ALSTON&BIRD LLP

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September 1, 2015

To: Parties to FERC Docket No. ER08-386-000

Re: Potomac-Appalachian Transmission Highline, LLC PJM Open Access Transmission Tariff, Attachment H-19 Projected Transmission Revenue Requirement for Rate Year 2016

Pursuant to section IV of the Formula Rate Implementation Protocols ("Protocols") set forth in Attachment H-19B of the PJM Open Access Transmission Tariff ("PJM OATT"),¹ Potomac-Appalachian Transmission Highline, LLC ("PATH"), on behalf of its operating companies PATH West Virginia Transmission Company, LLC and PATH Allegheny Transmission Company, LLC, is submitting a Projected Transmission Revenue Requirement for Rate Year 2016 ("2016 PTRR") to PJM for posting.

The 2016 PTRR was developed pursuant to the PATH formula rate as set forth in Attachment H-19 of the PJM OATT. PATH has asked PJM to post a copy of the 2016 PTRR to the formula rates section of its internet site, located at:

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

A copy of the 2016 PTRR is attached. Pursuant to section IV.C of the Protocols, within two business days of this submission to PJM, PATH will provide notice on PJM's website of the time, date and location of an open meeting among Interested Parties.

1

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

For the 12 months ended 12/31/2016

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	\$14,648,480	(A) \$14,569,368	(B) \$29,217,848
2 PJM Project No. 3 b0490 & b0491 4 b0492 & b0560	\$14,648,480	(C) \$14,569,368	(D) \$14,648,480 \$14,569,368
5 6 Total (Sum lines 3 to 5)	\$14,648,480	\$14,569,368	\$29,217,848
Sources: (/ ((((Rate Formula Template, page 2, l Rate Formula Template, page 7, l Rate Formula Template - Attachm Rate Formula Template - Attachm	ine 5, col. (3) ient 5, page 30 col., (7)	

Formula Rate - Non-Levelized

Attachment A Rate Formula Template Utilizing FERC Form 1 Data

PATH West Virginia Transmission Company, LLC

			(1)		(2)	(3)
Line No.						Allocated Amount
1	GROSS REVENUE REQUIREMENT	(line 86)			12 months	\$ 14,372,077
	REVENUE CREDITS		Total		Allocator	
2	Total Revenue Credits	Attachment 1, line 12	0	TP	1.00000	\$ -
3	True-up Adjustment with Interest	Protocols	276,404	DA	1.00000	\$ 276,404
4a	Accelerated True-up Adjustment with Interest	t	0	DA	1.00000	\$ -
4b	Interest on Gains or Recoveries in Account 2	54 Company Records	0	DA	1.00000	-
5	NET REVENUE REQUIREMENT	(Lines 1 minus line 2 plu	s line 3 plus line 4a and	4b)		\$ 14,648,480

Formula Rate - Non-Levelized

Attachment A Rate Formula Template Utilizing FERC Form 1 Data

		PATH West Vi	rginia Transmission Co	ompany, LLC		
	(1)	(2) Form No. 1	(3)		(4)	(5) Transmission
Line		Page, Line, Col.	Company Total	Allo	cator	(Col 3 times Col 4
No.	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	-
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			0L	1.00000	
19	NET PLANT IN SERVICE					
20	Production	(line 6- line 13)				
	Transmission	. ,	-			-
21		(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)	(364)	NP	1.00000	(36
29	Account No. 283 (enter negative)	(Attachment 4)	(2,814,490)	NP	1.00000	(2,814,49
30	Account No. 190	(Attachment 4)	3,689,072	NP	1.00000	3,689,07
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)	13,380,446	DA	1.00000	13,380,44
35	TOTAL ADJUSTMENTS (sum lines 27-34)	(14,254,664			14,254,66
36	LAND HELD FOR FUTURE USE	(Attachment 4)	-	TP	1.00000	-
37	WORKING CAPITAL (Note C)					
38	CWC	calculated	147,585			147,58
39	Materials & Supplies (Note B)	(Attachment 4)	-	TE	1.00000	-
40	Prepayments (Account 165 - Note C)	(Attachment 4)	195	GP	1.00000	19
41	TOTAL WORKING CAPITAL (sum lines 38-4	`` '	147,779			147,77
42	RATE BASE (sum lines 25, 35, 36, & 41)		14,402,444			14,402,44

Formula Rate - Non-Levelized

Attachment A Rate Formula Template Utilizing FERC Form 1 Data

PATH West Virginia Transmission Company, LLC

Fam No. 1 Page, Line, Co. Company Total Allocator Transmission (Col 3 times Col 4) 3 08M 44 Transmission Less Account 505 321.112.b TE 1.00000 45 Less Account 505 321.912.b TE 1.00000 46 Less Account 505 321.917.b 1.158.638 W/S 1.00000 1.155.539 47 ASG Garantission Reade Reg. Comm. Exp. 8.01her Ad (Note D & Attach 4) DA 1.00000 48 Less EPRI & Reg. Comm. Exp. 8.01her Ad (Note D & Attach 4) DA 1.00000 49 PUST Transmission Less Payments 200.4.c DA 1.00000 40 Transmission Less Payments 200.4.c DA 1.00000 41 Da DA 1.00000 42 Transmission Less Payments 200.4.2.5 dies lines 45.4.6.8.41 1.180.676 Transmission Less Payments 1.180.676		(1)	(1) (2) (3) (4)		4)	(5)	
44 Transmission 321 12 b - FE 1.00000 - 46 Less Account 660 (Msc Trans Expense) Line 58 - DA 1.00000 - 47 ASG ASG S21 197.b 1.158,539 W/S 1.00000 - 48 Less EPRI & Reg. Comm. Exp. 6 Other Ad (Note D & Attach 4) - TE 1.00000 - 50 PEOP Expense adjustment (Attachment 4) 2.139 Common 22,139 6 Common (Attachment 4) - DA 1.00000 - 52 Transmission Ease Payments 200.4.c - DA 1.00000 - 54 Anontization of Regulatory Asset Attachment 4 - DA 1.00000 - 56 Total Account 660 - - DA 1.00000 - 57 TOTAL 08M (sum lines 44, 47, 49, 50, 51, 52, 56 less lines 45, 46 & 48) 1.140, 78 1.140, 78 - 59 Transmission 336, 12 & 6 : 336, 10 & 6 : 366 - <t< th=""><th></th><th></th><th></th><th>Company Total</th><th>Alloc</th><th>cator</th><th></th></t<>				Company Total	Alloc	cator	
45 Less Account 566 221 96.b - TE 1.00000 - 47 AAG 323 197.b 1.158,539 WX 1.00000 1.158,539 47 AAG SZ 20mt 566 - DA 1.00000 - 49 PISE Transmission Related Reg. Comm. Ep. & Other Ad (Note D & Attach 4) - TE 1.00000 - 49 Pise Transmission Related Reg. Comm. Ep. (Note D & Attach 4) - TE 1.00000 - 41 Common (Attachment 4) - DA 1.00000 - 57 Torasmission Lesse Payments 220.4.c - DA 1.00000 - 56 Amortization of Regulatory Asset Attachment 4 - DA 1.00000 - 57 TOTAL O&M (sum lines 44, 47, 49, 50, 51, 52, 56 less lines 45, 46 & 48) 1,180,678 1,180,678 1,180,678 58 DEPRECIATION EXPENSE - Transmission 336,7.1.6.c - TP 1,00000 - 57 TOTAL O&M (sum lines 59.42)	43	O&M					
46 Less Account 566 (Misc Trans Expense) Line 56 - DA 1.00000 - 47 A&G S23 197 b 1.158,539 WS 1.00000 1.158,539 48 Less EPRI & Reg. Comm. Exp. & Other Ad (Note D & Attach 4) - TE 1.00000 - 50 PEOF Expense adjustment (Attachment 4) 22.139 22.139 22.139 52 Transmission Lasse Payments 200.4.c - DA 1.00000 - 54 Amortization of Regulatory Asset Attachment 4 - DA 1.00000 - 54 Amortization of Regulatory Asset Attachment 4 - DA 1.00000 - 56 Total Account 566 . Transmission Ramission Expense Attachment 4 - DA 1.00000 - 57 TOTAL O&M (sum lines 44, 47, 49, 50, 51, 52, 56 less lines 45, 46 & 48) 1,180,678 1,180,678 1,180,678 58 DEPRECIATION EXPENSE </td <td>44</td> <td>Transmission</td> <td>321.112.b</td> <td>-</td> <td>TE</td> <td>1.00000</td> <td>-</td>	44	Transmission	321.112.b	-	TE	1.00000	-
47 A&G 232 197.b 1.158,539 WS 1.00000 1.158,539 49 Less FPIX & Reg. Comm. Exp. & Other A (Note D & Attach 4) - TE 1.00000 - 49 Less FPIX & Reg. Comm. Exp. & Other A (Note D & Attach 4) - TE 1.00000 - 49 Pus Transmission Readed Reg. Comm. Exp. (Note D & Attach 4) - TE 1.00000 - 50 Common (Attachment 4) - CE 1.00000 - 51 Common Stransmission Less Payments 200.4.c - DA 1.00000 - 53 Account 566 Attachment 4 - DA 1.00000 - 54 Attachment 4 - DA 1.00000 - 56 TOTAL 0&M (sum lines 44, 47, 49, 50, 51, 52, 56 less lines 45, 46 & 48) 1.180,678 MVS 1.00000 - 57 TOTAL 0&M (sum lines 54, 57 b & 5 S5 in 1.846 + 336, 10.b.6c - TP 1.00000 - 58 OEPERCIATION EXPENSE 36 7.0 b & 5 - TP 1.00000 - 57 TOTAL 0AM (sum lines 54,	45	Less Account 565	321.96.b	-	TE	1.00000	-
48 Less EPRI & Reg. Comm. Exp. & Other Ad. (Note D & Attach 4) - Text 1.00000 - 50 PBCP Expense adjustment (Attachment 4) 22,139 22,139 22,139 50 PBCP Expense adjustment (Attachment 4) 22,139 22,139 22,139 51 Transmission Lease Payments 20.4 c - DA 1,00000 - 52 Transmission Lease Payments 20.4 c - DA 1,00000 - 54 Amortization of Regulatory Asset Attachment 4 - DA 1,00000 - 56 Total Account 566 - Total Account 566 - TP 1,00000 - 57 TOTAL C&M (sum lines 44, 47, 49, 50, 51, 52, 56 less lines 45, 46 & 48) 1,180,678 1,180,678 - - 58 DEPRECIATION EXPENSE - TP 1,00000 - - 50 General and Intangible 336, 1, & & 336, 1, & & 336 - - C/F 1,00000 - 51 TOAL DEPRECIA				-			-
49 Plus Transmission Related Reg. Comm. E. (Note D & Attach 4) - TE 1.00000 - 97 Common (Attachment 4) 22,139 22,139 22,139 91 Common (Attachment 4) - DA 1.00000 - 93 Account 566 DA 1.00000 - - - 94 Amortization of Regulatory Asset Attachment 4 - DA 1.00000 - 95 Miscellaneous Transmission Expense Attachment 4 - DA 1.00000 - 96 Total Account 566 - T DA 1.00000 - - 97 TOTAL 0&M (sum lines 44, 47, 49, 50, 51, 52, 56 less lines 45, 46 & 48) 1.180,678 1.180,678 1.180,678 1.180,678 98 DEPRECIATION EXPENSE - - T TOTAL 0&M (sum lines 59,62) - T TOTAL 0&M (sum lines 59,62) - - T T 1.1468,954 DA 1.00000 - - - - CE 100000 - - - - - - -<				1,158,539			1,158,539
50 PBC/P Expense adjustment (Attachment 4) 22,139 22,139 1 Common (Attachment 4) - DA 1,00000 - 1 Common Figure 1 DA 1,00000 - - 1 Total Account 566 - DA 1,00000 - - 1 Total Account 566 - TP 1,00000 - - 1 Tarismission 336.7b.8 c - - W/S 1,00000 - 1 Tarismission 336.7b.8 c - - W/S 1,00000 - 1 Tarismission 336.7b.8 c - W/S 1,00000 - 1 Tararismission Acondee Plant 336.1b.8							-
1 Common Attachment 4) CE 1.00000 2 Transmission Lase Payments 20.4.c. - DA 1.00000 3 Account 566 - DA 1.00000 4 Amorization of Regulatory Asset Attachment 4 - DA 1.00000 57 TOTAL 0&M (sum lines 44, 47, 49, 50, 51, 52, 56 less lines 45, 46 & 48) 1,180,678 1,180,678 58 DEPRECIATION EXPENSE Transmission 336,7,5 & c. TP 1,00000 50 General and Intangible 336,7,5 & c. TP 1,00000 60 General and Intangible 336,10,5 & c. TP 1,00000 61 Common 336,11,5 & c. CE 1,00000 62 Amorization of Abandoned Plant (Attachment 4) 11,468,954 DA 1,00000 63 TOTAL DEPRECIATION (Sum lines 50-62) 253i W/S 1,00000					TE	1.00000	-
52 Transmission Lease Payments 20.4 c - DA 1.00000 - 64 Anontization of Regulatory Asset Attachment 4 - DA 1.00000 - 54 Account 566 - DA 1.00000 - - 56 Total Account 566 - DA 1.00000 - 57 TOTAL O&M (sum lines 44, 47, 49, 50, 51, 52, 56 less lines 45, 46 & 48) 1,180,678 1,180,678 - 58 DEPRECIATION EXPENSE - - TP 1,00000 - 59 Transmission 336,71,6 & c - W/S 1,00000 - 61 Common 336,11,6 & c - W/S 1,00000 - 63 TOTAL DEPRECIATION (Sum lines 59-62) 11,468,954 DA 11,468,954 64 TAXES OTHER THAN INCOME FAXES (Note E) - W/S 1,00000 - 64 Payroli 263i - W/S 1,00000 - - 67 Highway and vehicle 263i - W/S 1,00000 - - </td <td></td> <td></td> <td></td> <td>22,139</td> <td>05</td> <td>4 00000</td> <td>22,139</td>				22,139	05	4 00000	22,139
53 Account 566							-
54 Amortization of Regulatory Asset Attachment 4 - DA 1.00000 - 56 Miscillaneous Transmission Expense Attachment 4 - DA 1.00000 - 57 TOTAL O&M (sum lines 44, 47, 49, 50, 51, 52, 56 less lines 45, 46 & 48) 1.180,678 1.180,678 1.180,678 58 DEPRECIATION EXPENSE - TP 1.00000 - - 59 Transmission 336,7.b & c - TP 1.00000 - - 59 Transmission 336,7.b & c - TP 1.00000 - - 51 Common 336,7.b & c - TP 1.00000 - - 53 TOTAL DEPRECIATION (Sum lines 59-62) 11.468,954 DA 1.00000 1.488,954 54 TAXES OTHER THAN INCOME TAXES (Note E) LABOR RELATED - W/S 1.00000 - - 56 PLANT RELATED - W/S 1.00000 1.468,954 - - - - - - - - - - - - <t< td=""><td></td><td></td><td>200.4.0</td><td>-</td><td>DA</td><td>1.00000</td><td></td></t<>			200.4.0	-	DA	1.00000	
55 Miscellaneous Transmission Expense Attachment 4 - DA 1.00000 - 56 Total Acount 566 - - - - - - 57 TOTAL 0&M (sum lines 44, 47, 49, 50, 51, 52, 56 less lines 45, 46 & 48) 1,180,678 1,180,678 1,180,678 58 DEPRECIATION EXPENSE - - TP 1,00000 - 60 General and Intangible 336,71 & & c - TP 1,00000 - 61 Common 336,11 & & c - TP 1,00000 - - 62 Amortization of Abandoned Plant (Attachment 4) 11,468,954 DA 1,00000 - - 63 TOTAL DEPRECIATION (Sum lines 59-62) 11,468,954 DA 1,00000 -<			Attachment 4		DA	1 00000	
56 Total Account 566 - - - 57 TOTAL 0&M (sum lines 44, 47, 49, 50, 51, 52, 56 less lines 45, 46 & 48) 1,180,678 1,180,678 58 DEPRECIATION EXPENSE 1 TP 1,00000 - 59 Transmission 336,7.b & c - TP 1,00000 - 61 Common 336,1.b&c - W/S 1,00000 - 62 Amortization of Abandoned Plant (Attachment 4) 11,468,954 DA 1,00000 1,488,954 63 TOTAL DEPRECIATION (Sum lines 59-62) 11,468,954 DA 1,00000 - - 64 TAXES OTHER THAN INCOME TAXES (Note E) LABOR RELATED 6P 10,0000 - - 65 LABOR RELATED 6P 1,00000 - - - - 67 Highway and vehicle 263i - N/S 1,00000 1,650 71 Other 263i - N 0,00000 - - 73 TOTAL OTHER TAXES (sum lines 66-72) 11,650 - RPLANT (1, FIT) / (1, SIT * F				-			-
BEPRECIATION EXPENSE Transmission 336.7.b & c TP 1.00000 - General and Intangible 336.1.6 & c WS 1.00000 - General and Intangible 336.1.6 & c WS 1.00000 - Common 336.1.6 & c WS 1.00000 - CE 1.0000 - - CE 1.00000 - Amortization of Abandoned Plant (Attachment 4) 11.468.954 DA 1.00000 - TOTAL DEPRECIATION (Sum lines 59-62) 11.468.954 DA 1.00000 - - Figure 200 263i - W/S 1.00000 - - Figure 201 263i - W/S 1.00000 - - Public Property 263i - W/S 1.00000 - - Property 263i - W/S 1.00000 - - Public Property 263i - W/S 1.00000 - Property 263i - - - - - - -				-			-
59 Transmission 336.7.b & c TP 1.00000 60 General and Intangible 336.1.b & c W/S 1.00000 62 Amortization of Abandoned Plant (Attachment 4) 11.468,954 DA 1.00000 63 TOTAL DEPRECIATION (Sum lines 59-62) 11.468,954 DA 1.00000 11.468,954 64 TAXES OTHER THAN INCOME TAXES (Note E) 65 LABOR RELATED 66 Payroll 263i 67 Highway and vehicle 263i 68 PLANT RELATED	57	TOTAL O&M (sum lines 44, 47, 49, 50, 51, 5	2, 56 less lines 45, 46 & 48) 1,180,678			1,180,678
60 General and Intangible 336.1.d&e + 336.1.b&c W/S 1.00000 61 Common 336.1.b&c W/S 1.00000 61 Common 336.1.b&c W/S 1.00000 61 Common Amortization of Abandoned Plant (Attachment 4) 11.468.954 DA 1.00000 11.468.954 63 TOTAL DEPRECIATION (Sum lines 59-62) (Attachment 4) 11.468.954 DA 1.00000 11.468.954 64 TAXES OTHER THAN INCOME TAXES (Note E) LABOR RELATED W/S 1.00000 65 LABOR RELATED 263i W/S 1.00000 66 Payroli 263i W/S 1.00000 67 Highway and vehicle 263i W/S 1.00000 68 PLANT RELATED 70 Gross Receipts	58	DEPRECIATION EXPENSE					
61 Common 336.11.b&c - CE 1,00000 - 62 Amortization of Abandoned Plant (Attachment 4) 11,468,954 DA 1,00000 11,468,954 64 TAXES OTHER THAN INCOME TAXES (Note E) 11,468,954 I1,468,954 I1,468,954 65 LABOR RELATED 263i - W/S 1,00000 - 66 Payroll 263i - W/S 1,00000 - 67 Highway and vehicle 263i - W/S 1,00000 - 68 Property 263i - W/S 1,00000 - - 69 Property 263i - GP 1,00000 - - 71 Other 263i - GP 1,00000 - - 73 TOTAL OTHER TAXES (Note F) - GP 1,00000 - - 74 INCOME TAXES (Note F) - 39.38% - - - - - 75 TF1- ({(1 - SIT) * (1 - FIT * p)) = 39.23%<				-			-
62 Amortization of Abandoned Plant (Attachment 4) 11,468,954 DA 1.00000 11,468,954 63 TOTAL DEPRECIATION (Sum lines 59-62) 11,468,954 DA 1.00000 11,468,954 64 TAXES OTHER THAN INCOME TAXES (Note E) 11,468,954 0 11,468,954 11,468,954 64 Payroli 263i - W/S 1.00000 - 67 Highway and vehicle 263i - W/S 1.00000 - 68 Property 263i 11,650 GP 1.00000 - 69 Property 263i - NA 0.00000 - 70 Gross Receipts 263i - NA 0.00000 - 71 Other 263i - GP 1.00000 - 71 Other 263i - GP 1.00000 - 73 TOTAL OTHER TAXES (sum lines 66-72) 11,650 - GP 1.00000 - 74 INCOME TAXES (Note F) - - 39.23% - - -				-			-
63 TOTAL DEPRECIATION (Sum lines 59-62) 11,468,954 11,468,954 64 TAXES OTHER THAN INCOME TAXES (Note E) 263i - W/S 1.00000 - 66 Payroll 263i - W/S 1.00000 - 67 Highway and vehicle 223i - W/S 1.00000 - 68 Property 263i - N/S 1.00000 - 69 Property 263i - N/A 0.00000 - 71 Other 263i - N/A 0.00000 - 72 Payments in lieu of taxes - GP 1.00000 - 73 TOTAL OTHER TAXES (sum lines 66-72) 11,650 - - - 74 INCOME TAXES (Note F) - - - - - - 75 T=1-{([(1 - SIT) *(1 - FIT] * p)] = 39.23% - - - - - - 76 Mere WCLTD=(line 118) and R= (line 121) - - - - - - -<				-			-
64 TAXES OTHER THAN INCOME TAXES (Note E) 1 ABOR RELATED 263i 67 Payroll 263i 68 Payroll 263i 69 Physical vehicle 263i 69 Property 263i 60 Property 263i 61 Difference 263i 62 Property 263i 63 Total TED 9 64 Total other 263i 70 Gross Receipts 263i 71 Other 263i 72 Payments in lieu of taxes - 73 TOTAL OTHER TAXES (sum lines 66-72) 11,650 74 INCOME TAXES (sum lines 66-72) 11,650 75 T=1 - {{[[1 - ST] * {[1 - ST] * [T * P]} = 39.23% 76 CIT=(T/1-1)* (1 - VITCHD/R)) = 39.38% 77 where WCLTD=(line 118) and R= (line 121) 39.38% 76 Marce Tax Calculation = line 76 * line 85 483,368 NA 77 and FIT, SIT & p are as given in footnote F. 1 1 76 If from line 76 * li			(Attachment 4)		DA	1.00000	
65 LABOR RELATED 263i - W/S 1.00000 - 67 Highway and vehicle 263i - W/S 1.00000 - 68 PLANT RELATED - W/S 1.00000 - - 69 Property 263i 11,650 GP 1.00000 - - 70 Gross Receipts 263i - NA 0.00000 - - 71 Other 263i - GP 1.00000 - - 73 TOTAL OTHER TAXES (sum lines 66-72) 11,650 - GP 1.00000 - - 74 INCOME TAXES (sum lines 66-72) 11,650 11,650 11,650 - </td <td>63</td> <td>TOTAL DEPRECIATION (Sum lines 59-62)</td> <td></td> <td>11,468,954</td> <td></td> <td></td> <td>11,468,954</td>	63	TOTAL DEPRECIATION (Sum lines 59-62)		11,468,954			11,468,954
67 Highway and vehicle 263i - W/S 1.00000 - 68 PLANT RELATED . 11,650 GP 1.00000 11,650 70 Gross Receipts 263i - NA 0.00000 - 71 Other 263i - GP 1.00000 - 72 Payments in lieu of taxes - GP 1.00000 - 73 TOTAL OTHER TAXES (sum lines 66-72) 11,650 - GP 1.00000 - 74 INCOME TAXES (Note F) - - GP 1.00000 - 75 T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = 39.23% - 11,650 76 CIT=(T/1-T) * (1-(VCLTD/R)) = 39.38% - - - 77 where WCLD={(ine 118) and R= (line 121) and FIT, SIT & p are as given in footnote F. - - - 79 1/(1 - T) = (T from line 75) 1.6454 - - - - 82 ITC adjustment (line 79 * line 80) 0 - - - -			E)				
68 PLANT RELATED 69 Property 263i 11,650 GP 1.00000 11,650 70 Gross Receipts 263i - NA 0.00000 - 71 Other 263i - GP 1.00000 - 72 Payments in lieu of taxes - GP 1.00000 - 73 TOTAL OTHER TAXES (Note F) - GP 1.00000 - 73 TOTAL OTHER TAXES (Note F) - - - GP 1.00000 - 74 INCOME TAXES (Note F) - <td>66</td> <td>Payroll</td> <td>263i</td> <td>-</td> <td>W/S</td> <td>1.00000</td> <td>-</td>	66	Payroll	263i	-	W/S	1.00000	-
69 Property 263i 11,650 GP 1.00000 11,650 70 Gross Receipts 263i - NA 0.00000 - 71 Other 263i - GP 1.00000 - 71 Other 263i - GP 1.00000 - 72 Payments in lieu of taxes - GP 1.00000 - 73 TOTAL OTHER TAXES (sum lines 66-72) 11,650 - GP 1.00000 - 74 INCOME TAXES (Note F) - - - - - 75 T=1 - {[(1 - SIT * (TT)] / (1 - SIT * FIT * p)} = 39.23% - - - - 76 CIT=(T/1-T) * (1-(WCLTD/R)) = - 39.38% -			263i	-	W/S	1.00000	-
70 Gross Receipts 263i - NA 0.00000 - 71 Other 263i - GP 1.00000 - 72 Payments in lieu of taxes - GP 1.00000 - 73 TOTAL OTHER TAXES (sum lines 66-72) 11,650 - GP 1.00000 - 74 INCOME TAXES (sum lines 66-72) 11,650 - 11,650 - 11,650 74 INCOME TAXES (sum lines 66-72) (Note F) - </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
71 Other 263i - GP 1.00000 - 72 Payments in lieu of taxes - GP 1.00000 - 73 TOTAL OTHER TAXES (sum lines 66-72) 11,650 11,650 11,650 74 INCOME TAXES (Note F) 39.23% 11,650 11,650 75 T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = 39.23% 39.38% 76 CIT=(T/1 - T) * (1 - (WCLTD/R)) = 39.38% 39.38% 77 where WCLTD=(line 118) and R= (line 121) 39.38% 78 and FIT, SIT & p are as given in footnote F. 1.6454 79 1 / (1 - T) = (T from line 75) 1.6454 80 Amortized Investment Tax Credit (266.8f) (enter negative) 0 81 Income Tax Calculation = line 76 * line 85 483,368 NA 82 ITC adjustment (line 79 * line 80) 0 NP 1.00000 - 83 Total Income Taxes (line 81 plus line 82) 483,368 NA 483,368 84 RETURN [Rate Base (line 42) * Rate of Return (line 121)] 1,227,427 NA 1,227,427							11,650
72 Payments in lieu of taxes . GP 1.00000 . 73 TOTAL OTHER TAXES (sum lines 66-72) 11,650 11,650 11,650 74 INCOME TAXES (sum lines 66-72) (Note F) 39.23% 11,650 75 T=1 - {([(1 - SIT) * (1 - FIT]) / (1 - SIT * FIT * p)} = 39.23% 39.38% 76 CIT=(T/1-T) * (1-(WCLTD/R)) = 39.38% 39.38% 77 where WCLTD=(line 118) and R= (line 121) 39.38% 78 and FIT, SIT & p are as given in footnote F. 1.6454 79 1 / (1 - T) = (T from line 75) 1.6454 80 Amortized Investment Tax Credit (266.8f) (enter negative) 0 81 Income Tax Calculation = line 76 * line 85 483,368 NA 82 ITC adjustment (line 79 * line 80) 0 NP 1.00000 - 83 Total Income Taxes (line 81 plus line 82) 483,368 NA 483,368 84 RETURN [Rate Base (line 42) * Rate of Return (line 121)] 1,227,427 NA 1,227,427		•		-			-
73 TOTAL OTHER TAXES (sum lines 66-72) 11,650 11,650 74 INCOME TAXES (Note F) 39,23% 75 T=1 - {[(1 - SIT)*(1 - FIT)] / (1 - SIT*FIT*p)} = 39,23% 76 CIT=(T/1-T)*(1-(WCLTD/R)) = 39,38% 77 where WCLTD=(line 18) and R= (line 121) 39,38% 78 and FIT, SIT & p are as given in footnote F. 1.6454 79 1 / (1 - T) = (T from line 75) 1.6454 80 Amortized Investment Tax Credit (266.8f) (enter negative) 0 81 Income Tax Calculation = line 76* line 85 483,368 NA 82 ITC adjustment (line 79* line 80) 0 NP 1.00000 83 Total Income Taxes (line 81 plus line 82) 483,368 483,368 84 RETURN [Rate Base (line 42)* Rate of Return (line 121)] 1.227,427 NA 1.227,427			2631	-			-
74 INCOME TAXES (Note F) 75 T=1 - {{((1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = 39.23% 76 CIT=(T/1-T) * (1-(WCLTD/R)) = 39.38% 77 where WCLTD=(line 118) and R= (line 121) 39.38% 77 where WCLTD=(line 118) and R= (line 121) 39.38% 77 and FIT, SIT & p are as given in footnote F. 1.6454 79 1 / (1 - T) = (T from line 75) 1.6454 80 Amortized Investment Tax Credit (266.8f) (enter negative) 0 81 Income Tax Calculation = line 76 * line 85 483,368 NA 82 ITC adjustment (line 79 * line 80) 0 - 83 Total Income Taxes (line 81 plus line 82) 483,368 483,368 84 RETURN [Rate Base (line 42) * Rate of Return (line 121)] 1.227,427 NA 1.227,427		5		11 650	0i	1.00000	11 650
75 T=1 - {{((1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = 39.23% 76 CIT=(T/1-T) * (1-(WCLTD/R)) = 39.38% 77 where WCLTD=(line 118) and R= (line 121) 39.38% 77 where WCLTD=(line 118) and R= (line 121) 39.38% 77 and FIT, SIT & p are as given in footnote F. 1.6454 79 1 / (1 - T) = (T from line 75) 1.6454 80 Amortized Investment Tax Credit (266.8f) (enter negative) 0 81 Income Tax Calculation = line 76 * line 85 483,368 82 ITC adjustment (line 79 * line 80) - 83 Total Income Taxes (line 81 plus line 82) 483,368 84 RETURN [Rate Base (line 42) * Rate of Return (line 121)] 1.227,427 85 [Rate Base (line 42) * Rate of Return (line 121)] 1.227,427 NA 1.227,427	75	IOTAL OTHER TAXES (suit lines 00-72)		11,000			11,050
75 T=1 - {{((1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = 39.23% 76 CIT=(T/1-T) * (1-(WCLTD/R)) = 39.38% 77 where WCLTD=(line 118) and R= (line 121) 39.38% 77 where WCLTD=(line 118) and R= (line 121) 39.38% 77 and FIT, SIT & p are as given in footnote F. 1.6454 79 1 / (1 - T) = (T from line 75) 1.6454 80 Amortized Investment Tax Credit (266.8f) (enter negative) 0 81 Income Tax Calculation = line 76 * line 85 483,368 82 ITC adjustment (line 79 * line 80) - 83 Total Income Taxes (line 81 plus line 82) 483,368 84 RETURN [Rate Base (line 42) * Rate of Return (line 121)] 1.227,427 85 [Rate Base (line 42) * Rate of Return (line 121)] 1.227,427 NA 1.227,427	74	INCOME TAXES	(Note F)				
76 CIT=(T/1-T) * (1-(WCLTD/R)) = 39.38% 77 where WCLTD=(line 118) and R= (line 121) 39.38% 78 and FIT, SIT & p are as given in footnote F. 1.6454 9 1 / (1 - T) = (T from line 75) 1.6454 80 Amortized Investment Tax Credit (266.8f) (enter negative) 0 81 Income Tax Calculation = line 76 * line 85 483,368 NA 82 ITC adjustment (line 79 * line 80) 0 NP 1.00000 - 83 Total Income Taxes (line 81 plus line 82) 483,368 483,368 84 RETURN [Rate Base (line 42) * Rate of Return (line 121)] 1,227,427 NA 1,227,427	75			39.23%			
78 and FIT, SIT & p are as given in footnote F. 79 1 / (1 - T) = (T from line 75) 80 Amortized Investment Tax Credit (266.8f) (enter negative) 81 Income Tax Calculation = line 76 * line 85 82 ITC adjustment (line 79 * line 80) 83 Total Income Taxes 84 RETURN 85 [Rate Base (line 42) * Rate of Return (line 121)] 1,227,427 NA	76			39.38%			
79 1 / (1 - T) = (T from line 75) 1.6454 80 Amortized Investment Tax Credit (266.8f) (enter negative) 0 81 Income Tax Calculation = line 76 * line 85 483,368 NA 483,368 82 ITC adjustment (line 79 * line 80) 0 - - 83 Total Income Taxes (line 81 plus line 82) 483,368 NA 483,368 84 RETURN [Rate Base (line 42) * Rate of Return (line 121)] 1,227,427 NA 1,227,427	77	where WCLTD=(line 118) and R= (line 12	1)				
80 Amortized Investment Tax Credit (266.8f) (enter negative) 0 81 Income Tax Calculation = line 76 * line 85 483,368 NA 483,368 82 ITC adjustment (line 79 * line 80) 0 NP 1.00000 - 83 Total Income Taxes (line 81 plus line 82) 483,368 483,368 483,368 84 RETURN [Rate Base (line 42) * Rate of Return (line 121)] 1,227,427 NA 1,227,427			F.				
81 Income Tax Calculation = line 76 * line 85 483,368 NA 483,368 82 ITC adjustment (line 79 * line 80) 0 NP 1.00000 - 83 Total Income Taxes (line 81 plus line 82) 483,368 NP 1.00000 - 84 RETURN [Rate Base (line 42) * Rate of Return (line 121)] 1,227,427 NA 1,227,427							
82 ITC adjustment (line 79 * line 80) 0 NP 1.00000 - 83 Total Income Taxes (line 81 plus line 82) 483,368 483,368 483,368 84 RETURN [Rate Base (line 42) * Rate of Return (line 121)] 1,227,427 NA 1,227,427	80	Amortized Investment Tax Credit (266.8f) (ente	er negative)	0			
83 Total Income Taxes (line 81 plus line 82) 483,368 483,368 84 RETURN 85 [Rate Base (line 42) * Rate of Return (line 121)] 1,227,427 NA 1,227,427							483,368
84 RETURN 85 [Rate Base (line 42) * Rate of Return (line 121)] 1,227,427 NA					NP	1.00000	-
85 [Rate Base (line 42) * Rate of Return (line 121)] 1,227,427 NA 1,227,427	83	Total income Taxes	(line 81 plus line 82)	483,368			483,368
			24.1	4 007 105			4 007 107
86 REV. REQUIREMENT (sum lines 57, 63, 73, 83, 85) 14,372,077 14,372,077 14,372,077	85	[Rate Base (line 42) * Rate of Return (line 1)	21)]	1,227,427	NA		1,227,427
	86	REV. REQUIREMENT (sum lines 57, 63, 73,	83, 85)	14,372,077			14,372,077

	Formula Rate - Non-Levelized		Attachment A Rate Formula Tem Utilizing FERC For					For the 12	months ended 12/31/2016
			ginia Transmissio CALCULATIONS /						
87	TRANSMISSION PLANT INCLUDED IN ISO F	RATES							
88 89 90 91	Total transmission plant (line 7, column 3) Less transmission plant excluded from ISO ra Less transmission plant included in OATT An Transmission plant included in ISO rates (lin	cillary Services (Note H)		_			0 0 <u>0</u>		
92	Percentage of transmission plant included in	,	v line 88) [If line 88	equal zero	enter 1)	TP=	1.0000		
93	TRANSMISSION EXPENSES		, y nine 60) (in nine 60				1.0000		
94 95 96 97	Total transmission expenses (line 44, colun Less transmission expenses included in OAT Included transmission expenses (line 95 less	T Ancillary Services (Note	G)				0 0 0		
98 99 100	Percentage of transmission expenses after an Percentage of transmission plant included in Percentage of transmission expenses include	ISO Rates (line 92)		equal zero,	,	TP TE=	1.00000 1.00000 1.00000		
101 102	WAGES & SALARY ALLOCATOR (W&S)	Form 1 Reference	s	TP	Allocation				
103 104 105 106 107	Production Transmission Distribution Other Total (sum lines 103-106) [TP equals 1 if th	354.20.b 354.21.b 354.23.b 354.24,25,26.b		0 1.00 0 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	0	=	W&S Allocator (\$ / Allocation) 1.00000	=	ws
108	COMMON PLANT ALLOCATOR (CE) (Note	I)	•						
109 110 111 112 113	Electric Gas Water Total (sum lines 110 - 112)	200.3.c 201.3.d 201.3.e			% Electric (line 110 / line 11 1.00000		W&S Allocator (line 107) 1.00000	=	CE 1.00000
114	RETURN (R)						\$		
115 116 117 118 119 120 121	Long Term Debt (Note K) Preferred Stock Common Stock (Note J) Total (sum lines 118-120)	(Attachment 4) (Attachment 4) (Attachment 4)		% 0 50% 0 0% 0 50%	Cost 6.64% 0.00% 10.40%		Weighted 0.0332 = 0.0000 0.0520 0.0852 =		

SUPPORTING CALCULATIONS AND NOTES

PATH West Virginia Transmission Company, LLC

Formula Rate - Non-Levelized

Attachment A Rate Formula Template Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2016

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

- The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets Α 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.
- Identified in Form 1 as being only transmission related. в

Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission С

- 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.
- Е 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).

		<i>,</i>	-	
Inputs	s Requi	red:		

6.50%	35	.00%
	6	.50%

(State Income Tax Rate or Composite SIT from Attachment 4)

- 0.00% (percent of federal income tax deductible for state purposes) p = G
- Removes dollar amount of transmission expenses included in the OATT ancillary services rates, if any.

FIT =

SIT=

- н 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.
- L Enter dollar amounts

The ROE consists of a base ROE of 10.40%, a 50 basis point adder for participation in PJM and a 150 basis point Incentive ROE adder. Т No change in ROE may be made absent a Section 205 or 206 filing with FERC and no filing to change the ROE may be made by a Settling Party or Non-Opposing Party (as defined in the Settlement Agreement filed on October 7, 2011 in Docket No. ER08-386-000, et al.) except in accordance with the provisions of Section 3.2 of the Settlement Agreement. Subject to rehearing of the November 30, 2012 Hearing Order in Docket No. ER12-2708-000, the post abandonment ROE will be 10.9% beginning September 1, 2012 and 10.4% beginning December 1, 2012. The 2012 true-up will be computed using an ROE that is a time-weighted average of the pre-abandonment ROE (i.e., 12.4%) and the allowed post abandonment ROE. Example Calculation: For the first 244 days the authorized ROE will be 12.4%, for the next 91 days the ROE will be 10.9%, and for the remaining 31 days the ROE will be 10.4%. Therefore, the weighted ROE = (12.4% * 244 + 10.9% * 91+10.4% * 31)/366=11.858%. Beginning with 2013 and through the remainder of the amortization period the ROE will be 10.4%.

κ The percentage shown for Long Term Debt is subject to the Annual Update and Attachment 6 and Attachment 9.

Attachment A Rate Formula Template Utilizing FERC Form 1 Data

PATH Allegheny Transmission Company, LLC

For the 12 months ended 12/31/2016

		•	•	• •			
			(1)		(2)		(3)
Line No.						_	Allocated Amount
1	GROSS REVENUE REQUIREMENT	(line 86)		1	12 months	\$	14,270,441
	REVENUE CREDITS		Total	-	llocator		
2	Total Revenue Credits	Attachment 1, line 12	0	TP	1.00000		-
3	True-up Adjustment with Interest	Protocols	298,927	DA	1.00000	\$	298,927
4 <mark>a</mark>	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)			\$	14,569,368

Formula Rate - Non-Levelized

Attachment A Rate Formula Template Utilizing FERC Form 1 Data

Formula Rate - Non-Levelized

PATH Allegheny Transmission Company, LLC

		PATH Alle	gheny Transmission Com	pany, LLC		
	(1)	(2) Form No. 1	(3)	(•	4)	(5) Transmission
Line		Page, Line, Col.	Company Total	Allo	cator	(Col 3 times Col 4)
No.	RATE BASE:	r ugo, Eine, ooi.	company rotar	7410		
	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)	128,816	NP	1.00000	128,816
29	Account No. 283 (enter negative)	(Attachment 4)	(751,211)	NP	1.00000	(751,211)
30	Account No. 190	(Attachment 4)	4,897,692	NP	1.00000	4,897,692
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)	13,710,595	DA	1.00000	13,710,595
35	TOTAL ADJUSTMENTS (sum lines 27-34)		17,985,892			17,985,892
36	LAND HELD FOR FUTURE USE	(Attachment 4)	-	TP	1.00000	-
37	WORKING CAPITAL (Note C)					
38	CWC	calculated	38,652			38,652
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)		38,652			38,652
42	RATE BASE (sum lines 25, 35, 36, & 41)		18,024,544			18,024,544

Attachment A Rate Formula Template Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2016

			Utilizing FERC Form 1 [Data			
			neny Transmission Com				F <mark>or the 12 months er</mark>
	(1)	(2)	(3)		4)	(5)	
		Form No. 1				Transmission	
		Page, Line, Col.	Company Total	Allo	cator	(Col 3 times Col 4)
		ruge, Eine, een	company rotai	7410	Sutor	(0010 111103 0014	/
43	O&M						
44	Transmission	321.112.b	38,850	TE	1.00000	38,850)
45	Less Account 565	321.96.b	-	TE	1.00000	-	
46	Less Account 566	Line 56	-	DA	1.00000	-	_
47	A&G	323.197.b	270,367	W/S	1.00000	270,367	
48 49	Less EPRI & Reg. Comm. Exp. & Other Ad. Plus Transmission Related Reg. Comm. Exp.	(Note D & Attach 4) (Note D & Attach 4)	-	DA TE	1.00000 1.00000	-	
49 50	PBOP Expense adjustment	(Attachment 4)		IE	1.00000	-	
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 k	ess lines 45,46, 48)	309,217			309,217	,
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)	11,751,939	DA	1.00000	11,751,939)
63	TOTAL DEPRECIATION (Sum lines 59-62)		11,751,939			11,751,939)
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	95,647	GP	1.00000	95,647	7
70	Gross Receipts	263i		NA	0.00000	-	
71	Other	263i	-	GP	1.00000	-	
72	Payments in lieu of taxes		-	GP	1.00000		-
73	TOTAL OTHER TAXES (sum lines 66-72)		95,647			95,647	<i>,</i>
74	INCOME TAXES	(Note F)					
75	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		37.71%				
76	CIT=(T/1-T) * (1-(WCLTD/R)) =		36.70%				
77 78	where WCLTD=(line 118) and R= (line 121) and FIT, SIT & p are as given in footnote F.						
79	1/(1 - T) = (T from line 75)		1.6054				
80	Amortized Investment Tax Credit	(266.8f) (enter negative)	0				
81	Income Tax Calculation = line 76 * line 85		567,418	NA		567,418	3
82	ITC adjustment (line 79 * line 80)		0	NP	1.00000	-	-
83	Total Income Taxes	(line 81 plus line 82)	567,418			567,418	3
84	RETURN						
85	[Rate Base (line 42) * Rate of Return (line 121)]		1,546,220	NA		1,546,220)
86	REV. REQUIREMENT (sum lines 57, 63, 73, 83, 8	5)	14,270,441			14,270,44	-
			,=,			, 0, 11	-

Formula Rate - Non-Levelized

	Formula Rate - Non-Levelized		Attachment A Rate Formula Ten Utilizing FERC For eny Transmission TING CALCULATIO	rm 1 Data Company,		F <mark>or</mark>	the 12 mont	hs ended 12/31/2016
87	TRANSMISSION PLANT INCLUDED IN ISO RATE	S						
88 89 90 91	Total transmission plant (line 7, column 3) Less transmission plant excluded from ISO rates Less transmission plant included in OATT Ancillary Transmission plant included in ISO rates (line 88 le			_	I	0 0 <u>0</u> 0		
92	Percentage of transmission plant included in ISO F	ates (line 91 divided by line 88) [If	line 88 equal zero,	enter 1)	TP=	1.0000		
93 94	TRANSMISSION EXPENSES							
95 96	Total transmission expenses (line 44, column 3) Less transmission expenses included in OATT And	illary Services (Note G)				38,850 0		
97	Included transmission expenses (line 95 less line 9		-			38,850		
98 99 100	Percentage of transmission expenses after adjustr Percentage of transmission plant included in ISO R Percentage of transmission expenses included in I	Rates (line 92)	line 95 equal zero, e	enter 1)	TP TE=	1.00000 1.00000 1.00000		
101 102	WAGES & SALARY ALLOCATOR (W&S)	Form 1 Reference	s	TP	Allocation			
102	Production	354.20.b	Ψ	0	Allocation			
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) 1.00000	=	WC
107	Total (sum lines 103-106) [TP equals 1 if there an	e no wages & salanesj		0	0 =	1.00000	-	WS
108 109	COMMON PLANT ALLOCATOR (CE) (Note I)		\$		% Electric	W&S Allocator		
109	Electric	200.3.c	ð	0	(line 110 / line 113)	(line 107)		CE
111	Gas	201.3.d		0	1.00000 x	1.00000	=	1.00000
112	Water	201.3.e		0				
113	Total (sum lines 110 - 112)			0				
114	RETURN (R)					\$		
115 116 117 118 119 120 121	Long Term Debt (Note K) Preferred Stock Common Stock (Note J) Total (sum lines 118-120)	(Attachment 4) (Attachment 4) (Attachment 4)	\$	% 0 50% 0 0% 0 50% 0	Cost 6.76% 0.00% 10.40%	Weighted 0.0338 =\ 0.0000 0.0520 0.0858 =F		

SUPPORTING CALCULATIONS AND NOTES

Formula Rate - Non-Levelized

Attachment A Rate Formula Template Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2016

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=	4.17% (Sta
	p =	0.00% (pe

4.17% (State Income Tax Rate or Composite SIT from Attachment 4)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 The ROE consists of a base ROE of 10.40%, a 50 basis point adder for participation in PJM and a 150 basis point Incentive ROE adder.
 No change in ROE may be made absent a Section 205 or 206 filing with FERC and no filing to change the ROE may be made by a Settling Party or Non-Opposing Party (as defined in the Settlement Agreement filed on October 7, 2011 in Docket No. ER08-386-000, et al.)
 except in accordance with the provisions of Section 3.2 of the Settlement Agreement.
 Subject to rehearing of the November 30, 2012 Hearing Order in Docket No. ER12-2708-000, the post abandonment ROE will be 10.9% beginning

September 1, 2012 and 10.4% beginning December 1, 2012. The 2012 true-up will be computed using an ROE that is a time-weighted average of the pre-abandonment ROE (i.e., 12.4%) and the allowed post abandonment ROE. Example Calculation: For the first 244 days the authorized ROE will be 12.4%, for the next 91 days the ROE will be 10.9%, and for the remaining 31 days the ROE will be 10.4%. Therefore, the weighted ROE = (12.4% * 244 + 10.9% * 91+10.4% * 31)/366=11.858%.

Beginning with 2013 and through the remander of the amortization period the ROE will be 10.4%.

K The percentage shown for Long Term Debt is subject to the Annual Update and Attachment 6 and Attachment 9.

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)		
0 Gross Revenue Credits	Sum lines 2-9 + line 1	
1 Less line 20	less line 18	
2 Total Revenue Credits	line 10 + line 11	
3 Revenues associated with lines 13 thru 18 are to be included in lines 1-9 and total of		
those revenues entered here		
4 Income Taxes associated with revenues in line 15		
5 One half margin (line 13 - line 14)/2		
⁶ 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.		
7 Line 15 plus line 16		

- 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 <u>Pacific Gas and Electric Company</u>, 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		-
A	Include	
Account 456		-
Other electric revenues	Include	-
Transmission Revenue - Firm	Include	-
Transmission Revenue - Non-Firm	Include	-
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 rece	eived 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	Sum lines 2-9 + line 1 less line 18	-
12 Total Revenue Credits	line 10 + line 11	-
		-
13 Revenues associated with lines 13 thru 18 are to be included in lin	nes 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 i		
included in FERC accounts recovered through the formula times the		
functionalize the amounts in the FERC account to the transmission	a 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 <u>Pacific Gas and Electric Company</u>, 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		-
	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		-

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)	-
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 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		-

Plant in Service Worksheet

Plant in	Service Worksheet			
1	Attachment A Line #s, Descrip Calculation of Transmission Plant In Service	otions, Notes, Form 1 Page #s and Instruc Source	tions Year	Balance
2	December	p206.58.b	2015	Dalarice
3	January	company records	2015	-
4	February	company records	2010	
5	March	company records	2016	
6	April	company records	2016	
7	May	company records	2016	
8	June	company records	2016	_
9	July	company records	2016	
10	August	company records	2016	_
11	September	company records	2016	_
12	October	company records	2016	-
13	November	company records	2016	-
14	December	p207.58.g	2016	
14	Transmission Plant In Service	(sum lines 2-14) /13	2010	
10				
16	Calculation of Distribution Plant In Service	Source		
17	December	p206.75.b	2015	-
18	January	company records	2016	
19	February	company records	2016	-
20	March	company records	2016	
21	April	company records	2016	-
22	May	company records	2016	-
23	June	company records	2016	_
24	July	company records	2016	_
25	August	company records	2016	_
26	September	company records	2016	_
27	October	company records	2016	
28	November	company records	2016	_
29	December	p207.75.g	2016	
30	Distribution Plant In Service	(sum lines 17-29) /13	2010	
00				
31	Calculation of Intangible Plant In Service	Source		
32	December	p204.5.b	2015	-
33	December	p205.5.g	2016	
34	Intangible Plant In Service	(sum lines 32 & 33) /2	2010	
0.		(64.11 11/06/02/04/06/72		
35	Calculation of General Plant In Service	Source		
36	December	p206.99.b	2015	-
37	December	p207.99.g	2016	
38	General Plant In Service	(sum lines 36 & 37) /2	2010	
		(
39	Calculation of Production Plant In Service	Source		
40	December	p204.46b	2015	-
41	January	company records	2016	-
42	February	company records	2016	-
43	March	company records	2016	-
44	April	company records	2016	-
45	May	company records	2016	_
46	March	Attachment 6	2016	_
47	April	company records	2016	
48	August	company records	2016	
49	September	company records	2016	
50	October	company records	2016	
51	November	company records	2016	
52	December	p205.46.g	2016	
52 53	Production Plant In Service	(sum lines 40-52) /13	2010	-
55	Troublion Flant III Service	(Sum intes 40-52)/13		-

I	54	Calculation of Common Plant In Service	Source	Year	Balance
	55	December (Electric Portion)	p356	2015	-
	56	December (Electric Portion)	p356	2016	-
	57	Common Plant In Service	(sum lines 55 & 56) /2		-
	58	Total Plant In Service	(sum lines 15, 30, 34, 3	38, 53, & 57)	-

Accumulated Depreciation Worksheet

Accumu	Attachment A Line #s, Descriptions, I	Notes, Form 1 Page #s and Instruct	ions	
59	Calculation of Transmission Accumulated Depreciation	Source	Year	Balance
60	December	Prior year p219.25	2015	-
61	January	company records	2016	-
62	February	company records	2016	-
63	March	company records	2016	-
64	April	company records	2016	-
65	May	company records	2016	-
66	June	company records	2016	-
67	July	company records	2016	-
68	August	company records	2016	-
69	September	company records	2016	-
70	October	company records	2016	-
71	November	company records	2016	-
72	December	p219.25	2016	-
73	Transmission Accumulated Depreciation	(sum lines 60-72) /13		-
		-		
74	Calculation of Distribution Accumulated Depreciation	Source		
75	December	Prior year p219.26	2015	-
76	January	company records	2016	-
77	February	company records	2016	-
78	March	company records	2016	-
79	April	company records	2016	-
80	May	company records	2016	-
81	June	company records	2016	-
82	July	company records	2016	-
83	August	company records	2016	-
84	September	company records	2016	-
85	October	company records	2016	-
86	November	company records	2016	-
87	December	p219.26	2016	-
88	Distribution Accumulated Depreciation	(sum lines 75-87) /13		-
89	Calculation of Intangible Accumulated Depreciation	Source		
90	December	Prior year p200.21.c	2015	-
91	December	p200.21c	2016	-
92	Accumulated Intangible Depreciation	(sum lines 90 & 91) /2		-
		· · · · ·		
93	Calculation of General Accumulated Depreciation	Source		
94	December	Prior year p219.28	2015	-
95	December	p219.28	2016	
96	Accumulated General Depreciation	(sum lines 94 & 95) /2	2010	
30	Accumulated General Depreciation	(30111 11105 34 & 33)/Z		-

97	Calculation of Production Accumulated Depreciation	Source	Year	Balance
98	December	Prior year p219	2015	
99	January	company records	2016	-
100	February	company records	2016	-
101	March	company records	2016	-
102	April	company records	2016	-
103	May	company records	2016	-
104	June	company records	2016	-
105	July	company records	2016	-
106	August	company records	2016	-
107	September	company records	2016	-
108	October	company records	2016	-
109	November	company records	2016	-
110	December	p219.20 thru 219.24	2016	-
111	Production Accumulated Depreciation	(sum lines 98-110) /13		-
110		0		
112	Calculation of Common Accumulated Depreciation	Source		
113	December (Electric Portion)	p356	2015	-
114	December (Electric Portion)	p356	2016	-
115	Common Plant Accumulated Depreciation (Electric Only)	(sum lines 113 & 114) /2		-
116	Total Accumulated Depreciation	(sum lines 73, 88, 92, 96, 1	-	

ADJUSTMENTS TO RATE BASE (Note A)

	Attachment A Line #s, Des	criptions, Notes, Form 1 Page #s and Instru	Beginning of Year	End of Year	Average Balance		
117	Account No. 281 (enter negative)	273.8.k	Beginning of fear	Eliu ol feal	Average balance		
118	Account No. 281 (enter negative)	275.2.k	(364)	- (364)	-364		
119	Account No. 283 (enter negative)	277.9.k	(5,450,980)	(178,000)	-2,814,490		
120	Account No. 190	234.8.c	3,146,144	4,232,000	3,689,072		
120	Account No. 255 (enter negative)	267.8.h	5,140,144	4,232,000	3,009,072		
121	Account No. 255 (enter negative)	207.0.11			0		
122	Unamortized Abandoned Plant	Per FERC Order					
		1 01 1 21 10 01 001	Months				
			Remaining In		Amortization		
			Amortization		Expense	Additions	
123	Monthly Balance	Source	Period	BegInning Balance	(p114.10.c)	(Deductions)	Ending Balance
124	December	p111.71.d (and Notes)	21	10 11 1 000	055 740 47		19,114,923.35
125	January	company records	20	19,114,923	955,746.17	-	18,159,177.18
126	February	company records	19	18,159,177	955,746.17	-	17,203,431.02
127	March	company records	18	17,203,431	955,746.17	-	16,247,684.85
128	April	company records	17	16,247,685	955,746.17	-	15,291,938.68
129	Мау	company records	16	15,291,939	955,746.17	-	14,336,192.51
130	June	company records	15	14,336,193	955,746.17	-	13,380,446.35
131	July	company records	14	13,380,446	955,746.17	-	12,424,700.18
132	August	company records	13	12,424,700	955,746.17	-	11,468,954.01
133	September	company records	12	11,468,954	955,746.17	-	10,513,207.84
134	October	company records	11	10,513,208	955,746.17	-	9,557,461.68
135	November	company records p111.71.c (and Notes)	10	9,557,462	955,746.17	-	8,601,715.51
136	December	Detail on p230b	9	8,601,716	955,746.17	-	7,645,969.34
137	Ending Balance is a 13-Month Average	(sum lines 124-136) /13			\$11,468,954.01	-	\$13,380,446.35
					ppendix A Line 62		Appendix A Line 34
lote: De	ductions resulting from gains or recoveries that exce	ed the unamortized balance are recorded i	n FERC Account 25	4, Other Regulatory Liab	ilities.		
138	Prepayments (Account 165)	111.57.c	195	195	195		

				Amos Substation	Amos to Welton	Welton Spring Substation	Welton Spring to Interconnection with PATH		
139 Calculation of Transmission CWIP	Source			Upgrade	Spring Line	and SVC	Allegheny	Total	
140 December	216.b	2015	\$ -	-	-	-	-	-	
141 January	company records	2016	-	-	-	-	-	-	
142 February	company records	2016	-	-	-	-	-	-	
143 March	company records	2016	-	-	-	-	-	-	
l44 April	company records	2016	-	-	-	-	-	-	
45 May	company records	2016	-	-	-	-	-	-	
46 June	company records	2016	-	-	-	-	-	-	
47 July	company records	2016	-	-	-	-	-	-	
48 August	company records	2016	-	-	-	-	-	-	
49 September	company records	2016	-	-	-	-	-	-	
50 October	company records	2016	-	-	-	-	-	-	
151 November	company records	2016	-	-	-	-	-	-	
152 December	216.b	2016	-	-	-	-	-	-	
153 Transmission CWIP	(sum lines 140-152) /13		-	-	-	-	-	-	

LAND HELD FOR FUTURE USE

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

	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s an	d Instructions				Details
	Vilocated General & Common Expenses					
					Common	
		EPRI Dues	Common Expenses	EPRI Dues	Expenses	
155	EPRI Dues & Common Expenses	p352-353	p356	-	-	

Regulatory Expense Related to Transmission Cost Support

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

Safety Related Advertising, Education and Out Reach Cost Support

			Safety,		
			Education,		
			Siting &		
			Outreach		
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Form 1 Amount	Related	Other	Details
Directly Assigned A&G					
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
Income Tax Rates						
		WV				
158 SIT=State Income Tax Rate or Composite		6.500%				6.50%

Excluded Plant Cost Support

	Excluded Transmission Facilities	
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Facilities	Description of the Facilities
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities		
159 Excluded Transmission Facilities	-	General Description of the Facilities
Instructions:	Enter \$	None
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,	Or	
the following formula will be used: Example	Enter \$	
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	-	
		Add more lines if necessary

Materials & Supplies

	a oupplies					
Attachm	ent 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

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

Capital Structure

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

170 M 171	onthly Balances for Capital Structure	Year	Debt P	referred Stock	Common Stock	
172	January	2016		-	COMMON SLOCK	0
173	February	2016	-	-		-
174	March	2016	-	-		-
175	April	2016		-		-
176	May	2016	-	-	-	-
177	June	2016	-	-	-	-
178	July	2016	-	-	-	-
179	August	2016	-	-	-	-
180	September	2016	-	-	-	-
181	October	2016	-	-		1
182	November	2016	-	-	-	-
183	December	2016	-	-		-
184 Noto: the	Average amount outstanding for debt retired during the year is the outstanding am	ount as of the last month	it was outstanding: the or	- 12 uity is loss Account	6.1 Droforrod Stock	U bac

Detail of	Account 566 Miscellaneous Transmission Expenses			
Attachm	ent A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			
			Total	
185	Amortization Expense on Regulatory Asset		-	
186	Miscellaneous Transmission Expense		-	
		Footnote Data: Schedule		
187	Total Account 566	Page 320 b. 97	-	

PBOPs			
		ptions, Notes, Form 1 Page #s and Instruc	ctions
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		159,908
196	PATH WV PBOP Expense for current year		\$16,277
197	PATH WV PBOP Expense in Account 926 for current year		-\$5,862
198	PBOP Adjustment for Appendix A, Line 50		\$22,139
199	Lines 190-194 cannot change absent approval or accepta	nce 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 yea	r	\$0
208	PBOP Adjustment for Appendix A, Line 50		\$0
209	Lines 200-204 cannot change absent approval or accepta	nce by FERC in a separate proceeding.	
	0	, , , , , , , , , , , , , , , , , , ,	
210	PBOP Expense adjustment	(sum lines 198 & 208)	\$22,139

Cal	Iculation of Transmission Plant In Service	ions, Notes, Form 1 Page #s and Instruc Source	Year	Balance
	cember	p206.58.b	2015	Dalditud
	nuary	company records	2016	
	oruary	company records	2016	
Mar		company records	2016	
Apr		company records	2016	
May		company records	2016	
Jun		company records	2016	
July		company records	2016	
Aug		company records	2016	
	otember tober	company records	2016 2016	
	vember	company records		
		company records	2016	
	cember	p207.58.g	2016	
Tra	Insmission Plant In Service	(sum lines 2-14) /13		-
		0		
	culation of Distribution Plant In Service	Source		
	cember	p206.75.b	2015	
	nuary	company records	2016	
	oruary	company records	2016	
Mar		company records	2016	
Apr		company records	2016	
May		company records	2016	
Jun		company records	2016	
July		company records	2016	
Aug		company records	2016	
	otember	company records	2016	
	tober	company records	2016	
	vember	company records	2016	
	cember	p207.75.g	2016	
Dis	tribution Plant In Service	(sum lines 17-29) /13		-
C -1	levilation of Internible Diant in Comise	Source		
	culation of Intangible Plant In Service			
Dec	cember	p204.5b	2015	
	cember	p205.5.g	2016	
Inta	angible Plant In Service	(sum lines 32 & 33) /2		-
	culation of General Plant In Service	Source		
Dec	cember	p206.99.b	2015	
Dec	cember	p207.99.g	2016	
Ger	neral Plant In Service	(sum lines 36 & 37) /2		-
Cal	culation of Production Plant In Service	Source		
Dec	cember	p204.46b	2015	
Jan	luary	company records	2016	
Feb	oruary	company records	2016	
Mar	rch	company records	2016	
Apr	il	company records	2016	
May	v	company records	2016	
Mar	rch	Attachment 6	2016	
Apr	il	company records	2016	-
Aug	gust	company records	2016	
Sep	otember	company records	2016	
Oct	tober	company records	2016	
Nov	vember	company records	2016	-
Dec	cember	p205.46.g	2016	
	oduction Plant In Service	(sum lines 40-52) /13		

54	Calculation of Common Plant In Service	Source	Year	Balance
55	December (Electric Portion)	p356	2015	
56	December (Electric Portion)	p356	2016	
57	Common Plant In Service	(sum lines 55 & 56) /2		-
58	Total Plant In Service	(sum lines 15, 30, 34, 38, 53	3, & 57)	-

Accumulated Depreciation Worksheet

59	Attachment A Line #s, Descriptions			Della
	Calculation of Transmission Accumulated Depreciation	Source	Year	Balance
60	December	Prior year p219.25	2015	
61	January	company records	2016	-
52	February	company records	2016	
63	March	company records	2016	-
64	April	company records	2016	-
65	May	company records	2016	-
66	June	company records	2016	-
67	July	company records	2016	
68	August	company records	2016	
69	September	company records	2016	
70	October	company records	2016	
71	November	company records	2016	-
72	December	p219.25	2016	
73	Transmission Accumulated Depreciation	(sum lines 60-72) /13		
		(**************************************		
74	Calculation of Distribution Accumulated Depreciation	Source		
75	December	Prior year p219.26	2015	
76	January	company records	2016	
77	February	company records	2016	
78	March	company records	2016	
79	April	company records	2016	
80	May	company records	2016	
81	June	company records	2016	
81	July	company records	2016	
82 83		company records	2016	-
	August			-
84	September	company records	2016	
85	October	company records	2016	-
86	November	company records	2016	
87	December	p219.26	2016	
88	Distribution Accumulated Depreciation	(sum lines 75-87) /13		
89	Calculation of Intangible Accumulated Depreciation	Source		
90	December	Prior year p200.21.c	2015	
91	December	p200.21c	2016	
92	Accumulated Intangible Depreciation	(sum lines 90 & 91) /2	2010	
		(11111111111111111111111111111111111111		
93	Calculation of General Accumulated Depreciation	Source		
	December	Prior year p219.28	2015	
94				-
95	December	p219.28	2016	-
96	Accumulated General Depreciation	(sum lines 94 & 95) /2		-

97	Calculation of Production Accumulated Depreciation	Source	Year	Balance
98	December	Prior year p219	2015	-
99	January	company records	2016	
100	February	company records	2016	
101	March	company records	2016	
102	April	company records	2016	
103	May	company records	2016	
104	June	company records	2016	
105	July	company records	2016	
106	August	company records	2016	
107	September	company records	2016	-
108	October	company records	2016	-
109	November	company records	2016	
110	December	p219.20 thru 219.24	2016	-
111	Production Accumulated Depreciation	(sum lines 98-110) /13		-
112	Calculation of Common Accumulated Depreciation	Source		
113	December (Electric Portion)	p356	2015	-
114	December (Electric Portion)	p356	2016	
115	Common Plant Accumulated Depreciation (Electric Only)	(sum lines 113 & 114) /2		
116	Total Accumulated Depreciation	(sum lines 73, 88, 92, 96, 1	11, & 115)	-

ADJUSTMENTS TO RATE BASE (Note A)

	Attachment A Line #s. I	Descriptions, Notes, Form 1 Page #s and Instru	uctions				
		,	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	96,733	160,899	128,816		
119	Account No. 283 (enter negative)	277.9.k	(1,131,536)	(370,886)	(751,211)		
120	Account No. 190	234.8.c	3,114,643	6,680,741	4,897,692		
121	Account No. 255 (enter negative)	267.8.h	-	-	0		
122	Unamortized Abandoned Plant	Per FERC Order					
			Months				
			Remaining In				
			Amortization		Amortization Expense	Additions	
123	Monthly Balance	Source	Period	BegInning Balance	(p114.10.c)	(Deductions)	Ending Balance
124	December	p111.71.d (and Notes)	21	10 500 505	070 000		\$ 19,586,565
125	January	company records	20	19,586,565	979,328	-	18,607,236
126	February	company records	19	18,607,236	979,328	-	17,627,908
127	March	company records	18	17,627,908	979,328 979.328	-	16,648,580 15,669,252
128	April	company records	17	16,648,580		-	
129	May	company records	16	15,669,252	979,328 979.328	-	14,689,924
130	June	company records	15	14,689,924		-	13,710,595
131	July	company records	14	13,710,595	979,328	-	12,731,267
132	August	company records	13	12,731,267	979,328 979.328	-	11,751,939
133	September	company records	12	11,751,939		-	10,772,611
134 135	October	company records	11	10,772,611	979,328	-	9,793,282
135	November	company records p111.71.c (and Notes)	10	9,793,282	979,328	-	8,813,954
136	December	Detail on p230b	9	8,813,954	979,328	-	7,834,626
137	Ending Balance is a 13-Month Average	(sum lines 124-136) /13			11,751,939	-	13,710,595
	-	. ,			Appendix A Line 62		Appendix A Line 34
Note: Dec	ductions resulting from gains or recoveries that ex	ceed the unamortized balance are recorded in	FERC Account 254	, Other Regulatory Liabi	lities.		
138	Prepayments (Account 165)	111.57.c		-	0		

139 140 141 142 143 144 145 146 147 148 149	Calculation of Transmission CWIP December January February March April May June June July August September	Source 216.b company records company records company records company records company records company records company records company records company records	2015 2016 2016 2016 2016 2016 2016 2016 2016	\$	Kemptown Substation	Kemptown to Interconnection with PATH West Virginia	Welton Spring Substation and SVC	Total	
149	October	company records	2016						
151	November	company records	2016						
152	December	216.b	2016						
153	Transmission CWIP	(sum lines 140-152) /13		-	-	-		-	
LAND HE	ED FOR FUTURE USE								
	Attachment A Line #s, Descriptions, Note				Beg of year	End of Year	Average		Details
154	LAND HELD FOR FUTURE USE	p214	ļ	Total Non-transmission Related Transmission Related	-	-	-		

	Attachment A Line #s, Descriptions, Notes, F	orm 1 Page #s and Instructions					Details
AI	Ilocated General & Common Expenses						
					Common		
		EPRI Dues	Common Expenses	EPRI Dues	Expenses		
55	EPRI Dues & Common Expenses	p352-353	p356	-	-		
5	EPRI Dues & Common Expenses	p352-353	p356	-			
	EPRI Dues & Common Expenses ory Expense Related to Transmission Cost Support	p352-353	p356	-	-		
		p352-353	p356	-	- Transmission	Non-transmission	
		· · · ·	p356	- Form 1 Amount	- Transmission Related	Non-transmission Related	Details
gulato	bry Expense Related to Transmission Cost Support	· · · ·	p356	- Form 1 Amount	- Transmission Related		Details

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		Detail	s
Directly Assigned A&G 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
Income Tax Rates							
		MD	wv	VA			
158 SIT=State Income Tax Rate or Composite		8.250%	6.500%	6.000%			4.169%

Excluded Plant Cost Support

	Transmission	
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Facilities	Description of the Facilities
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities Excluded Transmission Facilities	-	General Description of the Facilities
Instructions:	Enter \$	None
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	Or Enter \$	
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	-	
	1	Add more lines if necessary

Materials & Supplies

Attachm	ent A Line #s, Descriptions, Notes, Form 1 Page #s and	nstructions	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

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

Attachment 4 - Cost Support

Ва

	Attachment A Line #s, Descriptions, Not	tes, Form 1 Page #s and Ins	structions						
	nthly Balances for Capital Structure								
		Year	Debt	Preferred Stock	Common Stock				
2	January	2016	(0	-	0			
	February	2016			-	-			
	March	2016			-				
	April	2016	-		-	-			
	May	2016			-	-			
	June	2016			-	-			
	July	2016			-	-			
	August	2016	-		-	-			
	September	2016			-	-			
	October	2016	-		-	-			
	November	2016			-	-			
	December	2016	-	-	-	-			
			(-	0			
of A	Average amount outstanding for debt retired during the year is the outstanding an amount outstanding for debt retired during the year is the outstanding an ccount 566 Miscellaneous Transmission Expenses It A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	nount as of the last month it w		equity is less Account 21	6.1, Preferred Stock,	and Account 219; and th	capital structure is fix	ed at 50/50 until the f	rst two lines are placed
il of A	amount outstanding for debt retired during the year is the outstanding an uccount 566 Miscellaneous Transmission Expenses nt A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	nount as of the last month it w	vas outstanding; the Total	equity is less Account 21	6.1, Preferred Stock,	and Account 219; and th	capital structure is fix	ed at 50/50 until the f	rst two lines are placed
il of A chmer	amount outstanding for debt retired during the year is the outstanding an ccount 566 Miscellaneous Transmission Expenses nt A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions Amortization Expense on Regulatory Asset	nount as of the last month it w		equity is less Account 21	6.1, Preferred Stock,	and Account 219; and th	capital structure is fix	ed at 50/50 until the f	rst two lines are placed
of A	amount outstanding for debt retired during the year is the outstanding an uccount 566 Miscellaneous Transmission Expenses nt A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Total	equity is less Account 21	6.1, Preferred Stock,	and Account 219; and th	capital structure is fix	ed at 50/50 until the f	rst two lines are placed
of A	amount outstanding for debt retired during the year is the outstanding an account 566 Miscellaneous Transmission Expenses It A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions Amortization Expense on Regulatory Asset Miscellaneous Transmission Expense	Footnote Data: Schedule	Total	equity is less Account 21	6.1, Preferred Stock,	and Account 219; and th	capital structure is fix	ed at 50/50 until the f	rst two lines are placed
of A	amount outstanding for debt retired during the year is the outstanding an ccount 566 Miscellaneous Transmission Expenses nt A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions Amortization Expense on Regulatory Asset		Total	equity is less Account 21	6.1, Preferred Stock,	and Account 219; and th	capital structure is fix	ed at 50/50 until the f	rst two lines are placed
of A	amount outstanding for debt retired during the year is the outstanding an account 566 Miscellaneous Transmission Expenses It A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions Amortization Expense on Regulatory Asset Miscellaneous Transmission Expense	Footnote Data: Schedule	Total	equity is less Account 21	6.1, Preferred Stock,	and Account 219; and th	capital structure is fix	ed at 50/50 until the f	rst two lines are placed
of A	amount outstanding for debt retired during the year is the outstanding an account 566 Miscellaneous Transmission Expenses It A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions Amortization Expense on Regulatory Asset Miscellaneous Transmission Expense	Footnote Data: Schedule	Total	equity is less Account 21	6.1, Preferred Stock.	and Account 219; and th	capital structure is fix	ed at 50/50 until the f	rst two lines are placed
the a	amount outstanding for debt retired during the year is the outstanding an ccount 566 Miscellaneous Transmission Expenses tt A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions Amortization Expense on Regulatory Asset Miscelaneous Transmission Expense Total Account 566 Attachment A Line #s, Descriptions, Not	Footnote Data: Schedule Page 320 b. 97	Total - - -	equity is less Account 21	6.1, Preferred Stock.	Account 219; and th	capital structure is fix	ed at 50/50 until the f	Tetais
the a	amount outstanding for debt retired during the year is the outstanding an account 566 Miscellaneous Transmission Expenses Int A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions Amortization Expense on Regulatory Asset Miscelaneous Transmission Expense Total Account 566	Footnote Data: Schedule Page 320 b. 97	Total - - -	equity is less Account 21	6.1, Preferred Stock,	Account 219; and th	capital structure is fix	ed at 50/50 until the f	
the a	amount outstanding for debt retired during the year is the outstanding an ccount 566 Miscellaneous Transmission Expenses tt A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions Amortization Expense on Regulatory Asset Miscellaneous Transmission Expense Total Account 566 Attachment A Line #s, Descriptions, Not Calculation of PBOP Expenses	Footnote Data: Schedule Page 320 b. 97	Total - - -	equity is less Account 21	6.1. Preferred Stock.	Account 219; and th	capital structure is fix	ed at 50/50 until the f	
the a	amount outstanding for debt retired during the year is the outstanding an ccount 566 Miscellaneous Transmission Expenses th Line #s, Descriptions, Notes, Form 1 Page #s and Instructions Amorization Expense on Regulatory Asset Miscelaneous Transmission Expense Total Account 566 Attachment A Line #s, Descriptions, Not Calculation of PBOP Expenses PATH - Allegheny - Allegheny Employees	Footnote Data: Schedule Page 320 b. 97	Total - - - - -		6.1. Preferred Stock,	and Account 219; and th	capital structure is fix	nd at 50/50 until the f	
of A hmer	amount outstanding for debt retired during the year is the outstanding an account 566 Miscellaneous Transmission Expenses tt A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions Amortization Expense on Regulatory Asset Miscelaneous Transmission Expense Total Account 566 Attachment A Line #s, Descriptions, Not Calculation of PBOP Expenses PATH - Allegheny - Allegheny Employees Total PBOP expenses	Footnote Data: Schedule Page 320 b. 97	Total	3	6.1, Preferred Stock,	and Account 219; and th	capital structure is fix	d at 50/50 until the f	
hmer	amount outstanding for debt retired during the year is the outstanding an ccount 566 Miscellaneous Transmission Expenses tt A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions Amortization Expense on Regulatory Asset Miscelaneous Transmission Expense Total Account 566 Attachment A Line #s, Descriptions, Not Calculation of PBOP Expenses PATH - Allegheny - Allegheny Employees Total PBOP expenses Total PBOP expenses Amount relating to retired personnel	Footnote Data: Schedule Page 320 b. 97	Total	3 2	6.1. Preferred Stock,	Account 219; and th	capital structure is fix	ed at 50/50 until the f	
hmer	amount outstanding for debt retired during the year is the outstanding an account 566 Miscellaneous Transmission Expenses th A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions Amortization Expense on Regulatory Asset Miscellaneous Transmission Expense Total Account 566 Attachment A Line #s, Descriptions, Not Calculation of PBOP Expenses Total PBOP expenses Total PBOP expenses Total PBOP expenses Amount relating to retired personnel Amount allocated on FTEs	Footnote Data: Schedule Page 320 b. 97	Total	13 22 11	6.1, Preferred Stock,	and Account 219; and th	capital structure is fix	ed at 50/50 until the f	
of A	amount outstanding for debt retired during the year is the outstanding an ccount 566 Miscellaneous Transmission Expenses tt A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions Amortization Expense on Regulatory Asset Miscellaneous Transmission Expense Total Account 566	Footnote Data: Schedule Page 320 b. 97	Total	13 22 11 5	6.1, Preferred Stock,	Account 219; and th	capital structure is fix	nd at 50/50 until the f	
of A	amount outstanding for debt retired during the year is the outstanding an account 566 Miscellaneous Transmission Expenses th A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions Amortization Expense on Regulatory Asset Miscelaneous Transmission Expense Total Account 566 Attachment A Line #s, Descriptions, Not Calculation of PBOP Expenses PATH - Allegheny - Allegheny Employees Total PBOP expenses Amount allocated on FTEs Number of FTES Cost per FTE	Footnote Data: Schedule Page 320 b. 97	Total	13 22 11 5	6.1. Preferred Stock,	and Account 219; and th	capital structure is fix	ed at 50/50 until the f	
of A	amount outstanding for debt retired during the year is the outstanding an account 566 Miscellaneous Transmission Expenses tt A Line #a, Descriptions, Notes, Form 1 Page #a and Instructions Amortization Expense on Regulatory Asset Miscellaneous Transmission Expense Total Account 566 Attachment A Line #a, Descriptions, Not Calculation of PBOP Expenses PATH - Allegheny - Allegheny Employees Total PBOP expenses Amount relating to retire personnel Amount allocated on FTEs Number of FTEs Cost per FTE Nath Allegheny FTEs (abor not capitalized) current year	Footnote Data: Schedule Page 320 b. 97	Total 	13 22 14 4	6.1, Preferred Stock,	Account 219; and th	capital structure is fix	nd at 50/50 until the f	
Ps	amount outstanding for debt retired during the year is the outstanding an account 566 Miscellaneous Transmission Expenses Int A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions Amortization Expense on Regulatory Asset Miscelaneous Transmission Expense Total Account 566 Attachment A Line #s, Descriptions, Not Calculation of PBOP Expenses PATH - Allegheny - Allegheny Employees Total PBOP expenses Number of FTEs Cost per FTEs PATH Allegheny FTES (labor not capitalized) current year PATH Allegheny FTES (baron to capitalized) current year	Footnote Data: Schedule Page 320 b. 97	Total 	3 2 11 5 4	6.1. Preferred Stock,	Account 219; and th	capital structure is fix	ed at 50/50 until the f	
the a il of A chmer	amount outstanding for debt retired during the year is the outstanding an account 566 Miscellaneous Transmission Expenses tt A Line #a, Descriptions, Notes, Form 1 Page #a and Instructions Amortization Expense on Regulatory Asset Miscellaneous Transmission Expense Total Account 566 Attachment A Line #a, Descriptions, Not Calculation of PBOP Expenses PATH - Allegheny - Allegheny Employees Total PBOP expenses Amount relating to retire personnel Amount allocated on FTEs Number of FTEs Cost per FTE Nath Allegheny FTEs (abor not capitalized) current year	Footnote Data: Schedule Page 320 b. 97	Total 	13 22 14 4	6.1, Preferred Stock,	Account 219; and th	capital structure is fix	nd at 50/50 until the f	
the a li of A hmer	amount outstanding for debt retired during the year is the outstanding an account 566 Miscellaneous Transmission Expenses Int A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions Amortization Expense on Regulatory Asset Miscelaneous Transmission Expense Total Account 566 Attachment A Line #s, Descriptions, Not Calculation of PBOP Expenses PATH - Allegheny - Allegheny Employees Total PBOP expenses Number of FTEs Cost per FTEs PATH Allegheny FTES (labor not capitalized) current year PATH Allegheny FTES (baron to capitalized) current year	Footnote Data: Schedule Page 320 b. 97	Total 	3 2 11 5 4	6.1. Preferred Stock,	Account 219; and th	capital structure is fix	ed at 50/50 until the f	

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

1	New Plant Carrying Charge	
2	Formula Line Item	
3	5 NET REVENUE REQUIREMENT	14,648,480
4	21 NET TRANSMISSION PLANT IN SERVICE	-
5	32 CWIP	-
6	34 Unamortized Abandoned Plant	13,380,446
7	Carrying charge (line 3/sum of lines 4, 5 and 6)	1.09477

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

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

						P	JM Upgrade ID: b0490 &	k b0491		
10		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
11 12		Schedule 12 (Ye FCR for This Project	es or No)	Yes 109.5%	Yes 109.5%	Yes 109.5%	109.5%	Yes 109.5%	Yes 109.5%	
13	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	_				13,380,446.35	13,380,446,35
15		Revenue Requirement		-	-	-	-	-	14,648,480.37	14,648,480.37

8

9

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

New Plant Carrying Charge

Formula Line Item	
5 NET REVENUE REQUIREMENT	14,569,368
21 NET TRANSMISSION PLANT IN SERVICE	-
32 CWIP	-
34 Unamortized Abandoned Plant	13,710,595
Carrying charge (line 3/sum of lines 4, 5an	d 6) 1.06264

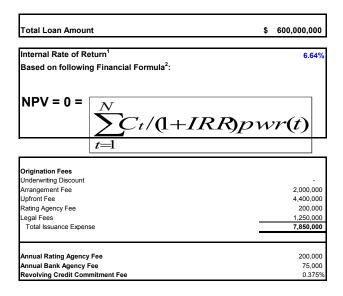
(1)	(2)	(3)	(4)	(5)	(6)

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

					PJM Upgra	de ID: b0492 & b05	60		
10		Details	Kemptown Substation - CWIP	Kemptown to Interconnection with PATH West Virginia - CWIP	Welton Spring Substation and SVC - CWIP	Transmission Plant In Service	Unamortized Abandoned Plant	Totals	
11 12		Schedule 12 (Yes or No) FCR for This Project	Yes 106.3%	Yes 106.3%	Yes 106.3%	Yes 106.3%	Yes 106.3%		
	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								
13	balances.	Investment	-	-	-	-	13,710,595.27	13,710,595.27	
		Revenue Requirement	-	-	-	-	14,569,367.93	14,569,367.93	

Attachment 6 - Financing Costs for Long Term Debt using the Internal Rate of Return Methodology -- PATH-WV HYPOTHETICAL EXAMPLE

PATH anticipates its financing will be a 7 year loan, where by PATH pays Origination Fees of \$7.9 million and a Commitments Fee of 0.375% on the undrawn principle. Consistent with GAAP, PATH will amortize the Origination Fees and Commitments Fees using the standard Internal Rate of Return formula below. Each year, PATH will true up the amounts withdrawn, the interest paid in the year, Origination Fees, Commitments Fees, and total loan amount on this attachment.



	2008	2009	2010	2011	2012	2013	2014
LIBOR Rate	4.0610%	4.0610%	4.0610%	4.0610%	4.0610%	4.0610%	4.0610%
Spread	1.875%	1.875%	1.875%	1.875%	1.875%	1.875%	1.875%
Interest Rate	5.94%	5.94%	5.94%	5.94%	5.94%	5.94%	5.94%

(A)	(B)	(C)	(D) Principle	(E)	(F)	(G)	(H)	(I)
Year		Capital Expenditures (\$000's)	Drawn In Quarter (\$000's)	Principle Drawn To Date (\$000's)	Interest Expense (\$000's)	Origination Fees (\$000's)	Commitment & Utilization Fee (\$000's)	Net Cash Flows (\$000's) (D-F-G-H
Prior to 11/2008		16,529						
11/30/2008	Q4	8,923		-	-			-
2/15/2009	Q1	14,636	20,044	20,044	-	125		19,91
5/15/2009	Q2	17,119	8,560	28,604	297			8,26
8/15/2009	Q3	46,132	23,066	51,670	424			22,64
11/15/2009	Q4	62,740	31,370	83,040	767			30,60
2/15/2010	Q1	132,393	66,197	149,236	1,232	7,725	553	56,68
5/15/2010	Q2	132,393	66,197	215,433	2,215		491	63,49
8/15/2010	Q3	132,393	66,197	281,629	3,197		429	62,57
11/15/2010	Q4	132,393	66,197	347,826	4,179		367	61,65
2/15/2011	Q1	70,588	35,294	383,120	5,162		305	29,82
5/15/2011	Q2	70,588	35,294	418,414	5,685		272	29,3
8/15/2011	Q3	70,588	35,294	453,708	6,209		239	28,84
11/15/2011	Q4	70,588	35,294	489,002	6,733		206	28,3
2/15/2012	Q1	51,885	25,943	514,944	7,257		173	18,5
5/15/2012	Q2	51,885	25,943	540,887	7,642		148	18,1
8/15/2012	Q3	51,885	25,943	566,829	8,027		124	17,79
11/15/2012	Q4	51,885	25,943	592,772	8,412		100	17,43
2/15/2013	Q1	11,122	7,228	600,000	8,797		76	(1,6
5/15/2013	Q2			600,000	8,904		69	(8,9
8/15/2013	Q3			600,000	8,904		69	(8,9
11/15/2013	Q4			600,000	8,904		69	(8,9
2/15/2014	Q1			600,000	8,904		69	(8,9
5/15/2014	Q2			600,000	8,904		69	(8,9
8/15/2014	Q3			600,000	8,904		69	(8,9
11/15/2014	Q4			600,000	8,904		69	(8,9
2/15/2015	Q1			600.000	8,904		-	(608,9

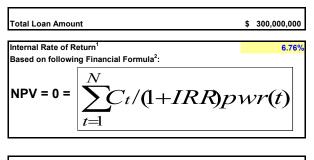
1 The IRR is the Debt Cost shown on Page 5, Line 118 of Rate Formula Template.

² The IRR is a discount rate that makes the net present value of a series of cash flows equal to zero. The IRR equation can only be solved through iterations performed by a computer program (i.e.NPV function with goal seek in a spreadsheet program).

Attachment 6 - Financing Costs for Long Term Debt using the Internal Rate of Return Methodology -- PATH-Allegheny

HYPOTHETICAL EXAMPLE

PATH anticipates its financing will be a 7 year loan, where by PATH pays Origination Fees of \$4.2 million and a Commitments Fee of 0.375% on the undrawn principle. Consistent with GAAP, PATH will amortize the Origination Fees and Commitments Fees using the standard Internal Rate of Return formula below. Each year, PATH will true up the amounts withdrawn, the interest paid in the year, Origination Fees, Commitments Fees, and total Ioan amount on this attachment.



Origination Fees	
Underwriting Discount	-
Arrangement Fee	1,000,00
Upfront Fee	2,200,00
Rating Agency Fee	200,00
Legal Fees	750,00
Total Issuance Expense	4,150,00
Annual Pating Aganau Esa	200.00
Annual Rating Agency Fee	
Annual Bank Agency Fee Revolving Credit Commitment Fee	75,00

	2008	2009	2010	2011	2012	2013	2014
LIBOR Rate	4.0610%	4.0610%	4.0610%	4.0610%	4.0610%	4.0610%	4.0610%
Spread	1.875%	1.875%	1.875%	1.875%	1.875%	1.875%	1.875%
Interest Rate	5.94%	5.94%	5.94%	5.94%	5.94%	5.94%	5.94%

(A)	(B)	(C)	(D) Principle	(E)	(F)	(G)	(H)	(I)
Year		Capital Expenditures (\$000's)	Drawn In Quarter (\$000's)	Principle Drawn To Date (\$000's)	Interest Expense (\$000's)	Origination Fees (\$000's)	Commitment & Utilization Fee (\$000's)	Net Cash Flows (\$000's) (D-F-G-H)
Prior to 11/2008		8,672						
11/15/2008	Q4	13,079		-	-			-
2/15/2009	Q1	18,143	19,947	19,947	-	75		19,872
5/15/2009	Q2	17,756	8,878	28,825	296			8,582
8/15/2009	Q3	24,818	12,409	41,234	428			11,981
11/15/2009	Q4	33,644	16,822	58,056	612			16,210
2/15/2010	Q1	33,686	16,843	74,899	862	4,075	296	11,611
5/15/2010	Q2	30,717	15,359	90,258	1,112		280	13,967
8/15/2010	Q3	39,142	19,571	109,829	1,339		265	17,966
11/15/2010	Q4	41,965	20,983	130,811	1,630		247	19,106
2/15/2011	Q1	52,638	26,319	157,130	1,941		227	24,150
5/15/2011	Q2	47,999	24,000	181,130	2,332		203	21,465
8/15/2011	Q3	61,165	30,583	211,712	2,688		180	27,714
11/15/2011	Q4	65,576	32,788	244,500	3,142		152	29,49
2/15/2012	Q1	29,076	14,538	259,038	3,628		121	10,789
5/15/2012	Q2	26,514	13,257	272,295	3,844		107	9,30
8/15/2012	Q3	33,786	16,893	289,188	4,041		95	12,75
11/15/2012	Q4	21,624	10,812	300,000	4,292		79	6,44
2/15/2013	Q1			300,000	4,452		69	(4,52
5/15/2013	Q2			300,000	4,452		69	(4,52
8/15/2013	Q3			300,000	4,452		69	(4,52
11/15/2013	Q4			300,000	4,452		69	(4,52
2/15/2014	Q1			300,000	4,452		69	(4,52
5/15/2014	Q2			300,000	4,452		69	(4,52
8/15/2014	Q3			300,000	4,452		69	(4,52
11/15/2014	Q4			300,000	4,452		69	(4,52
2/15/2015	Q1			300,000	4,452		-	(304,45

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

² The IRR is a discount rate that makes the net present value of a series of cash flows equal to zero. The IRR equation can only be solved through iterations performed by a computer program (i.e.NPV function with goal seek in a spreadsheet program).

Attachment 7 PATH West Virginia Transmission Company, LLC

(HYPOTHETICAL EXAMPLE)

Debt:	 Amount Outstanding			Unamortized Unamortize Debt Issue Debt Premiu Expense (Discount)			Unamortize Losses on <u>Reacquired D</u>	1	Net Amount Outstanding	Effective Cost Rate ¹	Annualized Cost
First Mortgage Bonds:	\$ 300,000,000		\$2,	,900,000	(\$	2,320,000)	\$0		\$294,780,000	#N/A	#N/A
Other Long Term Debt: 6.600% Series Medium Term Notes Due 2021	\$ 200,000,000		\$ 1,	,800,000			-		\$198,200,000	#N/A	#N/A
Total Debt Check with FERC Form 1 B/S pgs 110-113	\$ 500,000,000 185,750,000	-	\$ \$	4,700,000 (1,131,082)	\$ \$	(2,320,000) (1,595,909)		52	- \$ 492,980,000	#N/A	#N/A

Development of Effective	Cost Rates:				(Discount)		Loss on		Net			
		lssue Date	Maturity Date	Amount Issued	Premium at Issuance	lssuance Expense	Reacquired Debt	Net Proceeds	Proceeds Ratio	Coupon Rate	Effective Cost Rate	Annual Interest
First Mortgage Bonds 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
Other Long Term Debt: 6.600% Series Medium Term No	otes 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
				\$ 500,000,000	(2,400,000)	\$ 5,000,000	-	\$ 492,600,000				\$ 34,470,000

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

12/31/2014

YEAR ENDED

Potomac-Appalachian Transm CALCULATION OF COST OF DEBT AFTE YEAR ENDED 12/31				PATH Alleghen	Attachment 7 y Transmission (HYPOTHETICAL		;					
Debt:	_	Amount Outstanding	Unamortized Debt Issue Expense	Unamortized Debt Premium/ (Discount)	Unamortized Losses on <u>Reacquired Debt</u>	Net Amount Outstanding	Effective Cost Rate ¹	Annualized Cost				
First Mortgage Bonds:	\$	300,000,000	\$2,900,000	(\$2,320,000)	\$0	\$294,780,000	#N/A	#N/A				
Other Long Term Debt: 6.600% Series Medium Term Notes Due 2	2021 \$	200,000,000	\$1,800,000		-	\$198,200,000	#N/A	#N/A				
Total Debt Check with FERC Form 1 B/S pgs :	\$ 110-113	,	\$ 4,700,000 \$ (1,131,082)	\$ (2,320,000) \$ (1,595,909)		- \$ 492,980,000	#N/A	#N/A				
Development of Effective Cost Ra	ates:	Issue	Maturity	Amount	(Discount) Premium	Issuance	Loss on Reacquired	Net	Net Proceeds	Coupon	Effective	
First Mortgage Bonds7.090%Series Due2041	_	Date 1/1/2014	Date 6/30/2044	lssued \$ 300,000,000	at Issuance \$ (2,400,000)	Expense \$ 3,000,000	Debt _	Proceeds \$ 294,600,000	Ratio 98.2000	Rate 0.07090	Cost Rate #N/A	

 6.600% Series Medium Term Notes Due 2021
 01/01/2014
 06/30/2024
 200,000,000
 2,000,000
 \$ 198,000,000
 99.000
 0.06600
 #N/A
 13,200,000

 \$ 500,000,000
 (2,400,000)
 \$ 5,000,000
 \$ 492,600,000
 \$ 34,470,000

Annual

Interest \$ 21,270,000

-

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

Other Long Term Debt:

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



Interest Rate on Amount of from 35.19a	Refunds or Surcharges	Over (Under) Recovery Plus Interest	Average Monthly Interest Rate 0.2740%	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
An over or under collection	will be recovered prorata over 20	014, held for 20145and returned prorate	over 2016				
Calculation of Interest					Monthly		
January	Year 2014	(23,409)	0.2740%	12	2 770		24,178
February	Year 2014	(23,409)	0.2740%	11	706		24,114
March	Year 2014	(23,409)	0.2740%	10) 641		24,050
April	Year 2014	(23,409)	0.2740%	9	577		23,986
May	Year 2014	(23,409)	0.2740%	8	513		23,922
June	Year 2014	(23,409)	0.2740%	7	449		23,858
July	Year 2014	(23,409)	0.2740%	6	385		23,793
August	Year 2014	(23,409)	0.2740%	5	5 321		23,729
September	Year 2014	(23,409)	0.2740%	4	257		23,665
October	Year 2014	(23,409)	0.2740%	3	3 192		23,601
November	Year 2014	(23,409)	0.2740%	2	2 128		23,537
December	Year 2014	(23,409)	0.2740%	1	64		23,473
					5,003		285,906
					Annual		
January through December	Year 2015	285,906	0.2740%	12	9,401		295,307
Over (Under) Recovery Plus	Interest Amortized and Recover	ed Over 12 Months			Monthly		
January	Year 2016	(295,307)	0.2740%		809	(25,049)	271,066
February	Year 2016	(271,066)	0.2740%		743	(25,049)	246,760
March	Year 2016	(246,760)	0.2740%		676	(25,049)	222,387
April	Year 2016	(222,387)	0.2740%		609	(25,049)	197,947
May	Year 2016	(197,947)	0.2740%		542	(25,049)	173,440
June	Year 2016	(173,440)	0.2740%		475	(25,049)	148,865
July	Year 2016	(148,865)	0.2740%		408	(25,049)	124,224
August	Year 2016	(124,224)	0.2740%		340	(25,049)	99,515
September	Year 2016	(99,515)	0.2740%		273	(25,049)	74,738
October	Year 2016	(74,738)	0.2740%		205	(25,049)	49,894
November	Year 2016	(49,894)	0.2740%		137	(25,049)	24,981
December	Year 2016	(24,981)	0.2740%		68	(25,049)	(0)
		(21,001)			5,286	(,010)	(0)
True-Up Adjustment with Inter	reșt*					300,592	
Less Over (Under) Recovery						(280,903)	
Total Interest						19,689	
		N comferent (con Workson 1) correct				13,009	

*This amount plus Account 190 correction relating to a federal NOL carryforward (see Workpaper 1) corresponds to PATH-WV Attachment A, Line 3

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



Interest Rate on Amount of from 35.19a	Refunds or Surcharges	Over (Under) Recovery Plus Interest	Average Monthly Interest Rate 0.2740%	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
An over or under collection	will be recovered prorata over 201	held for 20145and returned prorate	over 2016				
Calculation of Interest					Monthly		
January	Year 2014	(23,279)	0.2740%	12	765		24,044
February	Year 2014	(23,279)	0.2740%	11	702		23,981
March	Year 2014	(23,279)	0.2740%	10	638		23,917
April	Year 2014	(23,279)	0.2740%	g	574		23,853
May	Year 2014	(23,279)	0.2740%	8			23,789
June	Year 2014	(23,279)	0.2740%	7			23,725
July	Year 2014	(23,279)	0.2740%	6	383		23,662
August	Year 2014	(23,279)	0.2740%	5			23,598
September	Year 2014	(23,279)	0.2740%	4			23,534
October	Year 2014	(23,279)	0.2740%	3	191		23,470
November	Year 2014	(23,279)	0.2740%	2			23,406
December	Year 2014	(23,279)	0.2740%	1	01		23,343
					4,975		284,322
			0.07100/		Annual		
January through December	Year 2015	284,322	0.2740%	12	9,349		293,671
Over (Under) Recovery Plus	Interest Amortized and Recovered	d Over 12 Months			Monthly		
January	Year 2016	(293,671)	0.2740%		805	(24,911)	269,565
February	Year 2016	(269,565)	0.2740%		739	(24,911)	245,393
March	Year 2016	(245,393)	0.2740%		672	(24,911)	221,154
April	Year 2016	(221,154)	0.2740%		606	(24,911)	196,850
May	Year 2016	(196,850)	0.2740%		539	(24,911)	172,479
June	Year 2016	(172,479)	0.2740%		473	(24,911)	148,041
July	Year 2016	(148,041)	0.2740%		406	(24,911)	123,536
August	Year 2016	(123,536)	0.2740%		338	(24,911)	98,964
September	Year 2016	(98,964)	0.2740%		271	(24,911)	74,324
October	Year 2016	(74,324)	0.2740%		204	(24,911)	49,617
November	Year 2016	(49,617)	0.2740%		136	(24,911)	24,843
December	Year 2016	(24,843)	0.2740%		68	(24,911)	(0)
					5,257		
True-Up Adjustment with Inter	rest					\$ 298,927	
Less Over (Under) Recovery						\$ (279,347)	
Total Interest					:	\$ 19,580	

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

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

			Hypoth	etical Revenue Requi	ireme	nt		
	Estimated Effective cost of	Final Effective cost of debt for	Based on Estimated Effective cost of	Based on Actual Effective cost of		Over (Under)	Hypothetical Monthly Interest Rate applicable over the ATRR	Total Amount of Construction Loan Related True-Up included in rates effective Jan 2014
YEAR	debt used in forecast/true up	the construction loan:	debt	debt		Recovery	period	(Refund)/Owed
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%						\$ (553,329.99

* 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%*243days)+(6.5%*122days))/365days

		Calculation of Applicable In	terest Expense for e	each ATRR period	I		
Interest Rate on Amount of Ref	funds or Surcharges from 35.19a	Over (Under) Recovery Plus Interest	Hypothetical Monthly Interest Rate	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
Calculation of Interest for							
An over or under collection wil	Il be recovered prorata over 2008, held for	2009, 2010, 2011, 2012, 2013 and returned	prorate over 2014		Monthly		
January	Year 2008		0.5500%	12.00			
February	Year 2008	-	0.5500%	12.00	-		-
March	Year 2008	10.000	0.5500%	10.00	(550)		(10,550)
April	Year 2008	10,000	0.5500%	9.00	(495)		(10,330) (10,495)
May	Year 2008	10,000	0.5500%	8.00	(495)		(10,495) (10,440)
June	Year 2008	10,000	0.5500%	7.00	(385)		(10,440) (10,385)
July	Year 2008	10,000	0.5500%	6.00	(330)		(10,330)
	Year 2008	10,000	0.5500%	5.00	(275)		
August				4.00			(10,275)
September	Year 2008	10,000	0.5500%		(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)
	terest Amortized and Recovered Over 12				Monthly		
January	Year 2014	142,937	0.5700%		(815)	(12,357)	(131,395)
February	Year 2014	131,395	0.5700%		(749)	(12,357)	(119,786)
March	Year 2014	119,786	0.5700%		(683)	(12,357)	(108,112)
April	Year 2014	108,112	0.5700%		(616)	(12,357)	(96,371)
May	Year 2014	96,371	0.5700%		(549)	(12,357)	(84,563)
June	Year 2014	84,563	0.5700%		(482)	(12,357)	(72,687)
July	Year 2014	72,687	0.5700%		(414)	(12,357)	(60,744)
August	Year 2014	60,744	0.5700%		(346)	(12,357)	(48,733)
September	Year 2014	48,733	0.5700%		(278)	(12,357)	(36,653)
October	Year 2014	36,653	0.5700%		(209)	(12,357)	(24,505)
November	Year 2014	24,505	0.5700%		(140)	(12,357)	(12,287)
December	Year 2014	12,287	0.5700%		(70)	(12,357)	0
					(5,351)		
Total Amount of True-Up Adjustm	nent 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

Fields Yes Yes 100 770 133 770 133 Name Yes 100 </th <th></th> <th>Applicable to both PATH West Virgin</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th>		Applicable to both PATH West Virgin						
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June Year 2010 8.333 0.5400% 7.00 (315) (664) July Year 2010 8.333 0.5400% 5.00 (225) (655) August Year 2010 8.333 0.5400% 5.00 (225) (655) September Year 2010 8.333 0.5400% 4.00 (180) (651) October Year 2010 8.333 0.5400% 2.00 (90) (842) November Year 2010 8.333 0.5400% 2.00 (90) (842) January through December Year 2011 (100,510) 0.5400% 1.00 (773) (110,27) January through December Year 2013 (118,287) 0.5700% 12.00 (7,773) (112,28) January through December Year 2014 16,173 0.5700% 12.00 (720) (10,926) (116,17) January through December Year 2014 16,509 0.5700% (662) (10,926) (116,17) January through December	An over or under collection wi January February	Il be recovered prorata over 2010, held for 2011, 20 Year 2010 Year 2010	8,333 8,333	0.5400% 0.5400%	11.00	(540) (495)		
June Year 2010 8.333 0.5400% 7.00 (315) (664) July Year 2010 8.333 0.5400% 5.00 (225) (655) August Year 2010 8.333 0.5400% 5.00 (225) (655) September Year 2010 8.333 0.5400% 4.00 (180) (651) October Year 2010 8.333 0.5400% 2.00 (90) (842) November Year 2010 8.333 0.5400% 2.00 (90) (842) January through December Year 2011 (100,510) 0.5400% 1.00 (773) (110,27) January through December Year 2013 (118,287) 0.5700% 12.00 (7,773) (112,28) January through December Year 2014 16,173 0.5700% 12.00 (720) (10,926) (116,17) January through December Year 2014 16,509 0.5700% (662) (10,926) (116,17) January through December	An over or under collection wi January February March	Il be recovered prorata over 2010, held for 2011, 20 Year 2010 Year 2010 Year 2010	8,333 8,333 8,333	0.5400% 0.5400% 0.5400%	11.00 10.00	(540) (495) (450)		(8,828)
July Year 2010 8.333 0.5400% 6.00 (270) (660) Saplember Year 2010 8.333 0.5400% 5.00 (225) (655) Saplember Year 2010 8.333 0.5400% 3.00 (135) (846) October Year 2010 8.333 0.5400% 3.00 (135) (846) December Year 2010 8.333 0.5400% 1.00 (45) (637) November Year 2010 8.333 0.5400% 1.00 (45) (637) January through December Year 2011 (103,510) 0.5800% 12.00 (7,273) (118,27) January through December Year 2013 (118,27) 0.5700% 12.00 (7,273) (118,26,37) January through December Year 2014 116,173 0.5700% (20) (10,926) (116,27) January through December Year 2014 156,173 0.5700% (664) (10,926) (155,92) January through December	An over or under collection wi January February March April	II be recovered prorata over 2010, held for 2011, 20 Year 2010 Year 2010 Year 2010 Year 2010	8,333 8,333 8,333 8,333	0.5400% 0.5400% 0.5400% 0.5400%	11.00 10.00 9.00	(540) (495) (450) (405)		(8,828) (8,783) (8,738)
August Year 2010 8.333 0.5400%, 5.00 (225) (8.55) Sopenmber Year 2010 8.333 0.5400%, 4.00 (160) (8.55) October Year 2010 8.333 0.5400%, 2.00 (90) (8.46) Nevember Year 2010 8.333 0.5400%, 2.00 (90) (8.42) December Year 2010 8.333 0.5400%, 2.00 (90) (8.42) January through December Year 2011 (103,510) 0.5600%, 12.00 (7.204) (110,71) January through December Year 2013 (118,287) 0.5700%, 12.00 (8,091) (126,37) January through December Year 2014 16,173 0.5700%, (26) (10,926) (115,17) January through December Year 2014 16,578 0.5700%, (640) (105,920) (155,90) (105,920) (155,920) (155,920) (155,920) (155,920) (155,920) (155,920) (155,920) (155,920) <	An over or under collection wi January February March April May	II be recovered prorata over 2010, held for 2011, 20 Year 2010 Year 2010 Year 2010 Year 2010 Year 2010 Year 2010	8,333 8,333 8,333 8,333 8,333	0.5400% 0.5400% 0.5400% 0.5400% 0.5400%	11.00 10.00 9.00 8.00	(540) (495) (450) (405) (360)		(8,828) (8,783) (8,738) (8,693)
September Year 2010 8,333 0,5400% 4,00 (180) (851 October Year 2010 8,333 0,5400% 3,00 (135) (844 November Year 2010 8,333 0,5400% 3,00 (135) (845 December Year 2010 8,333 0,5400% 1,00 (45) (80,97) (11,97) (11,97)	An over or under collection wi January February March April May June	II be recovered prorata over 2010, held for 2011, 20 Year 2010 Year 2010 Year 2010 Year 2010 Year 2010 Year 2010 Year 2010	8,333 8,333 8,333 8,333 8,333 8,333	0.5400% 0.5400% 0.5400% 0.5400% 0.5400%	11.00 10.00 9.00 8.00 7.00	(540) (495) (450) (405) (360) (315)		(8,828) (8,783) (8,738) (8,693) (8,648)
October Year 2010 8,333 0.5400% 3.00 (135) (8,46) November Year 2010 8,333 0.5400% 2.00 (90) (8,42) December Year 2010 8,333 0.5400% 2.00 (90) (842) December Year 2011 (103,510) 0.5600% 1.00 (45) (87) January through December Year 2012 (110,714) 0.5700% 12.00 (7,204) (116,71) January through December Year 2012 (110,714) 0.5700% 12.00 (7,573) (118,22) January through December Year 2012 (110,714) 0.5700% (20) (8,99) (12,20) January Year 2014 (116,173 0.5700% (662) (10,926) (116,17) January Year 2014 105,509 0.5700% (662) (10,926) (15,50) January Year 2014 105,509 0.5700% (662) (10,926) (615,20) (10,926) (615,20) (10,926) </td <td>An over or under collection wi January February March April May June July</td> <td>Il be recovered prorata over 2010, held for 2011, 20 Year 2010 Year 2010 Year 2010 Year 2010 Year 2010 Year 2010 Year 2010 Year 2010</td> <td>8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333</td> <td>0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400%</td> <td>11.00 10.00 9.00 8.00 7.00 6.00</td> <td>(540) (495) (450) (405) (300) (315) (270)</td> <td></td> <td>(8,828) (8,783) (8,738) (8,693) (8,648) (8,603)</td>	An over or under collection wi January February March April May June July	Il be recovered prorata over 2010, held for 2011, 20 Year 2010 Year 2010 Year 2010 Year 2010 Year 2010 Year 2010 Year 2010 Year 2010	8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333	0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400%	11.00 10.00 9.00 8.00 7.00 6.00	(540) (495) (450) (405) (300) (315) (270)		(8,828) (8,783) (8,738) (8,693) (8,648) (8,603)
November Year 2010 8.333 0.5400% 2.00 (90) (8.42) December Year 2010 8.333 0.5400% 1.00 (45) (8.37) January through December Year 2011 (103,510) 0.5800% 12.00 (7,204) (110,714) January through December Year 2013 (110,714) 0.5700% 12.00 (7,573) (118,22,37) Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months Monthly (10,926) (116,17) Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months Monthly (10,926) (116,17) Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months Monthly (10,926) (116,17) Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months Monthly (10,926) (15,93) Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months Monthly (10,926) (15,93) January Year 2014 166,378 0.5700% (604) (10,926) (16,52) Juney Year 2014 95,857 0.5700%<	An over or under collection wi January February March April May June July August	Il be recovered prorata over 2010, held for 2011, 20 Year 2010 Year 2010 Year 2010 Year 2010 Year 2010 Year 2010 Year 2010 Year 2010 Year 2010	8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333	0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400%	11.00 10.00 9.00 8.00 7.00 6.00 5.00	(495) (495) (450) (300) (315) (270) (225)		(8,828) (8,783) (8,738) (8,693) (8,648) (8,603) (8,558)
December Year 2010 8,333 0.5400% 1.00 (45) (3,510) (8,37) (103,510 January through December Year 2011 (103,510) 0.5800% 12.00 (7,204) (110,71) January through December Year 2012 (110,714) 0.5700% 12.00 (7,573) (112,637) January through December Year 2013 (118,287) 0.5700% 12.00 (8,991) (126,37) Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months Monthly (165,20) (165,90) January Year 2014 126,378 0.5700% (662) (10,926) (116,50) January Year 2014 116,173 0.5700% (664) (10,926) (165,50) January Year 2014 16,5173 0.5700% (446) (10,926) (65,22) June Year 2014 85,056 0.5700% (446) (10,926) (65,23) June Year 2014 64,266 0.5700% (426) (10,926) (63,23) July Year 2014 64,2	An over or under collection wi January February March Agril June July August September	Il be recovered prorata over 2010, held for 2011, 20 Year 2010 Year 2010 Year 2010 Year 2010 Year 2010 Year 2010 Year 2010 Year 2010 Year 2010	8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333	0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400%	11.00 10.00 9.00 8.00 7.00 6.00 5.00 4.00	(540) (495) (450) (450) (360) (315) (270) (225) (180)		(8,828) (8,783) (8,738) (8,693) (8,648) (8,603) (8,648) (8,558) (8,558)
(3.510) (103,51) January through December Year 2011 (103,510) 0.5800% 12.00 (7.204) (110,71) January through December Year 2012 (110,714) 0.5700% 12.00 (7.573) (118,28) January through December Year 2013 (112,27) 0.5700% 12.00 (6,091) (126,37) Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months Monthly (662) (10,926) (116,17) January Year 2014 126,378 0.5700% (664) (10,926) (15,50) March Year 2014 126,378 0.5700% (664) (10,926) (65,20) April Year 2014 126,578 0.5700% (664) (10,926) (65,20) April Year 2014 195,593 0.5700% (645) (10,926) (65,20) April Year 2014 95,587 0.5700% (426) (10,926) (64,22) Jane Year 2014 64,266 0.5700% (426) (10,926)	An over or under collection wi January February March April May June July Jug September October	Il be recovered prorata over 2010, held for 2011, 20 Year 2010 Year 2010	8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333	0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400%	11.00 10.00 9.00 8.00 7.00 6.00 5.00 4.00 3.00	(540) (495) (405) (360) (315) (270) (225) (180) (135)		(8,828) (8,783) (8,738) (8,693) (8,648) (8,603) (8,558) (8,513) (8,468)
Annual Annual January through December Year 2011 (10,3,510) 0.5800% 12.00 (7,204) (110,714) January through December Year 2012 (110,714) 0.5700% 12.00 (7,573) (112,837) January through December Year 2013 (118,287) 0.5700% 12.00 (7,573) (116,177) January through December Year 2014 126,378 0.5700% (720) (10,926) (115,09) January through December Year 2014 116,173 0.5700% (662) (10,926) (155,09) March Year 2014 105,509 0.5700% (664) (10,926) (65,28) April Year 2014 105,509 0.5700% (466) (10,926) (65,29) March Year 2014 95,587 0.5700% (466) (10,926) (64,27) June Year 2014 64,266 0.5700% (466) (10,926) (64,27) July Year 2014 53,007 0.5700% (426)	An over or under collection wi January February March April May June July August September October November	Il be recovered prorata over 2010, held for 2011, 20 Year 2010 Year 2010	8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333	0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400%	11.00 10.00 9.00 8.00 7.00 6.00 5.00 4.00 3.00 2.00	(540) (495) (450) (360) (315) (225) (180) (135) (90)		(8,828) (8,783) (8,693) (8,648) (8,648) (8,653) (8,543) (8,513) (8,468) (8,423)
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) (126,37 Over Under) Recovery Plus Interest Amortized and Recovered Over 12 Months January Y Year 2014 126,378 0.5700% (720) (10,926) (116,17 February Y Year 2014 116,173 0.5700% (662) (10,926) (10	An over or under collection wi January February March April May June July August September October November	Il be recovered prorata over 2010, held for 2011, 20 Year 2010 Year 2010	8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333	0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400%	11.00 10.00 9.00 8.00 7.00 6.00 5.00 4.00 3.00 2.00	(540) (495) (450) (360) (315) (270) (225) (180) (135) (90) (45)		(8,828) (8,738) (8,693) (8,693) (8,643) (8,603) (8,558) (8,558) (8,558) (8,453) (8,423) (8,378)
January Year 2012 (110,714) 0.5700% 12.00 (7,573) (118,28) January Year 2013 (110,714) 0.5700% 12.00 (8,091) (126,37) Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months 0.5700% 12.00 (8,091) (126,37) January Year 2014 126,378 0.5700% (720) (10,926) (116,17) January Year 2014 116,173 0.5700% (604) (10,926) (655.8) April Year 2014 105,509 0.5700% (646) (10,926) (652.2) April Year 2014 35,206 0.5700% (446) (10,926) (652.2) April Year 2014 25,206 0.5700% (366) (10,926) (64.26) June Year 2014 64,266 0.5700% (366) (10,926) (63.20) June Year 2014 30,87 0.5700% (366) (10,926) (63.20) September Year 2014 23,407	An over or under collection wi January February March April May June July August September October November	Il be recovered prorata over 2010, held for 2011, 20 Year 2010 Year 2010	8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333	0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400%	11.00 10.00 9.00 8.00 7.00 6.00 5.00 4.00 3.00 2.00	(540) (495) (450) (360) (315) (270) (225) (180) (135) (90) (45)		(8,828) (8,783) (8,738) (8,693) (8,648) (8,603) (8,513) (8,468) (8,423)
January through December Year 2012 (110,714) 0.5700% 12.00 (7,573) (118,28 January through December Year 2013 (118,287) 0.5700% 12.00 (8,091) (126,37 Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months January Y Year 2014 126,378 0.5700% (720) (10,926) (116,17 February Year 2014 116,173 0.5700% (662) (10,926)	An over or under collection wi January February March April May June July August September October November	Il be recovered prorata over 2010, held for 2011, 20 Year 2010 Year 2010	8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333	0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400%	11.00 10.00 9.00 8.00 7.00 6.00 5.00 4.00 3.00 2.00	(540) (495) (450) (360) (315) (225) (180) (135) (90) (45) (3,510)		(8,828) (8,738) (8,693) (8,643) (8,643) (8,663) (8,558) (8,558) (8,558) (8,423) (8,378)
January Year 2013 (118,287) 0.5700% 12.00 (8,091) (126,37 Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months 6700% (720) (10,926) (116,17) January Year 2014 126,378 0.5700% (662) (10,926) (115,90) April Year 2014 105,509 0.5700% (664) (10,926) (95,58) April Year 2014 95,587 0.5700% (664) (10,926) (65,20) April Year 2014 95,587 0.5700% (664) (10,926) (65,20) June Year 2014 85,206 0.5700% (466) (10,926) (67,476) June Year 2014 64,266 0.5700% (426) (10,926) (63,27) July Year 2014 53,707 0.5700% (426) (10,926) (63,27) August Year 2014 43,087 0.5700% (426) (10,926) (24,30) September Year 2014 21,666	An over or under collection wi January February March April May June June July August September October November December	ll be recovered prorata over 2010, held for 2011, 24 Year 2010 Year 2010	8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333	$\begin{array}{c} 0.5400\%\\ 0.550\%\\ 0.550\%$	11.00 9.00 8.00 7.00 6.00 5.00 4.00 3.00 2.00 1.00	(540) (495) (450) (360) (315) (270) (225) (180) (135) (90) (45) (3,510) Annual		(8,28) (8,783) (8,738) (8,643) (8,663) (8,663) (8,656) (8,657) (8,468) (8,423) (8,376) (103,510)
Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months) Monthly January Year 2014 126,378 0.5700% (720) (10,926) (116,17) February Year 2014 116,173 0.5700% (662) (10,926) (155,90) March Year 2014 105,909 0.5700% (604) (10,926) (652) April Year 2014 95,587 0.5700% (645) (10,926) (652) May Year 2014 95,587 0.5700% (4466) (10,926) (674,76) June Year 2014 74,766 0.5700% (426) (10,926) (64,22) July Year 2014 64,266 0.5700% (366) (10,926) (63,20) July Year 2014 63,007 0.5700% (366) (10,926) (63,20) September Year 2014 32,407 0.5700% (246) (10,926) (24,30) November Year 2014 32,407 0.5700% (123) (10,926)	An over or under collection wil January February March April May June July August September October November December January through December	Il be recovered prorata over 2010, held for 2011, 20 Year 2010 Year 2010	8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333	0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400%	11.00 10.00 9.00 8.00 7.00 6.00 5.00 4.00 3.00 2.00 1.00	(540) (495) (450) (360) (315) (270) (225) (180) (135) (90) (45) (3,510) Annual (7,204)		(8 228) (8,783) (8,738) (8,633) (8,663) (8,663) (8,6513) (8,423) (8,423) (8,378) (103,510) (103,510)
January Year 2014 126,378 0.5700% (720) (10,926) (116,173) February Year 2014 116,173 0.5700% (662) (10,926) (105,109) March Year 2014 105,509 0.5700% (664) (10,926) (15,508) April Year 2014 95,587 0.5700% (645) (10,926) (652) May Year 2014 85,206 0.5700% (446) (10,926) (642,60) June Year 2014 85,206 0.5700% (366) (10,926) (642,60) July Year 2014 64,266 0.5700% (366) (10,926) (63,20) August Year 2014 53,707 0.5700% (366) (10,926) (32,40) October Year 2014 30,87 0.5700% (246) (10,926) (21,40) October Year 2014 32,407 0.5700% (123) (10,926) (21,66) December Year 2014 21,666 0.5700%	An over or under collection wil January February March April May June July August September October November December January through December January through December	Il be recovered prorata over 2010, held for 2011, 20 Year 2010 Year 2011 Year 2011 Year 2012	8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333	0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400%	11.00 9.00 8.00 7.00 6.00 5.00 4.00 3.00 2.00 1.00	(540) (495) (450) (360) (315) (270) (225) (180) (135) (90) (45) (3,510) Annual (7,204) (7,573)		(8 228) (6,738) (8,738) (8,648) (8,6603) (8,648) (8,613) (8,468) (8,423) (8,378) (103,510) (110,714) (118,287)
January Year 2014 126,378 0.5700% (720) (10,926) (116,173) February Year 2014 116,173 0.5700% (662) (10,926) (10,526) March Year 2014 105,509 0.5700% (664) (10,926) (16,526) April Year 2014 95,587 0.5700% (645) (10,926) (652) June Year 2014 85,206 0.5700% (446) (10,926) (6426) June Year 2014 85,206 0.5700% (366) (10,926) (6426) June Year 2014 64,266 0.5700% (366) (10,926) (632) July Year 2014 53,707 0.5700% (366) (10,926) (632) August Year 2014 32,407 0.5700% (246) (10,926) (2140) October Year 2014 21,666 0.5700% (123) (10,926) (2168) October Year 2014 10,864 0.5700% (An over or under collection wil January February March April May June July August September October November December January through December January through December	Il be recovered prorata over 2010, held for 2011, 20 Year 2010 Year 2011 Year 2011 Year 2012	8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333	0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400%	11.00 9.00 8.00 7.00 6.00 5.00 4.00 3.00 2.00 1.00	(540) (495) (450) (360) (315) (270) (225) (180) (135) (90) (45) (3,510) Annual (7,204) (7,573)		(8 228) (8,783) (8,738) (8,633) (8,663) (8,663) (8,6513) (8,423) (8,423) (8,378) (103,510) (103,510)
February Year 2014 116,173 0.5700% (662) (10,926) (105,93) March Year 2014 105,099 0.5700% (604) (10,926) (95,93) April Year 2014 95,587 0.5700% (645) (10,926) (65,22) May Year 2014 85,206 0.5700% (4466) (10,926) (64,226) June Year 2014 64,266 0.5700% (426) (10,926) (63,226) July Year 2014 64,266 0.5700% (366) (10,926) (63,20) July Year 2014 53,707 0.5700% (366) (10,926) (32,08) September Year 2014 33,087 0.5700% (246) (10,926) (32,08) October Year 2014 32,407 0.5700% (185) (10,926) (21,66) November Year 2014 21,666 0.5700% (123) (10,926) (10,86) December Year 2014 10,864 0.5700%	An over or under collection wil January February March April May June July August September October November December December January through December January through December January through December	Il be recovered prorata over 2010, held for 2011, 24 Year 2010 Year 2011 Year 2011 Year 2012 Year 2013	8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333 8,333	0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400%	11.00 9.00 8.00 7.00 6.00 5.00 4.00 3.00 2.00 1.00	(540) (495) (450) (360) (315) (270) (225) (180) (135) (90) (45) (3,510) Annual (7,204) (7,573) (8,091)		(8 228) (6,738) (8,738) (8,648) (8,6603) (8,648) (8,613) (8,468) (8,423) (8,378) (103,510) (110,714) (118,287)
March Year 2014 105,909 0.5700% (604) (10,926) (95,82) April Year 2014 95,587 0.5700% (545) (10,926) (85,20) May Year 2014 85,206 0.5700% (4466) (10,926) (74,76) June Year 2014 74,766 0.5700% (426) (10,926) (64,226) July Year 2014 64,266 0.5700% (366) (10,926) (63,370) Agust Year 2014 53,707 0.5700% (366) (10,926) (63,370) September Year 2014 30,807 0.5700% (246) (10,926) (24,300) September Year 2014 32,407 0.5700% (246) (10,926) (24,60) November Year 2014 21,666 0.5700% (165) (10,926) (24,60) December Year 2014 10,864 0.5700% (123) (10,926) (24,60) September Year 2014 10,864 0.5700% </td <td>An over or under collection wi January February March April May June July August September October November December January through December January through December January through December January through December Over (Under) Recovery Plus In</td> <td>Il be recovered prorata over 2010, held for 2011, 20 Year 2010 Year 2011 Year 2012 Year 2012 Year 2013</td> <td>8,333 8,333</td> <td>0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400%</td> <td>11.00 9.00 8.00 7.00 6.00 5.00 4.00 3.00 2.00 1.00</td> <td>(540) (495) (450) (360) (315) (225) (180) (135) (90) (45) (3,510) Annual (7,204) (7,573) (8,091) Monthly</td> <td>((0.926))</td> <td>(8 228) (8,783) (8,738) (8,643) (8,663) (8,6513) (8,423) (8,378) (103,510) (118,287) (126,378)</td>	An over or under collection wi January February March April May June July August September October November December January through December January through December January through December January through December Over (Under) Recovery Plus In	Il be recovered prorata over 2010, held for 2011, 20 Year 2010 Year 2011 Year 2012 Year 2012 Year 2013	8,333 8,333	0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400%	11.00 9.00 8.00 7.00 6.00 5.00 4.00 3.00 2.00 1.00	(540) (495) (450) (360) (315) (225) (180) (135) (90) (45) (3,510) Annual (7,204) (7,573) (8,091) Monthly	((0.926))	(8 228) (8,783) (8,738) (8,643) (8,663) (8,6513) (8,423) (8,378) (103,510) (118,287) (126,378)
April Year 2014 95,87 0.5700% (645) (10,926) (65,20) May Year 2014 85,206 0.5700% (486) (10,926) (74,76) June Year 2014 74,766 0.5700% (426) (10,926) (64,22) July Year 2014 64,266 0.5700% (366) (10,926) (63,20) August Year 2014 53,707 0.5700% (366) (10,926) (63,20) September Year 2014 43,087 0.5700% (246) (10,926) (23,40) October Year 2014 21,666 0.5700% (123) (10,926) (21,60) November Year 2014 10,864 0.5700% (62) (10,926) (21,66) December Year 2014 10,864 0.5700% (62,2) (10,926) (10,826) Less Over (Under) Recovery Year 2010 ATRR \$ (131,109) Year 2010 Year 2010,100,000 Year 2010,100,000 \$ 100,000	An over or under collection wil January February March April May June July August September October November December December January through December January through December January through December January through December	Il be recovered prorata over 2010, held for 2011, 20 Year 2010 Year 2011 Year 2011 Year 2011 Year 2013 terest Amortized and Recovered Over 12 Months Year 2014	8,333 8,333	0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5700%	11.00 9.00 8.00 7.00 6.00 5.00 4.00 3.00 2.00 1.00	(540) (495) (450) (360) (315) (270) (225) (180) (135) (90) (45) (3,510) Annual (7,204) (7,573) (8,091) Monthly (720)		(8 28) (8,738) (8,738) (8,643) (8,663) (8,663) (8,648) (8,468) (8,468) (8,473) (103,510) (103,510) (116,714) (126,378) (116,173)
May Year 2014 85,06 0,570% (446) (10,926) (74,76 June Year 2014 74,766 0.5700% (426) (10,926) (64,26) July Year 2014 64,266 0.5700% (366) (10,926) (53,70) August Year 2014 53,707 0.5700% (366) (10,926) (34,08) September Year 2014 33,087 0.5700% (246) (10,926) (32,40) October Year 2014 32,407 0.5700% (185) (10,926) (21,60) November Year 2014 21,666 0.5700% (123) (10,926) (10,86) December Year 2014 10,864 0.5700% (62) (10,926) (10,86) September of True-Up Adjustment for 2010 ATRR	An over or under collection wi January February March April May June July August September October November December January through December January through December January through December January through December January Through December January through December January Through December December	Il be recovered prorata over 2010, held for 2011, 20 Year 2010 Year 2011 Year 2012 Year 2013 terest Amortized and Recovered Over 12 Months Year 2014	8,333 8,333	0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5700% 0.5700% 0.5700%	11.00 9.00 8.00 7.00 6.00 5.00 4.00 3.00 2.00 1.00	(540) (495) (450) (405) (360) (315) (270) (225) (180) (135) (90) (45) (3,510) Annual (7,204) (7,573) (8,091) Monthly (720) (662)	(10,926)	(8,28) (6,783) (8,738) (8,643) (8,643) (8,653) (8,558) (8,558) (8,468) (8,423) (8,378) (103,510) (103,510) (116,173) (116,173) (105,309)
June Year 2014 77,66 0.5700% (426) (10,926) (64,26) July Year 2014 64,266 0.5700% (366) (10,926) (53,70) August Year 2014 53,707 0.5700% (366) (10,926) (63,30) September Year 2014 43,087 0.5700% (246) (10,926) (24,30) October Year 2014 32,407 0.5700% (165) (10,926) (24,60) November Year 2014 21,666 0.5700% (123) (10,926) (24,60) December Year 2014 10,864 0.5700% (62) (10,926) (10,826) Less Over (Under) Recovery Year 2010 ATRR \$ (10,926) (13,1,109) (4,731)	An over or under collection wil January February March April May June July August September October November December December January through December January through December January through December January through December March	Il be recovered prorata over 2010, held for 2011, 24 Year 2010 Year 2011 Year 2011 Year 2011 Year 2012 Year 2013 terest Amortized and Recovered Over 12 Months Year 2014 Year 2014	8,333 8,333	0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5700%	11.00 9.00 8.00 7.00 6.00 5.00 4.00 3.00 2.00 1.00	(540) (495) (450) (360) (315) (270) (225) (180) (135) (90) (45) (45) (45) (45) (5,510) Annual (7,204) (7,573) (8,091) Monthly (720) (662) (604)	(10,926) (10,926)	(8 28) (8,738) (8,738) (8,633) (8,648) (8,653) (8,553) (8,423) (103,510) (103,510) (110,714) (118,287) (126,378) (116,173) (105,507) (9,5587)
July Year 2014 64,266 0.5700% (366) (10,926) (53,70) August Year 2014 53,707 0.5700% (306) (10,926) (43,08) September Year 2014 43,087 0.5700% (246) (10,926) (23,24) October Year 2014 32,407 0.5700% (185) (10,926) (21,6) November Year 2014 21,666 0.5700% (123) (10,926) (10,86) December Year 2014 0.686 0.5700% (4,731) (4,731)	An over or under collection wil January Febuary March April May June July August September October November December January through December January Arbudy December April	Il be recovered prorata over 2010, held for 2011, 24 Year 2010 Year 2011 Year 2011 Year 2013 terest Amortized and Recovered Over 12 Months Year 2014 Year 2014 Year 2014	8,333 8,333	0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5700%	11.00 9.00 8.00 7.00 6.00 5.00 4.00 3.00 2.00 1.00	(540) (495) (450) (405) (360) (315) (270) (225) (180) (135) (90) (45) (3,510) Annual (7,204) (7,573) (8,091) Monthly (720) (662) (604) (545)	(10,926) (10,926) (10,926)	(8 263) (8,738) (8,6738) (8,648) (8,6603) (8,6513) (8,468) (8,473) (8,473) (103,510) (103,510) (103,714) (116,713) (105,909) (95,587) (85,206)
August Year 2014 53,707 0.5700% (306) (19,926) (43,08 September Year 2014 43,067 0.5700% (246) (10,926) (224) October Year 2014 32,407 0.5700% (185) (10,926) (216) November Year 2014 21,666 0.5700% (123) (10,926) (10,86) December Year 2014 10,864 0.5700% (62) (10,926) (10,86) Total Amount of True-Up Adjustment for 2010 ATRR (4,731) (10,926) (131,109) Less Over (Under) Recovery \$ 100,000 \$ 100,000 \$	An over or under collection wil January February March April May June July August September October November December January through December January through December January through December January through December Over (Under) Recovery Plus In January February March April May	Il be recovered prorata over 2010, held for 2011, 20 Year 2010 Year 2014 Year 2014 Year 2014 Year 2014	8,333 8,335 8,356 8,567 8,5206	0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5700% 0.5700% 0.5700% 0.5700%	11.00 9.00 8.00 7.00 6.00 5.00 4.00 3.00 2.00 1.00	(540) (495) (450) (360) (315) (270) (225) (180) (135) (90) (45) (3,510) Annual (7,204) (7,573) (8,091) Monthly (720) (662) (604) (545) (486)	(10,926) (10,926) (10,926) (10,926)	(8,263) (8,738) (8,633) (8,648) (8,633) (8,513) (8,423) (8,378) (103,510) (110,714) (118,287) (126,378) (116,173) (105,909) (95,587) (8,5206) (74,766)
September Year 2014 43.087 0.5700% (246) (10.926) (32.40) October Year 2014 32.407 0.5700% (185) (10.926) (21.66) November Year 2014 21,666 0.5700% (123) (10.926) (10.86) December Year 2014 10.864 0.5700% (62) (10.926) (10.86) Loss Over (Under) Recovery S (131,109) (4.731) (13.1,09) (13.1,00)	An over or under collection wil January February March April May June July August September October November December December January through December January through December January through December January through December January February March April May June	Il be recovered prorata over 2010, held for 2011, 20 Year 2010 Year 2011 Year 2011 Year 2011 Year 2014 Year 2014 Year 2014 Year 2014 Year 2014 Year 2014 Year 2014 Year 2014 Year 2014 Year 2014	8,333 8,336 8,336 8,336 8,336 8,336 8,336 8,336 8,336 8,336 8,336 8,336 8,336 8,336 8,337 8,3578 8,3578 8,3578 8,3578 8,358 8,358 8,358 8,358 8,358 8,358 8,358 8,	0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5700% 0.5700% 0.5700% 0.5700% 0.5700%	11.00 9.00 8.00 7.00 6.00 5.00 4.00 3.00 2.00 1.00	(540) (495) (450) (360) (315) (270) (225) (180) (135) (90) (45) (3,510) Annual (7,204) (7,573) (8,091) Monthly (720) (662) (662) (662) (662) (662)	(10,926) (10,926) (10,926) (10,926) (10,926)	(8,28) (8,738) (8,633) (8,648) (8,6513) (8,513) (8,513) (8,468) (8,468) (8,478) (103,510) (103,510) (116,173) (116,173) (116,173) (115,507) (85,206) (74,766) (74,766) (64,266)
September Year 2014 43,087 0.5700% (246) (10,926) (32,40) October Year 2014 32,407 0.5700% (185) (10,926) (21,66) November Year 2014 21,666 0.5700% (123) (10,926) (10,86) December Year 2014 10,864 0.5700% (62) (10,926) (10,86) Loss Over (Under) Recovery S (131,109) (4,731) (15,85) 100,000	An over or under collection wi January February March April June July August September October November December January through December January through December January through December January through December January February March April March April May June July	Il be recovered prorata over 2010, held for 2011, 20 Year 2010 Year 2014 Year 2014 Year 2014 Year 2014 Year 2014 Year 2014 Year 2014 Year 2014 Year 2014 Year 2014	8,333 8,335 8,336 8,336 8,336 8,336 8,336 8,337 8,366 8,567 8,567 8,567 8,567 8,5626 8,567 8,567 8,567 8,5626 8,567 8,567 8,5626 8,567 8,567 8,5626 8,567 8,	0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5700% 0.5700% 0.5700% 0.5700% 0.5700%	11.00 9.00 8.00 7.00 6.00 5.00 4.00 3.00 2.00 1.00	(540) (495) (450) (405) (360) (315) (225) (180) (135) (351) (45) (3,510) Annual (7,204) (7,204) (7,273) (8,091) Monthly (720) (662) (604) (545) (486) (426) (426)	(10,926) (10,926) (10,926) (10,926) (10,926) (10,926)	(8 283) (8,738) (8,633) (8,643) (8,663) (8,653) (8,513) (8,468) (8,423) (103,510) (103,510) (116,773) (126,378) (116,173) (105,909) (9,5537) (152,206) (74,766) (64,266) (53,707)
October Year 2014 32,407 0.5700% (185) (10,926) (21,66) November Year 2014 21,666 0.5700% (123) (10,926) (10,86) December Year 2014 0.864 0.5700% (62) (10,926) (10,926) Total Amount of True-Up Adjustment for 2010 ATRR \$ (131,109) (131,109) (Less Over (Under) Recovery \$ 100,000	An over or under collection wi January February March April June July August September October November December January through December January through December January through December January through December January February March April March April May June July	Il be recovered prorata over 2010, held for 2011, 20 Year 2010 Year 2014 Year 2014 Year 2014 Year 2014 Year 2014 Year 2014 Year 2014 Year 2014 Year 2014 Year 2014	8,333 8,335 8,336 8,336 8,336 8,336 8,336 8,337 8,366 8,567 8,567 8,567 8,567 8,5626 8,567 8,567 8,567 8,5626 8,567 8,567 8,5626 8,567 8,567 8,5626 8,567 8,	0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5700% 0.5700% 0.5700% 0.5700% 0.5700%	11.00 9.00 8.00 7.00 6.00 5.00 4.00 3.00 2.00 1.00	(540) (495) (450) (405) (360) (315) (225) (180) (135) (351) (45) (3,510) Annual (7,204) (7,204) (7,273) (8,091) Monthly (720) (662) (604) (545) (486) (426) (426)	(10,926) (10,926) (10,926) (10,926) (10,926) (10,926)	(8,28) (8,738) (8,633) (8,648) (8,6513) (8,513) (8,513) (8,468) (8,468) (8,478) (103,510) (103,510) (116,173) (116,173) (116,173) (115,507) (85,206) (74,766) (74,766) (64,266)
November Year 2014 21,666 0.5700% (123) (10,926) (10,86) December Year 2014 10,864 0.5700% (62) (10,926)<	An over or under collection wi January February March April May June July August September October November December January through December January through December January through December January through December March April March April March April May June June June June June June June June	Il be recovered prorata over 2010, held for 2011, 20 Year 2010 Year 2014 Year 2014	8,333 8,333	0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5700% 0.5700% 0.5700% 0.5700% 0.5700% 0.5700%	11.00 9.00 8.00 7.00 6.00 5.00 4.00 3.00 2.00 1.00	(540) (495) (450) (360) (315) (270) (225) (180) (135) (90) (45) (45) (45) (45) (7,204) (7,573) (8,091) Monthly (720) (662) (664) (545) (426) (426) (306)	(10,926) (10,926) (10,926) (10,926) (10,926) (10,926) (10,926)	(8 28) (8,738) (8,6738) (8,648) (8,663) (8,653) (8,468) (8,468) (8,473) (103,510) (103,510) (103,510) (116,173) (126,378) (116,173) (105,909) (9,587) (15,206) (74,766) (64,266) (53,707)
December Year 2014 10,864 0.5700% (62) (4,731) (10,926) Total Amount of True-Up Adjustment for 2010 ATRR Less Over (Under) Recovery \$ (131,109) \$ 100,000	An over or under collection wi January February March April May June July August September October November December December January through December January through December January February March April June June July August September	Il be recovered prorata over 2010, held for 2011, 20 Year 2010 Year 2014 Year 2014	8,333 8,335 8,356 8,566 8,5766 8,5707 7,43,067	0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5700% 0.5700% 0.5700% 0.5700% 0.5700% 0.5700% 0.5700%	11.00 9.00 8.00 7.00 6.00 5.00 4.00 3.00 2.00 1.00	(540) (495) (450) (360) (315) (270) (225) (180) (135) (90) (45) (3,510) Annual (7,204) (7,573) (8,091) Monthly (720) (662) (662) (662) (664) (664) (645) (426) (366) (366) (366) (366) (366) (366) (366) (366)	(10,926) (10,926) (10,926) (10,926) (10,926) (10,926) (10,926) (10,926)	(8 263) (8,738) (8,738) (8,633) (8,648) (8,613) (8,513) (8,513) (8,468) (8,473) (103,510) (103,510) (116,173) (126,378) (116,173) (15,587) (85,206) (74,766) (64,266) (64,266) (63,707) (43,087) (32,407)
(4,731) (4,731) Total Amount of True-Up Adjustment for 2010 ATRR \$ (131,109) Less Over (Under) Recovery \$ 100,000	An over or under collection wi January February March April May June July August September October November December January through December January through December January through December January through December Over (Under) Recovery Plus In January February March April March April May June June July September October	Il be recovered prorata over 2010, held for 2011, 20 Year 2010 Year 2014 Year 2014	8,333 8,334 8,333	0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5700% 0.5700% 0.5700% 0.5700% 0.5700% 0.5700% 0.5700% 0.5700% 0.5700%	11.00 9.00 8.00 7.00 6.00 5.00 4.00 3.00 2.00 1.00	(540) (495) (450) (360) (315) (270) (225) (180) (135) (90) (45) (3,510) Annual (7,204) (7,573) (8,091) Monthly (720) (662) (604) (545) (486) (486) (486) (486) (366) (306) (246) (306) (246)	(10.926) (10.926) (10.926) (10.926) (10.926) (10.926) (10.926) (10.926)	(8,263) (8,738) (8,738) (8,633) (8,648) (8,633) (8,513) (8,423) (8,378) (103,510) (116,733) (116,733) (116,774) (116,773) (116,773) (116,773) (116,773) (116,773) (116,773) (116,773) (116,773) (116,773) (116,773) (116,774) (116
Total Amount of True-Up Adjustment for 2010 ATRR \$ (131,109) Less Over (Under) Recovery \$ 100,000	An over or under collection wi January February March April May June July August September October November December January through December January through December January through December March April March April March April March April March September October November	Il be recovered prorata over 2010, held for 2011, 20 Year 2010 Year 2011 Year 2014 Year 2014	8,333 8,336 8,336 8,336 8,336 8,356 8,567	0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5700% 0.5700% 0.5700% 0.5700% 0.5700% 0.5700% 0.5700% 0.5700% 0.5700%	11.00 9.00 8.00 7.00 6.00 5.00 4.00 3.00 2.00 1.00	(540) (495) (450) (360) (315) (270) (225) (1135) (90) (135) (90) (45) (45) (3,510) Annual (7,204) (7,573) (8,091) Monthly (720) (662)((10.926) (10.926) (10.926) (10.926) (10.926) (10.926) (10.926) (10.926) (10.926) (10.926)	(8,26) (8,738) (8,738) (8,633) (8,648) (8,653) (8,653) (8,548) (8,648) (8,428) (103,510) (103,510) (110,714) (116,773) (116,773) (116,778) (116,173) (116,778) (116,173) (15,909) (9,5587) (65,206) (74,766) (64,266) (53,707) (23,407) (21,666) (10,664)
Less Over (Under) Recovery \$ 100,000	An over or under collection wil January February March April May June July August September October November December January through December January through December January through December January through December Over (Under) Recovery Plus In January February March April March April May June June June June September October November	Il be recovered prorata over 2010, held for 2011, 20 Year 2010 Year 2011 Year 2014 Year 2014	8,333 8,336 8,336 8,336 8,336 8,356 8,567	0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5700% 0.5700% 0.5700% 0.5700% 0.5700% 0.5700% 0.5700% 0.5700% 0.5700%	11.00 9.00 8.00 7.00 6.00 5.00 4.00 3.00 2.00 1.00	(540) (495) (450) (405) (360) (315) (270) (225) (180) (135) (90) (45) (3,510) Annual (7,204) (7,573) (8,091) Monthly (720) (662) (662) (662) (662) (662) (645) (426) (426) (366) (306) (366)	(10.926) (10.926) (10.926) (10.926) (10.926) (10.926) (10.926) (10.926) (10.926) (10.926)	(8,263) (8,738) (8,738) (8,633) (8,648) (8,633) (8,513) (8,423) (8,378) (103,510) (116,733) (116,733) (116,774) (116,773) (116,773) (116,773) (116,773) (116,773) (116,773) (116,773) (116,773) (116,773) (116,773) (116,774) (116
Less Over (Under) Recovery \$ 100,000	An over or under collection wil January February March April May June July August September October November December January through December January through December January through December January through December March April March April March April May June June June September October November	Il be recovered prorata over 2010, held for 2011, 20 Year 2010 Year 2011 Year 2014 Year 2014	8,333 8,336 8,336 8,336 8,336 8,356 8,567	0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5700% 0.5700% 0.5700% 0.5700% 0.5700% 0.5700% 0.5700% 0.5700% 0.5700%	11.00 9.00 8.00 7.00 6.00 5.00 4.00 3.00 2.00 1.00	(540) (495) (450) (405) (360) (315) (270) (225) (180) (135) (90) (45) (3,510) Annual (7,204) (7,573) (8,091) Monthly (720) (662) (662) (662) (662) (662) (645) (426) (426) (366) (306) (366)	(10.926) (10.926) (10.926) (10.926) (10.926) (10.926) (10.926) (10.926) (10.926) (10.926)	(8 28) (8,738) (8,738) (8,633) (8,648) (8,653) (8,553) (8,548) (8,423) (103,510) (103,510) (116,173) (116,173) (116,173) (116,173) (116,173) (116,173) (116,173) (126,378) (74,766) (74,766) (74,766) (63,207) (3,3087) (3,2407) (2,2467) (2,2467) (2,2467) (10,644)
	An over or under collection wi January February March April May June July August September October November December January through December January September Gecober July August September October November December	Il be recovered prorata over 2010, held for 2011, 20 Year 2010 Year 2011 Year 2012 Year 2014 Year 2014	8,333 8,336 8,336 8,336 8,336 8,356 8,567	0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5700% 0.5700% 0.5700% 0.5700% 0.5700% 0.5700% 0.5700% 0.5700% 0.5700%	11.00 9.00 8.00 7.00 6.00 5.00 4.00 3.00 2.00 1.00	(540) (495) (450) (360) (315) (270) (225) (183) (90) (45) (3,510) Annual (7,204) (7,573) (8,091) Monthly (720) (662) (662) (664) (664) (664) (645) (426) (366) (306) (246) (426) (366) (246) (123) (62) (4,731)	(10.926) (10.926) (10.926) (10.926) (10.926) (10.926) (10.926) (10.926) (10.926) (10.926) (10.926)	(8,26) (8,738) (8,738) (8,633) (8,648) (8,653) (8,653) (8,548) (8,648) (8,428) (103,510) (103,510) (110,714) (116,773) (116,773) (116,778) (116,173) (116,778) (116,173) (15,909) (9,5587) (65,206) (74,766) (64,266) (53,707) (23,407) (21,666) (10,664)
	An over or under collection wi January February March April May June July August September October November December January through December January through December January through December January through December Over (Under) Recovery Plus In January February March April March April May June June June June September October November December	Il be recovered prorata over 2010, held for 2011, 20 Year 2010 Year 2011 Year 2012 Year 2014 Year 2014	8,333 8,336 8,336 8,336 8,336 8,356 8,567	0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5400% 0.5700% 0.5700% 0.5700% 0.5700% 0.5700% 0.5700% 0.5700% 0.5700% 0.5700%	11.00 9.00 8.00 7.00 6.00 5.00 4.00 3.00 2.00 1.00	(540) (495) (450) (360) (315) (270) (225) (180) (135) (90) (45) (3,510) Annual (7,204) (7,573) (8,091) Monthly (720) (662) (604) (645) (486) (426) (366) (306) (362) (36	(10.926) (10.926) (10.926) (10.926) (10.926) (10.926) (10.926) (10.926) (10.926) (10.926) (10.926) (10.926)	(8 28) (8,738) (8,738) (8,633) (8,648) (8,653) (8,553) (8,548) (8,423) (103,510) (103,510) (116,173) (116,173) (116,173) (116,173) (116,173) (116,173) (116,173) (126,378) (74,766) (74,766) (74,766) (63,207) (3,3087) (3,2407) (2,2467) (2,2467) (2,2467) (10,644)

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

	Applicable to both PATH	I West Virginia Transmission Company, LLC &	PATH Allegheny T	ransmission Co	ompany, LLC		
Calculation of Interest for	2011 True-Up Period						
		eld 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)
					() -)		(,,
	terest Amortized and Recovered Ov		0 57000/		Monthly	(20 704)	(300.050)
January	Year 2014	355,354	0.5700%		(2,026)	(30,721)	(326,658)
February	Year 2014	326,658	0.5700%		(1,862)	(30,721)	(297,798)
March	Year 2014	297,798	0.5700%		(1,697)	(30,721)	(268,774)
April	Year 2014	268,774	0.5700%		(1,532)	(30,721)	(239,585)
May	Year 2014	239,585	0.5700%		(1,366)	(30,721)	(210,229)
June	Year 2014	210,229	0.5700%		(1,198)	(30,721)	(180,706)
July	Year 2014	180,706	0.5700%		(1,030)	(30,721)	(151,015)
August	Year 2014	151,015	0.5700%		(861)	(30,721)	(121,154)
September	Year 2014	121,154	0.5700%		(691)	(30,721)	(91,123)
October	Year 2014	91,123	0.5700%		(519)	(30,721)	(60,921)
November	Year 2014	60,921	0.5700%		(347)	(30,721)	(30,547)
December	Year 2014	30,547	0.5700%		(174)	(30,721)	0
					(13,303)		
Total Amount of True-Up Adjustr	nent for 2011 ATRR				\$	(368,657)	
Less Over (Under) Recovery					ŝ	300,000	
Total Interest					s	(68,657)	
Calculation of Interest for							
An over or under collection wi	il be recovered prorata over 2012, h	eld for 2013 and returned prorate over 2014			Monthly		
lanuary	Year 2012	8,333	0.5700%	12.00	(570)		(8,903)
January	Year 2012	8,333	0.5700%		(570) (523)		
February	Year 2012			11.00			(8,856)
March	Year 2012	8,333 8,333	0.5700%	10.00 9.00	(475)		(8,808)
April	Year 2012 Year 2012	8,333	0.5700%	9.00 8.00	(428)		(8,761)
May	Year 2012 Year 2012		0.5700%		(380)		(8,713)
June	Year 2012 Year 2012	8,333 8,333	0.5700%	7.00 6.00	(333)		(8,666)
July August	Year 2012	8,333	0.5700% 0.5700%	5.00	(285) (238)		(8,618) (8,571)
September	Year 2012	8,333	0.5700%	4.00	(190)		(8,523)
October	Year 2012	8,333	0.5700%	3.00			
				2.00	(143)		(8,476)
November	Year 2012	8,333	0.5700%		(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 In	terest Amortized and Recovered Ov	ver 12 Months			Monthly		
January	Year 2014	110,798	0.5700%		(632)	(9,579)	(101,851)
February	Year 2014	101,851	0.5700%		(581)	(9,579)	(92,853)
March	Year 2014	92,853	0.5700%		(529)	(9,579)	(83,803)
April	Year 2014	83,803	0.5700%		(478)	(9,579)	(74,702)
May	Year 2014	74,702	0.5700%		(476)	(9,579)	(65,549)
June	Year 2014	65,549	0.5700%		(374)	(9,579)	(56,344)
July	Year 2014	56,344	0.5700%		(374)	(9,579)	(47,086)
August	Year 2014	47,086	0.5700%		(268)	(9,579)	(37,776)
September	Year 2014	37,776	0.5700%		(200)	(9,579)	(28,412)
October	Year 2014 Year 2014	28,412	0.5700%		(162)		(18,995)
						(9,579)	
November	Year 2014	18,995	0.5700%		(108)	(9,579)	(9,525)
December	Year 2014	9,525	0.5700%		(54) (4,148)	(9,579)	0
					(4, 140)		
Total Amount of True-Up Adjustr	nent for 2012 ATRP				\$	(114,946)	
Less Over (Under) Recovery					s S	100,000	
Total Interest					5 S	(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	Annua Depreciat Expens
350.2	Land & Land Rights - Easements	1.43	
352	Structures & Improvements	1.82	
353	Station Equipment Other SVC Dynamic Control Equipment	2.43 4.09	
354	Towers & Fixtures	1.26	
355	Poles & Fixtures	3.11	
356	Overhead Conductors & Devices	1.13	

GENERAL PLANT		Accrual Rate (Annual) Percent	Annual Depreciation Expense
390	Structures & Improvements	2.00	-
391	Office Furniture & Equipment Information Systems Data Handling	5.00 10.00 10.00	-
392	Transportation Equipment Other Autos Light Trucks Medium Trucks Trailers ATV	5.33 11.43 6.96 6.96 4.44 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 Total General Plant	Miscellaneous Equipment	6.67	-
Total General Plant Depreciation Expense (must tie to p336.10.b & c)	-		
INTANGIBLE PLANT		Accrual Rate (Annual) Percent	Annual Depreciation Expense
303 Total Intangible Plant Total Intangible Plant Amortization (must tie to p336.1 d & e)	Miscellaneous Intangible Plant	20.00	-
These depreciation rates will not change absent the app	propriate 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 Other SVC Dynamic Control Equipment	2.43 4.09	-
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 Information Systems Data Handling	5.00 10.00 10.00	- -
392	Transportation Equipment Other Autos Light Trucks Medium Trucks Trailers ATV	5.33 11.43 6.96 6.96 4.44 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 Total General Plant Total General Plant Depreciation Expense (must tie to p336.10.b.c.d&e)	Miscellaneous Equipment	6.67	-
INTANGIBLE PLANT		Accrual Rate (Annual) Percent	Annual Depreciation Expense
303 Total Intangible Plant Total Intangible Plant Amortization (must tie to p336.1 d & e)	Miscellaneous Intangible Plant	20.00	-
These depreciation rates will not change absent the appr	opriate filing at FERC.		

Workpaper 1: PATH-WV FORMULA RATE ANNUAL PTRR UPDATE Account 190 correction - PATH-WV, relating to a federal NOL carryforward

Original Calculation: Rev Requirement 18,242,460.49	Recalculation: Amount That Should Have Been Rev requirement 18,220,894.96		Over-collection Amount (21,565.53)			
	No. of Months	Beginning Balance	Credit of Over- collection with Interest	Interest Rate	Calculated Interest Quarterly	Ending Balance
Calculation of Interest						
Month of December 2012	1	-		0.0028	-	(21,565.53)
Jan 2013 through Mar 2013	3	(21,565.53)		0.0027	(174.68)	(21,740.21)
Apr 2013 through Jun 2013	3	(21,740.21)		0.0027	(176.10)	(21,916.31)
Jul 2013 through Sep 2013	3	(21,916.31)		0.0028	(184.10)	(22,100.40)
Oct 2013 through Dec 2013	3	(22,100.40)		0.0028	(185.64)	(22,286.05)
Jan 2014 through Mar 2014	3	(22,286.05)		0.0027	(180.52)	(22,466.56)
Apr 2014 through Jun 2014	3	(22,466.56)		0.0027	(181.98)	(22,648.54)
Jul 2014 through Sep 2014	3	(22,648.54)		0.0028	(190.25)	(22,838.79)
Oct 2014 through Dec 2014	3	(22,838.79)		0.0028	(191.85)	(23,030.64)
Jan 2015 through Mar 2015	3	(23,030.64)		0.0027	(186.55)	(23,217.18)
Apr 2015 through Jun 2015	3	(23,217.18)		0.0027	(188.06)	(23,405.24)
Jul 2015 through Sep 2015	3	(23,405.24)		0.0028	(196.60)	(23,601.85)
Oct 2015 through Dec 2015	3	(23,601.85)		0.0028	(198.26)	(23,800.10)
REVERSES						
Month of January 2016	1	(23,800.10)	2,015.73	0.0027	(61.54)	(21,845.92)
Feb 2016 through Apr 2016	3	(21,845.92)	6,047.18	0.0027	(152.46)	(15,951.20)
May 2016 through Jul 2016	3	(15,951.20)	6,047.18	0.0027	(104.71)	(10,008.73)
Aug 2016 through Oct 2016	3	(10,008.73)	6,047.18	0.0028	(58.68)	(4,020.23)
Nov 2016 through Dec 2016	2	(4,020.23)	4,031.45	0.0028	(11.23)	(0.00)

Total Interest	(2,623.19)
Over-collected Amount	(21,565.53)
Over-collected amount (including interest) to be entered in PATH-WV 2016 PTRR Formula Rate*	(24,188.72)

*This amount plus true-up adjustment with interest (see Attachment 8, PATH-WV) corresponds to PATH-WV Attachment A, Line 3