

ALSTON & BIRD

The Atlantic Building
950 F Street, NW
Washington, DC 20004-1404
202-239-3300 | Fax: 202-239-3333

June 1, 2018

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

**Re: *Potomac-Appalachian Transmission Highline, LLC*
Informational Filing
Transmission Formula Rate Annual Update for Rate Year 2017
Docket No. ER09-1256-___**

Dear Secretary Bose:

Potomac-Appalachian Transmission Highline, LLC (“PATH LLC”), on behalf of its operating companies PATH West Virginia Transmission Company, LLC (“PATH-WV”) and PATH Allegheny Transmission Company, LLC (“PATH-Allegheny”), hereby submits for informational purposes only its Annual Update to recalculate its annual transmission revenue requirement (“Annual Update”) for Rate Year 2017.

This Annual Update is submitted pursuant to the Formula Rate Implementation Protocols (“Protocols”) set forth in Attachment H-19B of the PJM Open Access Transmission Tariff (“PJM OATT”).¹ As provided in section III.B.(1) of the Protocols, this Annual Update is an informational filing, and therefore does not require any Commission action.

DESCRIPTION OF FILING

PATH LLC recovers its transmission revenue requirement through a formula rate that is designated as Attachment H-19A under the PJM OATT. Pursuant to section III.B.(1) of the Protocols, on or about June 1 of each year, PATH LLC is required to submit its Annual Update as an informational filing to FERC and post the same on the PJM website. The Annual Update calculates PATH LLC’s Actual Transmission Revenue Requirement for the preceding Rate Year in accordance with the terms of the formula rate and the Protocols, as well as a True-up Adjustment for the preceding Rate Year.

¹ PJM Interconnection, L.L.C., FERC Electric Tariff, Sixth Revised Volume No. 1.

Annual Update

This Annual Update filing, calculates PATH LLC's Actual Transmission Revenue Requirement and True-up Adjustment for the 2017 Rate Year, which ended on December 31, 2017. Each input to the formula rate is either taken directly from the FERC Form No. 1 or reconcilable to the FERC Form No. 1 by the application of clearly identified and supported information. The Annual Update is subject to the review procedures set forth in Article VI of the Protocols.

Consistent with the Protocols, the Annual Update attached hereto includes the following materials:

1. Attachment A - True-up Adjustment: Comparison of Actual Revenue Requirement to the Projected Transmission Revenue Requirement for Year Ended December 31, 2017.
2. Attachment B - PATH LLC Formula (Attachment H-19A) populated with 2017 Actual Transmission Revenue Requirement.
3. Attachment C - PATH-WV Historic Operations and Maintenance Report for year ended December 31, 2017.²
4. Attachment D - PATH-Allegheny Historic Operations and Maintenance Report for year ended December 31, 2017.³
5. Attachment E - PATH-WV Historic Capital Investment for 2017.⁴
6. Attachment F - PATH-Allegheny Historic Capital Investment for 2017.⁵
7. Attachment G - 2017 Annual Report on Construction Work in Progress.⁶

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).

Pursuant to section III.C.(3) of the Protocols, upon written request by any party to FERC Docket No. ER08-386 or any Interested Party, PATH LLC will promptly make available to such entity and/or a consultant designated by it, a "workable" Excel file containing the same data, provided that the party has provided PATH LLC with a current electronic mail address.

² See Protocols, section III.B.(3)(e).

³ *Id.*

⁴ See Protocols, section III.B.(3)(f).

⁵ *Id.*

⁶ See Protocols, section V.B.

Posting

The Annual Update has been submitted to PJM for posting on its website. PJM will post a copy of this filing to the transmission service formula rates section of its internet site, located at:

<http://www.pjm.com/markets-and-operations/billing-settlements-and-credit/formula-rates.aspx>

with a specific link to the newly-filed document, and will send an e-mail on the same date as this filing to all PJM Members and all state utility regulatory commissions in the PJM Region alerting them that this filing has been made today and is available by visiting the website provided above.

Open Meeting

Pursuant to section III.C.(1) of the Protocols, within two business days of this filing PATH LLC shall provide notice on PJM's website of the time, date and location of an open meeting among Interested Parties.

COMMUNICATIONS

Communications with respect to this filing should be directed to:

P. Nikhil Rao, Esq.
Attorney
FirstEnergy Service Company
76 South Main Street
Akron, OH 44308
(330) 384-2422
pnrao@firstenergycorp.com

Roger Ruch
Director, Rates Support
76 South Main Street
FirstEnergy Service Company
Akron, OH 44308
(330) 384-5130
ruchr@firstenergycorp.com

Kenneth G. Jaffe, Esq.
Richard P. Sparling, Esq.
Alston & Bird, LLP
950 F Street, NW
Washington, DC 20004
(202) 239-3300
kenneth.jaffe@alston.com
richard.sparling@alston.com

Hector Garcia, Esq.
Senior Counsel
American Electric Power Service Corporation
1 Riverside Plaza - 29th Floor
Columbus, OH 43215
(614) 716-3410
hgarcia1@aep.com

The Honorable Kimberly D. Bose
June 1, 2018
Page 4

Please contact the undersigned if you have any questions.

Respectfully submitted,

/s/ **Kenneth G. Jaffe**

Kenneth G. Jaffe
Richard P. Sparling
Alston & Bird LLP

*Attorneys for Potomac-Appalachian
Transmission Highline, LLC*

Attachment A

True-up Adjustment: Comparison of Actual Revenue Requirement to the Projected
Transmission Revenue Requirement for Year Ended December 31, 2017

**Comparison of Actual Transmission Revenue Requirement to the Projected Transmission Revenue Requirement
For Year Ended December 31, 2017**

	PATH West Virginia Transmission Company, LLC (PATH-WV) (1)	PATH Allegheny Transmission Company, LLC (PATH-Allegheny) (2)	Potomac-Appalachian Transmission Highline, LLC (3) = (1) + (2)
2017 Actual ATRR	\$10,785,973	\$10,430,053	\$21,216,026
2017 Projected ATRR	9,524,155	9,187,747	\$18,711,902
2017 True-Up	<u>\$1,261,818</u>	<u>\$1,242,306</u>	\$2,504,124

Attachment B

PATH LLC Formula (Attachment H-19A) populated
with 2017 Actual Transmission Revenue Requirement

For the 12 months ended 12/31/2017

SUMMARY

	PATH West Virginia Transmission Company, LLC (PATH-WV) (1)	PATH Allegheny Transmission Company, LLC (PATH- Allegheny) (2)	Potomac-Appalachian Transmission Highline, LLC (3) = (1) + (2)
1 NET REVENUE REQUIREMENT	\$10,785,973 (A)	\$10,430,053 (B)	\$21,216,026
2 PJM Project No.			
3 b0490 & b0491	\$10,785,973 (C)		\$10,785,973
4 b0492 & b0560		\$10,430,053 (D)	\$10,430,053
5			
6 Total (Sum lines 3 to 5)	<u>\$10,785,973</u>	<u>\$10,430,053</u>	<u>\$21,216,026</u>

Sources:

- (A) Rate Formula Template, page 2, line 5, col. (3)
(B) Rate Formula Template, page 7, line 5, col. (3)
(C) Rate Formula Template - Attachment 5, page 30 col., (7)
(D) Rate Formula Template - Attachment 5, page 31 col., (6)

Formula Rate - Non-Levelized

Attachment A
Rate Formula Template-
Utilizing FERC Form 1 Data

PATH West Virginia Transmission Company, LLC

For the 12 months ended 12/31/2017

Line No.	(1)	(2)	(3)
<u>1</u>	GROSS REVENUE REQUIREMENT (line 86)	12 months	<u>\$10,785,973</u>
	REVENUE CREDITS		
		<u>Total</u>	<u>Allocator</u>
2	Total Revenue Credits Attachment 1, line 12	0	TP 1.00000
3	True-up Adjustment with Interest Protocols	0	DA 1.00000
4a	Accelerated True-up Adjustment with Interest	0	DA 1.00000
4b	Interest on Gains or Recoveries in Account 254 Company Records	0	DA 1.00000
5	NET REVENUE REQUIREMENT (Lines 1 minus line 2 plus line 3 plus line 4a and 4b)		<u>\$10,785,973</u>

Formula Rate - Non-Levelized

Attachment A
Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2017

PATH West Virginia Transmission Company, LLC

Line No.	(1)	(2) Form No. 1 Page, Line, Col.	(3) Company Total	(4) Allocator	(5) Transmission (Col 3 times Col 4)
	RATE BASE:				
	GROSS PLANT IN SERVICE				
6	Production	(Attachment 4)	-	NA	0.00000
7	Transmission	(Attachment 4)	-	TP	1.00000
8	Distribution	(Attachment 4)	-	NA	0.00000
9	General & Intangible	(Attachment 4)	-	W/S	1.00000
10	Common	(Attachment 4)	-	CE	1.00000
11	TOTAL GROSS PLANT (sum lines 6-10)	(GP=1 if plant =0)	-	GP=	1.00000
	ACCUMULATED DEPRECIATION				
13	Production	(Attachment 4)	-	NA	0.00000
14	Transmission	(Attachment 4)	-	TP	1.00000
15	Distribution	(Attachment 4)	-	NA	0.00000
16	General & Intangible	(Attachment 4)	-	W/S	1.00000
17	Common	(Attachment 4)	-	CE	1.00000
18	TOTAL ACCUM. DEPRECIATION (sum lines 13-17)		-		-
	NET PLANT IN SERVICE				
20	Production	(line 6- line 13)	-		-
21	Transmission	(line 7- line 14)	-		-
22	Distribution	(line 8- line 15)	-		-
23	General & Intangible	(line 9- line 16)	-		-
24	Common	(line 10- line 17)	-		-
25	TOTAL NET PLANT (sum lines 20-24)	(NP=1 if plant =0)	-	NP=	1.0000
	ADJUSTMENTS TO RATE BASE (Note A)				
27	Account No. 281 (enter negative)	(Attachment 4)	-	NA	0.00000
28	Account No. 282 (enter negative)	(Attachment 4)	(182)	NP	1.00000
29	Account No. 283 (enter negative)	(Attachment 4)	7,872	NP	1.00000
30	Account No. 190	(Attachment 4)	5,171,815	NP	1.00000
31	Account No. 255 (enter negative)	(Attachment 4)	-	NP	1.00000
32	CWIP	(Attachment 4)	-	DA	1.00000
33	Unamortized Regulatory Asset	(Attachment 4)	-	DA	1.00000
34	Unamortized Abandoned Plant	(Attachment 4)	4,695,012	DA	1.00000
35	TOTAL ADJUSTMENTS (sum lines 27-34)		9,874,517		9,874,517
36	LAND HELD FOR FUTURE USE	(Attachment 4)	-	TP	1.00000
	WORKING CAPITAL (Note C)				
38	CWC	calculated	63,972		63,972
39	Materials & Supplies (Note B)	(Attachment 4)	-	TE	1.00000
40	Prepayments (Account 165 - Note C)	(Attachment 4)	-	GP	1.00000
41	TOTAL WORKING CAPITAL (sum lines 38-40)		63,972		63,972
42	RATE BASE (sum lines 25, 35, 36, & 41)		9,938,489		9,938,489

Formula Rate - Non-Levelized

Attachment A
Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2017

(1)	(2)	(3)	(4)	(5)
	Form No. 1 Page, Line, Col.	Company Total	Allocator	Transmission (Col 3 times Col 4)
43	O&M			
44	Transmission 321.112.b	-	TE 1.00000	-
45	Less Account 566 321.96.b	-	TE 1.00000	-
46	Less Account 566 (Misc Trans Expense) Line 56	-	DA 1.00000	-
47	A&G 323.197.b	496,939	W/S 1.00000	496,939
48	Less EPRI & Reg. Comm. Exp. & Other Ad. (Note D & Attach 4)	-	DA 1.00000	-
49	Plus Transmission Related Reg. Comm. Exp (Note D & Attach 4)	-	TE 1.00000	-
50	PBOP Expense adjustment (Attachment 4)	14,837		14,837
51	Common (Attachment 4)	-	CE 1.00000	-
52	Transmission Lease Payments 200.4.c	-	DA 1.00000	-
53	Account 566			
54	Amortization of Regulatory Asset Attachment 4	-	DA 1.00000	-
55	Miscellaneous Transmission Expense Attachment 4	-	DA 1.00000	-
56	Total Account 566	-		-
57	TOTAL O&M (sum lines 44, 47, 49, 50, 51, 52, 56 less lines 45, 46 & 48)	511,776		511,776
58	DEPRECIATION EXPENSE			
59	Transmission 336.7.b & c	-	TP 1.00000	-
60	General and Intangible 336.1.d&e + 336.10.b&c	-	W/S 1.00000	-
61	Common 336.11.b&c	-	CE 1.00000	-
62	Amortization of Abandoned Plant (Attachment 4)	9,359,356	DA 1.00000	9,359,356
63	TOTAL DEPRECIATION (Sum lines 59-62)	9,359,356		9,359,356
64	TAXES OTHER THAN INCOME TAXES (Note E)			
65	LABOR RELATED			
66	Payroll 263i	-	W/S 1.00000	-
67	Highway and vehicle 263i	-	W/S 1.00000	-
68	PLANT RELATED			
69	Property 263i	-	GP 1.00000	-
70	Gross Receipts 263i	-	NA 0.00000	-
71	Other 263i	9,253	GP 1.00000	9,253
72	Payments in lieu of taxes	-	GP 1.00000	-
73	TOTAL OTHER TAXES (sum lines 66-72)	9,253		9,253
74	INCOME TAXES (Note F)			
75	$T=1 - \{[(1 - \text{SIT}) * (1 - \text{FIT})] / (1 - \text{SIT} * \text{FIT} * p)\} =$	39.22%		
76	$\text{CIT}=(T/(1-T)) * (1-(\text{WCLTD}/R)) =$	41.05%		
77	where WCLTD=(line 118) and R= (line 121)			
78	and FIT, SIT & p are as given in footnote F.			
79	$1 / (1 - T) = (T \text{ from line 75})$	1.6452		
80	Amortized Investment Tax Credit (266.8f) (enter negative)	0		
81	Income Tax Calculation = line 76 * line 85	263,561	NA	263,561
82	ITC adjustment (line 79 * line 80)	0	NP 1.00000	-
83	Total Income Taxes (line 81 plus line 82)	263,561		263,561
84	RETURN			
85	[Rate Base (line 42) * Rate of Return (line 121)]	642,026	NA	642,026
86	REV. REQUIREMENT (sum lines 57, 63, 73, 83, 85)	10,785,973		10,785,973

Formula Rate - Non-Levelized

Attachment A
Rate Formula Template
Utilizing FERC Form 1 Data

**PATH West Virginia Transmission Company, LLC
SUPPORTING CALCULATIONS AND NOTES**

For the 12 months ended 12/31/2017

87	TRANSMISSION PLANT INCLUDED IN ISO RATES							
88	Total transmission plant (line 7, column 3)						0	
89	Less transmission plant excluded from ISO rates (Note H)						0	
90	Less transmission plant included in OATT Ancillary Services (Note H)						0	
91	Transmission plant included in ISO rates (line 88 less lines 89 & 90)						0	
92	Percentage of transmission plant included in ISO Rates (line 91 divided by line 88) [If line 88 equal zero, enter 1]			TP=			1.0000	
93	TRANSMISSION EXPENSES							
94								
95	Total transmission expenses (line 44, column 3)						0	
96	Less transmission expenses included in OATT Ancillary Services (Note G)						0	
97	Included transmission expenses (line 95 less line 96)						0	
98	Percentage of transmission expenses after adjustment (line 97 divided by line 95) [If line 95 equal zero, enter 1]						1.00000	
99	Percentage of transmission plant included in ISO Rates (line 92)			TP			1.00000	
100	Percentage of transmission expenses included in ISO Rates (line 98 times line 99)			TE=			1.00000	
101	WAGES & SALARY ALLOCATOR (W&S)							
102		Form 1 Reference	\$	TP	Allocation			
103	Production	354.20.b	0					
104	Transmission	354.21.b	0	1.00	0			
105	Distribution	354.23.b	0					W&S Allocator
106	Other	354.24,25,26.b	0					(\$ / Allocation)
107	Total (sum lines 103-106) [TP equals 1 if there are no wages & salaries]		0		0	=	1.00000	= WS
108	COMMON PLANT ALLOCATOR (CE) (Note I)							
109			\$		% Electric		W&S Allocator	
110	Electric	200.3.c	0		(line 110 / line 113)		(line 107)	CE
111	Gas	201.3.d	0		1.00000	x	1.00000	=
112	Water	201.3.e	0					1.00000
113	Total (sum lines 110 - 112)		0					
114	RETURN (R)						\$	
115								
116								
117			\$	%	Cost		Weighted	
118	Long Term Debt (Note K)	(Attachment 4)	0	50%	4.70%		0.0235	=WCLTD
119	Preferred Stock	(Attachment 4)	0	0%	0.00%		0.0000	
120	Common Stock (Note J)	(Attachment 4)	0	50%	8.22%		0.0411	
121	Total (sum lines 118-120)		0				0.0646	=R

SUPPORTING CALCULATIONS AND NOTES

Formula Rate - Non-Levelized

Attachment A
Rate Formula Template-
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2017

PATH West Virginia Transmission Company, LLC

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

Note
Letter

- A The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109. Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note F. Account 281 is not allocated.
- B Identified in Form 1 as being only transmission related.
- C Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission
Prepayments are the electric related prepayments booked to Account No. 165 and reported on Pages 110-111 line 57 in the Form 1.
- D EPRI Annual Membership Dues listed in Form 1 at 353.f, all Regulatory Commission Expenses itemized at 351.h, except safety, education and out-reach related advertising included in Account 930.1. Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.
- E Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year.
Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
- F The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T) (page 4, line 79).
- | | | |
|------------------|-------|---|
| Inputs Required: | FIT = | 35.00% |
| | SIT= | 6.49% (State Income Tax Rate or Composite SIT from Attachment 4) |
| | p = | 0.00% (percent of federal income tax deductible for state purposes) |
- G Removes dollar amount of transmission expenses included in the OATT ancillary services rates, if any.
- H Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed to included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- I Enter dollar amounts
- J Effective January 19, 2017, the ROE will be 8.11%. The true up for Rate Year 2017 will be computed using an ROE that is a time-weighted average of the pre-January 19, 2017 ROE and the post-January 19, 2017 ROE. Example Calculation: For the first 18 days of 2017, the authorized ROE will be 10.4%, and for the remaining 347 days of 2017, the authorized ROE will be 8.11%. Therefore, the weighted ROE = (18 days * 10.40% + 347 days * 8.11%) / 365 days = 8.22%.
- K The percentage shown for Long Term Debt is subject to the Annual Update and Attachment 9. Pursuant to the Stipulation Agreement entered into on April 6, 2015 in FERC Docket Nos. ER09-1256-002 and ER12-2708-003, the Long Term Debt rate is 4.70% effective December 1, 2012.

Formula Rate - Non-Levelized

Attachment A
Rate Formula Template
Utilizing FERC Form 1 Data

PATH Allegheny Transmission Company, LLC

For the 12 months ended 12/31/2017

Line No.	(1)	(2)	(3)
1	GROSS REVENUE REQUIREMENT (line 86)	12 months	Allocated Amount \$10,430,053
REVENUE CREDITS			
2	Total Revenue Credits	<u>Total</u>	<u>Allocator</u>
3	Attachment 1, line 12	0	TP 1.00000
3	True-up Adjustment with Interest Protocols	0	DA 1.00000
4a	Accelerated True-up Adjustment with Interest	0	DA 1.00000
4b	Interest on Gains or Recoveries in Account 254 Company Records	0	DA 1.00000
5	NET REVENUE REQUIREMENT (Lines 1 minus line 2 plus line 3 plus line 4a and 4b)		<u>\$10,430,053</u>

Formula Rate - Non-Levelized

Attachment A
Rate Formula Template-
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2017

Line No.	(1) RATE BASE:	PATH Allegheny Transmission Company, LLC			(5) Transmission (Col 3 times Col 4)
		(2) Form No. 1 Page, Line, Col.	(3) Company Total	(4) Allocator	
6	GROSS PLANT IN SERVICE				
6	Production	(Attachment 4)	-	NA	0.00000
7	Transmission	(Attachment 4)	-	TP	1.00000
8	Distribution	(Attachment 4)	-	NA	0.00000
9	General & Intangible	(Attachment 4)	-	W/S	1.00000
10	Common	(Attachment 4)	-	CE	1.00000
11	TOTAL GROSS PLANT (sum lines 6-10)	(GP=1 if plant =0)	-	GP=	1.00000
12	ACCUMULATED DEPRECIATION				
13	Production	(Attachment 4)	-	NA	0.00000
14	Transmission	(Attachment 4)	-	TP	1.00000
15	Distribution	(Attachment 4)	-	NA	0.00000
16	General & Intangible	(Attachment 4)	-	W/S	1.00000
17	Common	(Attachment 4)	-	CE	1.00000
18	TOTAL ACCUM. DEPRECIATION (sum lines 13-17)		-		-
19	NET PLANT IN SERVICE				
20	Production	(line 6- line 13)	-		-
21	Transmission	(line 7- line 14)	-		-
22	Distribution	(line 8- line 15)	-		-
23	General & Intangible	(line 9- line 16)	-		-
24	Common	(line 10- line 17)	-		-
25	TOTAL NET PLANT (sum lines 20-24)	(NP=1 if plant =0)	-	NP=	1.0000
26	ADJUSTMENTS TO RATE BASE (Note A)				
27	Account No. 281 (enter negative)	(Attachment 4)	-	NA	0.00000
28	Account No. 282 (enter negative)	(Attachment 4)	-	NP	1.00000
29	Account No. 283 (enter negative)	(Attachment 4)	(860,533)	NP	1.00000
30	Account No. 190	(Attachment 4)	4,238,790	NP	1.00000
31	Account No. 255 (enter negative)	(Attachment 4)	-	NP	1.00000
32	CWIP	(Attachment 4)	-	DA	1.00000
33	Unamortized Regulatory Asset	(Attachment 4)	-	DA	1.00000
34	Unamortized Abandoned Plant	(Attachment 4)	4,931,921	DA	1.00000
35	TOTAL ADJUSTMENTS (sum lines 27-34)		8,310,179		8,310,179
36	LAND HELD FOR FUTURE USE	(Attachment 4)	-	TP	1.00000
37	WORKING CAPITAL (Note C)				
38	CWC	calculated	49,935		49,935
39	Materials & Supplies (Note B)	(Attachment 4)	-	TE	1.00000
40	Prepayments (Account 165 - Note C)	(Attachment 4)	-	GP	1.00000
41	TOTAL WORKING CAPITAL (sum lines 38-40)		49,935		49,935
42	RATE BASE (sum lines 25, 35, 36, & 41)		8,360,114		8,360,114

Formula Rate - Non-Levelized

Attachment A
Rate Formula Template-
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2017

	(1)	(2)	(3)	(4)	(5)	
		PATH Allegheny Transmission Company, LLC				
	Form No. 1 Page, Line, Col.	Company Total	Allocator	Transmission (Col 3 times Col 4)		
43	O&M					
44	Transmission	321.112.b	90,327	TE	1.00000	90,327
45	Less Account 565	321.96.b	-	TE	1.00000	-
46	Less Account 566	Line 56	90,327	DA	1.00000	90,327
47	A&G	323.197.b	309,153	W/S	1.00000	309,153
48	Less EPRI & Reg. Comm. Exp. & Other Ad.	(Note D & Attach 4)	-	DA	1.00000	-
49	Plus Transmission Related Reg. Comm. Exp.	(Note D & Attach 4)	-	TE	1.00000	-
50	PBOP Expense adjustment	(Attachment 4)	-			-
51	Common	(Attachment 4)	-	CE	1.00000	-
52	Transmission Lease Payments	200.4.c	-	DA	1.00000	-
53	Account 566					
54	Amortization of Regulatory Asset	Attachment 4	-	DA	1.00000	-
55	Miscellaneous Transmission Expense	Attachment 4	90,327	DA	1.00000	90,327
56	Total Account 566		90,327			90,327
57	TOTAL O&M (sum lines 44, 47, 49, 50, 51, 52, 56 less lines 45,46, 48)		399,480			399,480
58	DEPRECIATION EXPENSE					
59	Transmission	336.7.b & c	-	TP	1.00000	-
60	General and Intangible	336.1.d&e + 336.10.b.c.d&e	-	W/S	1.00000	-
61	Common	336.11.b & c	-	CE	1.00000	-
62	Amortization of Abandoned Plant	(Attachment 4)	9,260,735	DA	1.00000	9,260,735
63	TOTAL DEPRECIATION (Sum lines 59-62)		9,260,735			9,260,735
64	TAXES OTHER THAN INCOME TAXES (Note E)					
65	LABOR RELATED					
66	Payroll	263i	-	W/S	1.00000	-
67	Highway and vehicle	263i	-	W/S	1.00000	-
68	PLANT RELATED					
69	Property	263i	9,632	GP	1.00000	9,632
70	Gross Receipts	263i	-	NA	0.00000	-
71	Other	263i	540	GP	1.00000	540
72	Payments in lieu of taxes		-	GP	1.00000	-
73	TOTAL OTHER TAXES (sum lines 66-72)		10,172			10,172
74	INCOME TAXES	(Note F)				
75	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		38.97%			
76	$CIT=(T/1-T) * (1-(WCLTD/R)) =$		40.63%			
77	where WCLTD=(line 118) and R= (line 121)					
78	and FIT, SIT & p are as given in footnote F.					
79	$1 / (1 - T) = (T \text{ from line 75})$		1.6385			
80	Amortized Investment Tax Credit (266.8f) (enter negative)		0			
81	Income Tax Calculation = line 76 * line 85		219,480	NA		219,480
82	ITC adjustment (line 79 * line 80)		0	NP	1.00000	-
83	Total Income Taxes (line 81 plus line 82)		219,480			219,480
84	RETURN					
85	[Rate Base (line 42) * Rate of Return (line 121)]		540,186	NA		540,186
86	REV. REQUIREMENT (sum lines 57, 63, 73, 83, 85)		10,430,053			10,430,053

Formula Rate - Non-Levelized

Attachment A
Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2017

PATH Allegheny Transmission Company, LLC
SUPPORTING CALCULATIONS AND NOTES

87 TRANSMISSION PLANT INCLUDED IN ISO RATES

88	Total transmission plant (line 7, column 3)		0
89	Less transmission plant excluded from ISO rates (Note H)		0
90	Less transmission plant included in OATT Ancillary Services (Note H)		0
91	Transmission plant included in ISO rates (line 88 less lines 89 & 90)		0

92 Percentage of transmission plant included in ISO Rates (line 91 divided by line 88) [If line 88 equal zero, enter 1] TP= 1.0000

93 TRANSMISSION EXPENSES

94			
95	Total transmission expenses (line 44, column 3)		90,327
96	Less transmission expenses included in OATT Ancillary Services (Note G)		0
97	Included transmission expenses (line 95 less line 96)		90,327

98 Percentage of transmission expenses after adjustment (line 97 divided by line 95) [If line 95 equal zero, enter 1] 1.00000

99 Percentage of transmission plant included in ISO Rates (line 92) TP 1.00000

100 Percentage of transmission expenses included in ISO Rates (line 98 times line 99) TE= 1.00000

101 WAGES & SALARY ALLOCATOR (W&S)

	Form 1 Reference	\$	TP	Allocation		
102						
103	Production	354.20.b	0			
104	Transmission	354.21.b	0	1.00	0	
105	Distribution	354.23.b	0			W&S Allocator
106	Other	354.24,25,26.b	0	1.00	0	(\$ / Allocation)
107	Total (sum lines 103-106) [TP equals 1 if there are no wages & salaries]		0		0 =	1.00000 = WS

108 COMMON PLANT ALLOCATOR (CE) (Note I)

		\$	% Electric (line 110 / line 113)	W&S Allocator (line 107)		CE
109						
110	Electric	200.3.c	0			
111	Gas	201.3.d	0		1.00000 x	
112	Water	201.3.e	0			
113	Total (sum lines 110 - 112)		0			1.00000 =

114 RETURN (R)

\$

115

116

117

		\$	%	Cost	Weighted
118	Long Term Debt (Note K)	(Attachment 4)	0 50%	4.70%	0.0235 =WCLTD
119	Preferred Stock	(Attachment 4)	0 0%	0.00%	0.0000
120	Common Stock (Note J)	(Attachment 4)	0 50%	8.22%	0.0411
121	Total (sum lines 118-120)		0		0.0646 =R

SUPPORTING CALCULATIONS AND NOTES

Formula Rate - Non-Levelized

Attachment A
Rate Formula Template-
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2017

PATH Allegheny Transmission Company, LLC

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

Note
Letter

- A The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109. Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note F. Account 281 is not allocated.
- B Identified in Form 1 as being only transmission related.
- C Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission
Prepayments are the electric related prepayments booked to Account No. 165 and reported on Pages 110-111 line 57 in the Form 1.
- D EPRI Annual Membership Dues listed in Form 1 at 353.f, all Regulatory Commission Expenses itemized at 351.h, except safety, education, siting and out-reach related advertising included in Account 930.1. Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.
- E Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year.
Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
- F The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T) (page 9, line 79).
- | | | | |
|------------------|-------|--------|---|
| Inputs Required: | FIT = | 35.00% | |
| | SIT= | 6.11% | (State Income Tax Rate or Composite SIT from Attachment 4) |
| | p = | 0.00% | (percent of federal income tax deductible for state purposes) |
- G Removes dollar amount of transmission expenses included in the OATT ancillary services rates, if any.
- H Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed to included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- I Enter dollar amounts
- J Effective January 19, 2017, the ROE will be 8.11%. The true up for Rate Year 2017 will be computed using an ROE that is a time-weighted average of the pre-January 19, 2017 ROE and the post-January 19, 2017 ROE. Example Calculation: For the first 18 days of 2017, the authorized ROE will be 10.4%, and for the remaining 347 days of 2017, the authorized ROE will be 8.11%. Therefore, the weighted ROE = (18 days * 10.40% + 347 days * 8.11%) / 365 days = 8.22%.
- K The percentage shown for Long Term Debt is subject to the Annual Update and Attachment 9. Pursuant to the Stipulation Agreement entered into on April 6, 2015 in FERC Docket Nos. ER09-1256-002 and ER12-2708-003, the Long Term Debt rate is 4.70% effective December 1, 2012.

**Attachment 1 - Revenue Credit Workpaper
PATH West Virginia Transmission Company, LLC**

Account 454 - Rent from Electric Property

1 Rent from FERC Form No. 1 - Note 6		-
2 Other Electric Revenues	See	-
3 Schedule 1A		-
4 PTP Serv revs for which the load is not included in the divisor received by TO		-
5 PJM Transitional Revenue Neutrality (Note 1)		-
6 PJM Transitional Market Expansion (Note 1)		-
7 Professional Services (Note 3)		-
8 Revenues from Directly Assigned Transmission Facility Charges (Note 2)		-
9 Rent or Attachment Fees associated with Transmission Facilities (Note 3)		-
10 Gross Revenue Credits	Sum lines 2-9 + line 1	-
11 Less line 20	less line 18	-
12 Total Revenue Credits	line 10 + line 11	-
13 Revenues associated with lines 13 thru 18 are to be included in lines 1-9 and total of those revenues entered here		-
14 Income Taxes associated with revenues in line 15		-
15 One half margin (line 13 - line 14)/2		-
16		-
All expenses (other than income taxes) associated with revenues in line 13 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.		-
17 Line 15 plus line 16		-
18 Line 13 less line 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 page 2, line 2 of Rate Formula Template.

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.

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). DLC will retain 50% of net revenues consistent with *Pacific Gas and Electric Company*, 90 FERC ¶ 61,314. Note: in order to use lines 15 - 20, 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).

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 are not included in the total above to the extent they are credited under Schedule 12.

**Attachment 1 - Revenue Credit Workpaper
PATH West Virginia Transmission Company, LLC**

Note 5 Other electric Revenues - includes revenues for various related electricity products/premium services such as surge protectors and appliance guards

Note 6 All Account 454 and 456 Revenues must be itemized below

Account 454	Include	\$
Joint pole attachments - telephone	Include	-
Joint pole attachments - cable	Include	-
Underground rentals	Include	-
Transmission tower wireless rentals	Include	-
Other rentals	Include	-
Corporate headquarters sublease	Include	-
Misc non-transmission rentals	Include	-
Customer commitment services	Include	-
xxxx		-
xxxx		-
Total		-
Account 456	Include	-
Other electric revenues	Include	-
Transmission Revenue - Firm	Include	-
Transmission Revenue - Non-Firm	Include	-
xxxx		-
xxxx		-
xxxx		-
xxxx		-
xxxx		-
xxxx		-
xxxx		-
Total		-
Total Account 454 and 456 included		-
Payments by PJM of the revenue requirement calculated on Rate Formula Template	Exclude	-
Total Account 454 and 456 included and excluded		-

**Attachment 1 - Revenue Credit Workpaper
PATH Allegheny Transmission Company, LLC**

Account 454 - Rent from Electric Property

1 Rent from FERC Form No. 1 - Note 6		-
2 Other Electric Revenues	See Note 5	-
3 Schedule 1A		-
4 PTP Serv revs for which the load is not included in the divisor received by TO		-
5 PJM Transitional Revenue Neutrality (Note 1)		-
6 PJM Transitional Market Expansion (Note 1)		-
7 Professional Services (Note 3)		-
8 Revenues from Directly Assigned Transmission Facility Charges (Note 2)		-
9 Rent or Attachment Fees associated with Transmission Facilities (Note 3)		-
10 Gross Revenue Credits	Sum lines 2-9 + line 1	-
11 Less line 20	less line 18	-
12 Total Revenue Credits	line 10 + line 11	-
13 Revenues associated with lines 13 thru 18 are to be included in lines 1-9 and total of those revenues entered here		-
14 Income Taxes associated with revenues in line 15		-
15 One half margin (line 13 - line 14)/2		-
16		-
All expenses (other than income taxes) associated with revenues in line 13 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.		-
17 Line 15 plus line 16		-
18 Line 13 less line 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 page 7, line 2 of Rate Formula Template.

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.

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). DLC will retain 50% of net revenues consistent with *Pacific Gas and Electric Company*, 90 FERC ¶ 61,314. Note: in order to use lines 15 - 20, 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).

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 are not included in the total above to the extent they are credited under Schedule 12.

Note 5 Other electric Revenues - includes revenues for various related electricity products/premium services such as surge protectors and appliance guards

**Attachment 1 - Revenue Credit Workpaper
PATH Allegheny Transmission Company, LLC**

Note 6 All Account 454 and 456 Revenues must be itemized below

Account 454	Include	\$
Joint pole attachments - telephone	Include	-
Joint pole attachments - cable	Include	-
Underground rentals	Include	-
Transmission tower wireless rentals	Include	-
Other rentals	Include	-
Corporate headquarters sublease	Include	-
Misc non-transmission rentals	Include	-
Customer commitment services	Include	-
xxxx		
xxxx		
Total		-
Account 456	Include	-
Other electric revenues	Include	-
Transmission Revenue - Firm	Include	-
Transmission Revenue - Non-Firm	Include	-
xxxx		-
xxxx		-
xxxx		-
xxxx		-
xxxx		-
xxxx		-
xxxx		-
Total		-
Total Account 454 and 456 included		-
Payments by PJM of the revenue requirement calculated on Rate Formula Template	Exclude	-
Total Account 454 and 456 included and excluded		-

Attachment 3 - Calculation of Carrying Charges
PATH West Virginia Transmission Company, LLC

1 Calculation of Composite Depreciation Rate

2	Transmission Plant @ Beginning of Period	(Attachment 4)	-
3	Transmission Plant @ End of Period	(Attachment 4)	-
4	Sum	(sum lines 2 & 3)	<u>-</u>
5	Average Balance of Transmission Investment	(line 4/2)	-
6	Depreciation Expense	Rate Formula Template	<u>-</u>
7	Composite Depreciation Rate	(line 6/ line 5)	0.00%
8	Depreciable Life for Composite Depreciation Rate	(1/line 7)	-
9	Round line 8 to nearest whole year		-

Attachment 3 - Calculation of Carrying Charges
PATH Allegheny Transmission Company, LLC

1 Calculation of Composite Depreciation Rate

2	Transmission Plant @ Beginning of Period	(Attachment 4)	-
3	Transmission Plant @ End of Period	(Attachment 4)	-
4	Sum	(sum lines 2 & 3)	-
5	Average Balance of Transmission Investment	(line 4/2)	-
6	Depreciation Expense	Rate Formula Template	-
7	Composite Depreciation Rate	(line 6/ line 5)	0.00%
8	Depreciable Life for Composite Depreciation Rate	(1/line 7)	-
9	Round line 8 to nearest whole year		-

**Attachment 4 - Cost Support
PATH West Virginia Transmission Company, LLC**

Plant in Service Worksheet

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

Line #	Description	Source	Year	Balance
1	Calculation of Transmission Plant In Service	Source		
2	December	p206.58.b	2016	-
3	January	company records	2017	-
4	February	company records	2017	-
5	March	company records	2017	-
6	April	company records	2017	-
7	May	company records	2017	-
8	June	company records	2017	-
9	July	company records	2017	-
10	August	company records	2017	-
11	September	company records	2017	-
12	October	company records	2017	-
13	November	company records	2017	-
14	December	p207.58.g	2017	-
15	Transmission Plant In Service	(sum lines 2-14) /13		-
16	Calculation of Distribution Plant In Service	Source		
17	December	p206.75.b	2016	-
18	January	company records	2017	-
19	February	company records	2017	-
20	March	company records	2017	-
21	April	company records	2017	-
22	May	company records	2017	-
23	June	company records	2017	-
24	July	company records	2017	-
25	August	company records	2017	-
26	September	company records	2017	-
27	October	company records	2017	-
28	November	company records	2017	-
29	December	p207.75.g	2017	-
30	Distribution Plant In Service	(sum lines 17-29) /13		-
31	Calculation of Intangible Plant In Service	Source		
32	December	p204.5.b	2016	-
33	December	p205.5.g	2017	-
34	Intangible Plant In Service	(sum lines 32 & 33) /2		-
35	Calculation of General Plant In Service	Source		
36	December	p206.99.b	2016	-
37	December	p207.99.g	2017	-
38	General Plant In Service	(sum lines 36 & 37) /2		-
39	Calculation of Production Plant In Service	Source		
40	December	p204.46b	2016	-
41	January	company records	2017	-
42	February	company records	2017	-
43	March	company records	2017	-
44	April	company records	2017	-
45	May	company records	2017	-
46	March	Attachment 6	2017	-
47	April	company records	2017	-
48	August	company records	2017	-
49	September	company records	2017	-
50	October	company records	2017	-
51	November	company records	2017	-
52	December	p205.46.g	2017	-
53	Production Plant In Service	(sum lines 40-52) /13		-

**Attachment 4 - Cost Support
PATH West Virginia Transmission Company, LLC**

54	Calculation of Common Plant In Service	Source	Year	Balance
55	December (Electric Portion)	p356	2016	-
56	December (Electric Portion)	p356	2017	-
57	Common Plant In Service	(sum lines 55 & 56) /2		-
58	Total Plant In Service	(sum lines 15, 30, 34, 38, 53, & 57)		-

Accumulated Depreciation Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Details
59	Calculation of Transmission Accumulated Depreciation	Source	Year	Balance	
60	December	Prior year p219.25	2016	-	
61	January	company records	2017	-	
62	February	company records	2017	-	
63	March	company records	2017	-	
64	April	company records	2017	-	
65	May	company records	2017	-	
66	June	company records	2017	-	
67	July	company records	2017	-	
68	August	company records	2017	-	
69	September	company records	2017	-	
70	October	company records	2017	-	
71	November	company records	2017	-	
72	December	p219.25	2017	-	
73	Transmission Accumulated Depreciation	(sum lines 60-72) /13		-	
74	Calculation of Distribution Accumulated Depreciation	Source			
75	December	Prior year p219.26	2016	-	
76	January	company records	2017	-	
77	February	company records	2017	-	
78	March	company records	2017	-	
79	April	company records	2017	-	
80	May	company records	2017	-	
81	June	company records	2017	-	
82	July	company records	2017	-	
83	August	company records	2017	-	
84	September	company records	2017	-	
85	October	company records	2017	-	
86	November	company records	2017	-	
87	December	p219.26	2017	-	
88	Distribution Accumulated Depreciation	(sum lines 75-87) /13		-	
89	Calculation of Intangible Accumulated Depreciation	Source			
90	December	Prior year p200.21.c	2016	-	
91	December	p200.21c	2017	-	
92	Accumulated Intangible Depreciation	(sum lines 90 & 91) /2		-	
93	Calculation of General Accumulated Depreciation	Source			
94	December	Prior year p219.28	2016	-	
95	December	p219.28	2017	-	
96	Accumulated General Depreciation	(sum lines 94 & 95) /2		-	

**Attachment 4 - Cost Support
PATH West Virginia Transmission Company, LLC**

97	Calculation of Production Accumulated Depreciation	Source	Year	Balance
98	December	Prior year p219	2016	-
99	January	company records	2017	-
100	February	company records	2017	-
101	March	company records	2017	-
102	April	company records	2017	-
103	May	company records	2017	-
104	June	company records	2017	-
105	July	company records	2017	-
106	August	company records	2017	-
107	September	company records	2017	-
108	October	company records	2017	-
109	November	company records	2017	-
110	December	p219.20 thru 219.24	2017	-
111	Production Accumulated Depreciation	(sum lines 98-110) /13		-
112	Calculation of Common Accumulated Depreciation	Source		
113	December (Electric Portion)	p356	2016	-
114	December (Electric Portion)	p356	2017	-
115	Common Plant Accumulated Depreciation (Electric Only)	(sum lines 113 & 114) /2		-
116	Total Accumulated Depreciation	(sum lines 73, 88, 92, 96, 111, & 115)		-

ADJUSTMENTS TO RATE BASE (Note A)

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Details		
		Beginning of Year	End of Year	Average Balance		
117	Account No. 281 (enter negative)	273.8.k	-	-	0	
118	Account No. 282 (enter negative)	275.2.k	(364)	-	-182	
119	Account No. 283 (enter negative)	277.9.k	(334,335)	350,079	7,872	
120	Account No. 190	234.8.c	5,621,569	4,722,061	5,171,815	
121	Account No. 255 (enter negative)	267.8.h	-	-	0	
122	Unamortized Abandoned Plant	Per FERC Order				
123	Monthly Balance	Source	Months Remaining in Amortization Period	Beginning Balance	Amortization Expense (p114.10.c)	Additions (Deductions) Ending Balance
124	December	p111.71.d (and Notes)	12			10,249,264.93
125	January	company records	11	10,249,265	934,324.80	9,314,940.13
126	February	company records	10	9,314,940	934,340.12	8,380,600.01
127	March	company records	9	8,380,600	934,332.46	7,446,267.55
128	April	company records	8	7,446,268	924,008.14	6,522,259.41
129	May	company records	7	6,522,259	931,751.11	5,590,508.30
130	June	company records	6	5,590,508	931,751.38	4,658,756.92
131	July	company records	5	4,658,757	931,751.38	3,727,005.54
132	August	company records	4	3,727,006	931,751.38	2,795,254.16
133	September	company records	3	2,795,254	931,751.38	1,863,502.78
134	October	company records	2	1,863,503	486,796.90 (889,908.98)	486,796.90
135	November	company records	1	486,797	486,796.90	-
136	December	p111.71.c (and Notes) Detail on p230b		-	-	-
137	Ending Balance is a 13-Month Average	(sum lines 124-136) /13			\$9,359,355.95 (889,908.98)	\$4,695,012.05

Note: Deductions resulting from gains or recoveries that exceed the unamortized balance are recorded in FERC Account 254, Other Regulatory Liabilities.

138	Prepayments (Account 165)	111.57.c	-	-	0
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**Attachment 4 - Cost Support
PATH West Virginia Transmission Company, LLC**

	Source			Amos Substation Upgrade	Amos to Welton Spring Line	Welton Spring Substation and SVC	Welton Spring to Interconnection with PATH Allegheny	Total
139	Calculation of Transmission CWIP							
140	December	216.b	2016	\$-	-	-	-	-
141	January	company records	2017	-	-	-	-	-
142	February	company records	2017	-	-	-	-	-
143	March	company records	2017	-	-	-	-	-
144	April	company records	2017	-	-	-	-	-
145	May	company records	2017	-	-	-	-	-
146	June	company records	2017	-	-	-	-	-
147	July	company records	2017	-	-	-	-	-
148	August	company records	2017	-	-	-	-	-
149	September	company records	2017	-	-	-	-	-
150	October	company records	2017	-	-	-	-	-
151	November	company records	2017	-	-	-	-	-
152	December	216.b	2017	-	-	-	-	-
153	Transmission CWIP	(sum lines 140-152) /13		-	-	-	-	-

LAND HELD FOR FUTURE USE				Beg of year	End of Year	Average	Details
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions							
154	LAND HELD FOR FUTURE USE	p214	Total	-	-	-	
			Non-transmission Related	-	-	-	
			Transmission Related	-	-	-	

EPRI Dues Cost Support				Details			
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions							
Allocated General & Common Expenses				EPRI Dues	Common Expenses		
155	EPRI Dues & Common Expenses	p352-353	p356	-	-		

Regulatory Expense Related to Transmission Cost Support				Form 1 Amount	Transmission Related	Non-transmission Related	Details
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions							
Directly Assigned A&G							
156	Regulatory Commission Exp Account 928		p323.189 b	-	-	-	

**Attachment 4 - Cost Support
PATH West Virginia Transmission Company, LLC**

Safety Related Advertising, Education and Out Reach Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Form 1 Amount	Safety, Education, Siting & Outreach Related	Other	Details
157	Directly Assigned A&G General Advertising Exp Account 930.1 p323.191.b	-	-	-	None

Multi-state Workpaper

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		State 1	State 2	State 3	State 4	State 5	Weighed Average
158	Income Tax Rates SIT=State Income Tax Rate or Composite		WV 6.490%				6.49%

Excluded Plant Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Excluded Transmission Facilities	Description of the Facilities
159	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities Excluded Transmission Facilities	-	General Description of the Facilities
	Instructions: 1 Remove all investment below 69 kV facilities, including the investment allocated to distribution of a dual function substation, generator, interconnection and local and direct assigned facilities for which separate costs are charged and step-up generation substation included in transmission plant in service. 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 \$ -	None
<i>Add more lines if necessary</i>			

Materials & Supplies

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Beg of year	End of Year	Average
160	Assigned to O&M p227.6	-	-	-
161	Stores Expense Undistributed p227.16	-	-	-
162	Undistributed Stores Exp	-	-	-
163	Transmission Materials & Supplies p227.8	-	-	-

Regulatory Asset

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			
164	Beginning Balance of Regulatory Asset p111.72.d (and notes)	-	Reference FERC Form 1 page 232 for details. Uncapitalized costs as of date the rates become effective As approved by FERC Number of months rates are in effect during the calendar year
165	Months Remaining in Amortization Period	-	
166	Monthly Amortization (line 164 - line 168) / 167	-	
167	Months in Year to be amortized	-	
168	Ending Balance of Regulatory Asset p111.72.c	-	
169	Average Balance of Regulatory Asset (line 164 + line 168)/2	-	

**Attachment 4 - Cost Support
PATH West Virginia Transmission Company, LLC**

Capital Structure

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

170	Monthly Balances for Capital Structure				
171		Year	Debt	Preferred Stock	Common Stock
172	January	2017	0	-	0
173	February	2017	-	-	-
174	March	2017	-	-	-
175	April	2017	-	-	-
176	May	2017	-	-	-
177	June	2017	-	-	-
178	July	2017	-	-	-
179	August	2017	-	-	-
180	September	2017	-	-	-
181	October	2017	-	-	-
182	November	2017	-	-	-
183	December	2017	-	-	-
184	Average		0	-	0

Note: the amount outstanding for debt retired during the year is the outstanding amount as of the last month it was outstanding; the equity is less Account 216.1, Preferred Stock, and Account 219; and the capital structure is fixed at 50/50 until the first two lines are placed in service

Detail of Account 566 Miscellaneous Transmission Expenses

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

		Total
185	Amortization Expense on Regulatory Asset	-
186	Miscellaneous Transmission Expense	-
187	Total Account 566	-

Footnote Data: Schedule Page 320 b. 97

PBOPs

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

Details

188	Calculation of PBOP Expenses	
189	PATH-WV - AEP Employees	
190	Total PBOP expenses	\$117,254,159
191	Amount relating to retired personnel	\$0
192	Amount allocated on Labor	\$117,254,159
193	Labor dollars	1,151,954,661
194	Cost per labor dollar	\$0.102
195	PATH WV labor (labor not capitalized) current year	116,029
196	PATH WV PBOP Expense for current year	\$11,810
197	PATH WV PBOP Expense in Account 926 for current year	-\$3,027
198	PBOP Adjustment for Appendix A, Line 50	\$14,837
199	Lines 190-194 cannot change absent approval or acceptance by FERC in a separate proceeding.	
199	PATH-WV - Allegheny Employees	
200	Total PBOP expenses	\$22,856,433
201	Amount relating to retired personnel	\$8,786,372
202	Amount allocated on FTEs	\$14,070,061
203	Number of FTEs	4,474
204	Cost per FTE	\$3,145
205	PATH WV FTEs (labor not capitalized) current year	-
206	PATH WV PBOP Expense for current year	\$0
207	PATH WV PBOP Expense in Account 926 for current year	\$0
208	PBOP Adjustment for Appendix A, Line 50	\$0
209	Lines 200-204 cannot change absent approval or acceptance by FERC in a separate proceeding.	
210	PBOP Expense adjustment (sum lines 198 & 208)	\$14,837

**Attachment 4 - Cost Support
PATH Allegheny Transmission Company, LLC**

Plant in Service Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				
Line #	Description	Source	Year	Balance
1	Calculation of Transmission Plant In Service			
2	December	p206.58.b	2016	-
3	January	company records	2017	-
4	February	company records	2017	-
5	March	company records	2017	-
6	April	company records	2017	-
7	May	company records	2017	-
8	June	company records	2017	-
9	July	company records	2017	-
10	August	company records	2017	-
11	September	company records	2017	-
12	October	company records	2017	-
13	November	company records	2017	-
14	December	p207.58.g	2017	-
15	Transmission Plant In Service	(sum lines 2-14) /13		-
16	Calculation of Distribution Plant In Service			
17	December	p206.75.b	2016	-
18	January	company records	2017	-
19	February	company records	2017	-
20	March	company records	2017	-
21	April	company records	2017	-
22	May	company records	2017	-
23	June	company records	2017	-
24	July	company records	2017	-
25	August	company records	2017	-
26	September	company records	2017	-
27	October	company records	2017	-
28	November	company records	2017	-
29	December	p207.75.g	2017	-
30	Distribution Plant In Service	(sum lines 17-29) /13		-
31	Calculation of Intangible Plant In Service			
32	December	p204.5b	2016	-
33	December	p205.5.g	2017	-
34	Intangible Plant In Service	(sum lines 32 & 33) /2		-
35	Calculation of General Plant In Service			
36	December	p206.99.b	2016	-
37	December	p207.99.g	2017	-
38	General Plant In Service	(sum lines 36 & 37) /2		-
39	Calculation of Production Plant In Service			
40	December	p204.46b	2016	-
41	January	company records	2017	-
42	February	company records	2017	-
43	March	company records	2017	-
44	April	company records	2017	-
45	May	company records	2017	-
46	March	Attachment 6	2017	-
47	April	company records	2017	-
48	August	company records	2017	-
49	September	company records	2017	-
50	October	company records	2017	-
51	November	company records	2017	-
52	December	p205.46.g	2017	-
53	Production Plant In Service	(sum lines 40-52) /13		-

**Attachment 4 - Cost Support
PATH Allegheny Transmission Company, LLC**

54	Calculation of Common Plant In Service	Source	Year	Balance
55	December (Electric Portion)	p356	2016	-
56	December (Electric Portion)	p356	2017	-
57	Common Plant In Service	(sum lines 55 & 56) /2		-
58	Total Plant In Service	(sum lines 15, 30, 34, 38, 53, & 57)		-

Accumulated Depreciation Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Details
59	Calculation of Transmission Accumulated Depreciation	Source	Year	Balance	
60	December	Prior year p219.25	2016	-	
61	January	company records	2017	-	
62	February	company records	2017	-	
63	March	company records	2017	-	
64	April	company records	2017	-	
65	May	company records	2017	-	
66	June	company records	2017	-	
67	July	company records	2017	-	
68	August	company records	2017	-	
69	September	company records	2017	-	
70	October	company records	2017	-	
71	November	company records	2017	-	
72	December	p219.25	2017	-	
73	Transmission Accumulated Depreciation	(sum lines 60-72) /13		-	
74	Calculation of Distribution Accumulated Depreciation	Source			
75	December	Prior year p219.26	2016	-	
76	January	company records	2017	-	
77	February	company records	2017	-	
78	March	company records	2017	-	
79	April	company records	2017	-	
80	May	company records	2017	-	
81	June	company records	2017	-	
82	July	company records	2017	-	
83	August	company records	2017	-	
84	September	company records	2017	-	
85	October	company records	2017	-	
86	November	company records	2017	-	
87	December	p219.26	2017	-	
88	Distribution Accumulated Depreciation	(sum lines 75-87) /13		-	
89	Calculation of Intangible Accumulated Depreciation	Source			
90	December	Prior year p200.21.c	2016	-	
91	December	p200.21c	2017	-	
92	Accumulated Intangible Depreciation	(sum lines 90 & 91) /2		-	
93	Calculation of General Accumulated Depreciation	Source			
94	December	Prior year p219.28	2016	-	
95	December	p219.28	2017	-	
96	Accumulated General Depreciation	(sum lines 94 & 95) /2		-	

**Attachment 4 - Cost Support
PATH Allegheny Transmission Company, LLC**

97	Calculation of Production Accumulated Depreciation	Source	Year	Balance
98	December	Prior year p219	2016	-
99	January	company records	2017	-
100	February	company records	2017	-
101	March	company records	2017	-
102	April	company records	2017	-
103	May	company records	2017	-
104	June	company records	2017	-
105	July	company records	2017	-
106	August	company records	2017	-
107	September	company records	2017	-
108	October	company records	2017	-
109	November	company records	2017	-
110	December	p219.20 thru 219.24	2017	-
111	Production Accumulated Depreciation	(sum lines 98-110) /13		-
112	Calculation of Common Accumulated Depreciation	Source	Year	Balance
113	December (Electric Portion)	p356	2016	-
114	December (Electric Portion)	p356	2017	-
115	Common Plant Accumulated Depreciation (Electric Only)	(sum lines 113 & 114) /2		-
116	Total Accumulated Depreciation	(sum lines 73, 88, 92, 96, 111, & 115)		-

ADJUSTMENTS TO RATE BASE (Note A)

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Details			
		Beginning of Year	End of Year	Average Balance				
117	Account No. 281 (enter negative)	273.8.k	-	-	-			
118	Account No. 282 (enter negative)	275.2.k	-	-	-			
119	Account No. 283 (enter negative)	277.9.k	(620,663)	(1,100,402)	(860,533)	Adjust year begin balance by \$1,864 and year end balance by \$212,686 for FAS109.		
120	Account No. 190	234.8.c	5,174,185	3,303,395	4,238,790	Adjust year begin balance by (\$1,148,098) to reflect Commission Opinion No. 554.		
121	Account No. 255 (enter negative)	267.8.h	-	-	-			
122	Unamortized Abandoned Plant	Per FERC Order						
123	Monthly Balance	Source	Months Remaining In Amortization Period	Beginning Balance	Amortization Expense (p114.10.c)	Additions (Deductions)	Ending Balance	
124	December	p111.71.d (and Notes)	12	-	-	-	10,815,384	Adjusted Dec 2016 Ending Balance from FF1 to tie to 2016
125	January	company records	11	10,815,384	983,217	-	9,832,167	ATRR that reflects Commission Opinon No. 554.
126	February	company records	10	9,832,167	983,217	-	8,848,951	
127	March	company records	9	8,848,951	983,217	-	7,865,734	
128	April	company records	8	7,865,734	983,217	-	6,882,517	
129	May	company records	7	6,882,517	983,217	-	5,899,300	
130	June	company records	6	5,899,300	983,217	-	4,916,084	
131	July	company records	5	4,916,084	983,217	-	3,932,867	
132	August	company records	4	3,932,867	983,217	-	2,949,650	
133	September	company records	3	2,949,650	983,217	-	1,966,433	
134	October	company records	2	1,966,433	205,892	(1,554,649)	205,892	
135	November	company records	1	205,892	205,892	-	-	
136	December	p111.71.c (and Notes) Detail on p230b	0	-	-	-	-	
137	Ending Balance is a 13-Month Average	(sum lines 124-136) /13			9,260,735	(1,554,649)	4,931,921	Appendix A Line 62 Appendix A Line 34
Note: Deductions resulting from gains or recoveries that exceed the unamortized balance are recorded in FERC Account 254, Other Regulatory Liabilities.								
138	Prepayments (Account 165)	111.57.c	-	-	0			

**Attachment 4 - Cost Support
PATH Allegheny Transmission Company, LLC**

			Kempton Substation	Kempton to Interconnection with PATH West Virginia	Welton Spring Substation and SVC	Total
139	<u>Calculation of Transmission CWIP</u>	Source				
140	December	216.b				\$-
141	January	company records				-
142	February	company records				-
143	March	company records				-
144	April	company records				-
145	May	company records				-
146	June	company records				-
147	July	company records				-
148	August	company records				-
149	September	company records				-
150	October	company records				-
151	November	company records				-
152	December	216.b				-
153	Transmission CWIP	(sum lines 140-152) /13				-

LAND HELD FOR FUTURE USE

			Beg of year	End of Year	Average	Details
154	LAND HELD FOR FUTURE USE	p214				
		Total	-	-	-	
		Non-transmission Related	-	-	-	
		Transmission Related	-	-	-	

EPRI Dues Cost Support

			EPRI Dues	Common Expenses	Details
155	EPRI Dues & Common Expenses	p352-353 p356	-	-	

Regulatory Expense Related to Transmission Cost Support

			Form 1 Amount	Transmission Related	Non-transmission Related	Details
156	Regulatory Commission Exp Account 928	p323.189.b	-	-	-	

Attachment 4 - Cost Support
PATH Allegheny Transmission Company, LLC

Safety Related Advertising, Education and Out Reach Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Form 1 Amount	Safety, Education, Siting & Outreach Related	Other	Details
157	General Advertising Exp Account 930.1 p323.191.b	-	-	-	None

Multi-state Workpaper

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		State 1	State 2	State 3	State 4	State 5	Weighed Average
158	SIT=State Income Tax Rate or Composite	MD 8.250%	WV 6.500%	VA 6.000%			6.108%

Excluded Plant Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Excluded Transmission Facilities	Description of the Facilities
159	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities Excluded Transmission Facilities	-	General Description of the Facilities
	Instructions: 1 Remove all investment below 69 kV facilities, including the investment allocated to distribution of a dual function substation, generator, interconnection and local and direct assigned facilities for which separate costs are charged and step-up generation substation included in transmission plant in service. 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 \$ -	None

Add more lines if necessary

Materials & Supplies

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Beg of year	End of Year	Average
160	Assigned to O&M p227.6	-	-	-
161	Stores Expense Undistributed p227.16	-	-	-
162	Undistributed Stores Exp	-	-	-
163	Transmission Materials & Supplies p227.8	-	-	-

Regulatory Asset

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		
164	Beginning Balance of Regulatory Asset p111.72.d (and notes)	-
165	Months Remaining in Amortization Period	-
166	Monthly Amortization (line 164 - line 168) / 167	-
167	Months in Year to be Amortized	-
168	Ending Balance of Regulatory Asset p111.72.c	-
169	Average Balance of Regulatory Asset (line 164 + line 168)/2	-

Reference FERC Form 1 page 232 for details.
Uncapitalized costs as of date the rates become effective
As approved by FERC
Number of months rates are in effect during the calendar year

**Attachment 4 - Cost Support
PATH Allegheny Transmission Company, LLC**

Capital Structure

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

170	Monthly Balances for Capital Structure				
171	Year	Debt	Preferred Stock	Common Stock	
172	January 2017	0	-	-	0
173	February 2017	-	-	-	-
174	March 2017	-	-	-	-
175	April 2017	-	-	-	-
176	May 2017	-	-	-	-
177	June 2017	-	-	-	-
178	July 2017	-	-	-	-
179	August 2017	-	-	-	-
180	September 2017	-	-	-	-
181	October 2017	-	-	-	-
182	November 2017	-	-	-	-
183	December 2017	-	-	-	-
184	Average	0	-	-	0

Note: the amount outstanding for debt retired during the year is the outstanding amount as of the last month it was outstanding; the equity is less Account 216.1, Preferred Stock, and Account 219; and the capital structure is fixed at 50/50 until the first two lines are placed in service

Detail of Account 566 Miscellaneous Transmission Expenses

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

185		Total
185	Amortization Expense on Regulatory Asset	-
186	Miscellaneous Transmission Expense	90,327
187	Total Account 566	90,327

Footnote Data: Schedule Page 320 b. 97

PBOPs

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

Details

188	Calculation of PBOP Expenses	
189	PATH - Allegheny - Allegheny Employees	
190	Total PBOP expenses	\$0
191	Amount relating to retired personnel	\$0
192	Amount allocated on FTEs	\$0
193	Number of FTEs	4,475
194	Cost per FTE	\$0
195	PATH Allegheny FTEs (labor not capitalized) current year	-
196	PATH Allegheny PBOP Expense for current year	\$0
197	PATH Allegheny PBOP Expense in Account 926 for current year	\$0
198	PBOP Adjustment for Appendix A, Line 50	-
199	Lines 190-194 cannot change absent approval or acceptance by FERC in a separate proceeding.	

**Attachment 5 - Transmission Enhancement Charge Worksheet
PATH West Virginia Transmission Company, LLC**

1 New Plant Carrying Charge

Formula Line	Item	
5	NET REVENUE REQUIREMENT	10,785,973
21	NET TRANSMISSION PLANT IN SERVICE	-
32	CWIP	-
34	Unamortized Abandoned Plant	2,638,076
Carrying charge (line 3/sum of lines 4, 5 and 6)		4.08858

(1) (2) (3) (4) (5) (6) (7)

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

		PJM Upgrade ID: b0490 & b0491						
Details		Amos Substation Upgrade - CWIP	Amos to Midpoint Line - CWIP	Midpoint Substation and SVC - CWIP	Midpoint to Interconnection with PATH Allegheny - CWIP	Transmission Plant In Service	Unamortized Abandoned Plant	Totals
"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	(Yes or No)	Yes	Yes	Yes		Yes	Yes	
FCR for This Project		408.9%	408.9%	408.9%	408.9%	408.9%	408.9%	
Forecast – Forecast of average 13 month current year net transmission plant plus 13-mo CWIP balances. Reconciliation – Average of 13 month prior year net transmission plant balances plus prior year 13-mo CWIP balances.								
Investment		0	-	-	-	-	2,638,076.17	2,638,076.17
Revenue Requirement		-	-	-	-	-	10,785,972.57	10,785,972.57

Attachment 5 - Transmission Enhancement Charge Worksheet PATH Allegheny Transmission Company, LLC

1 New Plant Carrying Charge

Formula Line	Item	
5	NET REVENUE REQUIREMENT	10,430,053
21	NET TRANSMISSION PLANT IN SERVICE	-
32	CWIP	-
34	Unamortized Abandoned Plant	4,931,921
Carrying charge (line 3/sum of lines 4, 5 and 6)		2.11481

(1) (2) (3) (4) (5) (6)

8 The FCR resulting from Formula in a given year is used for that year only.

9 Therefore actual revenues collected in a year do not change based on cost data for subsequent years

		PJM Upgrade ID: b0492 & b0560					
Details	(Yes or No)	Kempton Substation - CWIP	Kempton to Interconnection with PATH West Virginia - CWIP	Welton Spring Substation and SVC - CWIP	Transmission Plant In Service	Unamortized Abandoned Plant	Totals
"Yes" if a project under PJM OATT Schedule 12, otherwise "No"		Yes	Yes	Yes	Yes	Yes	
Schedule 12		211.5%	211.5%	211.5%	211.5%	211.5%	
FCR for This Project							
Forecast – Forecast of average 13 month current year net transmission plant plus 13-mo CWIP balances. Reconciliation – Average of 13 month prior year net transmission plant balances plus prior year 13-mo CWIP balances.							
Investment		-	-	-	-	4,931,921.49	4,931,921.49
Revenue Requirement		-	-	-	-	10,430,053.11	10,430,053.11

Attachment 6 has been removed and intentionally left blank.

Attachment 6 has been removed and intentionally left blank.

Potomac-Appalachian Transmission Highline, LLC
CALCULATION OF COST OF DEBT AFTER CONSTRUCTION PHASE
YEAR ENDED 12/31/2014

Attachment 7
PATH West Virginia Transmission Company, LLC

(HYPOTHETICAL EXAMPLE)

	Amount Outstanding	Unamortized Debt Issue Expense	Unamortized Debt Premium/ (Discount)	Unamortized Losses on Reacquired Debt	Net Amount Outstanding	Effective Cost Rate ¹	Annualized Cost
Debt:							
<u>First Mortgage Bonds:</u>							
	\$300,000,000	\$2,900,000	(\$2,320,000)	\$0	\$294,780,000	#N/A	#N/A
<u>Other Long Term Debt:</u>							
6.600% Series Medium Term Notes Due 2021	\$200,000,000	\$1,800,000		-	\$198,200,000	#N/A	#N/A
					-		
Total Debt	<u>\$500,000,000</u>	<u>\$4,700,000</u>	<u>\$(2,320,000)</u>	<u>\$-</u>	<u>\$492,980,000</u>	<u>#N/A</u>	<u>#N/A</u>
Check with FERC Form 1 B/S pgs 110-113	\$185,750,000	\$(1,131,082)	\$(1,595,909)	\$17,075,452			

Development of Effective Cost Rates:											
	Issue Date	Maturity Date	Amount Issued	(Discount) Premium at Issuance	Issuance Expense	Loss on Reacquired Debt	Net Proceeds	Net Proceeds Ratio	Coupon Rate	Effective Cost Rate	Annual Interest
<u>First Mortgage Bonds</u>											
7.090% Series Due 2041	1/1/2014	6/30/2044	\$300,000,000	\$(2,400,000)	\$3,000,000	-	\$294,600,000	98.2000	0.07090	#N/A	\$21,270,000
											-
<u>Other Long Term Debt:</u>											
6.600% Series Medium Term Notes Due 2021	01/01/2014	06/30/2024	200,000,000		2,000,000		\$198,000,000	99.0000	0.06600	#N/A	13,200,000
			<u>\$500,000,000</u>	<u>(2,400,000)</u>	<u>\$5,000,000</u>	<u>-</u>	<u>\$492,600,000</u>				<u>\$34,470,000</u>

¹ The Effective Cost Rate is the Debt Cost shown on Page 5, Line 118 of Rate Formula Template.

Potomac-Appalachian Transmission Highline, LLC
CALCULATION OF COST OF DEBT AFTER CONSTRUCTION PHASE
YEAR ENDED 12/31/2014

Attachment 7
PATH Allegheny Transmission Company, LLC
(HYPOTHETICAL EXAMPLE)

	Amount Outstanding	Unamortized Debt Issue Expense	Unamortized Debt Premium/ (Discount)	Unamortized Losses on Reacquired Debt	Net Amount Outstanding	Effective Cost Rate ¹	Annualized Cost
Debt:							
<u>First Mortgage Bonds:</u>							
	\$300,000,000	\$2,900,000	(\$2,320,000)	\$0	\$294,780,000	#N/A	#N/A
<u>Other Long Term Debt:</u>							
6.600% Series Medium Term Notes Due 2021	\$200,000,000	\$1,800,000		-	\$198,200,000	#N/A	#N/A
Total Debt	<u>\$500,000,000</u>	<u>\$4,700,000</u>	<u>\$(2,320,000)</u>	<u>\$-</u>	<u>\$492,980,000</u>	<u>#N/A</u>	<u>#N/A</u>
Check with FERC Form 1 B/S pgs 110-113	\$185,750,000	\$(1,131,082)	\$(1,595,909)	\$17,075,452			

Development of Effective Cost Rates:											
	Issue Date	Maturity Date	Amount Issued	(Discount) Premium at Issuance	Issuance Expense	Loss on Reacquired Debt	Net Proceeds	Net Proceeds Ratio	Coupon Rate	Effective Cost Rate	Annual Interest
<u>First Mortgage Bonds</u>											
7.090% Series Due 2041	1/1/2014	6/30/2044	\$300,000,000	\$(2,400,000)	\$3,000,000	-	\$294,600,000	98.2000	0.07090	#N/A	\$21,270,000
<u>Other Long Term Debt:</u>											
6.600% Series Medium Term Notes Due 2021	01/01/2014	06/30/2024	200,000,000		2,000,000		\$198,000,000	99.0000	0.06600	#N/A	13,200,000
			<u>\$500,000,000</u>	<u>(2,400,000)</u>	<u>\$5,000,000</u>	<u>-</u>	<u>\$492,600,000</u>				<u>\$34,470,000</u>

¹ The Effective Cost Rate is the Debt Cost shown on Page 10, Line 118 of Rate Formula Template.

Attachment 8
Potomac-Appalachian Transmission Highline, LLC
Interest Rates and Interest Calculations
PATH West Virginia Transmission Company, LLC

Hypothetical Actual Revenue Requirement For Year 2009 Available May 31, 2010 \$16,000,000	-	Hypothetical 2009 Revenue Requirement Forecast by Sept 1, 2008 \$15,000,000	=	True-up Adjustment - Over (Under) Recovery (\$1,000,000)
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Interest Rate on Amount of Refunds or Surcharges from 35.19a	Over (Under) Recovery Plus Interest	Average Monthly Interest Rate	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
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0.5500%

An over or under collection will be recovered prorata over 2012, held for 2013 and returned prorata over 2014

<u>Calculation of Interest</u>					<u>Monthly</u>	
January	Year 2012	(83,333)	0.5500%	12	5,500	88,833
February	Year 2012	(83,333)	0.5500%	11	5,042	88,375
March	Year 2012	(83,333)	0.5500%	10	4,583	87,917
April	Year 2012	(83,333)	0.5500%	9	4,125	87,458
May	Year 2012	(83,333)	0.5500%	8	3,667	87,000
June	Year 2012	(83,333)	0.5500%	7	3,208	86,542
July	Year 2012	(83,333)	0.5500%	6	2,750	86,083
August	Year 2012	(83,333)	0.5500%	5	2,292	85,625
September	Year 2012	(83,333)	0.5500%	4	1,833	85,167
October	Year 2012	(83,333)	0.5500%	3	1,375	84,708
November	Year 2012	(83,333)	0.5500%	2	917	84,250
December	Year 2012	(83,333)	0.5500%	1	458	83,792
					35,750	1,035,750
					<u>Annual</u>	
January through December	Year 2013	1,035,750	0.5500%	12	68,360	1,104,110
<u>Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months</u>					<u>Monthly</u>	
January	Year 2014	(1,104,110)	0.5500%		6,073	(95,332)
February	Year 2014	(1,014,851)	0.5500%		5,582	(95,332)
March	Year 2014	(925,101)	0.5500%		5,088	(95,332)
April	Year 2014	(834,857)	0.5500%		4,592	(95,332)
May	Year 2014	(744,117)	0.5500%		4,093	(95,332)
June	Year 2014	(652,879)	0.5500%		3,591	(95,332)
July	Year 2014	(561,138)	0.5500%		3,086	(95,332)
August	Year 2014	(468,893)	0.5500%		2,579	(95,332)
September	Year 2014	(376,140)	0.5500%		2,069	(95,332)
October	Year 2014	(282,877)	0.5500%		1,556	(95,332)
November	Year 2014	(189,102)	0.5500%		1,040	(95,332)
December	Year 2014	(94,810)	0.5500%		521	(95,332)
					39,869	-
True-Up Adjustment with Interest						\$1,143,978
Less Over (Under) Recovery						\$(1,000,000)
Total Interest						\$143,978

Attachment 8
Potomac-Appalachian Transmission Highline, LLC
Example of Interest Rates and Interest Calculations
PATH Allegheny Transmission Company, LLC

Hypothetical Actual Revenue Requirement For Year 2009 Available May 31, 2010 \$16,000,000	-	Hypothetical 2009 Revenue Requirement Forecast by Sept 1, 2008 \$15,000,000	=	True-up Adjustment - Over (Under) Recovery (\$1,000,000)
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Interest Rate on Amount of Refunds or Surcharges from 35.19a	Over (Under) Recovery Plus Interest	Average Monthly Interest Rate	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
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0.5500%

An over or under collection will be recovered prorata over 2012, held for 2013 and returned prorata over 2014

Calculation of Interest				Monthly			
January	Year 2012	(83,333)	0.5500%	12	5,500		88,833
February	Year 2012	(83,333)	0.5500%	11	5,042		88,375
March	Year 2012	(83,333)	0.5500%	10	4,583		87,917
April	Year 2012	(83,333)	0.5500%	9	4,125		87,458
May	Year 2012	(83,333)	0.5500%	8	3,667		87,000
June	Year 2012	(83,333)	0.5500%	7	3,208		86,542
July	Year 2012	(83,333)	0.5500%	6	2,750		86,083
August	Year 2012	(83,333)	0.5500%	5	2,292		85,625
September	Year 2012	(83,333)	0.5500%	4	1,833		85,167
October	Year 2012	(83,333)	0.5500%	3	1,375		84,708
November	Year 2012	(83,333)	0.5500%	2	917		84,250
December	Year 2012	(83,333)	0.5500%	1	458		83,792
					<u>35,750</u>		1,035,750
				Annual			
January through December	Year 2013	1,035,750	0.5500%	12	68,360		1,104,110
Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months				Monthly			
January	Year 2014	(1,104,110)	0.5500%		6,073	(95,332)	1,014,851
February	Year 2014	(1,014,851)	0.5500%		5,582	(95,332)	925,101
March	Year 2014	(925,101)	0.5500%		5,088	(95,332)	834,857
April	Year 2014	(834,857)	0.5500%		4,592	(95,332)	744,117
May	Year 2014	(744,117)	0.5500%		4,093	(95,332)	652,879
June	Year 2014	(652,879)	0.5500%		3,591	(95,332)	561,138
July	Year 2014	(561,138)	0.5500%		3,086	(95,332)	468,893
August	Year 2014	(468,893)	0.5500%		2,579	(95,332)	376,140
September	Year 2014	(376,140)	0.5500%		2,069	(95,332)	282,877
October	Year 2014	(282,877)	0.5500%		1,556	(95,332)	189,102
November	Year 2014	(189,102)	0.5500%		1,040	(95,332)	94,810
December	Year 2014	(94,810)	0.5500%		521	(95,332)	-
					<u>39,869</u>		
True-Up Adjustment with Interest						\$1,143,978	
Less Over (Under) Recovery						\$(1,000,000)	
Total Interest						\$143,978	

Potomac-Appalachian Transmission Highline, LLC
Attachment 9 - Hypothetical Example of Final True-Up of Interest Rates and Interest Calculations for the Construction Loan

Applicable to both PATH West Virginia Transmission Company, LLC & PATH Allegheny Transmission Company, LLC

To be Prepared on 8/15/2013 (hypothetical date)

SUMMARY								
YEAR	Estimated Effective cost of debt used in forecast/true up	Final Effective cost of debt for the construction loan:	Hypothetical Revenue Requirement			Hypothetical Monthly Interest Rate applicable over the ATRR period	Total Amount of Construction Loan Related True-Up included in rates effective Jan 2014 (Refund)/Owed	
			Based on Estimated Effective cost of debt	Based on Actual Effective cost of debt	Over (Under) Recovery			
2008	7.18%	7.00%	\$2,500,000.00	\$2,400,000.00	\$100,000.00	0.550%	\$(148,288.33)	
2009	6.8%	7.00%	\$5,000,000.00	\$5,150,000.00	\$(150,000.00)	0.560%	\$209,670.43	
2010	7.2%	7.00%	\$8,300,000.00	\$8,200,000.00	\$100,000.00	0.540%	\$(131,109.09)	
2011	7.3%	7.00%	\$12,300,000.00	\$12,000,000.00	\$300,000.00	0.580%	\$(368,656.73)	
2012*	7.1%	6.83%	\$18,000,000.00	\$17,900,000.00	\$100,000.00	0.570%	\$(114,946.28)	
2013**	6.50%	6.50%	\$25,000,000.00	\$25,000,000.00	\$-			
2014**	6.50%	6.50%					\$(563,329.99)	

* Assumes that the construction loan is retired on Sept 1, 2012

** Assumes permanent debt structure is put in place on Sept 1, 2012 with effective rate of 6.5%

Note: True-Up period is 2008 - 2012, with the true-up amount included in 2014 forecasted ATRR. Final effective cost of debt for 2012 is computed as follows: $((7\% * 243 \text{ days}) + (6.5\% * 122 \text{ days})) / 365 \text{ days}$

Calculation of Applicable Interest Expense for each ATRR period

Interest Rate on Amount of Refunds or Surcharges from 35.19a	Over (Under) Recovery Plus Interest	Hypothetical Monthly Interest Rate	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
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Calculation of Interest for 2008 True-Up Period

An over or under collection will be recovered prorata over 2008, held for 2009, 2010, 2011, 2012, 2013 and returned prorata over 2014

					Monthly	
January	Year 2008	-	0.5500%	12.00	-	-
February	Year 2008	-	0.5500%	11.00	-	-
March	Year 2008	10,000	0.5500%	10.00	(550)	(10,550)
April	Year 2008	10,000	0.5500%	9.00	(495)	(10,495)
May	Year 2008	10,000	0.5500%	8.00	(440)	(10,440)
June	Year 2008	10,000	0.5500%	7.00	(385)	(10,385)
July	Year 2008	10,000	0.5500%	6.00	(330)	(10,330)
August	Year 2008	10,000	0.5500%	5.00	(275)	(10,275)
September	Year 2008	10,000	0.5500%	4.00	(220)	(10,220)
October	Year 2008	10,000	0.5500%	3.00	(165)	(10,165)
November	Year 2008	10,000	0.5500%	2.00	(110)	(10,110)
December	Year 2008	10,000	0.5500%	1.00	(55)	(10,055)
					(3,025)	(103,025)
					Annual	
January through December	Year 2009	(103,025)	0.5600%	12.00	(6,923)	(109,948)
January through December	Year 2010	(109,948)	0.5400%	12.00	(7,125)	(117,073)
January through December	Year 2011	(117,073)	0.5800%	12.00	(8,148)	(125,221)
January through December	Year 2012	(125,221)	0.5700%	12.00	(8,565)	(133,786)
January through December	Year 2013	(133,786)	0.5700%	12.00	(9,151)	(142,937)
					Monthly	
January	Year 2014	142,937	0.5700%		(815)	(131,395)
February	Year 2014	131,395	0.5700%		(749)	(119,786)
March	Year 2014	119,786	0.5700%		(683)	(108,112)
April	Year 2014	108,112	0.5700%		(616)	(96,371)
May	Year 2014	96,371	0.5700%		(549)	(84,563)
June	Year 2014	84,563	0.5700%		(482)	(72,687)
July	Year 2014	72,687	0.5700%		(414)	(60,744)
August	Year 2014	60,744	0.5700%		(346)	(48,733)
September	Year 2014	48,733	0.5700%		(278)	(36,653)
October	Year 2014	36,653	0.5700%		(209)	(24,505)
November	Year 2014	24,505	0.5700%		(140)	(12,267)
December	Year 2014	12,267	0.5700%		(70)	-
					(5,351)	
Total Amount of True-Up Adjustment for 2008 ATRR						\$(148,288)
Less Over (Under) Recovery						\$100,000
Total Interest						\$(48,288)

Potomac-Appalachian Transmission Highline, LLC
Attachment 9 - Hypothetical Example of Final True-Up of Interest Rates and Interest Calculations for the Construction Loan

Applicable to both PATH West Virginia Transmission Company, LLC & PATH Allegheny Transmission Company, LLC

Calculation of Interest for 2009 True-Up Period						
An over or under collection will be recovered prorata over 2009, held for 2010, 2011, 2012, 2013 and returned prorata over 2014						
					Monthly	
January	Year 2009	(12,500)	0.5600%	12.00	840	13,340
February	Year 2009	(12,500)	0.5600%	11.00	770	13,270
March	Year 2009	(12,500)	0.5600%	10.00	700	13,200
April	Year 2009	(12,500)	0.5600%	9.00	630	13,130
May	Year 2009	(12,500)	0.5600%	8.00	560	13,060
June	Year 2009	(12,500)	0.5600%	7.00	490	12,990
July	Year 2009	(12,500)	0.5600%	6.00	420	12,920
August	Year 2009	(12,500)	0.5600%	5.00	350	12,850
September	Year 2009	(12,500)	0.5600%	4.00	280	12,780
October	Year 2009	(12,500)	0.5600%	3.00	210	12,710
November	Year 2009	(12,500)	0.5600%	2.00	140	12,640
December	Year 2009	(12,500)	0.5600%	1.00	70	12,570
					<u>5,460</u>	155,460
					Annual	
January through December	Year 2010	155,460	0.5400%	12.00	10,074	165,534
January through December	Year 2011	165,534	0.5800%	12.00	11,521	177,055
January through December	Year 2012	177,055	0.5700%	12.00	12,111	189,166
January through December	Year 2013	189,166	0.5700%	12.00	12,939	202,104
Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months						
					Monthly	
January	Year 2014	(202,104)	0.5700%		1,152	185,784
February	Year 2014	(185,784)	0.5700%		1,059	169,370
March	Year 2014	(169,370)	0.5700%		965	152,863
April	Year 2014	(152,863)	0.5700%		871	136,262
May	Year 2014	(136,262)	0.5700%		777	119,566
June	Year 2014	(119,566)	0.5700%		682	102,775
July	Year 2014	(102,775)	0.5700%		586	85,888
August	Year 2014	(85,888)	0.5700%		490	68,905
September	Year 2014	(68,905)	0.5700%		393	51,826
October	Year 2014	(51,826)	0.5700%		295	34,649
November	Year 2014	(34,649)	0.5700%		197	17,374
December	Year 2014	(17,374)	0.5700%		99	0
					<u>7,566</u>	
Total Amount of True-Up Adjustment for 2009 ATRR						\$209,670
Less Over (Under) Recovery						\$(150,000)
Total Interest						\$59,670

Calculation of Interest for 2010 True-Up Period						
An over or under collection will be recovered prorata over 2010, held for 2011, 2012, 2013 and returned prorata over 2014						
					Monthly	
January	Year 2010	8,333	0.5400%	12.00	(540)	(8,873)
February	Year 2010	8,333	0.5400%	11.00	(495)	(8,828)
March	Year 2010	8,333	0.5400%	10.00	(450)	(8,783)
April	Year 2010	8,333	0.5400%	9.00	(405)	(8,738)
May	Year 2010	8,333	0.5400%	8.00	(360)	(8,693)
June	Year 2010	8,333	0.5400%	7.00	(315)	(8,648)
July	Year 2010	8,333	0.5400%	6.00	(270)	(8,603)
August	Year 2010	8,333	0.5400%	5.00	(225)	(8,558)
September	Year 2010	8,333	0.5400%	4.00	(180)	(8,513)
October	Year 2010	8,333	0.5400%	3.00	(135)	(8,468)
November	Year 2010	8,333	0.5400%	2.00	(90)	(8,423)
December	Year 2010	8,333	0.5400%	1.00	(45)	(8,378)
					<u>(3,510)</u>	(103,510)
					Annual	
January through December	Year 2011	(103,510)	0.5800%	12.00	(7,204)	(110,714)
January through December	Year 2012	(110,714)	0.5700%	12.00	(7,573)	(118,287)
January through December	Year 2013	(118,287)	0.5700%	12.00	(8,091)	(126,378)
Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months						
					Monthly	
January	Year 2014	126,378	0.5700%		(720)	(116,173)
February	Year 2014	116,173	0.5700%		(662)	(105,909)
March	Year 2014	105,909	0.5700%		(604)	(95,587)
April	Year 2014	95,587	0.5700%		(545)	(85,206)
May	Year 2014	85,206	0.5700%		(486)	(74,766)
June	Year 2014	74,766	0.5700%		(426)	(64,266)
July	Year 2014	64,266	0.5700%		(366)	(53,707)
August	Year 2014	53,707	0.5700%		(306)	(43,087)
September	Year 2014	43,087	0.5700%		(246)	(32,407)
October	Year 2014	32,407	0.5700%		(185)	(21,666)
November	Year 2014	21,666	0.5700%		(123)	(10,864)
December	Year 2014	10,864	0.5700%		(62)	-
					<u>(4,731)</u>	
Total Amount of True-Up Adjustment for 2010 ATRR						\$ (131,109)
Less Over (Under) Recovery						\$100,000
Total Interest						\$ (31,109)

Potomac-Appalachian Transmission Highline, LLC
Attachment 9 - Hypothetical Example of Final True-Up of Interest Rates and Interest Calculations for the Construction Loan

Applicable to both PATH West Virginia Transmission Company, LLC & PATH Allegheny Transmission Company, LLC

Calculation of Interest for 2011 True-Up Period						
An over or under collection will be recovered prorate over 2011, held for 2012, 2013 and returned prorate over 2014						
					Monthly	
January	Year 2011	25,000	0.5800%	12.00	(1,740)	(26,740)
February	Year 2011	25,000	0.5800%	11.00	(1,595)	(26,595)
March	Year 2011	25,000	0.5800%	10.00	(1,450)	(26,450)
April	Year 2011	25,000	0.5800%	9.00	(1,305)	(26,305)
May	Year 2011	25,000	0.5800%	8.00	(1,160)	(26,160)
June	Year 2011	25,000	0.5800%	7.00	(1,015)	(26,015)
July	Year 2011	25,000	0.5800%	6.00	(870)	(25,870)
August	Year 2011	25,000	0.5800%	5.00	(725)	(25,725)
September	Year 2011	25,000	0.5800%	4.00	(580)	(25,580)
October	Year 2011	25,000	0.5800%	3.00	(435)	(25,435)
November	Year 2011	25,000	0.5800%	2.00	(290)	(25,290)
December	Year 2011	25,000	0.5800%	1.00	(145)	(25,145)
					(11,310)	(311,310)
					Annual	
January through December	Year 2012	(311,310)	0.5700%	12.00	(21,294)	(332,604)
January through December	Year 2013	(332,604)	0.5700%	12.00	(22,750)	(355,354)
Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months						
					Monthly	
January	Year 2014	355,354	0.5700%		(2,026)	(326,657)
February	Year 2014	326,657	0.5700%		(1,862)	(324,795)
March	Year 2014	297,798	0.5700%		(1,697)	(323,130)
April	Year 2014	268,774	0.5700%		(1,532)	(321,465)
May	Year 2014	239,585	0.5700%		(1,366)	(319,800)
June	Year 2014	210,229	0.5700%		(1,198)	(318,135)
July	Year 2014	180,706	0.5700%		(1,030)	(316,470)
August	Year 2014	151,015	0.5700%		(861)	(314,805)
September	Year 2014	121,154	0.5700%		(691)	(313,140)
October	Year 2014	91,123	0.5700%		(519)	(311,475)
November	Year 2014	60,921	0.5700%		(347)	(309,810)
December	Year 2014	30,547	0.5700%		(174)	(308,145)
					(13,303)	-
Total Amount of True-Up Adjustment for 2011 ATRR						\$ (368,657)
Less Over (Under) Recovery						\$ 300,000
Total Interest						\$ (68,657)

Calculation of Interest for 2012 True-Up Period						
An over or under collection will be recovered prorate over 2012, held for 2013 and returned prorate over 2014						
					Monthly	
January	Year 2012	8,333	0.5700%	12.00	(570)	(8,903)
February	Year 2012	8,333	0.5700%	11.00	(523)	(8,856)
March	Year 2012	8,333	0.5700%	10.00	(475)	(8,808)
April	Year 2012	8,333	0.5700%	9.00	(428)	(8,761)
May	Year 2012	8,333	0.5700%	8.00	(380)	(8,713)
June	Year 2012	8,333	0.5700%	7.00	(333)	(8,666)
July	Year 2012	8,333	0.5700%	6.00	(285)	(8,618)
August	Year 2012	8,333	0.5700%	5.00	(238)	(8,571)
September	Year 2012	8,333	0.5700%	4.00	(190)	(8,523)
October	Year 2012	8,333	0.5700%	3.00	(143)	(8,476)
November	Year 2012	8,333	0.5700%	2.00	(95)	(8,428)
December	Year 2012	8,333	0.5700%	1.00	(48)	(8,381)
					(3,705)	(103,705)
					Annual	
January through December	Year 2013	(103,705)	0.5700%	12.00	(7,093)	(110,798)
Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months						
					Monthly	
January	Year 2014	110,798	0.5700%		(632)	(101,851)
February	Year 2014	101,851	0.5700%		(581)	(101,270)
March	Year 2014	92,853	0.5700%		(529)	(100,689)
April	Year 2014	83,803	0.5700%		(478)	(100,108)
May	Year 2014	74,702	0.5700%		(426)	(99,527)
June	Year 2014	65,549	0.5700%		(374)	(98,946)
July	Year 2014	56,344	0.5700%		(321)	(98,365)
August	Year 2014	47,086	0.5700%		(268)	(97,784)
September	Year 2014	37,776	0.5700%		(215)	(97,203)
October	Year 2014	28,412	0.5700%		(162)	(96,622)
November	Year 2014	18,995	0.5700%		(108)	(96,041)
December	Year 2014	9,525	0.5700%		(54)	(95,460)
					(4,148)	(0)
Total Amount of True-Up Adjustment for 2012 ATRR						\$ (114,946)
Less Over (Under) Recovery						\$ 100,000
Total Interest						\$ (14,946)

Potomac-Appalachian Transmission Highline, LLC
Attachment 10 - Depreciation Accrual Rates

Applicable to PATH West Virginia Transmission Company, LLC

TRANSMISSION PLANT		Accrual Rate (Annual) Percent	Annual Depreciation Expense
350.2	Land & Land Rights - Easements	1.43	-
352	Structures & Improvements	1.82	-
353	Station Equipment	2.43	-
	Other	4.09	-
	SVC Dynamic Control Equipment		-
354	Towers & Fixtures	1.26	-
355	Poles & Fixtures	3.11	-
356	Overhead Conductors & Devices	1.13	-
Total Transmission Plant Depreciation			-
Total Transmission Depreciation Expense (must tie to p336.7.b & c)			-
GENERAL PLANT		Accrual Rate (Annual) Percent	Annual Depreciation Expense
390	Structures & Improvements	2.00	-
391	Office Furniture & Equipment	5.00	-
	Information Systems	10.00	-
	Data Handling	10.00	-
392	Transportation Equipment		-
	Other	5.33	-
	Autos	11.43	-
	Light Trucks	6.96	-
	Medium Trucks	6.96	-
	Trailers	4.44	-
	ATV	5.33	-
393	Stores Equipment	5.00	-
394	Tools, Shop & Garage Equipment	5.00	-
395	Laboratory Equipment	5.00	-
396	Power Operated Equipment	4.17	-
397	Communication Equipment	6.67	-
398	Miscellaneous Equipment	6.67	-
Total General Plant			-
Total General Plant Depreciation Expense (must tie to p336.10.b & c)			-
INTANGIBLE PLANT		Accrual Rate (Annual) Percent	Annual Depreciation Expense
303	Miscellaneous Intangible Plant	20.00	-
Total Intangible Plant			-
Total Intangible Plant Amortization (must tie to p336.1 d & e)			-

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

Potomac-Appalachian Transmission Highline, LLC
Attachment 10 - Depreciation Accrual Rates

Applicable to PATH Allegheny Transmission Company, LLC

TRANSMISSION PLANT		Accrual Rate (Annual) Percent	Annual Depreciation Expense
350.2	Land & Land Rights - Easements	1.43	-
352	Structures & Improvements	1.82	-
353	Station Equipment	2.43	-
	Other	4.09	-
	SVC Dynamic Control Equipment		-
354	Towers & Fixtures	1.26	-
355	Poles & Fixtures	3.11	-
356	Overhead Conductors & Devices	1.13	-
Total Transmission Plant Depreciation			-
Total Transmission Depreciation Expense (must tie to p336.7.b & c)			-

GENERAL PLANT		Accrual Rate (Annual) Percent	Annual Depreciation Expense
390	Structures & Improvements	2.00	-
391	Office Furniture & Equipment	5.00	-
	Information Systems	10.00	-
	Data Handling	10.00	-
392	Transportation Equipment		-
	Other	5.33	-
	Autos	11.43	-
	Light Trucks	6.96	-
	Medium Trucks	6.96	-
	Trailers	4.44	-
	ATV	5.33	-
393	Stores Equipment	5.00	-
394	Tools, Shop & Garage Equipment	5.00	-
395	Laboratory Equipment	5.00	-
396	Power Operated Equipment	4.17	-
397	Communication Equipment	6.67	-
398	Miscellaneous Equipment	6.67	-
Total General Plant			-
Total General Plant Depreciation Expense (must tie to p336.10.b.c.d&e)			-

INTANGIBLE PLANT		Accrual Rate (Annual) Percent	Annual Depreciation Expense
303	Miscellaneous Intangible Plant	20.00	-
Total Intangible Plant			-
Total Intangible Plant Amortization (must tie to p336.1 d & e)			-

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

Attachment C

PATH-WV Historic Operations and Maintenance
Report for year ended December 31, 2017

PATH WEST VIRGINIA TRANSMISSION COMPANY, LLC (PATH WV)
HISTORIC OPERATIONS & MAINTENANCE REPORT
for year ended December 31, 2017

	Siting and right-of-way services	CPCN Permitting services	Engineering, Design and Construction Management services	Business services	Risk Management Services	Tax Compliance services	Administrative services
Labor by Dept (includes labor dollars & labor overheads)							
Finance, Accounting & Strategic Planning	-	-	-	33,366	-	730	7,619
Shared Services	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	14,220
Transmission	-	-	-	3,768	-	-	4,962
Regulatory Services	-	-	-	128	-	-	62,770
Utility Operations	-	-	-	-	-	-	-
Environmental & Safety	-	-	-	-	-	-	-
RTO, Government & Public Policy	-	-	-	-	-	-	-
Strategic Analysis	-	-	-	-	-	-	-
Transmission & Interconnection Svcs	-	-	-	-	-	-	110
Total Labor	-	-	-	37,263	-	730	89,682
Overheads							
Finance, Accounting & Strategic Planning	-	-	-	27,892	-	513	3,748
Shared Services	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	26,397
Transmission	-	-	-	2,595	-	-	3,184
Regulatory Services	-	-	-	248	-	-	41,499
Utility Operations	-	-	-	-	-	-	-
Environmental & Safety	-	-	-	-	-	-	-
RTO, Government & Public Policy	-	-	-	-	-	-	-
Strategic Analysis	-	-	-	-	-	-	-
Transmission & Interconnection Svcs	-	-	-	-	-	-	53
PJM Bill	-	-	-	-	-	-	-
Reorganization	-	-	-	-	-	-	-
Miscellaneous allocated billings	-	-	-	-	-	-	-
Total Overheads	-	-	-	30,735	-	513	74,881
Outside Services							
Professional Services	-	-	-	27,631	-	-	4,005
Legal	-	-	-	-	-	-	255,722
Tax and Accounting	-	-	-	-	-	-	-
Temporary labor	-	-	-	-	-	-	-
Miscellaneous allocated billings	-	-	-	-	-	-	-
Payment to FERC	-	-	-	-	-	-	-
Forfeited Property	-	-	-	-	-	-	-
Total Outside Services	-	-	-	27,631	-	-	259,727
Materials							
Miscellaneous allocated billings	-	-	-	-	-	-	-
Total Materials	-	-	-	-	-	-	-
Employee Expenses							
Meals	-	-	-	-	-	-	956
Other Travel (Lodging, Airfare, Mileage)	-	-	-	-	-	-	-
Total Employee Expenses	-	-	-	-	-	-	956
Other							
PJM Bill	-	-	-	-	-	-	-
Utility Operations & Transmission	-	-	-	-	-	-	266
Miscellaneous allocated billings	-	-	-	(25,551)	-	-	104
Total Other	-	-	-	(25,551)	-	-	371

Attachment D

PATH-AYE Historic Operations and
Maintenance Report for year ended December 31, 2017

PATH - ALLEGHENY
HISTORIC O&M REPORT
for year to date December 31, 2017

GRAND TOTAL

Labor & Overheads	\$-
Outside Services	\$227,311
Employee Expenses	\$456
PJM Invoice	
Amortization	
Corporate Allocations	\$170,342
Land Write-Offs	
Other	\$1,371
Total	\$399,480

Labor by Dept (includes labor dollars & labor overheads)

Description of department providing labor:

Audit Services	\$-
Controller	\$-
Corporate Communications	\$-
Corporate Services	\$-
Environmental Safety	\$-
Executive	\$-
External Affairs	\$-
Finance	\$-
Human Resources	\$-
Information Tech	\$-
Legal	\$-
Procurement	\$-
Rates	\$-
Risk management	\$-
Strategic Planning	\$-
Supply Chain	\$-
System Security	\$-
Transmission	\$-
Treasury	\$-
Total Labor	\$-

Corporate Allocations

Description of department or overhead item:

Taxes	
Insurance	
Other - Regulatory Services	
Rent	
Utilities	
IT	
Communications & Public Relations	
Payroll Overhead Credits	
Other	\$170,342
Total Corporate Allocations	\$170,342

Outside Services

Description of service provided

Audit	\$147,050
Expert Testimony	
Legal	\$75,954
IT	
Communications & Public Relations	
Miscellaneous allocated billings	\$4,308
Total Outside Services	\$227,311

Employee Expenses

Type of expense

Meals & Lodging	\$456
Transportation	
Other	
Total Employee Expenses	\$456

Carrying Charges, Amort, Land Write-offs & Other \$1,371

Total **\$399,480**

Attachment E

PATH-WV Historic Capital Investment for 2017

Attachment F

PATH-AYE Historic Capital Investment for 2017

Attachment G

2017 Annual Report on Construction Work in Progress

Annual Report on Construction Work in Progress
Pursuant to Section V.B. of Implementation Protocols

PATH-WV

1. The actual amount of CWIP recorded at December 31, 2017 for PATH-WV is zero dollars due to CWIP being transferred to Account 182.2, Unrecovered Plant and Regulatory Study Costs, as instructed in the FERC order issued November 30, 2013.
2. No AFUDC has been included in the CWIP balance relating to year 2015.
3. The resulting effect of AFUDC on the CWIP revenue requirement is zero.
4. Please see 5 below for the current status of the PATH-WV project.
5. On August 24, 2012, the PJM Board of Managers announced that it had decided to cancel the PATH Project. On September 28, 2012, the PATH Companies submitted to FERC a filing pursuant to Section 205 of the Federal Power Act to allow for recovery of prudently-incurred abandoned plant costs associated with the PATH Project. On November 30, 2012, FERC accepted in part and rejected in part the proposed rates effective December 1, 2012, and set them for hearing and settlement judge proceedings, subject to nominal suspension and refund. FERC found that the PATH Companies are eligible to recover their prudently-incurred costs associated with the abandonment of the PATH Project, and granted their request to recover those costs. Settlement conferences concluded on March 19, 2014 with the settlement judge declaring an impasse. Hearings took place between March 24, 2015 and April 22, 2015 in front of ALJ Philip Baten, and the ALJ's Initial Decision was filed on September 14, 2015. FERC Opinion Order No. 554 on the PATH Abandonment was filed by the FERC on January 19, 2017.

PATH-Allegheny

1. The actual amount of CWIP recorded at December 31, 2017 for PATH-WV is zero dollars due to CWIP being transferred to Account 182.2, Unrecovered Plant and Regulatory Study Costs, as instructed in the FERC order issued November 30, 2013.
2. No AFUDC has been included in the CWIP balance relating to year 2015.
3. The resulting effect of AFUDC on the CWIP revenue requirement is zero.
4. Please see 5 below for the current status of the PATH-Allegheny project.
5. On August 24, 2012, the PJM Board of Managers announced that it had decided to cancel the PATH Project. On September 28, 2012, the PATH Companies submitted to FERC a filing pursuant to Section 205 of the Federal Power Act to allow for recovery of prudently-incurred abandoned plant costs associated with the PATH Project. On November 30, 2012, FERC accepted in part and rejected in part the proposed rates effective December 1, 2012, and set them for hearing and settlement judge proceedings, subject to nominal suspension and refund. FERC found that the PATH Companies are eligible to recover their prudently-incurred costs associated with the abandonment of the PATH Project, and granted their request to recover those costs. Settlement conferences concluded on March 19, 2014 with the settlement judge declaring an impasse. Hearings took place between March 24, 2015 and April 22, 2015 in front of ALJ Philip Baten, and the ALJ's Initial Decision was filed on September 14, 2015. FERC Opinion Order No. 554 on the PATH Abandonment was filed by the FERC on January 19, 2017.