12	11.30%				11.30%				11.30%				11.30%			
13	12.6046%				12.6046%				12.6046%				12.6046%			
14	12.6046%				12.6046%				12.6046%				12.6046%			
15	58,653,823				42,565,917				53,677,822				26,595,626			
16	1,274,458				622,885				1,199,627				623,825			
17	Return				Return				Return				Return			
18	Depreciation				Depreciation				Depreciation				Depreciation			
19	amount				amount				amount				amount			
20	Revenue				Revenue				Revenue				Revenue			
18	7,361,365	1,274,458	659,906	9,291,411.13	5,362,282	622,885	362,778	6,347,845.51	4,362,798	1,199,627	1,273,495	9,238,914.84	3,361,455	623,825	373,365	4,349,244.02
19	7,361,365	1,274,458	659,906	9,291,411.13	5,362,282	622,885	362,778	6,347,845.51	4,362,798	1,199,627	1,273,495	9,238,914.84	3,361,455	623,825	373,365	4,349,244.02
20	7,361,365	1,274,458	659,906	9,291,411.13	5,362,282	622,885	362,778	6,347,845.51	4,362,798	1,199,627	1,273,495	9,238,914.84	3,361,455	623,825	373,365	4,349,244.02

For Plant in Service
 The Commercial Esp is equal to the amount of pre-comm
 Revenue is equal to the "Recovery" ("Investment" times FCR) +
 "Reconciliation Amount" is created in the reconciliation in Ams

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10 "Yes" if a project under PJM OATT Schedule 12.
11 otherwise "No"
12 "Yes" if the customer has paid a lump sum payment in the
13 amount of the investment on line 20. Otherwise "No"
14 Input the allowed ROE
15 From line 3 above "No" on line 12 and From line 7 above
16 if "Yes" on line 12
17 If line 13 equals 12.7%, then line 4. If line 13 equals 11.7%,
18 then line 7, and if line 13 is "Yes" then line 7
19 Forecast - End of prior year net plant plus current year
20 forecast of CWP or Cap Ex.
21 reconciliation - Average of 13 month prior year net plant
22 balances plus prior year 13-mo CWP balances.
23 Annual Depreciation Cap Ex attachment 1

	PJM Upgrade ID: 31267				PJM Upgrade ID: 31269, 31270				PJM Upgrade ID: 31265				PJM Upgrade ID: 31210			
	Baldwin SS				Four Mile xx				Metcalf SS/2nd plant				Wacochem			
10	Yes				Yes				Yes				Yes			
11	No				No				No				No			
12	11.30%				11.30%				11.30%				11.30%			
13	12.854%				12.854%				12.854%				12.854%			
14	12.854%				12.854%				12.854%				12.854%			
15	12.854%				12.854%				12.854%				12.854%			
16	3,225,798				9,345,445				4,788,084				1,015,145			
17	49,828				176,764				103,121				3,194			
18	Return				Reconciliation				Reconciliation				Reconciliation			
19	Return	Depreciation	amount	Revenue	Return	Depreciation	amount	Revenue	Return	Depreciation	amount	Revenue	Return	Depreciation	amount	Revenue
20	406,266	49,828	27,847	503,782.41	1,177,943	176,764	193,879	1,548,826.47	403,521	103,121	46,408	511,859.44	127,955	3,194	462,720	85,417.96
21	406,266	49,828	27,847	503,782.41	1,177,943	176,764	193,879	1,548,826.47	403,521	103,121	46,408	511,859.44	127,955	3,194	462,720	85,417.96

For Plant in Service
 *The Commercial EP is equal to the amount of pre-comm
 Revenue is equal to the "Recovery" ("Investment" times FCR) +
 "Reconciliation Amount" is created in the reconciliation in Ams

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 11 "Yes" if a project under PJM OATT Schedule 12.
 12 "Yes" if the customer has paid in full any payment in the amount of the investment on line 20. Otherwise "No".
 13 Input the allowed ROE.
 14 From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12.
 15 If line 13 equals 12.7%, then line 4. If line 13 equals 11.7%, then line 4, and if line 13 is "Cost" then line 7.
 16 Forecast - End of prior year net plant plus current year forecast of OWP or Cap Add.
 17 Annual Depreciation Expense Attachment 5.
 18
 19 See Calculations for each item below.
 20 See Calculations for each item below.

PJM Upgrade ID: 31290				PJM Upgrade ID: 31291				PJM Upgrade ID: 31292				PJM Upgrade ID: 31293			
Gravelly Calculator				Albany SVT				Luster				Grant Point & Guilford			
Yes				Yes				Yes				Yes			
No				No				No				No			
11.70%				11.70%				11.70%				11.70%			
12.654%				12.654%				12.654%				12.654%			
12.654%				12.654%				12.654%				12.654%			
655,953				36,438,539				1,566,638				1,732,010			
13,814				728,823				50,366				31,326			
Return	Discretion	Reconciliation	Revenue	Return	Discretion	Reconciliation	Revenue	Return	Discretion	Reconciliation	Revenue	Return	Discretion	Reconciliation	Revenue
78,899	13,814	0.280	91,624.02	4,582,496	728,823	296,009	5,307,504.52	147,051	25,266	12,244	184,316.85	218,214	37,366	17,402	273,311.89
78,899	13,814	0.280	91,624.02	4,582,496	728,823	296,009	5,307,504.52	147,051	25,266	12,244	184,316.85	218,214	37,366	17,402	273,311.89

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

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	PJM License ID: 31984				PJM License ID: 31987				PJM License ID: 31988				PJM License ID: 31993, 32002				PJM License ID: 32342				
	Midstream				Palco Center				Shawville				Northwood				Shuman 18.54				
11	"Yes" if a project under PJM GATT Schedule 12, otherwise "No."				Yes				Yes				Yes				Yes				
12	"Yes" if the customer has paid a tariff (not determined in the amount of the investment on line 26, otherwise "No."				No				No				No				No				
13	input the allowed ROE				11.30%				11.30%				11.30%				11.30%				
14	From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12				12.6046%				12.6046%				12.6046%				12.6046%				
15	If line 13 equals 12.7%, then line 4, if line 13 equals 11.7%, then line 5, and if line 13 is "Yes" then line 7				12.6046%				12.6046%				12.6046%				12.6046%				
16	Forecast - End of prior year net plant plus current year forecast of CWIP or Cap Add.				5,946,570				2,282,538				0				1,467,526				
17	reconciliation - average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.				126,260				26,946				0				17,889				
17	Annual Depreciated Exp from Attachment 5				11,838																
18	Reconciliation				Reconciliation				Reconciliation				Reconciliation				Reconciliation				
19	Return	Description	amount	Revenue	Return	Description	amount	Revenue	Return	Description	amount	Revenue	Return	Description	amount	Revenue	Return	Description	amount	Revenue	
19	See Calculations for each item below	149,544	126,050	161,241	1,038,835.00	49,670	11,838	21,037	102,544.40	287,706	26,946	23,824	338,475.91	0	0	0	0.00	184,951	57,889	255,387	468,277.14
20	See Calculations for each item below	399,544	326,050	361,241	1,038,835.00	49,670	11,838	21,037	102,544.40	287,706	26,946	23,824	338,475.91	0	0	0	0.00	184,951	57,889	255,387	468,277.14

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

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	PJM Upgrade ID: 32779				PJM Upgrade ID: 32748				PJM Upgrade ID: 32554				PJM Upgrade ID: 31921.1				PJM Upgrade ID: 41941			
	Balfour				Plymouth Capacity				Genoa 25 Capacity				500 Junction Substation				Washington L&S - River City			
11	Yes				Yes				Yes				Yes				Yes			
12	No				No				No				No				No			
13	11.30%				11.30%				11.30%				11.30%				11.30%			
14	12.6046%				12.6046%				12.6046%				12.6046%				12.6046%			
15	12.6046%				12.6046%				12.6046%				12.6046%				12.6046%			
16	731,713				0				89,385				975,228				12,429,492			
17	9,195				0				6,462				130,000				276,453			
18	Reconciliation				Reconciliation				Reconciliation				Reconciliation				Reconciliation			
19	Return	Discretion	amount	Revenue	Return	Discretion	amount	Revenue	Return	Discretion	amount	Revenue	Return	Discretion	amount	Revenue	Return	Discretion	amount	Revenue
20	42,230	9,195	7,997	104,422.35	0	0	0	0.00	110,748	6,462	19,820	137,049.01	1,229,234	124,669	112,880	1,340,414.42	1,543,819	276,453	56,592	1,867,023.96
20	42,230	9,195	7,997	104,422.35	0	0	0	0.00	110,748	6,462	19,820	137,049.01	1,229,234	124,669	112,880	1,340,414.42	1,543,819	276,453	56,592	1,867,023.96

For Plant in Service
 Pre-Commercial EIS is equal to the amount of pre-comme
 Revenue is equal to the "Return" ("Investment" times FCR)
 "Reconciliation Amount" is created in the reconciliation in Abs

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	PJM Upgrade ID: 32243				PJM Upgrade ID: 31549				PJM Upgrade ID: 32255				PJM Upgrade ID: 32269			
	West Union				Baker Sid West Millport				Monocacy SS				Baltimore 55 Calendar			
11	Yes				Yes				Yes				Yes			
12	No				No				No				No			
13	11.70%				11.70%				11.70%				11.70%			
14	12.6546%				12.6546%				12.6546%				12.6546%			
15	12.6546%				12.6546%				12.6546%				12.6546%			
16	876,875				3,546,483				37,662,858				500,599			
17	18,736				42,848				181,571				4,669			
18	Return	Discretion	Reconciliation	Revenue	Return	Discretion	Reconciliation	Revenue	Return	Discretion	Reconciliation	Revenue	Return	Discretion	Reconciliation	Revenue
19	108,745	18,716	15,688	144,147.38	4,162,363	42,848	210,098	4,352,301.42	4,147,249	81,571	134,262	5,263,107.85	43,099	4,669	42,430	65,474.24
20	109,145	18,736	15,688	144,147.38	4,162,363	42,848	210,098	4,352,301.42	4,147,249	81,571	134,262	5,263,107.85	43,099	4,669	42,430	65,474.24

For Plant in Service
 The Commercial Esp is equal to the amount of pre-commercial
 Revenue is equal to the "Return" ("Investment") times (FCR);
 Reconciliation Amount is created in the reconciliation in Alt

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	PJM License ID: 31992 & 31998				PJM License ID: 32025				PJM License ID: 32043				PJM License ID: 32078				PJM License ID: 32264 & 32264.1					
	Winbury ST				Johnson St, Conestoga				Chickarae River Bus				Ginnswarth Conduky				Seash Hollow ST					
11	"Yes" if a project under PJM GATT Schedule 12, otherwise "No"																					
12	"Yes" if the customer has paid a tariff term determined in the amount of the investment on line 26. Otherwise "No"																					
13	Input the allowed ROE																					
14	From line 13 above if "No" on line 12 and From line 7 above if "Yes" on line 12																					
15	If line 13 equals 12.7%, then line 4, if line 13 equals 11.7%, then line 5, and if line 13 is "Yes" then line 7																					
16	Forecast - End of prior year net plant plus current year forecast of CWIP or Cap Add.																					
17	Reconciliation - Average of 12 month prior year net plant balances plus prior year 12-mo CWIP balances.																					
	21,272,388				1,354,243				6,738,031				0				18,402,071					
	53,262				12,554				26,879				0				206,259					
18	Reconciliation																					
19	Return	Description	amount	Revenue	Return	Description	amount	Revenue	Return	Description	amount	Revenue	Return	Description	amount	Revenue	Return	Description	amount	Revenue		
20	See Calculations for each item below		7,881,259	53,262	11,862,410	1,652,175.95	170,098	12,554	35,722	218,972.92	849,395	81,879	378,510	1,308,044.31	0	0	170,251	170,251.03	2,119,515	204,259	805,430	3,129,203.99
	See Calculations for each item below		3,481,591	53,262	11,892,495	1,652,175.95	170,098	12,554	35,722	218,972.92	849,395	81,879	378,510	1,308,044.31	0	0	170,251	170,251.03	2,119,515	204,259	805,430	3,129,203.99

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

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	PJM Upgrade ID: 32542 & 32521.1				PJM Upgrade ID: 32546				PJM Upgrade ID: 32548				PJM Upgrade ID: 32547.1				PJM Upgrade ID: 32547.2				PJM Upgrade ID: 32591													
	Southeast SVC				Shelbyville Capacity				Horseway				Richwood VSE				Erie South				Jolly Sub				Oak Mount				Farmers Valley Substation					
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"																																	
12	"Yes" if the customer has paid a one-time payment in the amount of the investment on line 20. Otherwise "No"																																	
13	Input the allowed ROE																																	
14	From line 3 above ("No" on line 12 and From line 7 above if "Yes" on line 12																																	
15	If line 13 equals 12.7%, then line 4. If line 13 equals 11.7% then line 4, and if line 17 is "Yes" then line 2.																																	
16	Forecast - End of prior year net plant plus current year forecast of CWP on Cap Assets																																	
17	Reconciliation - Average of 13 month prior year net plant balances plus prior year 13-mo CWP balances.																																	
18	Annual Depreciation Cap Asset Investment C																																	
19	Return	Discretion	Reconciliation amount	Revenue	Return	Discretion	Reconciliation amount	Revenue	Return	Discretion	Reconciliation amount	Revenue	Return	Discretion	Reconciliation amount	Revenue	Return	Discretion	Reconciliation amount	Revenue	Return	Discretion	Reconciliation amount	Revenue	Total	Increase/Decrease	Revenue Cost	\$8,881,314.62						
20	3,968,885	342,313	452,340	4,454,883	220,372	17,011	81,960	321,345	233,566	803	718,640	215,505	533,669	0	0	533,669	3,115,729	0	0	3,115,729	323,537	0	0	323,536	5,352,283	0	0	5,352,282	2,724,833	0	0	2,724,832	246,451,526.62	
	3,926,885	342,313	452,340	4,454,883	220,372	17,011	81,960	321,345	233,566	803	718,640	215,505	533,669	0	0	533,669	3,115,729	0	0	3,115,729	323,537	0	0	323,536	5,352,283	0	0	5,352,282	2,724,833	0	0	2,724,832	246,451,526.62	

For Plant in Service
 The Commercial Exp. is equal to the amount of pre-commission Revenue is equal to the "Return" ("Investment" minus CWP)
 "Reconciliation Amount" is created in the reconciliation in A/B

At A Line 148

Template for Annual Information Filings with Formula Rate Debt Cost Disclosure and True-Up
Attachment 8, page 1, Table 1 and 2
Template for Annual Information Filings with Formula Rate Debt Cost Disclosure and True-Up

TABLE 1: Summary Cost of Long Term Debt

CALCULATION OF COST OF DEBT

YEAR ENDED 12/31/2016

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
	t+N	Issue Date	Maturity Date	ORIGINAL ISSUANCE	Net Proceeds At Issuance	Net Amount Outstanding at t+N	Months Outstanding at t+N	Average Net Outstanding in Year* z	Weighted Outstanding Rates	Effective Cost Rate (Tables 2 and 3)	Weighted Debt Cost at t = N (h) * (j)
Long Term Debt 1 12/31/2016											
First Mortgage Bonds:											
(1)	3.85%, Senior Unsecured Notes	12/11/2014	6/1/2025	\$ 550,000,000	\$ 545,247,429	\$ 546,170,013	12	\$546,170,013.43	88.00%	3.96%	3.48%
(2)	3.76%, Senior Unsecured Notes	10/16/2015	5/30/2025	\$ 75,000,000	\$ 74,437,766	\$ 74,508,370	12	\$ 74,508,369.87	12.004%	3.85%	0.46%
	Total			\$ 625,000,000		\$ 620,678,383		\$ 620,678,383	100.000%		3.84%

1 = 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 (g)) for debt retired during the year is the outstanding amount at the last month it was outstanding.
* z = Average of monthly balances for months outstanding during the year (average of the balances for the 12 months of the year, with zero in months that the issuance is not outstanding in a month).
Interim individual debenture debt cost calculations shall be taken to four decimals in percentages (7.2300%, 5.2582%). Final Total Weighted Average Debt Cost for the Formula Rate shall be rounded to two decimals of a percent (7.03%).
** This Total Weighted Average Debt Cost will be shown on Line 101 of formula rate Appendix A.

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

YEAR ENDED 12/31/2016

	(aa)	(bb)	(cc)	(dd)	(ee)	(ff)	(gg)	(hh)	(ii)	(jj)	(kk)	(ll)	
	Long Term Debt II Affiliate	Issue Date	Maturity Date	Amount Issued	(Discount) Premium at Issuance	14	Loss/Gain on Reacquired Debt	Less Related ADIT (Attachment 1)	Net Proceeds	Net Proceeds Ratio	Coupon Rate	Annual Interest	Effective Cost Rate* (Yield to Maturity at Issuance, i = 0)
(1)	3.85%, Senior Unsecured No	12/11/2014	6/1/2025	\$ 550,000,000	\$ (418,000)			xxx	\$ 545,247,429	99.1359	0.03850	\$ 21,175,000	3.95%
(2)	3.76%, Senior Unsecured Notes	10/16/2015	5/30/2025	75,000,000				xxx	\$ 74,437,766	99.2504	0.0376	\$ 2,820,000	3.85%
	TOTALS			\$ 625,000,000	(418,000)			xxx	\$ 619,685,195			\$ 23,995,000	

* 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 h-0 Cashflow C₀ equals Net Proceeds column (gg); Semi-annual (or other) interest cashflows (C₁, C₂, etc.).

Trans-Allegheny Interstate Line Company

Attachment 9 - Financing Costs for Long Term Debt using the Internal Rate of Return Methodology

TRAILCO anticipates its financing will be a 7 year loan, where by TRAILCO pays Origination Fees of \$5.2 million and a Commitments Fee of 0.3% on the undrawn principle. Consistent with GAAP, TRAILCO will amortize the Origination Fees and Commitments Fees using the standard Internal Rate of Return formula below. Each year, TRAILCO will true up the amounts withdrawn, the interest paid in the year, Origination Fees, Commitments Fees, and total loan amount on this attachment.

Total Loan Amount	\$ 900,000,000
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Internal Rate of Return ¹	4.886348%
Based on following Financial Formula ² :	

$$NPV = 0 = \sum_{t=1}^N C_t / (1 + IR R)^t p w r(t)$$

Origination Fees	7,780,954
Origination Fees	15,125
Addition Origination Fees	
Total Issuance Expense	7,796,079

Revolving Credit Commitment Fee	New Borrowing	Old Borrowing
Revolving Credit Commitment Fee	0.005	0.0050
		0.0037

After borrowing is at the midpoint (\$275,000)

	2008	2008	2008	2008	2009	2010	2011	2012	2013	2014	2015
LIBOR Rate	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Spread											
Interest Rate	6.13%	3.86%	4.05%	4.34%	2.12%	2.12%	2.12%	2.12%	2.12%	2.12%	2.12%
Bond \$450M Interest Rate											
Rate	\$ 450,000,000					4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Revolver Interest Rate	\$ 350,000,000	Draw 1	DONE			3.249%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 2, 3, 4	DONE			3.247%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 5	DONE			3.251%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 6	DONE - Roll over Draw 1 and 4			3.316%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 7	DONE			3.361%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 8	DONE - Roll over Draw 2, 3 and 5			3.422%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 9	DONE			3.417%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 10	DONE			3.348%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 11	DONE - Roll over Draw 6 and 9			3.498%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 12	DONE - Roll over Draw 10			3.418%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 13	DONE - Roll over Draw 7 and 8			3.398%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 14	DONE			3.275%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 15	DONE			3.275%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 16	DONE - Roll over Draw 11			3.289%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 17	DONE			3.248%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 17A	DONE - Roll over Draw 12, 14 and 15			3.286%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 18	DONE - Roll over Draw 13 and 17			3.286%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 19	DONE				3.283%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 20	DONE - Roll over Draw 16				3.304%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 21	DONE - Roll over Draw 17A and 19				3.312%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 22	DONE - Roll over Draw 18				3.312%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 23	DONE				3.222%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 24	DONE Roll over Draw 20				3.213%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 25	DONE Roll over Draw 21, 22 and 23				3.174%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 26	DONE Roll over Draw 25				3.169%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 27	DONE - Pay off Draw 26				3.196%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 28	DONE				1.936%	6.21%			

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)			
Year		Capital Expenditures	Principle Drawn In Quarter (\$000's)	Principle Drawn To Date	Outstanding Debt Balance	Interest Expense	Origination Fees	Commitment	Net Cash Flows (D-F-G-H)	Interest at effective rate	Amortization of origination fees and commitment fees
2008											
12/24/2007	Q4	68,183,000	10,000,000	10,000,000	10,000,000		734,955.02		9,265,045	-	-
01/31/2008	Q1			10,000,000	9,265,045		31,013.00		(31,013)	46,132	46,132
02/4/2008	Q1			10,000,000	9,280,164		69,578.45		(69,578)	4,853	4,853
02/6/2008	Q1			10,000,000	9,215,438		137.50		(138)	2,409	2,409
02/29/2008	Q1			10,000,000	9,217,710		2,960.00		(2,960)	27,752	27,752
03/5/2008	Q1			10,000,000	9,242,502		125,384.16		(125,384)	6,042	6,042
3/24/2008	Q1	25,543,000		10,000,000	9,123,160	155,047.57			(155,048)	22,684	(132,363)
03/31/2008	Q1			10,000,000	8,990,797		17,011.00		(17,011)	8,230	8,230
04/30/2008	Q2			10,000,000	8,982,016		197,269.56		(197,270)	35,289	35,289
05/19/2008	Q2			10,000,000	8,820,035		109,824.88		(109,825)	21,931	21,931
6/23/2008	Q2	20,509,000		10,000,000	8,732,141	97,477.43			(97,477)	40,038	(57,439)
06/25/2008	Q2			10,000,000	8,674,702		43,098.82		(43,099)	3,402	3,402
06/30/2008	Q2			10,000,000	8,635,005		13,267.50		(13,268)	4,516	4,516
08/8/2008	Q3			10,000,000	8,626,253		1,577.79		(1,578)	44,084	44,084
08/13/2008	Q3			10,000,000	8,668,760		62,776.98		(62,777)	5,667	5,667
8/15/2008	Q3		55,000,000	65,000,000	8,611,650	59,689.48	7,780,953.85		47,159,357	2,251	(57,438)
8/20/2008	Q3			65,000,000	55,773,258		530.00		(530)	36,461	36,461
8/25/2008	Q3			65,000,000	55,809,189		15,125.00		(15,125)	36,485	36,485
9/3/2008	Q3			65,000,000	55,830,549		82,654.66		(82,655)	65,714	65,714
9/8/2008	Q3			65,000,000	55,813,609		1,957.50		(1,958)	36,487	36,487
9/11/2008	Q3			65,000,000	55,848,138		41,845.84		(41,846)	21,903	21,903
9/15/2008	Q3		(20,000,000)	45,000,000	55,828,196	243,199.31			(20,243,199)	29,196	(214,004)
9/25/2008	Q3			45,000,000	35,614,192		7,525.25		(7,525)	46,580	46,580
9/29/2008	Q3			45,000,000	35,655,247		98,058.08		(98,059)	18,645	18,645
9/30/2008	Q3	24,995,000		45,000,000	35,573,834		18,136.90	235,520.83	(253,659)	4,650	4,650
10/2/2008	Q4		20,000,000	65,000,000	35,324,826			78,506.96	19,921,493	9,235	9,235
10/17/2008	Q4			65,000,000	55,255,554		2,030.03		(2,030)	108,439	108,439
10/29/2008	Q4			65,000,000	55,361,963		266.90		(267)	86,901	86,901
11/19/2008	Q4			65,000,000	55,448,597		96,048.71		(96,049)	152,404	152,404
11/21/2008	Q4			65,000,000	55,504,952		730.00		(730)	14,511	14,511

Trans-Allegheny Interstate Line Company

Attachment 9 - Financing Costs for Long Term Debt using the Internal Rate of Return Methodology

TRAILCo anticipates its financing will be a 7 year loan, where by TRAILCo pays Origination Fees of \$5.2 million and a Commitments Fee of 0.3% on the undrawn principle. Consistent with GAAP, TRAILCo will amortize the Origination Fees and Commitments Fees using the standard Internal Rate of Return formula below. Each year, TRAILCo will true up the amounts withdrawn, the interest paid in the year, Origination Fees, Commitments Fees, and total loan amount on this attachment.

Total Loan Amount	\$ 900,000,000
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Internal Rate of Return ¹	4.886348%
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Based on following Financial Formula²:

$$NPV = 0 = \sum_{t=1}^N C_t / (1 + IRR)^t$$

Origination Fees	7,780,954
Origination Fees	15,125
Addition Origination Fees	
Total Issuance Expense	7,796,079

Revolving Credit Commitment Fee	New Borrowing	Old Borrowing
Revolving Credit Commitment Fee	0.005	0.0050
		0.0037

After borrowing is at the midpoint (\$275,000)

2/9/2011	Q1	(95,000,000)	705,000,000	789,154,923	797,767.78		(95,797,768)	-	(797,768)
2/9/2011	Q1	115,000,000	820,000,000	693,357,156			115,000,000	-	-
2/14/2011	Q1	(140,000,000)	680,000,000	808,357,156	1,201,215.56		(141,201,216)	528,453	(672,763)
2/14/2011	Q1	140,000,000	820,000,000	667,684,393			140,000,000	-	-
2/16/2011	Q1		820,000,000	807,684,393		3,098.63	(3,099)	211,164	211,164
4/1/2011	Q2	-	820,000,000	807,892,458			97,777.78	(97,778)	4,659,577
4/14/2011	Q2	10,000,000	830,000,000	812,454,257			10,000,000	1,381,663	1,381,663
4/26/2011	Q2	(115,000,000)	715,000,000	823,835,920	949,900.00		(115,949,900)	1,293,164	343,264
4/26/2011	Q2	115,000,000	830,000,000	709,179,184			115,000,000	-	-
5/9/2011	Q2	(115,000,000)	715,000,000	824,179,184	941,620.00		(115,941,620)	1,401,603	459,983
5/9/2011	Q2	(140,000,000)	575,000,000	709,639,166	1,081,920.00		(141,081,920)	-	(1,081,920)
5/9/2011	Q2	(10,000,000)	565,000,000	568,557,246	22,375.00		(10,022,375)	-	(22,375)
5/9/2011	Q2	235,000,000	800,000,000	558,534,871			235,000,000	-	-
5/16/2011	Q2	(235,000,000)	565,000,000	793,534,871	145,034.17		(235,145,034)	726,363	581,329
5/16/2011	Q2	235,000,000	800,000,000	559,116,200			235,000,000	-	-
5/23/2011	Q2	(235,000,000)	565,000,000	794,116,200	144,805.69		(235,144,806)	726,895	582,089
5/23/2011	Q2	50,000,000	615,000,000	559,698,289			50,000,000	-	-
5/26/2011	Q2	(115,000,000)	500,000,000	609,698,289	307,912.50	233,657	(115,541,569)	239,118	(68,795)
6/23/2011	Q2	(50,000,000)	450,000,000	494,395,838	88,994.45		(50,088,994)	1,812,670	1,723,675
6/23/2011	Q2	20,000,000	470,000,000	446,119,513			20,000,000	-	-
7/6/2011	Q3		470,000,000	466,119,513			(171,736)	792,685	792,685
7/15/2011	Q3		470,000,000	466,740,462	9,000,000		(9,000,000)	549,369	(8,450,631)
7/25/2011	Q3	(20,000,000)	450,000,000	458,289,831	34,417.78		(20,034,418)	599,398	564,980
10/18/2011	Q4		450,000,000	438,854,811			(290,417)	4,902,813	4,902,813
1/17/2012	Q1		450,000,000	443,467,207	9,000,000		(9,000,000)	5,306,145	(3,693,855)
3/2/2012	Q1		450,000,000	439,773,352		3,070.00	(3,070)	2,594,240	2,594,240
7/15/2012	Q3		450,000,000	442,364,522	9,000,000		(9,000,000)	7,874,847	(1,125,153)
1/15/2013	Q1		450,000,000	441,239,369	9,000,000		(9,000,000)	10,740,283	1,740,283
7/15/2013	Q3		450,000,000	442,979,652	9,000,000		(9,000,000)	10,604,752	1,604,752
1/15/2014	Q1		450,000,000	444,584,404	9,000,000		(9,000,000)	10,821,705	1,821,705
7/15/2014	Q3		450,000,000	446,406,108	9,000,000		(9,000,000)	10,686,780	1,686,780
1/15/2015	Q1	(450,000,000)	-	448,092,888	9,000,000		(459,000,000)	10,907,105	1,907,105

Commitment fees for 4th quarter 2008

ATTACHMENT 3
Accounting of Transfers Between
CWIP and Plant In Service

Trans-Allegheny Interstate Line Company
 Detail Transfers from CWIP to Plant in Service
 2015 Reconciliation of Transmission Revenue Requirement Formula Rate

Work Order ID	Work Order Number	FERC Account 101/106 Sub-Account	Project / Description	Amount	Date of Transfer from CWIP to Plant in Service	
TrAIL Projects						
502 Junction to Territorial Line						
13418596	478437863	35500	Line Construction 1	3,297,494.28	January 1, 2015	
	478437863	35500	Line Construction 1	(3,301,640.06)	February 1, 2015	
	478437863	35500	Line Construction 1	1,752,325.86	March 1, 2015	
	478437863	35500	Line Construction 1	1,123.93	April 1, 2015	
	478437863	35500	Line Construction 1	384.21	May 1, 2015	
	478437863	35500	Line Construction 1	142.52	June 1, 2015	
	478437863	35500	Line Construction 1	(779,263.02)	July 1, 2015	
	478437863	35500	Line Construction 1	782,657.00	August 1, 2015	
	478437863	35500	Line Construction 1	30,910.91	September 1, 2015	
	478437863	35500	Line Construction 1	98.17	November 1, 2015	
	478437863	35500	Line Construction 1	<u>0.72</u>	December 1, 2015	
				Total	1,784,234.52	
	13412255	478229242	35500	Line Construction 2	428.40	January 1, 2015
478229242		35500	Line Construction 2	(4,513.80)	February 1, 2015	
478229242		35500	Line Construction 2	(1,323.72)	March 1, 2015	
478229242		35500	Line Construction 2	541.18	April 1, 2015	
478229242		35500	Line Construction 2	3,755.44	May 1, 2015	
478229242		35500	Line Construction 2	2,629.29	June 1, 2015	
478229242		35500	Line Construction 2	2,765,079.64	July 1, 2015	
478229242		35500	Line Construction 2	(1,802,761.04)	August 1, 2015	
478229242		35500	Line Construction 2	(28,811.49)	September 1, 2015	
478229242		35500	Line Construction 2	2,376.62	October 1, 2015	
478229242		35500	Line Construction 2	17,436.46	November 1, 2015	
478229242		35500	Line Construction 2	<u>4,728.96</u>	December 1, 2015	
				Total	959,565.94	
13419997	478541318	35500	Line Construction 3	7,206.68	January 1, 2015	
	478541318	35500	Line Construction 3	(7,206.68)	February 1, 2015	
	478541318	35500	Line Construction 3	(1,455.68)	July 1, 2015	
	478541318	35500	Line Construction 3	<u>1,455.68</u>	August 1, 2015	
				Total	0.00	

Trans-Allegheny Interstate Line Company
Detail Transfers from CWIP to Plant in Service
2015 Reconciliation of Transmission Revenue Requirement Formula Rate

Work Order ID	Work Order Number	FERC Account 101/106 Sub-Account	Project / Description	Amount	Date of Transfer from CWIP to Plant in Service
TrAIL Projects					
13418659	478437918	35500	Line Construction 5	919,518.29	January 1, 2015
	478437918	35500	Line Construction 5	(920,669.38)	February 1, 2015
	478437918	35500	Line Construction 5	488,639.81	March 1, 2015
	478437918	35500	Line Construction 5	(300,400.74)	July 1, 2015
	478437918	35500	Line Construction 5	301,709.90	August 1, 2015
	478437918	35500	Line Construction 5	<u>11,857.91</u>	September 1, 2015
				Total	500,655.79
13418878	478439181	35500	Line Construction 13	(48,744.43)	June 1, 2015
	478439181	35500	Line Construction 13	36,737.56	July 1, 2015
	478439181	35500	Line Construction 13	12,503.64	August 1, 2015
	478439181	35500	Line Construction 13	<u>499.77</u>	September 1, 2015
				Total	996.54
13418900	478439187	35500	Line Construction 14	(59,189.66)	June 1, 2015
	478439187	35500	Line Construction 14	47,322.94	July 1, 2015
	478439187	35500	Line Construction 14	12,458.12	August 1, 2015
	478439187	35500	Line Construction 14	<u>499.77</u>	September 1, 2015
				Total	1,091.17
13418901	478439208	35500	Line Construction 15	(50,643.56)	June 1, 2015
	478439208	35500	Line Construction 15	38,662.17	July 1, 2015
	478439208	35500	Line Construction 15	12,495.36	August 1, 2015
	478439208	35500	Line Construction 15	<u>499.77</u>	September 1, 2015
				Total	1,013.74
13416100	478316423	35500	Line Construction 16	(154,576.81)	June 1, 2015
	478316423	35500	Line Construction 16	113,173.33	July 1, 2015
	478316423	35500	Line Construction 16	44,625.31	August 1, 2015
	478316423	35500	Line Construction 16	1,958.94	September 1, 2015
	478316423	35500	Line Construction 16	392.70	October 1, 2015
	478316423	35500	Line Construction 16	<u>67.35</u>	November 1, 2015
				Total	5,640.82
13419823	478518838	35300	SS Construction 4	323,629.25	January 1, 2015
	478518838	35300	SS Construction 4	(324,034.38)	February 1, 2015
	478518838	35300	SS Construction 4	171,979.33	March 1, 2015
	478518838	35300	SS Construction 4	(98,581.91)	July 1, 2015
	478518838	35300	SS Construction 4	99,011.53	August 1, 2015
	478518838	35300	SS Construction 4	<u>3,891.38</u>	September 1, 2015
				Total	175,895.20
13421050	484756194	35300	SS Construction 17	89.19	May 1, 2015
	484756194	35300	SS Construction 17	(945,011.47)	June 1, 2015
	484756194	35300	SS Construction 17	691,619.79	July 1, 2015
	484756194	35300	SS Construction 17	263,109.77	August 1, 2015
	484756194	35300	SS Construction 17	<u>10,502.69</u>	September 1, 2015
				Total	20,309.97
14083631	686847146	35620	2014 TREP (Trail) Engineering	(772,990.02)	January 1, 2015
	686847146	35620	2014 TREP (Trail) Engineering	134,225.44	February 1, 2015
	686847146	35620	2014 TREP (Trail) Engineering	(71,328.54)	March 1, 2015
	686847146	35620	2014 TREP (Trail) Engineering	(62,384.03)	October 1, 2015
	686847146	35620	2014 TREP (Trail) Engineering	(420.14)	November 1, 2015
	686847146	35620	2014 TREP (Trail) Engineering	<u>(3.73)</u>	December 1, 2015
				Total	(772,901.02)
			Total 502 Junction to Territorial Line	<u>2,676,502.67</u>	

Trans-Allegheny Interstate Line Company
Detail Transfers from CWIP to Plant in Service
2015 Reconciliation of Transmission Revenue Requirement Formula Rate

Work Order ID	Work Order Number	FERC Account 101/106 Sub-Account	Project / Description	Amount	Date of Transfer from CWIP to Plant in Service
TrAIL Projects					
Other Projects					
14516970	710349743	35500	138-kV Loop to Rider Sub	2,497,572.04	November 1, 2015
	710349743	35500, 35610	138-kV Loop to Rider Sub	<u>63,694.92</u>	December 1, 2015
			Total	2,561,266.96	
14181583	760103602	35610	502 Jct-Mt. Storm Span 215-217 Cond	12,894.34	August 1, 2015
	760103602	35610	502 Jct-Mt. Storm Span 215-217 Cond	<u>429.32</u>	September 1, 2015
			Total	13,323.66	
13419076	478440131	35300	Wylie Ridge SS: Install	252.26	August 1, 2015
13356601	506387055	35300	Altoona Sub - Install 250 MVAR SVC	180.64	January 1, 2015
	506387055	35300	Altoona Sub - Install 250 MVAR SVC	208.30	February 1, 2015
	506387055	35300	Altoona Sub - Install 250 MVAR SVC	160.03	March 1, 2015
	506387055	35300	Altoona Sub - Install 250 MVAR SVC	169.41	April 1, 2015
	506387055	35300	Altoona Sub - Install 250 MVAR SVC	162.04	May 1, 2015
	506387055	35300	Altoona Sub - Install 250 MVAR SVC	0.35	June 1, 2015
	506387055	35300	Altoona Sub - Install 250 MVAR SVC	(3.51)	July 1, 2015
	506387055	35300	Altoona Sub - Install 250 MVAR SVC	0.53	September 1, 2015
	506387055	35300	Altoona Sub - Install 250 MVAR SVC	5.15	October 1, 2015
	506387055	35300	Altoona Sub - Install 250 MVAR SVC	0.26	November 1, 2015
	506387055	35300	Altoona Sub - Install 250 MVAR SVC	<u>1,311,543.73</u>	December 1, 2015
			Total	1,312,426.93	
13806707	519318731	35300	Armstrong SS: New 345-138 kv Yard	1,776.09	January 1, 2015
	519318731	35300	Armstrong SS: New 345-138 kv Yard	(553.26)	February 1, 2015
	519318731	35300	Armstrong SS: New 345-138 kv Yard	(184.73)	March 1, 2015
	519318731	35300	Armstrong SS: New 345-138 kv Yard	(193.01)	April 1, 2015
	519318731	35300	Armstrong SS: New 345-138 kv Yard	34.25	May 1, 2015
	519318731	35300	Armstrong SS: New 345-138 kv Yard	(7.55)	June 1, 2015
	519318731	35300	Armstrong SS: New 345-138 kv Yard	(8,955.83)	July 1, 2015
	519318731	35300	Armstrong SS: New 345-138 kv Yard	4.14	August 1, 2015
	519318731	35300	Armstrong SS: New 345-138 kv Yard	<u>(1.03)</u>	October 1, 2015
			Total	(8,080.93)	
14265429	654797117	35300	Bartonville 138 kV 32.4 Cap Topside	154,327.14	May 1, 2015
	654797117	35300	Bartonville 138 kV 32.4 Cap Topside	10,490.28	June 1, 2015
	654797117	35300	Bartonville 138 kV 32.4 Cap Topside	1,218.80	July 1, 2015
	654797117	35300	Bartonville 138 kV 32.4 Cap Topside	181,128.98	August 1, 2015
	654797117	35300	Bartonville 138 kV 32.4 Cap Topside	2,203.62	September 1, 2015
	654797117	35300	Bartonville 138 kV 32.4 Cap Topside	130,983.79	October 1, 2015
	654797117	35300	Bartonville 138 kV 32.4 Cap Topside	64,579.99	November 1, 2015
	654797117	35300	Bartonville 138 kV 32.4 Cap Topside	<u>0.69</u>	December 1, 2015
			Total	544,933.29	
13625256	504032903	35300	Buffalo Road 115kV SN -Install a 50	42.14	February 1, 2015
	504032903	35300	Buffalo Road 115kV SN -Install a 50	(22.39)	March 1, 2015
	504032903	35300	Buffalo Road 115kV SN -Install a 50	1,002.18	May 1, 2015
	504032903	35300	Buffalo Road 115kV SN -Install a 50	6,020.66	June 1, 2015
	504032903	35300	Buffalo Road 115kV SN -Install a 50	<u>(81.17)</u>	July 1, 2015
			Total	6,961.42	
13123150	511281973	35500, 35610	Build 230kV Line - Conemaugh to Sew	10,399.61	January 1, 2015
	511281973	35500, 35610	Build 230kV Line - Conemaugh to Sew	36,631.36	February 1, 2015
	511281973	35500, 35610	Build 230kV Line - Conemaugh to Sew	(5,434.62)	March 1, 2015
	511281973	35500, 35610	Build 230kV Line - Conemaugh to Sew	17,933.13	April 1, 2015
	511281973	35500, 35610	Build 230kV Line - Conemaugh to Sew	988.20	May 1, 2015
	511281973	35500, 35610	Build 230kV Line - Conemaugh to Sew	(11,289.95)	June 1, 2015
	511281973	35500, 35610	Build 230kV Line - Conemaugh to Sew	(29.69)	July 1, 2015
	511281973	35500, 35610	Build 230kV Line - Conemaugh to Sew	0.38	August 1, 2015
	511281973	35500, 35610	Build 230kV Line - Conemaugh to Sew	1,501.62	September 1, 2015
	511281973	35500, 35610	Build 230kV Line - Conemaugh to Sew	6.77	October 1, 2015
	511281973	35500, 35610	Build 230kV Line - Conemaugh to Sew	0.45	November 1, 2015
	511281973	35500, 35610	Build 230kV Line - Conemaugh to Sew	<u>90.45</u>	December 1, 2015
			Total	50,797.71	
14571278	723644451	35300	Capital Replacement Program - Tran	342,794.87	October 1, 2015
13969059	527945981	35300	Carbon Center SS: Install 230kV Bre	6,844.31	February 1, 2015
13557832	499632369	35300	Commercial	16,679.53	September 1, 2015

Trans-Allegheny Interstate Line Company
Detail Transfers from CWIP to Plant in Service
2015 Reconciliation of Transmission Revenue Requirement Formula Rate

Work Order ID	Work Order Number	FERC Account 101/106 Sub-Account	Project / Description	Amount	Date of Transfer from CWIP to Plant in Service
TrAIL Projects					
13123835	542480347	35300	Conemaugh - Install 3 single phase	13,586.11	February 1, 2015
	542480347	35300	Conemaugh - Install 3 single phase	(4,587.74)	March 1, 2015
	542480347	35300	Conemaugh - Install 3 single phase	(46.97)	April 1, 2015
	542480347	35300	Conemaugh - Install 3 single phase	(35.13)	May 1, 2015
	542480347	35300	Conemaugh - Install 3 single phase	32.73	June 1, 2015
	542480347	35300	Conemaugh - Install 3 single phase	1,550.15	July 1, 2015
	542480347	35300	Conemaugh - Install 3 single phase	(6.60)	August 1, 2015
			Total	10,492.55	
13695717	511415980	35300	Doubs SS - Install #2 Cap (TrAIL)	590.03	February 1, 2015
13575877	500926008	35300	Doubs SS - Install #4 Cap (TrAIL)	(72.20)	April 1, 2015
	500926008	35300	Doubs SS - Install #4 Cap (TrAIL)	183.68	September 1, 2015
	500926008	35300	Doubs SS - Install #4 Cap (TrAIL)	1,521.94	October 1, 2015
	500926008	35300	Doubs SS - Install #4 Cap (TrAIL)	(26,274.64)	November 1, 2015
			Total	(24,641.22)	
13316638	511281421	35210, 35300	Farmers Valley-Add 27.6 MVAR 121 kV	15.59	March 1, 2015
13241102	499618586	35300	Four Mile Junction 230/115kV Substa	80,501.06	January 1, 2015
	499618586	35300	Four Mile Junction 230/115kV Substa	73,705.84	February 1, 2015
	499618586	35300	Four Mile Junction 230/115kV Substa	(27,553.50)	March 1, 2015
	499618586	35300	Four Mile Junction 230/115kV Substa	51,751.86	April 1, 2015
	499618586	35300	Four Mile Junction 230/115kV Substa	(45,046.63)	May 1, 2015
	499618586	35300	Four Mile Junction 230/115kV Substa	(1,518.05)	June 1, 2015
	499618586	35300	Four Mile Junction 230/115kV Substa	1,319.85	July 1, 2015
	499618586	35300	Four Mile Junction 230/115kV Substa	(16,598.06)	August 1, 2015
	499618586	35300	Four Mile Junction 230/115kV Substa	477.90	September 1, 2015
	499618586	35300	Four Mile Junction 230/115kV Substa	179.43	October 1, 2015
			Total	117,219.71	
13632172	504740994	35300	Grand Point Substation - Install 2n	345.04	January 1, 2015
	504740994	35300	Grand Point Substation - Install 2n	(0.43)	February 1, 2015
	504740994	35300	Grand Point Substation - Install 2n	249.42	March 1, 2015
			Total	594.03	
14560598	719157878	35300	Grover Sub - Install a 47.7 MVAR 24	920,319.97	July 1, 2015
	719157878	35300	Grover Sub - Install a 47.7 MVAR 24	(31,025.94)	August 1, 2015
	719157878	35300	Grover Sub - Install a 47.7 MVAR 24	(1,165.94)	September 1, 2015
	719157878	35300	Grover Sub - Install a 47.7 MVAR 24	(51,875.45)	October 1, 2015
	719157878	35300	Grover Sub - Install a 47.7 MVAR 24	46,795.86	November 1, 2015
	719157878	35300	Grover Sub - Install a 47.7 MVAR 24	(4,786.35)	December 1, 2015
			Total	878,262.15	
13632180	504741016	35300	Guilford Substation - Install 2nd 1	1.31	January 1, 2015
	504741016	35300	Guilford Substation - Install 2nd 1	65.34	April 1, 2015
			Total	66.65	
13744988	514254724	35610	Handsome Lake - Homer City 345kV	(88.00)	January 1, 2015
	514254724	35610	Handsome Lake - Homer City 345kV	(251,393.95)	April 1, 2015
	514254724	35610	Handsome Lake - Homer City 345kV	4.39	May 1, 2015
	514254724	35610	Handsome Lake - Homer City 345kV	0.08	July 1, 2015
	514254724	35610	Handsome Lake - Homer City 345kV	1.41	October 1, 2015
			Total	(251,476.07)	
13450738	508029758	35300	Hunterstown: 500kV SVC - install	52.58	January 1, 2015
	508029758	35300	Hunterstown: 500kV SVC - install	35.91	February 1, 2015
	508029758	35300	Hunterstown: 500kV SVC - install	(13.18)	March 1, 2015
	508029758	35300	Hunterstown: 500kV SVC - install	66.11	April 1, 2015
	508029758	35300	Hunterstown: 500kV SVC - install	282.76	May 1, 2015
	508029758	35300	Hunterstown: 500kV SVC - install	21.73	June 1, 2015
	508029758	35300	Hunterstown: 500kV SVC - install	56.37	July 1, 2015
	508029758	35300	Hunterstown: 500kV SVC - install	(106.54)	September 1, 2015
	508029758	35300	Hunterstown: 500kV SVC - install	0.55	November 1, 2015
	508029758	35300	Hunterstown: 500kV SVC - install	4.52	December 1, 2015
			Total	400.81	

Trans-Allegheny Interstate Line Company
Detail Transfers from CWIP to Plant in Service
2015 Reconciliation of Transmission Revenue Requirement Formula Rate

Work Order ID	Work Order Number	FERC Account 101/106 Sub-Account	Project / Description	Amount	Date of Transfer from CWIP to Plant in Service
TrAIL Projects					
13627505	545322699	35300	Johnstown Substation - Install 2nd	41.49	January 1, 2015
	545322699	35300	Johnstown Substation - Install 2nd	(46.54)	February 1, 2015
	545322699	35300	Johnstown Substation - Install 2nd	(9.00)	March 1, 2015
	545322699	35300	Johnstown Substation - Install 2nd	(25.72)	April 1, 2015
	545322699	35300	Johnstown Substation - Install 2nd	16.14	May 1, 2015
	545322699	35300	Johnstown Substation - Install 2nd	0.64	June 1, 2015
	545322699	35300	Johnstown Substation - Install 2nd	10.10	July 1, 2015
	545322699	35300	Johnstown Substation - Install 2nd	(0.11)	August 1, 2015
			Total	(13.00)	
13627512	504570748	35300	Johnstown Substation - Install 2nd	(95.42)	January 1, 2015
	504570748	35300	Johnstown Substation - Install 2nd	(2,110.15)	March 1, 2015
			Total	(2,205.57)	
13526185	495300103	35300	Kammer SS:T2 Xfmr Trans Maint	(2,920.64)	January 1, 2015
	495300103	35300	Kammer SS:T2 Xfmr Trans Maint	143.28	March 1, 2015
	495300103	35300	Kammer SS:T2 Xfmr Trans Maint	1.65	April 1, 2015
	495300103	35300	Kammer SS:T2 Xfmr Trans Maint	1.24	May 1, 2015
	495300103	35300	Kammer SS:T2 Xfmr Trans Maint	5,781.96	July 1, 2015
	495300103	35300	Kammer SS:T2 Xfmr Trans Maint	(25.19)	August 1, 2015
			Total	2,982.30	
14754065	775778834	35011	Land Purchase-Pierce Brook Substati	846,033.97	November 1, 2015
13534502	679497206	35400, 35500, 35610	Loop Homer City-Handsome Lake to Ar	(1,059.11)	July 1, 2015
	679497206	35400, 35610	Loop Homer City-Handsome Lake to Ar	1.41	October 1, 2015
			Total	(1,057.70)	
13584710	501418347	35300	Luxor 138 kV - Install 44 Mvar Capa	70.57	April 1, 2015
14800225	784695299	35011, 35300	Mainesburg 345kV Line	521,564.90	September 1, 2015
13302963	511281437	35300	Mansfield-Everts Dr-Build new 345/1	20,344,117.10	November 1, 2015
	511281437	35300	Mansfield-Everts Dr-Build new 345/1	(160,963.93)	December 1, 2015
			Total	20,183,153.17	
13695951	511416938	35300	Meadowbrook SS - Inst SVC Facilitie	389,334.75	January 1, 2015
	511416938	35300	Meadowbrook SS - Inst SVC Facilitie	90,040.45	February 1, 2015
	511416938	35300	Meadowbrook SS - Inst SVC Facilitie	29,104.09	March 1, 2015
	511416938	35300	Meadowbrook SS - Inst SVC Facilitie	26,478.33	April 1, 2015
	511416938	35300	Meadowbrook SS - Inst SVC Facilitie	43,118.41	May 1, 2015
	511416938	35300	Meadowbrook SS - Inst SVC Facilitie	(12.50)	June 1, 2015
	511416938	35300	Meadowbrook SS - Inst SVC Facilitie	9.47	July 1, 2015
	511416938	35300	Meadowbrook SS - Inst SVC Facilitie	12.50	August 1, 2015
	511416938	35300	Meadowbrook SS - Inst SVC Facilitie	50.00	September 1, 2015
	511416938	35300	Meadowbrook SS - Inst SVC Facilitie	(38.50)	October 1, 2015
	511416938	35300	Meadowbrook SS - Inst SVC Facilitie	(17.75)	November 1, 2015
	511416938	35300	Meadowbrook SS - Inst SVC Facilitie	(6.25)	December 1, 2015
			Total	578,073.00	
13448261	486072606	35300	Meadowbrook SS - Install SVC (TrAIL	(9,878.95)	January 1, 2015
	486072606	35300	Meadowbrook SS - Install SVC (TrAIL	100,289.63	February 1, 2015
	486072606	35300	Meadowbrook SS - Install SVC (TrAIL	(298,256.28)	March 1, 2015
	486072606	35300	Meadowbrook SS - Install SVC (TrAIL	6,703.89	April 1, 2015
	486072606	35300	Meadowbrook SS - Install SVC (TrAIL	(168,723.78)	May 1, 2015
	486072606	35300	Meadowbrook SS - Install SVC (TrAIL	46.43	June 1, 2015
	486072606	35300	Meadowbrook SS - Install SVC (TrAIL	848.26	July 1, 2015
	486072606	35300	Meadowbrook SS - Install SVC (TrAIL	(98.54)	August 1, 2015
	486072606	35300	Meadowbrook SS - Install SVC (TrAIL	450.28	September 1, 2015
	486072606	35300	Meadowbrook SS - Install SVC (TrAIL	722.36	October 1, 2015
	486072606	35300	Meadowbrook SS - Install SVC (TrAIL	4,276.93	December 1, 2015
			Total	(363,619.77)	

Trans-Allegheny Interstate Line Company
Detail Transfers from CWIP to Plant in Service
2015 Reconciliation of Transmission Revenue Requirement Formula Rate

Work Order ID	Work Order Number	FERC Account 101/106 Sub-Account	Project / Description	Amount	Date of Transfer from CWIP to Plant in Service
TrAIL Projects					
13729656	654797192	35300	Mobley SS: Add Capacitor	1,519,702.98	February 1, 2015
	654797192	35300	Mobley SS: Add Capacitor	(1,203.93)	March 1, 2015
	654797192	35300	Mobley SS: Add Capacitor	0.81	April 1, 2015
	654797192	35300	Mobley SS: Add Capacitor	493.56	May 1, 2015
	654797192	35300	Mobley SS: Add Capacitor	804.65	June 1, 2015
	654797192	35300	Mobley SS: Add Capacitor	7.03	July 1, 2015
	654797192	35300	Mobley SS: Add Capacitor	(0.07)	August 1, 2015
	654797192	35300	Mobley SS: Add Capacitor	35.95	September 1, 2015
	654797192	35300	Mobley SS: Add Capacitor	33.66	October 1, 2015
	654797192	35300	Mobley SS: Add Capacitor	5.61	November 1, 2015
	654797192	35300	Mobley SS: Add Capacitor	<u>0.03</u>	December 1, 2015
			Total	1,519,880.28	
14203470	540946841	35300	Monocacy SS - Inst. SVC Facilities	23,739,606.65	September 1, 2015
	540946841	35300	Monocacy SS - Inst. SVC Facilities	(19,119,597.20)	October 1, 2015
	540946841	35300	Monocacy SS - Inst. SVC Facilities	210,860.11	November 1, 2015
	540946841	35300	Monocacy SS - Inst. SVC Facilities	<u>(9,933.58)</u>	December 1, 2015
			Total	4,820,935.98	
14203423	540946829	35300	Monocacy SS - Install SVC (TrAIL)	5,900,221.73	September 1, 2015
	540946829	35300	Monocacy SS - Install SVC (TrAIL)	19,582,408.30	October 1, 2015
	540946829	35300	Monocacy SS - Install SVC (TrAIL)	(996,637.70)	November 1, 2015
	540946829	35300	Monocacy SS - Install SVC (TrAIL)	<u>84,384.56</u>	December 1, 2015
			Total	24,570,376.89	
13609744	503025824	35300	Moshannon 230 kV - Construct 4 brea	354,657.00	January 1, 2015
	503025824	35300	Moshannon 230 kV - Construct 4 brea	71,228.46	February 1, 2015
	503025824	35300	Moshannon 230 kV - Construct 4 brea	(52,373.35)	March 1, 2015
	503025824	35300	Moshannon 230 kV - Construct 4 brea	14,405.49	April 1, 2015
	503025824	35300	Moshannon 230 kV - Construct 4 brea	(5,234.33)	May 1, 2015
	503025824	35300	Moshannon 230 kV - Construct 4 brea	(437.93)	June 1, 2015
	503025824	35300	Moshannon 230 kV - Construct 4 brea	58.18	July 1, 2015
	503025824	35300	Moshannon 230 kV - Construct 4 brea	1,395.12	August 1, 2015
	503025824	35300	Moshannon 230 kV - Construct 4 brea	10,324.18	September 1, 2015
	503025824	35300	Moshannon 230 kV - Construct 4 brea	1,641.83	October 1, 2015
	503025824	35300	Moshannon 230 kV - Construct 4 brea	6,872.28	November 1, 2015
	503025824	35300	Moshannon 230 kV - Construct 4 brea	<u>17,332.42</u>	December 1, 2015
			Total	419,869.35	
14492232	696960233	35300	Nyswaner - Install a 51.8 MVAR (47.	917,779.34	December 1, 2015
13411476	478195268	35300	Osage-Whiteley 138kV Line (WV) (b10	(0.01)	January 1, 2015
	478195268	35300	Osage-Whiteley 138kV Line (WV) (b10	<u>0.31</u>	February 1, 2015
			Total	0.30	
13395937	477989703	35500, 35610	Osage-Whiteley(MP) - 5.8-mi new 138	(72,109.80)	January 1, 2015
	477989703	35500, 35610	Osage-Whiteley(MP) - 5.8-mi new 138	<u>(17,213.79)</u>	August 1, 2015
			Total	(89,323.59)	
13395935	477989701	35500, 35610, 35620	Osage-Whiteley(WP) - 8.5mi new 138k	(124.22)	July 1, 2015
14199237	540737695	35300	Relay-Waldo Run SS to Lamberton SS	324.81	January 1, 2015
	540737695	35300	Relay-Waldo Run SS to Lamberton SS	(0.57)	February 1, 2015
	540737695	35300	Relay-Waldo Run SS to Lamberton SS	770.12	March 1, 2015
	540737695	35300	Relay-Waldo Run SS to Lamberton SS	8.87	April 1, 2015
	540737695	35300	Relay-Waldo Run SS to Lamberton SS	174.03	May 1, 2015
	540737695	35300	Relay-Waldo Run SS to Lamberton SS	<u>(4.86)</u>	June 1, 2015
			Total	1,272.40	
13885850	523657011	35300	reloc. two spans of grandpoint-cree	15,642.48	April 1, 2015
	523657011	35300	reloc. two spans of grandpoint-cree	<u>(820.33)</u>	June 1, 2015
			Total	14,822.15	
13469732	509201475	35500	Rider 138kV Line ext	8,792,014.94	December 1, 2015
13722842	713632077	35300	Rider SS: Ring Bus & 138 kV Line	1,273,560.93	December 1, 2015

Trans-Allegheny Interstate Line Company
Detail Transfers from CWIP to Plant in Service
2015 Reconciliation of Transmission Revenue Requirement Formula Rate

Work Order ID	Work Order Number	FERC Account 101/106 Sub-Account	Project / Description	Amount	Date of Transfer from CWIP to Plant in Service
TrAIL Projects					
13386253	542482642	35300	Seward 230kV -Conemaugh-Construct N	341.04	January 1, 2015
	542482642	35300	Seward 230kV -Conemaugh-Construct N	(1.00)	February 1, 2015
	542482642	35300	Seward 230kV -Conemaugh-Construct N	<u>(1,504,372.93)</u>	June 1, 2015
			Total	(1,504,032.89)	
13956791	545747247	35300	Shingletown SS:Inst 75MVAR 230kV Ca	2,662,742.13	June 1, 2015
	545747247	35300	Shingletown SS:Inst 75MVAR 230kV Ca	(814,438.83)	July 1, 2015
	545747247	35300	Shingletown SS:Inst 75MVAR 230kV Ca	(984,725.25)	August 1, 2015
	545747247	35300	Shingletown SS:Inst 75MVAR 230kV Ca	899,342.54	September 1, 2015
	545747247	35300	Shingletown SS:Inst 75MVAR 230kV Ca	(8,995.31)	October 1, 2015
	545747247	35300	Shingletown SS:Inst 75MVAR 230kV Ca	673.27	November 1, 2015
	545747247	35300	Shingletown SS:Inst 75MVAR 230kV Ca	<u>5,128.60</u>	December 1, 2015
			Total	1,759,727.15	
13641031	504991184	35220	Siting work for Armstrong Substation	(74.40)	January 1, 2015
	504991184	35220	Siting work for Armstrong Substation	<u>8,525.86</u>	April 1, 2015
			Total	8,451.46	
13645811	505210064	35210, 35300	SN - Grandview: Install a 31.8 MVAR	0.08	July 1, 2015
13646434	505239728	35300	SN - Shawville: Install 2-39.7 MVAR	785,313.59	July 1, 2015
	505239728	35300	SN - Shawville: Install 2-39.7 MVAR	(2.60)	August 1, 2015
	505239728	35300	SN - Shawville: Install 2-39.7 MVAR	127,825.08	September 1, 2015
	505239728	35300	SN - Shawville: Install 2-39.7 MVAR	(82,067.76)	October 1, 2015
	505239728	35300	SN - Shawville: Install 2-39.7 MVAR	(8,733.10)	November 1, 2015
	505239728	35300	SN - Shawville: Install 2-39.7 MVAR	<u>4,775.12</u>	December 1, 2015
			Total	827,110.33	
13646434	506387028	35300	SN - Shawville: Install 2-39.7 MVAR	1,392,548.15	July 1, 2015
	506387028	35300	SN - Shawville: Install 2-39.7 MVAR	1,344.49	August 1, 2015
	506387028	35300	SN - Shawville: Install 2-39.7 MVAR	1,291.47	September 1, 2015
	506387028	35300	SN - Shawville: Install 2-39.7 MVAR	86,343.25	October 1, 2015
	506387028	35300	SN - Shawville: Install 2-39.7 MVAR	(4,034.65)	November 1, 2015
	506387028	35300	SN - Shawville: Install 2-39.7 MVAR	<u>(27.34)</u>	December 1, 2015
			Total	1,477,465.37	
14057705	534342055	35300	Squab Hollow SS: TrAILCo CIAC/230-	17,018,163.95	May 1, 2015
	534342055	35300	Squab Hollow SS: TrAILCo CIAC/230-	772,714.71	June 1, 2015
	534342055	35300	Squab Hollow SS: TrAILCo CIAC/230-	410,913.48	July 1, 2015
	534342055	35300	Squab Hollow SS: TrAILCo CIAC/230-	(138,829.12)	August 1, 2015
	534342055	35300	Squab Hollow SS: TrAILCo CIAC/230-	(1,964,840.36)	September 1, 2015
	534342055	35300	Squab Hollow SS: TrAILCo CIAC/230-	2,557,077.79	October 1, 2015
	534342055	35300	Squab Hollow SS: TrAILCo CIAC/230-	10,776.93	November 1, 2015
	534342055	35300	Squab Hollow SS: TrAILCo CIAC/230-	<u>(62,905.82)</u>	December 1, 2015
			Total	18,603,071.56	
14058080	534344922	35300	Squab Hollow SS: TrAILCo/CIAC 250MV	32,711,188.03	May 1, 2015
	534344922	35300	Squab Hollow SS: TrAILCo/CIAC 250MV	(286,760.02)	June 1, 2015
	534344922	35300	Squab Hollow SS: TrAILCo/CIAC 250MV	(1,239,250.96)	July 1, 2015
	534344922	35300	Squab Hollow SS: TrAILCo/CIAC 250MV	3,199.44	August 1, 2015
	534344922	35300	Squab Hollow SS: TrAILCo/CIAC 250MV	1,082,418.14	September 1, 2015
	534344922	35300	Squab Hollow SS: TrAILCo/CIAC 250MV	(1,506,791.22)	October 1, 2015
	534344922	35300	Squab Hollow SS: TrAILCo/CIAC 250MV	(41,899.91)	November 1, 2015
	534344922	35300	Squab Hollow SS: TrAILCo/CIAC 250MV	<u>7,892.39</u>	December 1, 2015
			Total	30,729,995.89	
14506973	708223521	35300	Squab Hollow:Install 230kv breaker	558,382.00	November 1, 2015
	708223521	35300	Squab Hollow:Install 230kv breaker	<u>11,641.31</u>	December 1, 2015
			Total	570,023.31	
13661476	506017368	35300	SS - Blairsville E.-Replace 138/115	99.73	April 1, 2015
14097794	536139128	35300	SS - Claysburg 115 kV Ring Bus - RT	6,396,326.93	June 1, 2015
	536139128	35300	SS - Claysburg 115 kV Ring Bus - RT	694,468.23	July 1, 2015
	536139128	35300	SS - Claysburg 115 kV Ring Bus - RT	(1,228,236.21)	August 1, 2015
	536139128	35300	SS - Claysburg 115 kV Ring Bus - RT	1,381,488.76	September 1, 2015
	536139128	35300	SS - Claysburg 115 kV Ring Bus - RT	499,281.33	October 1, 2015
	536139128	35300	SS - Claysburg 115 kV Ring Bus - RT	448,517.82	November 1, 2015
	536139128	35300	SS - Claysburg 115 kV Ring Bus - RT	<u>(816,195.81)</u>	December 1, 2015
			Total	7,375,651.05	

Trans-Allegheny Interstate Line Company
Detail Transfers from CWIP to Plant in Service
2015 Reconciliation of Transmission Revenue Requirement Formula Rate

Work Order ID	Work Order Number	FERC Account 101/106 Sub-Account	Project / Description	Amount	Date of Transfer from CWIP to Plant in Service
TrAIL Projects					
14010237	542480815	35300	SS - Conemaugh-Seward 230 kV - Cons	2,426.33	February 1, 2015
	542480815	35300	SS - Conemaugh-Seward 230 kV - Cons	247.12	March 1, 2015
	542480815	35300	SS - Conemaugh-Seward 230 kV - Cons	450.40	April 1, 2015
	542480815	35300	SS - Conemaugh-Seward 230 kV - Cons	5,905.86	May 1, 2015
	542480815	35300	SS - Conemaugh-Seward 230 kV - Cons	112.67	June 1, 2015
	542480815	35300	SS - Conemaugh-Seward 230 kV - Cons	1,371.38	July 1, 2015
	542480815	35300	SS - Conemaugh-Seward 230 kV - Cons	(5.19)	August 1, 2015
	542480815	35300	SS - Conemaugh-Seward 230 kV - Cons	447.22	September 1, 2015
	542480815	35300	SS - Conemaugh-Seward 230 kV - Cons	783.79	October 1, 2015
	542480815	35300	SS - Conemaugh-Seward 230 kV - Cons	113.75	November 1, 2015
	542480815	35300	SS - Conemaugh-Seward 230 kV - Cons	<u>249.99</u>	December 1, 2015
			Total	12,103.32	
13631917	504740949	35300	SS - Johnstown 230kV - Install a 11	1,258,622.34	July 1, 2015
	504740949	35300	SS - Johnstown 230kV - Install a 11	19,341.78	August 1, 2015
	504740949	35300	SS - Johnstown 230kV - Install a 11	4,695.75	September 1, 2015
	504740949	35300	SS - Johnstown 230kV - Install a 11	48,808.66	October 1, 2015
	504740949	35300	SS - Johnstown 230kV - Install a 11	11,424.80	November 1, 2015
	504740949	35300	SS - Johnstown 230kV - Install a 11	<u>(79.67)</u>	December 1, 2015
			Total	1,342,813.66	
13722307	513093955	35011	TrAIL Land for Rider SS Ring Bus	80,987.64	July 1, 2015
13722767	513124964	35300	TrAIL -Rider SS Ring Bus	5,201,875.08	October 1, 2015
	513124964	35300	TrAIL -Rider SS Ring Bus	1,065,248.62	November 1, 2015
	513124964	35300	TrAIL -Rider SS Ring Bus	<u>328,133.60</u>	December 1, 2015
			Total	6,595,257.30	
13721318	513060926	35022	Trail ROW-Rider SS Ring Bus & 138 k	1,292,275.61	December 1, 2015
14020629	530998617	35011	TREP Purchase Land Waldo Run sub	38,897.20	January 1, 2015
	530998617	35011	TREP Purchase Land Waldo Run sub	5,302.04	February 1, 2015
	530998617	35011	TREP Purchase Land Waldo Run sub	<u>1.19</u>	April 1, 2015
			Total	44,200.43	
14082160	536767657	35610	TREP Work at MP 138Kv Glen Falls-La	(192,354.96)	January 1, 2015
	536767657	35400, 35610	TREP Work at MP 138Kv Glen Falls-La	305,457.67	February 1, 2015
	536767657	35400, 35610	TREP Work at MP 138Kv Glen Falls-La	(67.43)	March 1, 2015
	536767657	35400, 35610	TREP Work at MP 138Kv Glen Falls-La	6.18	April 1, 2015
	536767657	35400, 35610	TREP Work at MP 138Kv Glen Falls-La	<u>(150.34)</u>	May 1, 2015
			Total	112,891.12	
14019830	530917549	35300	TREP work at new Waldo Run substati	634,623.21	January 1, 2015
	530917549	35300	TREP work at new Waldo Run substati	(221,532.43)	February 1, 2015
	530917549	35300	TREP work at new Waldo Run substati	190,039.09	March 1, 2015
	530917549	35300	TREP work at new Waldo Run substati	105,017.35	April 1, 2015
	530917549	35300	TREP work at new Waldo Run substati	464,306.00	May 1, 2015
	530917549	35300	TREP work at new Waldo Run substati	(88,764.74)	June 1, 2015
	530917549	35300	TREP work at new Waldo Run substati	198,875.30	July 1, 2015
	530917549	35300	TREP work at new Waldo Run substati	463,586.92	August 1, 2015
	530917549	35300	TREP work at new Waldo Run substati	(357,594.12)	September 1, 2015
	530917549	35300	TREP work at new Waldo Run substati	25,559.60	October 1, 2015
	530917549	35300	TREP work at new Waldo Run substati	(10.67)	November 1, 2015
	530917549	35300	TREP work at new Waldo Run substati	<u>331.58</u>	December 1, 2015
			Total	1,414,437.09	
13419078	478440140	35300	V2-030 Front Royal 500kV Constructi	3,783.90	October 1, 2015
13752842	654797141	35300	West Union SS: Install 138kV Capaci	15.83	January 1, 2015
	654797141	35300	West Union SS: Install 138kV Capaci	0.02	February 1, 2015
	654797141	35300	West Union SS: Install 138kV Capaci	17.03	July 1, 2015
	654797141	35300	West Union SS: Install 138kV Capaci	(0.07)	August 1, 2015
	654797141	35300	West Union SS: Install 138kV Capaci	16.37	September 1, 2015
	654797141	35300	West Union SS: Install 138kV Capaci	17.30	October 1, 2015
	654797141	35300	West Union SS: Install 138kV Capaci	<u>2.81</u>	November 1, 2015
			Total	69.29	
13701262	511667989	35300	Yeagertown 230 kV - Install new 230	1,255,530.82	November 1, 2015
	511667989	35300	Yeagertown 230 kV - Install new 230	<u>(116,871.75)</u>	December 1, 2015
			Total	1,138,659.07	
			Total Other Projects	<u>141,470,812.33</u>	
			Total Additions	<u>144,147,315.00</u>	