ATTACHMENT H-18A

Tra	ns-Allegheny Interstate Line Company]
For	nula Rate Appendix A	Notes	FERC Form 1 Page # or Instruction	TrAILCo
	ided cells are input cells			
				2014 Forecast
Alloca	ators			
	Wages & Salary Allocation Factor			
1	Transmission Wages Expense		p354.21.b	0
2	Total Wages Expense Less A&G Wages Expense		p354.28.b p354.27.b	0
4	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	0
5	Wages & Salary Allocator		(Line 1 / Line 4), if line 2 = 0, then 100%	100.0000%
			, , , , , , , , , , , , , , , , , , , ,	
6	Plant Allocation Factors Electric Plant in Service	(Note B)	Attachment 5	1,326,179,788
7	Total Plant In Service	((Line 6)	1,326,179,788
8	Accumulated Depreciation (Total Electric Plant)		Attachment 5	81,132,821
9	Total Accumulated Depreciation		(Line 8)	81,132,821
10	Net Plant		(Line 7 - Line 9)	1,245,046,967
11	Transmission Gross Plant		(Line 15 + Line 21)	1,326,179,788
12	Gross Plant Allocator		(Line 11 / Line 7, if Line 7=0, enter 100%)	100.0000%
13	Transmission Net Plant		(Line 11 - Line 29)	1,245,046,967
14	Net Plant Allocator		(Line 13 / Line 10, if line 10=0, enter 100%)	100.0000%
Plant	Calculations			
	Transmission Plant			
15	Transmission Plant In Service	(Note B)	Attachment 5	1,259,599,755
16	New Trans. Plant Adds. for Current Calendar Year (13 average balance)	(Note B)	Attachment 6	121,546,826
17	Total Transmission Plant		(Line 15 + Line 16)	1,381,146,581
18	General & Intangible		Attachment 5	66,580,033
19 20	Total General & Intangible Wage & Salary Allocator		(Line 18) (Line 5)	66,580,033 100.0000%
21	Transmission Related General and Intangible Plant		(Line 19 * Line 20)	66,580,033
22	Transmission Related Plant		(Line 17 + Line 21)	1,447,726,614
	Accumulated Depreciation			
23	Transmission Accumulated Depreciation	(Note B)	Attachment 5	72,434,228
24	Accumulated General Depreciation		Attachment 5	3,876,568
25 26	Accumulated Intangible Amortization Total Accumulated General and Intangible Depreciation		Attachment 5 (Sum Lines 24 to 25)	4,822,025 8,698,593
26 27	Wage & Salary Allocator		(Sum Lines 24 to 25) (Line 5)	100.0000%
28	Transmission Related General & Intangible Accumulated Depreciation		(Line 26 * Line 27)	8,698,593
29	Total Transmission Related Accumulated Depreciation		(Line 23 + Line 28)	81,132,821
30	Total Transmission Related Net Property, Plant & Equipment		(Line 22 - Line 29)	1,366,593,793

Adjus	tment To Rate Base			
	Assumulated Defensed Income Tours			
24	Accumulated Deferred Income Taxes ADIT net of FASB 106 and 109 Enter Negative		Attachment 1	-171,670,276
31	ADIT net of FASB 106 and 109 Enter Negative Transmission Related Accumulated Deferred Income Taxes		Attachment 1	
32	Transmission Related Accumulated Deferred Income Taxes		(Line 31)	-171,670,276
33	Transmission Related CWIP (Current Year 13 Month weighted average balances)	(Note B)	p216.b.43 as shown on Attachment 6	2,270,852
34	Transmission Related Land Held for Future Use	(Note C)	Attachment 5	0
	Transmission Related Pre-Commercial Costs Capitalized			
35	Unamortized Capitalized Pre-Commercial Costs		Attachment 5	0
	Prepayments			
36	Transmission Related Prepayments	(Note A)	Attachment 5	112,905
0.7	Materials and Supplies Undistributed Stores Expense	(1)	Attachment 5	0
37		(Note A)		100.0000%
38 39	Wage & Salary Allocator Total Undistributed Stores Expense Allocated to Transmission		(Line 5) (Line 37 * Line 38)	100.0000%
40	Transmission Materials & Supplies		Attachment 5	0
41	Transmission Related Materials & Supplies		(Line 39 + Line 40)	0
	Cash Working Capital			
42 43	Operation & Maintenance Expense 1/8th Rule		(Line 74) 1/8	1,522,598 12.5%
44	Transmission Related Cash Working Capital		(Line 42 * Line 43)	190,325
45	Total Adjustment to Rate Base		(Lines 32 + 33 + 34 + 35+ 36 + 41 + 44)	-169,096,194
46	Rate Base		(Line 30 + Line 45)	1,197,497,599
40	Nate Dase		(Line 30 + Line 43)	1,197,497,399
47 48 49 50	Transmission O&M Less Account 566 Misc Trans Exp listed on line 73 below.) Less Account 565 Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565	(Note M)	p321.112.b (line 73) p321.96.b PJM Data	8,669,961 937,961 0
51 52	Plus Property Under Capital Leases Transmission O&M		p200.4.c (Lines 47 - 48 - 49 + 50 + 51)	7,732,000
02			(2003 47 40 40 100 101)	7,702,000
	A&G Expenses Total A&G	(N-4- O)	-000 407 b	7 4 47 000
53 54	Less Property Insurance Account 924	(Note O)	p323.197.b p323.185.b	-7,147,363 43,049
55	Less Regulatory Commission Exp Account 928	(Note E)	p323.189.b	43,049
56	Less General Advertising Exp Account 930.1	(Note L)	p323.191.b	0
57	Less PBOP Adjustment		Attachment 5	0
58	Less EPRI Dues	(Note D)	p352 & 353	0
59	A&G Expenses		(Line 53) - Sum (Lines 54 to 58)	-7,190,412
60	Wage & Salary Allocator		(Line 5)	100.0000%
61	Transmission Related A&G Expenses		(Line 59 * Line 60)	-7,190,412
	Directly Assigned A&G			
62	Regulatory Commission Exp Account 928	(Note G)	Attachment 5	0
63	General Advertising Exp Account 930.1	(Note J)	Attachment 5	0
64	Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 62 + Line 63)	0
65	Property Insurance Account 924		p323.185.b	43,049
66	General Advertising Exp Account 930.1	(Note F)	Attachment 5	0
67	Total Accounts 928 and 930.1 - General		(Line 65 + Line 66)	43,049
68	Net Plant Allocator		(Line 14)	100.0000%
69	A&G Directly Assigned to Transmission		(Line 67 * Line 68)	43,049
70	Account 566 Miscellaneous Transmission Expense Amortization Expense on Pre-Commercial Cost	Account 566	Attachment 5	0
71	Pre-Commercial Expense	Account 566	Attachment 5	0
72	Miscellaneous Transmission Expense	Account 566	Attachment 5	937,961
73	Total Account 566	7.000uiii 000	Sum (Lines 70 to 72)	937,961
74	Total Transmission O&M		(Lines 52 + 61 + 64 + 69 + 73)	1,522,598

106,995,672

	Depreciation Expense				
	Transmission Depreciation Expense			Attachment 5	24,730
	General Depreciation			Attachment 5	1,32
	Intangible Amortization		(Note A)	Attachment 5	1,64
	Total			(Line 76 + Line 77)	2,97
	Wage & Salary Allocator			(Line 5)	100.0
	Transmission Related General Depreciation and I	ntangible Amortization		(Line 78 * Line 79)	2,97
=	Total Transmission Depreciation & Amortization			(Lines 75 + 80)	27,71
s (Other than Income				
	Transmission Related Taxes Other than Income			Attachment 2	9,50
-	Total Taxes Other than Income			(Line 82)	9,50
_					
n Z	/ Capitalization Calculations				
ı	Preferred Dividends		enter positive	p118.29.c	
(Common Stock				
	Proprietary Capital			p112.16.c	657,12
	Less Accumulated Other Comprehensive Income	Account 219		p112.15.c	
	Less Preferred Stock			(Line 95)	
	Less Account 216.1 Common Stock			p112.12.c (Line 85 - 86 - 87 - 88)	657,12
	Capitalization				
	Long Term Debt		(Note N)		450,00
	Less Unamortized Loss on Reacquired Debt		(111111)	p111.81.c	2,21
	Plus Unamortized Gain on Reacquired Debt			p113.61.c	
	Less ADIT associated with Gain or Loss			Attachment 1	-1,01
	Total Long Term Debt			(Line 90 - 91 + 92 - 93)	448,79
	Preferred Stock			p112.3.c	
	Common Stock			(Line 89)	657,12
	Total Capitalization			(Sum Lines 94 to 96)	1,105,92
	Debt %	Total Long Term Debt	(Note N)	(Line 94 /Line 97)	40.5
	Preferred %	Preferred Stock	(Note N)	(Line 95 /Line 97)	0.0
	Common %	Common Stock	(Note N)	(Line 96 /Line 97)	59.4
	Debt Cost	Total Long Term Debt			(
	Preferred Cost	Preferred Stock		(Line 84 / Line 95)	(
	Common Cost	Common Stock	(Note I)	The most recent FERC approved ROE	(
	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 98 * Line 101)	(
	Weighted Cost of Preferred	Preferred Stock		(Line 99 * Line 102)	C
	Weighted Cost of Common	Common Stock		(Line 100 * Line 103)	C
	Rate of Return on Rate Base (ROR)			(Sum Lines 104 to 106)	

(Line 46 * Line 107)

108 Investment Return = Rate Base * Rate of Return

	Income Tax Rates			
109	FIT=Federal Income Tax Rate	(Note H)		35.00
110 111	SIT=State Income Tax Rate or Composite	(percent of federal income tax deductible for state pr	urn Per State Tay Code	6.929 0.009
112	p T	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =	dipirei State Tax Code	39.50%
113	T/ (1-T)	, , , , , , , , , , , , , , , , , ,		65.28%
114	Income Tax Component =	CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =	[Line 113 * Line 108 * (1- (Line 104 / Line 107))]	54,348,037
115	Total Income Taxes		(Line 114)	54,348,037
EVE	NUE REQUIREMENT			
	Summary			
116 117	Net Property, Plant & Equipment Total Adjustment to Rate Base		(Line 30) (Line 45)	1,366,593,79 -169,096,19
118	Rate Base		(Line 45)	1,197,497,59
	T. 1.T		# TO	4 500 50
119 120	Total Transmission O&M Total Transmission Depreciation & Amortization		(Line 74) (Line 81)	1,522,59 27,710,04
121	Taxes Other than Income		(Line 83)	9,504,36
122	Investment Return		(Line 108)	106,995,67
123	Income Taxes		(Line 115)	54,348,03
124	Gross Revenue Requirement		(Sum Lines 119 to 123)	200,080,71
	Adjustment to Remove Revenue Requirements Associa	ited with Excluded Transmission Facilities		
125	Transmission Plant In Service		(Line 22)	1,447,726,61
126	Excluded Transmission Facilities	(Note L)	Attachment 5	
127	Included Transmission Facilities		(Line 125 - Line 126)	1,447,726,61
128	Inclusion Ratio		(Line 127 / Line 125)	100.009
129	Gross Revenue Requirement		(Line 124)	200,080,71
130	Adjusted Gross Revenue Requirement		(Line 128 * Line 129)	200,080,71
	Revenue Credits			
131	Revenue Credits		Attachment 3	3,057,09
132	Net Revenue Requirement		(Line 130 - Line 131)	197,023,62
	Net Plant Carrying Charge			
133	Net Revenue Requirement		(Line 132)	197,023,62
134	Net Transmission Plant + CWIP		(Line 17 - Line 23 + Line 33)	1,310,983,20
135 136	FCR FCR without Depreciation		(Line 133 / Line 134) (Line 133 - Line 75) / Line 134	15.02879 13.14229
137	FCR without Depreciation and Pre-Commercial Costs		(Line 133 - Line 75) / Line 134 (Line 133 - Line 70 - Line 71 - Line 75) / Line 134	13.14229
138	FCR without Depreciation, Return, nor Income Taxes		(Line 133 - Line 75 - Line 108 - Line 115) / Line 134	0.8352
	Not Blant Counting Charge Coloulation with Inconting B	OF.		
139	Net Plant Carrying Charge Calculation with Incentive R Net Revenue Requirement Less Return and Taxes	OL .	(Line 132 - Line 122 - Line 123)	35,679,91
140	Increased Return and Taxes		Attachment 4	173,104,22
141	Net Revenue Requirement with Incentive ROE		(Line 139 + Line 140)	208,784,14
142	Net Transmission Plant + CWIP		(Line 17 - Line 23+ Line 33)	1,310,983,20
143	FCR with Incentive ROE		(Line 141 / Line 142)	15.9258
144	FCR with Incentive ROE without Depreciation	0	(Line 141 - Line 75) / Line 142	14.0393
145	FCR with Incentive ROE without Depreciation and Pre-	Commercial	(Line 141 - Line 70 - Line 71 - Line 75) / Line 142	14.0393
146	Net Revenue Requirement		(Line 132)	197,023,623.8
147	Reconciliation amount	IM Cab. 40 are instanced and a side by other B IM toward area.	Attachment 6	555,328.0 9,468,346.4
148 149	Plus any increased ROE calculated on Attach 7 other than P Facility Credits under Section 30.9 of the PJM OATT	JW Sch. 12 projects not paid by other PJW trans zones	Attachment 7 Attachment 5	9,466,346.4
150	Net Zonal Revenue Requirement		(Line 146 + 147 + 148 + 149)	207,047,298.32
	Network Zonal Service Rate			
	1 CP Peak	(Note K)	PJM Data	N/A
151 152	1 CP Peak Rate (\$/MW-Year)	(Note K)	PJM Data (Line 150 / 151)	N/A N/A

Notes

- A Electric portion only
- B For both the estimate and the reconciliation, Construction Work In Progress ("CWIP") and leases that are expensed as O&M (rather than amortized) are excluded.

For the Estimate Process:

Transmission plant in service will show the end of year balance and is linked to Attachment 5 which shows detail support by project.

The transmission plant will agree to or be reconciled to the FERC Form 1 balance for the transmission plant.

New Transmission Plant expected to be placed in service in the current calendar year will be based on the average of 13 monthly investment costs

and shown separately detailed by project on Attachment 6.

Accumulated depreciation will show the end of year balance and is linked to Attachment 5 which shows detail support by project.

CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive).

For the Reconciliation Process:

Transmission plant in service will be calculated using a 13 month average balance and will be detailed on Attachment 5. This includes

new transmission plant added to plant-in-service

Accumulated depreciation will be calculated using a 13 month average balance and will be detailed on Attachment 5. This includes

accumulated depreciation associated with current year transmission plant.

CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive).

- C Includes Transmission portion only and (i) only land that has an estimated in-service date within 10 years may be included and (ii) a plan for the land's use is required to be included in the filing whenever the cost of the land is proposed to be included in rates.
- D Excludes all EPRI Annual Membership Dues
- Excludes all Regulatory Commission Expenses Includes Safety related advertising included in Account 930.1
- G Includes Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.h.

H The currently effective income tax rate where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = the percentage of federal income tax deductible for state income taxes. If the utility includes taxes in more than one state, it must explain in Attachment 5 the name of each state and how the blended or composite SIT was developed

- ROE will be established in the Commission order accepting the settlement in Docket No. ER07-562 and no change in ROE will be made absent a Section 205 or Section 206 filling at FERC. Education and outreach expenses relating to transmission, for example siting or billing
- K As provided for in Section 34.1 of the PJM OATT; the PJM established billing determinants will not be revised or updated in the annual rate reconciliations.
- Amount of transmission plant excluded from rates per Attachment 5.
- M Payments made under Schedule 12 of the PJM OATT that are not directly assessed to load in the Zone under Schedule 12 are included in Transmission O&M on Line 47.
- If they are booked to Acct 565, they are included on Line 50. Copies of PJM invoices will be provided upon request.

 N The capital structure will remain 50% equity and 50% debt until construction of all of the segments of the TrAIL Project is completed and the entire TrAIL Project is placed in service. The first year that these projects are in service the formula will be run based on the 50/50 capital structure and on the actual year end capital structure. The two results will be weighted

based on: the number of days the last project was in service and 365 day minus the numbers of days the last project was in service divided by 365 days.

This can be illustrated using the following example:

Example:

Assume Last Project goes into service on day 260.

Hypothetical Capital Structure until the last project goes into service is 50/50.

Assume Year End actual capital structure is 60% equity and 40% debt.

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

O Adjusted for additional interest associated with refund per FERC Docket No. PA12-18-000, an amount of \$13.560

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

			Trar	s-Allegheny li	nterstate Company				
Line	B1	B2	B3 End of Year for Est.	С	D Only	E	F	G	
	Beg of Year Total	End of Year Total	Average for Final Total	Retail Related	Transmission Related	Plant Related	Labor Related	Total ADIT	
1 ADIT- 282 From Account Total Below	394,680,133	419,149,254	406,914,694		419,149,254		-	419,149,254	
2 ADIT-283 From Account Total Below	41,190,814	39,093,942	40,142,378		39,093,942	-	-	39,093,942	
3 ADIT-190 From Account Total Below	(307,577,271)	(286,572,920)	(297,075,096)		(286,572,920)			(286,572,920)	Enter Negative
4 Subtotal					171,670,276			171,670,276	
5 Wages & Salary Allocator							100.0000%		
6 Gross Plant Allocator						100.0000%			
7 ADIT					171,670,276	-	-	171,670,276	

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

Amount 1,015,123 < From Acct 283, below

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

A	B1	B2	B3	С	D	E	F	G	
			Tran	s-Allegheny In	terstate Company	1			
ADIT-190	Beg of Year Balance p234.18.b	End of Year Balance p234.18.c	End of Year for Est. Average for Final Total	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION
Tax Interest Capitalized Depreciation Taxes Intercompany Charges AESC Worker's Compensation Long Term Disability Accrual Excess Over/Under Prior Service Annotization Expense	- - 0 107,796 - - -	- - - 109,219 24,415 - -	- - - 108,508 12,208 -			- - - 108,508 12,208 - -			Actual amount of tax interest capitalized Book depreciation Intercompany charges from the service company Actual amount of reserve for workers' compensation Long term disability acrust Excess over under prior service cost Amortization of intengible plant
WV Rate Change Consolidated Benefit CIAC - Taxable Taxes Accrued State Other Miscellaneous Other Property Tax	:	:	:			:			Temporary difference due to change in state tax rate in West Virginia Taxable CIAC PA Sales Tax WV Property Tax Costs incurred as a result of Allegheny merging with First Energy which are
Merger Costs Capitalized Reserve for EIB Power Tax Adjustment Operating Provision Enviro Accrual State Income Taxes	79,377 - 1.684.577	81,454 -	- - 80,416 - 842,289			80,416 - 842,289			not to be included within the revenue requirement Allocated portion of total liabilities relating to captive insurance System adjustment to reclass balances to correct FERC accounts Environmental clean-up expenses Return/Accrual (catch up entry)
Merger Costs Licenses	98,248	107,065	102,657		102,657	042,203			Costs incurred as a result of Allegheny merging with First Energy which are not to be included within the revenue requirement Costs incurred as a result of Allegheny merging with First Energy which are
Merger Costs D&O Insurance	2,149	2,299	2,224		2,224				not to be included within the revenue requirement Costs incurred as a result of Allegheny merging with First Energy which are
Merger Costs - Indebtedness NOL Federal NOL State NOL	82 0 257,698,000 47,183,053	258,092,677 27,477,990	41 - 257,895,339 37,330,522		41	257,895,339 37,330,522			not to be included within the revenue requirement Result of bonus depreciation Result of bonus depreciation Result of bonus depreciation - PA, WV and MD Reclass of the tax portion (gross-up) for property items included in account
FASB 109 Gross-Up Reevaluation Adjustment	658,656 723,989	0 413,120	329,328 568,555		568,555	329,328			282 Temporary difference resulting from purchase accounting transactions Disallowance in current year for charitable deduction due to tax loss, tax
Charitable Contribution Limit	-	3,761	1,881			1,881			attribute carries forward five years Set-up of a reserve on transmission companies for the amount of merger expenses that have been overcollected and are owed to customers - timing
Provision for Rate Refund	-	260,920	130,460			130,460			difference between book and tax
Subtotal Less FASB 109 included above Less FASB 106 included above	308,235,927 658,656	286,572,920	297,404,424 329,328		673,476 -	296,730,948 329,328		-	
Total	307,577,271	286,572,920	297,075,096	-	673,476	296,401,620	-		

Instructions for Account 190:

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

PJM TRANSMISSION OWNER

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

A	B1	B2	В3	С	D	E	F	G	
			Trar	ns-Allegheny Ir	nterstate Compar	ny			
ADIT- 282	Beg of Year Balance p274.9.b	End of Year Balance p275.9.k	End of Year for Est. Average for Final Total	Retail Related	Gas, Prod Or Other Related Related	Only Transmission Related Related	Plant Related Related	Labor Related Related	JUSTIFICATION
Property Related - ABFUDC	1,471,989	1.757.820	1.614.905			1.614.905			Allowance for borrowed funds used during construction (ABFUDC)
Property Related - Tax Depreciation	52,132,953	72,202,243	62,167,598			62,167,598			Tax depreciation
FASB 109 Fixed Asset Adjustment	2,875,185	2,950,414	2,912,800			2,912,800			Increase in AOFDC
··· ·	_,,	_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	-,,			-,,			Reclass of the tax portion (gross-up) for property items included in account
FASB 109 Gross-Up	658,656	(6,574,963)	(2,958,154)			(2,958,154)			282
Book Depreciation Expense	(23,043,665)	(34,270,107)	(28,656,886)			(28,656,886)			Book depreciation
Amortization Expense - Intangible Plant	(1,158,152)	(1,865,544)	(1,511,848)			(1,511,848)			Book depreciation / amortization
Bonus Depreciation	403,045,379	409,438,305	406,241,842			406,241,842			Tax depreciation
CIACS Taxable	(1,381,132)	(799,612)	(1,090,372)			(1,090,372)			Taxable CIAC
Tax Interest Capitalized	(31,447,541)	(33,033,740)	(32,240,641)			(32,240,641)			Actual amount of tax interest capitalized
Power Tax Adjustment	149,080	152,981	151,031			151,031			System adjustment to reclass balances to correct FERC accounts
A&G Expenses Capitalized	(279,682)	1,004,786	362,552			362,552			Accounting change relating to A&G expense
Estimated Property Regulatory Asset Adjustment	1,341,207	1,341,207	1,341,207			1,341,207			Property True-Up
Book Profit/Loss on Retirement	958	(61,299)	(30,171)			(30,171)			Result of gain or loss on asset retirements
Repair & Maintenance 481 a Adjustment	2,728,409	2,788,907	2,758,658 242.898			2,758,658			Portion of Repairs & Maintenance 481a Adjustment offset in Account 182
Repair & Maintenance Deduction	240,234	245,561	242,898			242,898			Portion of Repairs & Maintenance deduction offset in Account 182 Temporary difference for additional state depreciation allowed for VA tax
Additional State Depreciation VA	(7,188,355)	287,806	(3,450,275)			(3,450,275)			return
Additional State Depreciation VA	(7,100,300)	207,000	(3,430,273)			(3,430,273)			Temporary difference for additional state depreciation allowed for MD tax
Additional State Depreciation MD	(1,966,541)	(4,144,928)	(3,055,735)			(3,055,735)			return
Additional State Depreciation IVID	(1,300,341)	(4,144,320)	(3,033,733)			(3,033,733)			Temporary difference for additional state depreciation allowed for PA tax
Additional State Depreciation PA		(238,274)	(119,137)			(119,137)			return
		(===,=: .)	(,)			(,)			Portion of AFUDC Equity that relates to property and booked to account
AFUDC Equity Flow Through	238,513	242,761	240,637			240,637			282
Cost of Removal	(312,253)	55,011	(128,621)			(128,621)			Temporary difference arising for removal of plant/property
MACRS/ACRS Property Retired Retail	107,599	1,524,917	816,258			816,258			Result of gain or loss on asset retirements
									Temporary difference from Pension Expense that is Capitalized as property
Pension Expense - Capital Portion	1,133	100	567			567			and booked to account 282 (instead of account 283)
									Temporary difference that is capitalized for book purposes but deductible
Capitalized Vertical Tree Trimming		16,784	8,392			8,392			for tax purposes
									Temporary difference from Life Insurance that is capitalized as property and
Life Insurance - Capital Portion		(481)	(241)			(241)			booked to account 282 (instead of account 283)
Ordinary Gain/Loss - Reverse Books		(305,359)	(152,680)			(152,680)			Reversal of book gains and losses
Ordinary Gamileoss - Reverse Books		(303,339)	(132,000)			(132,000)			Reversal of book gallis alid losses
									Vegetation management transmission corridor capital cost and depreciation
Vegetation Management - Transmission		(218)	(109)			(109)			expenses required for the regulatory financial statement schedules
TBBS Property Adjustment		2,700,000	1,350,000			1,350,000			Adjustment to property in order to align Tax Basis Balance Sheet
									Repair deduction on capitalized book asset deductible for tax purposes
T&D Repairs	-	109,727	54,864			54,864			under Rev. Proc. 2011-43
0.14.4	000.040.57	445 504	400,000,5.7			400 000 0 :-			
Subtotal	398,213,974	415,524,705	406,869,340			406,869,340			
Less FASB 109 included above	3,533,841	(3,624,549)	(45,354)			(45,354)			
Less FASB 106 included above Total	394.680.133	419.149.254	406.914.694			406.914.694			

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

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

A	B1	B2	В3	С	D	E	F	G	
			Tra	ns-Allegheny II	nterstate Compar	ıy			
ADIT-283	Beg of Year Balance p276.19.b	End of Year Balance p277.19.k	End of Year for Est. Average for Final Total	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION
Deferred Tax Reclassification Regulated Asset Prexy LT	:	:	:			:			ADIT balance sheet reclassification Regulatory asset for Prexy reclassification Non-property related
WV Rate Change Consol Benefit Reg Asset PIM Recolvable: ST Reg Asset PIM Recolvable: LT WV State Property Tax Intercompany Charge AESC Deferred Charge EIB Unamortized Loss on Reacquired Debt Power Tax Adjustment Pension Manual Company Allocation	34,434,127 	32,724,308 1,318,026 2,066,632 1,015,123 44,205				33,579,218 - 1,190,306 1,740,317 - 1,477,794 43,917			Temporary difference due to change in state tax rate in West Virginia Comparison of actual to forecast revenues - non-property related Comparison of actual to forecast revenues - non-property related West Virginia property tax payment Intercompany charges from the service company Allocated portion of total liabilities relating to captive insurance Unamonized debt expenses for existing debt that is refinanced and amonized over the life of the new debt System adjustment to reclass balances to correct FERC accounts Result of a change in pension methodology
Purchase Accounting Adj. Amortization State Income Taxes Energy Insurance Service Cell	- - 2,478	- - 2,291	- - 2,385			- 2,385			The merger has been accounted for under the purchase method of accounting and being eliminated for FERC accounting purposes. Return/Accrual (catch up entry) Temporary difference resulting from deferred charges for Energy Insurance services
AFUDC Equity Flow Through	142,415	156,301	149,358			149,358			The tax portion (gross-up) of the AFUDC Equity booked in account 282 Result of the impact of the PA Apportionment Change from a 90% sales
PA Apportionment Change Impact	254,152		127,076			127,076			factor to a 100% sales factor. This rate change will later be assigned on an M item basis
State Income Tax - Federal Deferred Only Adjustment to Deferred Federal Tax	1,896,963	1,711,721 6,888	1,804,342 3,444			1,804,342 3,444			Temporary difference resulting from the timing between when state income taxes are paid and when they are deductible on the federal tax return Adjustment to true-up deferred federal tax Reclass of the tax portion (gross-up) for property items included in account
FASB 109 Gross-up	-	6,574,963	3,287,482			3,287,482			282 Costs incurred as a result of Allegheny merging with FirstEnergy which are
Merger Costs - Indebtedness	-	2,911	1,456			1,456			not to be included within the revenue requirement Vegetation Management Transmission Corridor capital cost and depreciation expenses required for the regulatory financial statement
Vegetation Management - Transmission Reserve for EIB	1	218 45,318				109 22,659			schedules Adjustment for reserve for EIB in Goodwill carried over to current year
Subtotal Less FASB 109 included above Less FASB 106 included above Total	41,190,814	45,668,905 6,574,963 39,093,942			:	43,429,860 3,287,482 40,142,378			
527	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,	0,1.12,0.10			.,			

Instructions for Account 283:

- ADIT items related only to Retail Related Operations are directly assigned to Column C.

 2. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column D.

 3. ADIT items related only to Transmission are directly assigned to Column E.

 4. ADIT items related to Plant and not in Columns C, D, E & E are directly assigned to Column F.

 5. ADIT items related to Isabor and not in Columns C, D, E & F are directly assigned to Column G.

- 6. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates. Therefore, if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

Allocated

Trans-Allegheny Interstate Line Company

Attachment 2 - Taxes Other Than Income Worksheet

FERC Form No.1

Othe	er Taxe	es	PERC Form No.1 page, line & Col	Amount	Allocator	Allocated Amount
	Plant	Related		Gro	ss Plant Allocat	tor
1.1 1.2 1.3 1.4 1.5		2012 State Property WV 2013 State Property WV 2012 State Property PA (PURTA) 2013 State Property PA (PURTA)	p263.1.1(i) p263.1.2(i) p263.25(i) p263.26(i)	2,391,738 4,149,894 4,949 24,663	100.0000% 100.0000% 100.0000% 100.0000%	\$ 2,391,738 4,149,894 4,949 24,663
1.6 1.7 1.8 1.9 2.1 2.2 2.3 2.4 2.5 2.6 2.7 3.1 3.2 3.3		2012 Local Property WV 2013 Local Property WV 2013 Local Property VA 2013 Local Property VA 2013 Local Property PA 2012 Local Property MD 2013 Local Property MD 2013 Capital Stock Tax/Franchise MD 2013 Capital Stock Tax/Franchise PA 2013 Capital Stock Tax/Franchise PA 2014 WV Franchise Tax 2012 WV Franchise Tax 2013 WV Franchise Tax Capital Stock Tax/Franchise All States Gross Premium MD	p263.1.9(i) p263.1.10(i) p263.1.13(i) p263.1.13(i) p263.1.19(i) p263.1.20(i) p263.22(i) p263.22(i) p263.23(i) p263.38(i) p263.39(i)	294,558 13,693 1,354,068 3,068 676,155 611,569 300 -134,345 38,011 12,276 53,401	100.0000% 100.0000% 100.0000% 100.0000% 100.0000% 100.0000% 100.0000% 100.0000% 100.0000% 100.0000% 100.0000%	294,558 13,693 1,354,068 3,068 676,155 611,569 300 -134,345 38,011 12,276 53,401 0
4.1 4.2 4.3 6.1 6.5		Gross Premium PA State Sales/Use Tax PA State License WV Federal Excise Tax	p263.19(i) p263.3(i)	936 1,078	100.0000% 100.0000% 100.0000% 100.0000%	0 0 936 0 1,078
8	Total	Plant Related		9,496,012	100.0000%	9,496,012
	Labo	r Related		Wage	s & Salary Alloca	ator
9 10 11 12 13		Accrued Federal FICA Accrued Federal Unemployment State Unemployment		0 0 0		
14	Total	Labor Related		0	100.0000%	-
	Othe	r Included		Gro	ss Plant Allocat	or
15 16 17 18		2012 MD GRT 2013 MD GRT	p263.13(i) p263.14(i)	0 8,351		0 8,351 0
19		Other Included		8,351	100.0000%	8,351
20	Total	Included (Lines 8 + 14 + 19)		9,504,363		9,504,363 Input to Appendix A, Line 82
	Retai	il Related Other Taxes to be Excluded				
21 22 23 24 25 26 27 28 29 30		Federal Income Tax Corporate Net Income Tax MD Corporate Net Income Tax PA Corporate Net Income Tax VA Corporate Net Income Tax WV	p263.2(i) p263.7(i) p263.18(i) p263.30(i) p263.36(i)	24,307,706 752,301 -1,752,183 232,374 9,776,945		
31		Subtotal, Excluded		33,317,143		
32		, Included and Excluded (Line 20 + Line 28)		42,821,506		
33	Total	Other Taxes from p114.14.c		9,504,364		
34		Difference (Line 32 - Line 33)		33,317,142		

Criteria for Allocation:

- Other taxes that are incurred through ownership of plant including transmission plant will be allocated based on the Gross Plant Allocator. If the taxes are 100% recovered at retail they shall not be included.
- Other taxes that are incurred through ownership of only general or intangible plant will be allocated based on the Wages and Salary Allocator. If the taxes are 100% recovered at retail they shall not be included.

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

	Attachment 3 - Revenue Credit Workpaper		Amount	FERC Form No.1 page, line & Col
	Account 454 - Rent from Electric Property			
1 2	Rent from Electric Property - Transmission Related (Note 3) Total Rent Revenues	(Line 1)	-	Page 300 Line: 19 Column: b
	Account 456 - Other Electric Revenues (Note 1)			
3 4	Schedule 1A Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (difference between NITS credits from PJM and PJM NITS charges paid by Transmission Owner) (Note 4)		-	
5 6 7 8 9 10	Point to Point Service revenues for which the load is not included in the divisor received by Trans PJM Transitional Revenue Neutrality (Note 1) PJM Transitional Market Expansion (Note 1) Professional Services (Note 3) Revenues from Directly Assigned Transmission Facility Charges (Note 2) Rent or Attachment Fees associated with Transmission Facilities (Note 3)	nsmission Owner	3,057,090	p328-330 Footnote Data Schedule Page: 328 Line: 1 Column: m
11	Gross Revenue Credits	(Sum Lines 2-10)	3,057,090	
	Less line 14g Total Revenue Credits	(Line 11 - Line 12)	3,057,090	Input to Appendix A, Line 131
	Revenue Adjustment to determine Revenue Credit			
14b 14c 14d 14e 14f 14g 15	Revenues associated with lines 14b-g are to be included in lines 2-10 and total of those revenues entered here Costs associated with revenues in line 14a Net Revenues (14a - 14b) 50% Share of Net Revenues (14c / 2) Costs associated with revenues in line 14a that are included in FERC accounts recovered through the formula times the allocator used to functionalize the amounts in the FERC account to the transmission service at issue. Net Revenue Credit (14d + 14e) Line 14a less line 14f Amount offset in line 4 above Total Account 454 and 456		- - - - - - 3,057,090	
17				

- Note 1: All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula will be included as a revenue credit or included in the peak on line 178 of Appendix A.
- 18 Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.
- Note 3: Ratemaking treatment for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, products). Company will retain 50% of net revenues consistent with Pacific Gas and Electric Company, 90 FERC ¶ 61,314. Note: in order to use lines 14a 14g, the utility must track in separate subaccounts the revenues and costs associated with each secondary use (except for the cost of the associated income taxes).
- 20 Note 4: If the facilities associated with the revenues are not included in the formula, the revenue is shown here, but not included in the total above and explained in the Cost Support. For example revenues associated with distribution facilities. In addition Revenues from Schedule 12 of the PJM OATT are not included in the total above to the extent they are credited under Schedule 12 of the PJM OATT.

Attachment 4 - Calculation with Incentive ROE

Α

Return and Taxes at High End of the range of Reasonableness Return and Taxes at High End of the range of Reasonableness 173,104,227 (Sum Lines 26 and 33 from below) Input to Appendix A, Line 140

В Difference between Base ROE and Incentive ROE 100

Preferred Dividends				Source Reference	
Common Stock 3		Rate Base		Appendix A, Line 46	1,197,497,59
Proprietary Capital Appendix A, Line 55 657,12	2	Preferred Dividends	enter positive	Appendix A, Line 84	
Less Accumulated Other Comprehensive Income Account 219 Appendix A, Line 87		Common Stock			
Less Accumulated Other Comprehensive Income Account 219 Appendix A, Line 87	3	Proprietary Capital		Appendix A. Line 85	657,124,6
Less Perferred Stock	ı				
Less Account 216.1	5				
Common Stock	3	Less Account 216.1			
Long Term Debt	,	Common Stock			657,124,0
Less Unamortized Loss on Reacquired Debt Appendix A, Line 91 Less ADIT associated with Gain or Loss Appendix A, Line 92 Less ADIT associated with Gain or Loss Appendix A, Line 93 -1,01		Capitalization			
Plus Unamortized Gain on Reacquired Debt Appendix A, Line 93 1.10	3	Long Term Debt		Appendix A, Line 90	450,000,0
Less ADIT associated with Gain or Loss					2,219,
Total Long Term Debt Appendix A, Line 94 448,79	0	Plus Unamortized Gain on Reacquired Debt			
Preferred Stock					-1,015,1
Common Stock	2			Appendix A, Line 94	448,795,7
Total Capitalization	3	Preferred Stock		Appendix A, Line 95	
Debt %	4	Common Stock		Appendix A, Line 96	657,124,6
Preferred % Preferred Stock Appendix A, Line 99 0.0	5	Total Capitalization		Appendix A, Line 97	1,105,920,3
Section Common Common Stock Appendix A, Line 100 Section Sec	6	Debt %		Appendix A, Line 98	40.581
Debt Cost	7	Preferred %	Preferred Stock	Appendix A, Line 99	0.000
Preferred Cost Preferred Stock Appendix A, Line 102 Common Cost Common Stock Common Stock 12.70% O	8	Common %	Common Stock	Appendix A, Line 100	59.418
Preferred Cost	9	Debt Cost	Total Long Term Debt	Appendix A. Line 101	0.04
Common Cost Common Stock 12.70% 0	0	Preferred Cost			0.00
Weighted Cost of Preferred Preferred Stock (Line 17 * 20) 0 0 0 0 0 0 0 0 0	1	Common Cost	Common Stock		0.12
Weighted Cost of Preferred Preferred Stock (Line 17 * 20) 0 0 0 0 0 0 0 0 0	2	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 16 * 19)	0.01
	3				0.00
Rate of Return on Rate Base (ROR) (Sum Lines 22 to 24) (Investment Return = Rate Base * Rate of Return (Line 1 * Line 25) 114,11 Inposite Income Taxes Income Tax Rates FIT=Federal Income Tax Rate SIT=State Income Tax Rate or Composite p = percent of federal income tax deductible for state purposes Appendix A, Line 110 Appendix A, Line 111 Appendix A, Line 111 Appendix A, Line 112 Appendix A, Line 112 Appendix A, Line 113 Appendix A, Line 115 Appendix A, Line 116 Appendix A, Line 117 Appendix A, Line 118 Appendix A, Line 119 Appendix A, Lin	4		Common Stock		0.07
Income Tax Rates	5				0.09
Income Tax Rates Appendix A, Line 109 35	6	Investment Return = Rate Base * Rate of Return		(Line 1 * Line 25)	114,111,0
FIT=Federal Income Tax Rate Appendix A, Line 109 35	posi	te Income Taxes			
SIT=State Income Tax Rate or Composite Appendix A, Line 110 6					
p = percent of federal income tax deductible for state purposes T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = Appendix A, Line 111 Appendix A, Line 112 Appendix A, Line 113 65 12 Income Tax Component = CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) = 58,99					35.0
0 T T=1 - {[(1 - SIT)* (1 - FIT)] / (1 - SIT* FIT* p)} = Appendix A, Line 112 Appendix A, Line 113 65 2 Income Tax Component = CIT=(T/1-T)* Investment Return* (1-(WCLTD/R)) = 58,99					6.9
11 T/ (1-T) Appendix A, Line 113 65 2 Income Tax Component = CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) = 58,99					0.0
2 Income Tax Component = CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) = 58,99			(1 - FIT)] / (1 - SIT * FIT * p)} =		39.5
	1	T/ (1-T)		Appendix A, Line 113	65.2
	2	Income Tax Component = CIT=(T/1-T) * Inve	estment Return * (1-(WCLTD/R)) =		58,993,
		Total Income Taxes		(Line 32)	58,993,

A B C	D	E		G	Н		J	K	L	М	N	0	Р	Q	R	8	T	U	V	W	X	Y	2	AA	AB AC
1			Trans-Alle	gheny Interstate Line	Company																				
2																									
3			Atta	achment 5 - Cost Supp	ort																				
4 Plant in Service Worksheet	scriptions, Notes, Form 1 Page #s and Instruc																								
5 Attachment A Line #s, Dec	iscriptions, Notes, Form 1 Page #s and Instruc	tions	13 Month Balance for	EOY Balance for										Det	lars										
6			Reconciliation	Estimate										13 Month Plant Balan	nce For reconciliation										
7 Calculation of Transmission Plant In Service	Source		Total	Total	Black Oak	Wyle Ridge	502 Junction - Territorial Line	Potter SS	OsageWhiteley	Meadowbrook Transformer	North Elementors	Bedington Transformer	Meadowbrook Capacitor	Kammer D		Doubs #3 Trans E		Cabot SS	Armstrong	Farmers Valley Capacitor	Harvey Run Capacitor	D	Meadowbrook SS	Grandview Capacitor	Total
8 December	p206.58.b	For 2012	1,209,952,076	Iotai	46,608,153,24	22,852,072.54	1.053.948.475	Polisi da	- Canada	8.202.933.96		7.723.538.61	6.496.239.32	39.532.735.30	5.149.610.40	4 688 958 81	5.700.321.24	7.125.136.14	Armstrong	Capacitor	Capacitor	Dollos 55	Melidowdrook 55	Capacitor	1,209,952,076,09
9 January	company records	For 2013	1,214,526,384		46,608,153.24	22,852,073.00	1,058,522,762			8,202,934.00	1,923,902.00	7,723,539.00	6,496,239.00	39,532,735.00	5,149,610.40	4,688,958.81	5,700,321.24	7,125,136.14		-		-	-	-	1,214,526,363.83
10 February	company records	For 2013	1,214,526,384		46,608,153.24	22,852,073.00	1,058,522,762	2.609.519		8,202,934.00		7,723,539.00	6,496,239.00	39,532,735.00	5,149,610.40	4,688,958.81 4,688,958.81	5,700,321.24	7,125,136.14		-				-	1,214,526,363.83
11 March 12 April	company records company records	For 2013 For 2013	1,203,204,701 1,203,204,702		46,608,153.24 46,608,153.24	22,852,073.00 22,852,073.00	1,044,531,580	2,669,519		8,202,934.00 8,202,934.00	1,923,902.00	7,723,539.00 7,723,539.00	6,496,239.00 6,496,239.00	39,532,735.00 39,532,735.00	5,149,610.40 5,149,610.40	4,688,958.81 4 688 958 81	5,700,321.24 5,700,321.24	7,125,136.14 7,125,136.14	- 1	1	1	1	100	1	1,203,204,700.83
13 May	company records	For 2013	1,213,916,330		46,608,153.24	22,852,072.00	1,055,243,210	2,669,519		8,202,934.00	1,923,902.00	7,723,539.00	6,496,239.00	39,532,735.00	5,149,610.40	4,688,958.81	5,700,321.24	7,125,136.14							1,213,916,329.83
14 June	company records	For 2013	1,210,223,391		46,608,153.24 46,608,153.24	17,452,834.00	1,056,948,041	2,672,772		8,202,934.00	1,923,902.00	7,723,539.00 7,723,539.00	6,496,239.00	39,532,735.00	5,149,610.40	4,687,174.00	5,700,321.24	7,125,136.14		-		-		-	1,210,223,391.02
15 July 16 August	company records company records	For 2013 For 2013	1,252,378,002 1,252,086,670		46,608,153.24 46,608,153.24	17,452,834.00	1,075,032,033	2,672,772	24,070,619	8,202,934.00 8,202,934.00	1,923,902.00	7,723,539.00	6,496,239.00 6,496,239.00	39,532,735.00 39,532,735.00	5,149,610.40 5,149,610.40	4,687,174.00	5,700,321.24 5,700,321.24	7,125,136.14 7,125,136.14						1	1,252,378,002.02
17 September	company records	For 2013	1,252,578,117		46,608,153.24	17,452,834.00	1,075,716,632	2,024,007	24,234,900	8,202,934.00	1,923,902.00	7,723,539.00	6,496,239.00	39,532,735.00	5,149,610.40	4,687,174.00	5,700,321.24	7,125,136.14						1	1,252,578,117.02
18 October	company records	For 2013	1,253,022,612		46,608,153.24	17,452,834.00	1,075,902,153	2,024,007	24,493,874	8,202,934.00		7,723,539.00	6,496,239.00	39,532,735.00	5,149,610.40	4,687,174.00	5,700,321.24	7,125,136.14	-	-	-	-	-	-	1,253,022,612.02
19 November 20 Donomber	company records p207.58.g	For 2013 For 2013	1,251,493,701	1 259 599 755	46,608,153.24 46,608,150.00	17,452,834.00	1,076,198,774	2,024,007	24,511,562	8,202,934.00	80,682.00	7,723,539.00 7,723,538.00	6,496,239.00	39,532,735.00	5,149,610.40 5,149,270,54	4,687,174.00	5,700,321.24 5,700,307,34	7,125,136.14 7,123,323.00	1 350 836 00	934 823 00	831 938 00	2 200 200 00	494 599 00	692 790 00	1,251,493,701.02
December	paor.or.g	/OF 2013	1,230,054,830	1,259,599,755	46,608,153	19.944.376	1,063,601,662	1,805,126	11,254,384	8,202,934	1,640,330	7,723,538.00	6,496,239	39,532,862	5,149,584,26	4,687,911,53	5,700,307.34	7,124,996,67	103,910,46	71,909.46	63,995,23	254.338.38		50,983,08	1,230,054,829,56 1,187,165,52
П			Link to Appendix A, line	Link to Appendix A, line											,	,				,	. ,,			,	
22			15	15																					
23 Calculation of Distribution Plant in Service 24 December	Source p206.75.b	For 2012																							
20 20 21 20 20 20 20 20 20 20 20 20 20 20 20 20	company records	For 2013																							
26 February	company records	For 2013																							
27 March 28 April	company records company records	For 2013 For 2013																							
29 May	company records	For 2013																							
30 June	company records	For 2013																							
31 July	company records	For 2013																							
32 August 33 Sentember	company records	For 2013 For 2013																							
34 October	company records	For 2013																							
35 November	company records	For 2013																							
36 December 37 Distribution Plant In Service	p207.75.g	For 2013																							
19.																									
39 Calculation of Intangible Plant In Service	Source																								
40 December	p204.5.b	For 2012	13,472,726																						
41 December 42 18 Intangible Plant in Service	p205.5.g	For 2013	10,393,869	10,393,869																					
10 Intangible Plant in Service			11,933,290	Link to Appendix A, line																					
43			Link to Appendix A, line 18	18																					
44 Calculation of General Plant In Service	Source																								
45 December 46 December	p206.99.b p207.99.g	For 2012 For 2013	53,131,377 56 186 164	56.186.164																					
43	p207.99.g		54.658.771	56.186.164																					
				Link to Appendix A, line																					
48 Calculation of Production Plant In Service	Source		18	18																					
50 December	p204.46b	For 2012																							
51 January	company records	For 2013																							
52 February	company records	For 2013																							
53 March 54 April	company records company records	For 2013 For 2013																							
55 May	company records	For 2013																						l	
56 June	company records	For 2013 For 2013																						l	
57 July 58 August	company records company records	For 2013																							
59 September	company records	For 2013																							
60 October 61 November	company records company records	For 2013 For 2013																							
62 December	p205.46.g	For 2013 For 2013		_																				l	
Calculation of Production Plant in Service Description Description	passaring	1012013																							
64																									
65 6 Total Plant In Service	Sum of averages above		1,296,646,898	1,326,179,788																				l	
O TOMPTHE IN CASE OF	Com or averages above			Link to Appendix A, line																				l	
67			Link to Appendix A, line 6	6																					
•																									

C	D	Ē	F Trans-Alle	gheny Interstate Line C	ompany		J	К	L	M N	0	P	Q	R	S		U	V	W	X	Y	2	AA	AB
			Atta	chment 5 - Cost Suppo	rt																			
d Depreciation Worksheet Line #s, Descriptions, Notes, Form 1 Page #s and Instructions													Detail	6										
•			13 Month Balance for Reconciliation	EOY Balance for Estimate									13 Month Balance Fo	or Reconciliation										
Calculation of Transmission Accumulated Depreciation	Source				Nort Oak We	SEE Se Ridge Line	Junction - Territorial			dowbrook	Bedington in Transformers	Meadowbrook	Kammer Dou	ıbs #2 Trans Dou	she #2 Tenne Doub	e #4 Trans	Cabot SS		armers Valley Capacitor	Harvey Run Capacitor	Doubs 88 M		Grandview Canacitor To	stal
December January	Prior year FERC Form 1 p219.25.b	For 2012 For 2013	55,471,672 57,485,813	l l	6,791,773 6,905,916	1,631,098	41,579,077 43,285,992			771,808 1	844 591,942 210 605,458	439,909 452,000	2,673,778 2,743,032	221,899 229,785	144,388 152,555	311,230 322,315	136,928 149,395	·	-	-		-	- I	55,471,672 57,485,81
February	company records	For 2013	59.517.146		7,020,059	1,710,983	45,012,018	1	1	800,518 11	577 618,974	464,090	2,812,215	237,685	160,762	333,401	161,864	1	1					59.517.14
March April	company records company records	For 2013 For 2013	61,553,150 63,490,420		7,134,202 7,175,579	1,750,975	46,737,044 48,436,991	4,672 8,453		814,873 10 829,228 11	944 532,490 311 546,006	476,180 488,270	2,881,397 2,950,579	245,586 253,486	168,969 177,176	344,485 355,572	174,333 186,802						100	61,553,15i 63,490,42i
May	company records	For 2013	65,481,280		7,249,755	1,515,745	50,169,940	12,235		843,583 11	678 659,522	500,360	3,019,762	261,387	185,382	365,658	199,271							65,481,28
June	company records	For 2013	61,862,675		7,363,972	(3,354,286)	51,453,166	17,048			045 673,039	512,451	3,055,944	209,288	193,586	377,744	211,740						100	61,862,675
July August	company records company records	For 2013 For 2013	63,939,653 66,046,480		7,478,190 7,592,408	(3,331,900) (3,417,535)	53,213,110 55,086,856	20,834 24,620	24,477 73,024	885,649 20	411 686,555 778 700,071	524,541 536,631	3,158,126 3,227,308	277,191 285,094	201,786 209,984	388,832 399,921	224,206 236,669	1	1	1		1	1	63,939,653 66,046,481
September	company records	For 2013	68,165,957		7,705,992	(3,395,094)	56,863,420	27,482	122,239	901,004 20	145 713,587	548,721	3,295,491	295,647	218,180	411,011	249,133						-	68,165,957
October November	company records company records	For 2013 For 2013	70,284,373 70,558,308		7,820,273 7,934,555	(3,372,653) (3,350,212)	58,640,526 60,418,040	30,350 33,217	171,794 221,627	915,359 2: 929,714 (1,63	512 727,103 188) 740,620	560,811 572,901	3,365,673	303,552 311,459	226,375 233,195	422,101 434,565	261,596 274,059						-	70,284,373 70,558,300
December	p219.25.b	For 2013	72,434,228	72.434.228	8,048,836	(3,158,824)	61.782.823	36,085	271,800	944.069 (1.63		584.992	3,504,039	319,366	239,958	447.084	286.459	1					3,579	72,434,221
Transmission Accumulated Depreciation			64,330,089 Link to Appendix A. line	72,434,228 Link to Appendix A. line	7,401,655	(1,000,519)	51,744,616	16,538	68,074	857,938 (86	78) 673,039	512,451	3,088,938	270,110	193,254	378,071	211,727						275	64,330,08
Calculation of Distribution Accumulated Depreciation	Source	2		3																				
December	Prior year FERC Form 1 p219:26.b	For 2012																					1	
January	company records	For 2013	-																					
February	company records	For 2013																						
March	company records	For 2013																						
April	company records	For 2013																						
4	company records	For 2013																						
way																								
June	company records	For 2013																						
July	company records	For 2013																						
August	company records	For 2013	-																					
September	company records	For 2013																						
October	company records	For 2013																						
November	company records	For 2013																						
December	p219.26.b	For 2013	-	-																				
Distribution Accumulated Depreciation				•																				
Calculation of Intangible Accumulated Depreciation	Source																							
December December	Prior year FERC Form 1 p200.21.b p200.21b	For 2012 For 2013	3,161,074 4,822,025	4.822.025																				
Accumulated Intangible Depreciation	p200.E10		3,991,550	4,822,025																				
		7	Link to Appendix A, line	Link to Appendix A, line																				
Calculation of General Accumulated Decreciation	Source			•																				
December	Prior year FERC Form 1 p219.28b	For 2012	2,554,609																					
December Accumulated General Depreciation	p219.28.b	For 2013	3,876,568 3,215,589	3,876,568 3,876,568																				
ACCUMUMAN OWNERS DAYS COMMENT		-	Link to Appendix A, line	Jare,508 Link to Appendix A, line																				
Calculation of Production Accumulated Depreciation	Source	1	24	4																				
December	Prior year FERC Form 1 p219:20.b-24.b	For 2012	-																				1	
January	company records	For 2013 For 2013	-																				1	
February March	company records company records	For 2013																					1	
April	company records	For 2013	-																					
May	company records	For 2013 For 2013																					1	
July	company records	For 2013																						
August Sentember	company records	For 2013 For 2013	-																				1	
September October	company records	For 2013 For 2013																						
November	company records	For 2013	-																					
December Production Accumulated Depreciation	p219.20.b thru 219.24.b	For 2013	-	-																				
riconcent accommend depreciation																								
Total Accumulated Depreciation	Sum of averages above	-	71,537,227	81.132.821																				
				Link to Appendix A. line																				

A B C D	E F	G H	J K	L M N	0 P	Q R 5		1 0	 v	A 1		 2 85	Z AA	Z AA
4	Trans-Al	llegheny Interstate Line Company												
	A	ttachment 5 - Cost Support												
Electric / Non-electric Cost Support														
Link to Appendix A, line #s, Descriptions, Notes, Form 1 Pag	ge #s and Instructions	Form 1 Amount Electric Portion	Non-electric Portion		Details									
			Average of Beginning and											
Materials and Supplies		Beg of year	Beginning and Ending Balances											
0 Transmission Materials & Supplies	p227.8		-											
7 Undistributed Stores Expense Allocated General Expenses	p227.16		<u> </u>											
1 Plus Property Under Capital Leases	0 p200.4.c	+ · · · · · · · · · · · · · · · · · · ·												
		<u> </u>	-											
ransmission / Non-transmission Cost Support							_							
			Average of											
Link to Appendix A, line #s, Descriptions, Notes, Form 1 Pag	ge #s and Instructions	Beg of year	Average of Beginning and Ending Balances		Details									
34 Transmission Related Land Held for Future Use	Total				Enter Details Here									
Transmission Related Land Relator Putate Ose	Non-transmission Related				Emar Details here									
	Transmission Related													
P & Expensed Lease Worksheet		•												
IF & EXPENSEU LEASE WORKSNEET														
Link to Appendix A, line #s, Descriptions, Notes, Form 1 Pag	ge #s and Instructions	Beg of year CWIP In Form 1 Amount	Expensed Lease in Form 1 Amount		Details									
Plant Allocation Factors 6 Electric Plant in Service	(Note B) Attachment 5	1,276,556,179												
Plant In Service														
15 Transmission Plant in Service Accumulated Depreciation	(Note B) Attachment 5	1,209,952,076												
Transmission Accumulated Depreciation	(Note B) Attachment 5	55,471,672	<u> </u>											
Commercial Costs Capitalized														
			Average of											
			Beginning and Ending Balances (for											
Link to Appendix A, line #s, Descriptions, Notes, Form 1 Pag	as #s and Instructions	EOY for Estimate and BOY for Final Amortization Amount (Over 4 Years)	Calculated First of Year estimate and											
	ge wa and man detions	(010.410.3)	Total											
15 Unamortized Capitalized Pre-Commercial Costs		s - s - s	s - s -											
Unamortized Capitalized Pre-Commercial Costs RI Dues Cost Support														
Il Dues Cost Support Attachment A Line #s, Descriptions, Notes, Form 1 Page #	#s and Instructions	Beg of year EPRI Does			Details									
Allocated General & Common Expenses		deg or year EPNL Data												
Less EPRI Dues	(Note D) p352 & 353	0 0			Enter Details Here									
ulatory Expense Related to Transmission Cost Support														
Makes Assessed to A Marc de December 2011 - 10 - 10			Non-transmission Related											
Link to Appendix A, line #s, Descriptions, Notes, Form 1 Pag Directly Assigned A&G	ge #s and Instructions	Form 1 Amount Transmission Related			Details									
52 Regulatory Commission Exp Account 928	(Note G) p323.189.b		Link to Appendix A, . line 62	Enter Details Here										
Ifety Related Advertising Cost Support	Annual Management													
arety kelated Advertising Cost Support														
Link to Appendix A, line #s, Descriptions, Notes, Form 1 Pag	ne #s and Instructions	Form 1 Amount Safety Related	Name and Address of the Control of t		Dataile									
Directly Assigned A&G	ge "3 and mondenous	Tourn Amount carry related			Death									
66 General Advertising Exp Account 930.1	(Note F) p323.191.b		Link to Appendix A, . line 66		Enter Details Here									
ultiState Workpaper														
	ge #s and Instructions	Cont.	Part A	State 5			_							
Income Tax Rates	ge wa and mandenolis	MD 8.25% WV 7.0%	State 3 State 4 PA 9.99% VA 6.0%	Game 5	Des	-								
10 SIT-State Income Tax Rate or Composite	(Nich LD	Composite Composite is calculated based on a	n sales, payroll and property for each jurisdiction											
ducation and Out Reach Cost Support	yaus ny	0.9190%												
	go #s and Instructions	Form 1 Amount Education & Outreach			Details		_							
Directly Assigned A&G	ge #s and Instructions	rorm s Amount Education & Outreach	Other											
General Advertising Exp Account 930.1	(Note J) p323.191.b				Enter Details Here									
			·								_	 -		

A B C D E F	G H I J K L M N O P Q	R S T U V W X Y Z AA AB AC
1 Trans-	legheny Interstate Line Company	
2		
3 Excluded Plant Cost Support	Section 2 - Cost Support	
	Excluded Transmission	
Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities	Fecilies Description of the Facilities	
194 126 Excluded Transmission Facilities (Note L)	General Description of the Facilities	
195 Step-Up Facilities	•	
198		
197 Instructions: 1 Remove all Investment below 69 kV or generator step up transformers included in transmission plant in service that	Enter \$	
Againment in Naron Roman Replacement Associated with Exclude Transmission Facilities (Blain L) 16 Excluded Transmission Facilities (Blain L) 16 To the Commission Facilities (Blain L) 17 To the Commission Facilities (Blain L) 18 Returned and Blain L (Blain L) 18 Returned B		
200 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 .	
201 the following formula will be used: Example 202 A Total investment in substation 1,000,000	Enter 9	
200 B Identifiable investment in Transmission (provide workpapers) 500,000		
204 C Identifiable investment in Distribution (provide workpapers) 400,000 205 D Amount to be excluded (A x (C / (B + C))) 444,444		
206 D Amount to be excluded (A x (C / (B + C))) 444,444	Add more lines if recessary	
Prepayments		
an repayments		
	Average of	
Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Beginning and Transmission Beg of year End of Year Ending Balances Alexation Related Details	
Link to Appendix A, Line \$8, Uescriptions, Notes, Form 1 Page \$8 and Instructions 10 Prepayments Prepaid hourance Prepaid hourance Prepaid hourance To Appendix A (Inc. 18 Appendix A) To All Preparents To All Preparents	Enter 5 Amount 12,005 10,00% 112,005 10,00%	
212 Prepaid Pensions If not included in Prepayments	- 0 0 100% 0	
213 Total Prepayments	77,275 148,595 112,905 112,906	
215		
Detail of Account 566 Miscellaneous Transmission Expenses		
Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Total Ordenia	
70 Amortization Expense on Pre-Commercial Cost	\$ Summary of Pre-Commercial Expenses	
71 Pre-Commercial Expense 221 72 Miscellaneous Transmission Expense	937,961 Cost Element Name Total	
222 Total Account 566 Miscellaneous Transmission Expenses p.321.97.b	\$ 937,961	
223	Later is Contributed (1) Miscolatenesses (2)	
25	MINICIPARION (2) Outside Services Logal (3)	
228	Outside Services Other (4)	
228	Outside Senious Rates (5) Advortising (6)	
229	Travol, Lodging and Meals (7)	
230	Total -	
220	(1) Labor & overhead amount includes costs abscated to preparation of the proliminary survey and investigation.	
233	(2) Microbanous an ourt includes notated of volunteer fine department facilities for open houses, Fed EX fores for various malings from Logal, Procurement, Transmission & Finance, fores for various.	
228	conformoe calls and P3M application fee.	
226	 Obtains legal convision includes the cost for research and preparation of the filling to determine incentive rate availability. 	
238	(4) Other sources of the contract of the contr	
220	management, open houses and research services.	
241	 Oxidatis services rates include a badro of a rate comutant requiring rate design. Advantage includes nowreapon and other media amenacement of a place careging realized to the 	
242	proposed project.	
Link to Appendix A. line #s, Descriptions, Notes, Form 1 Page #s and Instructions 1 An Annotation Depares on Phe Commendal Core 1 Per Commendal Expense 2 Total Account 566 Miscellaneous Transmission Expenses 2 Total Account 566 Miscellaneous Transmission Expenses 3 Total Account 566 Miscellaneous Transmission Expenses 4 Total Account 566 Miscellaneous Transmission Expenses 5 Total Account 566 Miscellaneous Transmission Expenses 6 Total Account 566 Miscellaneous Transmission Expenses 7 Total Account 566 Miscellaneous Transmission Expenses 8 Page 12 Total Account 566 Miscellaneous Transmission Expenses 9 Total Account 566 Miscellaneous Tra	(7) Travel, lodging and meals are the direct opportions for Alleghony staff to altered the scepting meetings.	
245 Net Revenue Requirement		
246 149 Facility Credits under Section 30.9 of the PJM OATT		
24	·	

This content	C D E	F G H I Trans-Allegheny Interstate Line Company		К		N	0	Р	Q	R	S T	U	V	, w	Х	Y Z	
1870 1																	
Secretary Secr	ion Rates	Attacnment 3 - Cost Support															
Communication Communicatii Communication Communication Communication Communication		Net	Accrual														
Marcia Rigida Contention Property Prop										Annual Depreciation							
Student A Expression 10 10 10 10 10 10 10 1	ANSMISSION PLANT	Life Curve Perce	nt Percent	Slack Oak W	902 Junction Bylie Ridge Lin	n - Territorial Meadowbrook ne Transformer	North Shenandoah	Bedington Transformer	Meadowbrook Capacitor	Kammer Transformers	Doubs Replacement Doubs Replacemen Transformer #2 Transformer #3	t Doubs Replacement Transformer #4	Cabot SS	Grandview Capacitor	Potter C	Osage Whitely Tot	al
Control Cont	Structures & Improvements	50 - R3 (10)	1.43 2.20 2.86	4,888							- 76	3	146			2 1	,540,256 ,438,542
Part A Flactors Flactor Flat	Other SVC	Note 1 - 80 R2 - 35-yr truncation	2.10 2.96		349,317	487,344 172,262	35,203	162,194			107,499 98,280	120,387	210,356	3,579	35,061	1	1,241,509
Or charted Conduction & Continues Co	Towers & Fixtures	65 · R4 (25)	1.95						12,639							7	7,288,351
Underground candication and devices 46 . 83 . 83 . 83 . 83 . 83 . 83 . 83 . 8	Overhead Conductors & Devices Other	55 - R2.5 (40)															- 1
Temperaturing part Depression SVC SA 750,000 SA 7	Underground conduit	55 - \$3 (5)															1
RAL PLANT Life Structures & Improvements Stru	al Transmission Plant Depreciation 1 Transmission Depreciation (must tie to p338.7.f) 24,730,942	35	2.86	1,257,084	349,317 20.	1,624,010 172,262	35,203	162,194	453,442	830,261	107,499 98,358	120,387	210,505	3,579	35,061	271,800 24,	730,942
Structures & ingrovements Structures & ingrovements Structures & ingrovements Structures & ingrovements Structures & Equipment Structures & Equipment Structures & Equipment Structures & Structures & Individual Structures & Individ	 Depreciation rate is based on an 80 R2 survivor curve with a 35-year truncation. 																
Office Furniture & Equipment 20 SD 0 SD 0 SD 150 HUM NEED STATE ST	NERAL PLANT		rage Accrual Rate (Annual) nt Percent	Total													
Information Systems 10 SO 0 1000 184.68 Transportation Equipment Other 15 SO 20 1.00 Actor 17 SO 20 1.00	Structures & Improvements	50 R1 0	2.00	903,456													
Chief	Information Systems	10 SQ 0															
Medican Truck	Other Autos	7 S3 20	11.43														
Tools, Shop & Garage Equipment 20 SQ 0 5.00 Power Operated Equipment 18 L1 25 4.17 Communication Equipment 15 SQ 0 6.67 General Plant Mocellamous Equipment 15 SQ 0 6.67 Mocellamous Equipment 15 SQ 0 6.67 L303.071 Survivor Net Sahnge August Base (Annual Equipment) Survivor Net Sahnge August Base (Annual Equipment)	Medium Truck Trailers	11.5 L4 20 18 L1 20	6.96 4.44	20,544													
Power Operated Equipment 18 L1 25 4.17 Communication Equipment 15 SQ 0 6.67 General Plant Miscellamous Equipment 15 SQ 0 6.67 Miscellamous Equipment 15 SQ 0 6.67 1.200.201 Survivor Net Sahnge August Base (Annual Base (An	Stores Equipment	20 SQ 0	5.00														
Communication Equipment	Tools, Shop & Garage Equipment	20 SQ 0	5.00														
General Plant Miscellaneous Equipment 15 SO 0 6.0	Power Operated Equipment	18 L1 25	4.17														
	Communication Equipment	15 SQ 0	6.63	129,958													
	al General Plant	15 SQ 0	6.67	1,329,321													
	ANGIBLE PLANT	Survivor Net Salv Life Curve Perce	rage Accrual Rate (Annual) nt Percent	Total													
	al Intangible Plant	5 SQ 0	20.00	1,649,781 1,649,781													

A B	C	D E	F	G	Н	J	K	L	М	N	0	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	AC
1			Trans-Al	llegheny Interstate Lin	e Company																				
2																									
3			At	ttachment 5 - Cost Sup	port																				
313																									
314 PBOP EX	kpenses															_									
315																									
316 317 1 To	otal PBOP expenses	22 000 422																							
318 2 An	mount relating to retired personnel mount allocated on FTEs	22,856,433 8,786,372 14,070,061																							
319 3 An	mount allocated on FTEs	14,070,061																							
320 4 No	umber of FTEs for Allegheny ost per FTE	4,408 3,192																							
	ALCo FTEs (labor not capitalized) current year	0.000																							
323 7 Tr.	AILCo PBOP Expense for base year																								
	AILCo PBOP Expense in Account 926 for current year	0																							
	BOP Adjustment for Appendix A, Line 57	-																							
326 Lir	nes 1-5 cannot change absent approval or acceptance by FERC in a separate proceeding																								

Attachment 5a - Pre-Commercial Costs and CWIP

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

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

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

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

	Column A	Column B Pre	Column C -Commercial C	Column D costs		Column E CWIP	Column F	Column G
Step 1	For Estimate: Prexy - 502 Junction 138 kV (CWIP) Prexy - 502 Junction 500 kV (CWIP)	Expensed (Estimated)	Deferred	Amount of Deferred Amortized in Year	Estimate S	Average of 13 Monthly Step 2 Balances		
	502 Junction - Territorial Line (CWIP) Total	-	-			-	!	
Step 3	For Reconciliation:		e-Commercial (Amount of Deferred	For Reconcil Step 2		AFUDC In CWIP	AFUDC (If CWIP was not in Rate Base)
	Prexy - 502 Junction 138 kV (CWIP) 1 2 3 4	Expensed (Actual)	Deferred - - -	Amortized in Year		:		
	 Total	-		-		-	-	
	Prexy - 502 Junction 500 kV (CWIP) 1 2 3 4		:	- - -				
	Total		-					
	502 Junction - Territorial Line (CWIP) 1 2 3 4	- - -	Ī,	- - - -		9,522,794 - - -	: :	136,129,170 - - -
	Total	•	-	•		9,522,794	-	136,129,170
	Total Additions to Plant In Service (sum of the above for each Total Additions to Plant in Service reported on pages 204-20 Difference (must be zero)		Plan Refer to	Attachment 5 - Cost Su nt in Service Worksheet Attachment 5 - Cost Su nt in Service Worksheet	pport			136,129,170

Notes:

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

Allocation of Pre-Commercial Costs
Plant in Service (Estimated 2/12/2008)
Prexy - 502 Junction 138 kV (CWIP) 121, 250,000 0.10734
Prexy - 502 Junction 500 Kv (CWIP) 121, 250,000 0.75439

Total 877,000,000 1.00000
Allocation - Territorial Line (CWIP) 877,000,000 1.00000

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

Attachment 6 - Estimate and Reconciliation Worksheet

Step Month Action

TO estimates all transmission Cap Adds and CWIP for Year 2 based on each project's cost using the average of 13 monthly balances. Cap Adds are the projects expected to be in service in Year 2.

TO adds Cap Adds and CWIP to plant in service in Formula (Appendix A, Lines 16 and 33)

Post results of Step 3 on PJM web site

Results of Step 3 go into effect

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

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

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

Post results of Step 8 on PJM web site Results of Step 8 go into effect

9 May 10 June Year 3 Reconciliation Details

6 April 7 April

8 April

Year 3

Year 3

Year 3

1 April Year 2 TO populates the formula with Year 1 data

Rev Reg based on Year 1 data

Must run Appendix A to get this number (without any cap adds in Appendix A line 16 and without CWIP in Appendix A line 33)

2 April Year 2 TO estimates all transmission Cap Adds and CWIP for Year 2 based on each project's cost using the average of 13 monthly balances. Cap Adds are the projects expected to be in service in Year 2.

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	0)
		Potter SS	Pleasureville Capacitor	Farmers Valley Capacitor	Harvey Run Capacitor	Osage Whitely SS WP	Osage Whitely SS MP	Buffalo Road Capacitor	502 Junction - Territorial Line (monthly additions)
		(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	CWIP
				-					
Dec (Prior Year									
CWIP) p216.b.43	Actual								207,100
Jan 2013	Actual	2,665,904							(1,577,481)
Feb	Actual	3,614							1,197,338
Mar	Actual	2,036							485,502
Apr	Actual	300,912							367,955
May	Budget			959,961					568,482
Jun	Budget		1,319,617		499,205	13,191,570	6,487,910		1,072,808
Jul	Budget								197,279
Aug	Budget								301,835
Sep	Budget								91,790
Oct	Budget							922,010	601,374
Nov	Budget								1,374
Dec	Budget				-				1,154,713
Total		2,972,467	1,319,617	959,961	499,205	13,191,570	6,487,910	922,010	4,730,456

				Month End Balan	ices			
Other Projects PIS (Monthly additions)	Potter SS	Pleasureville Capacitor	Farmers Valley Capacitor	Harvey Run Capacitor	Osage Whitely SS WP	Osage Whitely SS MP	Buffalo Road Capacitor	502 Junction - Territo Line (monthly additio
				(in service)	(in service)	(in service)	(in service)	CWIP
								267,4
	2,665,904							(1,309,9
	2,669,519							(112,6
	2,671,555							372,8
	2,972,467							740,8
	2,972,467		959,961					1,309,2
	2,972,467	1,319,617	959,961	499,205	13,191,570	6,487,910		2,382,0
	2,972,467	1,319,617	959,961	499,205	13,191,570	6,487,910		2,579,
	2,972,467	1,319,617	959,961	499,205	13,191,570	6,487,910		2,881,
	2,972,467	1,319,617	959,961	499,205	13,191,570	6,487,910		2,972,
	2,972,467	1,319,617	959,961	499,205	13,191,570	6,487,910	922,010	3,574,3
	2,972,467	1,319,617	959,961	499,205	13,191,570	6,487,910	922,010	3,575,7
	2,972,467	1,319,617	959,961	499,205	13,191,570	6,487,910	922,010	4,730,4
	34,759,177	9,237,316	7,679,691	3,494,438	92,340,988	45,415,373	2,766,031	23,963,9
	2,673,783	710,563	590,745	268,803	7,103,153	3,493,490	212,772	1,843,
Appendix A, Line 16)	(Appendix A, Line 16)	(Appendix A, Line 16)	(Appendix A, Line 16)			(Appendix A, Line 33)		

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)
		Grandview Capacitor	Luxor Capacitor	Grand Point & Guilford SS	Shawville Capacitors	Grover Sub	Conemaugh Transformer	502 Junction Substation	
		(in service)	(in service)	(in service)	(in service)	(in service)	(in service)		(in service)
Dec (Prior Year									
CWIP) p216.b.43									-
Jan 2013	Actual								-
Feb	Actual								-
Mar	Actual								-
Apr	Actual								-
May	Budget								-
Jun	Budget							3,025,907	-
Jul	Budget								-
Aug	Budget								-
Sep	Budget								-
Oct	Budget	1,048,348	672,714	1,338,361	837,559				-
Nov	Budget						6,571,112		-
Dec	Budget					1,219,340			-
Total		1,048,348	672,714	1,338,361	837,559	1,219,340	6,571,112	3,025,907	

				Month End Balance	es			
Other Projects PIS (Monthly additions)	Grandview Capacitor	Luxor Capacitor	Grand Point & Guilford SS	Shawville Capacitors	Grover Sub	Conemaugh Transformer	502 Junction Substation	
				(in service)	(in service)	(in service)	(in service)	(in service)
			-	-		-	-	
		-						
							3,025,907	
							3,025,907	
							3,025,907	
							3,025,907	
	1,048,348	672,714	1,338,361	837,559			3,025,907	
	1,048,348	672,714	1,338,361	837,559		6,571,112	3,025,907	
	1,048,348	672,714	1,338,361	837,559	1,219,340	6,571,112	3,025,907	
	3,145,043	2,018,142	4,015,083	2,512,676	1,219,340	13,142,225	21,181,347	
	241 926 42	155 241 71	308 852 51	193 282 80	93 795 35	1 010 940 37	1 629 334 40	

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

Post results of Step 3 on PJM web site

																		,
							Meadow Brook SS		Meadowbrook				502 Junction - Territorial					
			Doubs Transformer #4	Doubs Transformer #3	Doubs Transformer #2	Kammer Transformers	Capacitor (Monthly	Bedington Transformer	Transformer (Monthly	North Shenandoah	Black Oak (Monthly	Wylie Ridge (Monthly	Line (Monthly					
Total Revenue Requirement	Potter SS	Cabot SS Transformer	(Monthly additions)	(Monthly additions)	(Monthly additions)	(Monthly additions)	additions)	(Monthly additions)	additions)	(Monthly additions)	additions)	additions)	additions)	Osage Whiteley	Armstrong	Farmers Valley	Harvey Run	Doubs SS
\$ 190,601,269.13	348,087.87	1,046,691.89	821,968.57	689,859.11	749,016.02	5,628,691	924,868	1,090,625	1,139,687	267,713	6,927,031	3,222,388	165,659,996	1,379,530		76,907	34,994	-

Meadowbrook SS	Buffalo Road Capacitor	Pleasureville Capacitor	Grandview Capacitor	Luxor Capacitor	Grand Point & Guilford SS	Shawville Capacitors	Grover Sub	Conemaugh Transformer	502 Junction Substation
	27,699.78	92,504.99	31,495.32	20,210.23	40,208	25,163	12,211	131,610	212,116

502 Junction - Territorial Line (Monthly additions)

163,391,038

3,135,687

4,840,224

Year 3

Dec (Prior Year CWIP) p216.b.4

502 Junction -erritorial Line (month) additions) CWIP (197,847) 216,049 52,469 29,436 1,276,249 225,590 37,740 35,850 36,115 36,382 27,808,501

58.411.179

3,631,440

36.65

Jan 2014
Feb
Mar
Apr
May
Jun
Jul
Aug
Sep
Oct
Nov
Dec New Transmission Plant Additions for Year 3 (13 month average balance)

Actual
Actual
Actual
Actual
Actual
Budget
Budget
Budget
Budget
Budget
Budget
Budget
Budget
Budget

44.310.669

6,670,531.27

(A)

i									
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)
		Johnstown SS (2nd xfmr)	Yeagertown		Altoona SVC			Luxor	Armstrong
		(in service)	(in service)		(in service)				(in service)
Dec (Prior Year									
CWIP) p216.b.43	Actual							1,154,387	
Jan 2014	Actual								
Feb	Actual								
Mar	Actual								
Apr	Actual								
May	Budget				35,057,738				
Jun	Budget	4,278,432							11,068,995
Jul	Budget		461,543						-
Aug	Budget								-
Sep	Budget								-
Oct	Budget								-
Nov	Budget								-
Dec	Budget								-
Total		4,278,432	461,543		35,057,738			1,154,387	11,068,995
New Transmissio	n Plant Additions for Year 3 (1	3 month average balance)							

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)
		Grand Point & Guilford SS	Moshannon	Carbon Center	Shawville	Northwood	Shuman Hill Sub	Buffalo Road	Pleasureville Capacitor
		(in service)	(in service)	(in service)	(in service)	(in service)	(in service)		(in service)
Dec (Prior Year CWIP) p216.b.43	Actual								782,425
									702,423
Jan 2014	Actual				-				-
Feb	Actual				-				-
Mar	Actual				-				
Apr	Actual		-		-		-		-
May	Budget	1,603,191							-
Jun	Budget			236,623			1,147,868		-
Jul	Budget				-		-		-
Aug	Budget								-
Sep	Budget							313,774	-
Oct	Budget					4,206,813			-
Nov	Budget				1,418,503				-
Dec	Budget		5,164,619						-
Total		1,603,191	5,164,619	236,623	1,418,503	4,206,813	1,147,868	313,774	782,425

1,126,239.68

Total New Transmissio	n Plant Additions for Year 3 (13 mo	1,603,191 inth average balance) Black Oak (Monthly	5,164,619 North Shenandoah	236,623 Meadowbrook Transformer	1,418,503 Bedington Transformer	4,206,813 Meadow Brook SS Capacitor (Monthly	1,147,868 Kammer Transformers	313,774 Doubs Transformer #2	782,425 Doubs Transformer #3	Doubs Transformer #4	Cal
Dec	Budget		5,164,619								
Nov	Budget				1,418,503						
Oct	Budget					4,206,813					
Sep	Budget							313,774		l l	
Aug	Budget									l l	
Jul	Budget									l l	
Jun	Budget			236,623			1,147,868				
May	Budget	1,603,191									
Apr	Actual										
Mar	Actual										

1,078,130.57

1,230,313.09

				Month End Balance	98			
Other Projects PIS (Monthly additions)	Hunterstown SVC	Waldo Run SS	Doubs SS	Meadowbrook SS	Conemaugh	Blairsville SS	Four Mile Jct	502 Junction - Territoria Line (monthly additions)
(Morning additions)	Humerstown SVC	Waldo Kuli 33	Duuds 33	(in service)	(in service)	(in service)	(in service)	CWP
				(III Service)	(III Selvice)	(III SELMICE)	(III Service)	CWIP
		-	-					1,154,713
								956,866
								1,172,915
					27,808,501			1,225,384
					27,808,501			1,254,820
					27,808,501			2,531,069
	44.310.669		4,840,224	58,411,179	27,808,501	3,631,440		2,756,659
	44,310,669		4,840,224	58,411,179	27,808,501	3,631,440		2,794,400
	44,310,669		4,840,224	58,411,179	27,808,501	3,631,440		2,830,250
	44,310,669		4,840,224	58,411,179	27,808,501	3,631,440		2,866,365
	44,310,669		4,840,224	58,411,179	27,808,501	3,631,440		2,902,747
	44,310,669		4,840,224	58,411,179	27,808,501	3,631,440		2,939,398
	44,310,669	52,235,676	4,840,224	58,411,179	27,808,501	3,631,440	11,197,637	4,135,490
	310,174,683	52,235,676	33,881,568	408,878,253	278,085,010	25,420,080	11,197,637	29,521,075
	23.859.591	4.018.129	2.606.274	31.452.173	21.391.155	1.955.391	861.357	2.270.852

				Month End Balances			
Other Projects PIS (Monthly additions)	Johnstown SS (2nd xfmr)	Yeagertown		Altoona SVC		Luxor	Armstrong
				(in service)		(in service)	(in service)
					-	1,154,387	
			-	-		1,154,387	
			-	-		1,154,387	
			-	-		1,154,387	
			-	-		1,154,387	
			-	35,057,738		1,154,387	
	4,278,432		-	35,057,738		1,154,387	11,068
	4,278,432	461,543	-	35,057,738		1,154,387	11,068
	4,278,432	461,543	-	35,057,738		1,154,387	11,068
	4,278,432	461,543	-	35,057,738		1,154,387	11,068
	4,278,432	461,543	-	35,057,738		1,154,387	11,068
	4,278,432	461,543	-	35,057,738		1,154,387	11,068
	4,278,432	461,543	-	35,057,738		1,154,387	11,068
	29,949,024	2,769,258		280,461,904		15,007,031	77,482
	2.303.771.08	213.019.85		21.573.992.62		1.154.387.00	5.960.22

				Month End Balan	ices			
Other Projects PIS (Monthly additions)	Grand Point & Guilford SS	Moshannon	Carbon Center	Shawville	Northwood	Shuman Hill Sub	Buffalo Road	Pleasureville Capacitor
				(in service)	(in service)	(in service)	(in service)	(in service)
								782,42
								782,42
								782,42
								782,425
		-			-			782,42
	1,603,191	-			-			782,42
	1,603,191	-	236,623		-	1,147,868		782,42
	1,603,191	-	236,623		-	1,147,868	-	782,42
	1,603,191	-	236,623		-	1,147,868		782,42
	1,603,191	-	236,623		-	1,147,868	313,774	782,42
	1,603,191	-	236,623		4,206,813	1,147,868	313,774	782,42
	1,603,191	-	236,623	1,418,503	4,206,813	1,147,868	313,774	782,42
	1,603,191	5,164,619	236,623	1,418,503	4,206,813	1,147,868	313,774	782,42
	12,825,528	5,164,619	1,656,361	2,837,006	12,620,439	8,035,076	1,255,096	10,171,52
	986,579.08	397,278.38	127,412.38	218,231.23	970,803.00	618,082.77	96,545.85	782,425.00

Doubs SS

777,058

Potter SS (Monthly Additions)

Osage Whiteley (Monthly Additions)

													Grand Point & Guilford						
Total R	tevenue Requirement	Waldo Run SS	Conemaugh	Meadowbrook SS	Blairsville	Four Mile Jct	Johnstown SS (2nd xfmr)	Yeagertown	Grandview Capacitor	Altoona SVC	Luxor	Armstrong	SS	Moshannon	Carbon Center	Shawville	Northwood	Shuman Hill Sub	Buffalo Road
\$	206,491,970.31	528,072.52	2,811,278.88	4,197,208.81	256,982.33	113,201.64	302,767	27,996	90,213	2,835,308	151,712	960,838	129,659	52,211	16,745	28,680	127,585	81,230	12,688

Cabot SS (Monthly Additions)

Farmers Valley

Pleasureville Capacitor

102,828

Harvey Run

109,335

7 April Year 3

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	0)
		Potter SS C (in service)	abot SS Transformer (in service)	(in service)	Doubs Transformer #3 (in service)	(in service)	Line (monthly additions) CWIP	CWIP	CWIP
ŀ			, ,			, ,			
Dec (Prior Year CWIP) p216.b.43	Actual		-		-		7,971,225		
Jan 2013	Actual			-	-		(1,627,826)		
Feb	Actual		-	-			411,179		
Mar	Actual				-		168,379		
Apr	Actual				•		104,447		
May	Actual				-		963,048		
Jun Jul	Actual Actual						59,671 67,103		
Aug	Actual		:				197,439		
Sep	Actual						28,035		
Oct	Actual						9,046		
Nov	Actual			-			16,044		
Dec	Actual				-		1,155,005		
Total		-		-	-	-	9,522,794	-	-

				Month End Balanc	90		
(Monthly additions)	Potter SS	Cabot SS Transformer	Transformer	Doubs Transformer #3	55	(monthly additions)	
_				(in service)	(in service)	CWIP	
						7,971,225	
						6,343,399	
						6,754,578	
						6,922,957	
						7,027,403	
					-	7,990,451	
					-	8,050,123	
					-	8,117,226	
					-	8,314,664	
					-	8,342,699	
					-	8,351,745	
					-	8,367,789	
						9,522,794	
				-		102,077,053	
						7,852,081	

Result of Formula for Reconciliation

								Meadow Brook SS		Meadowbrook				502 Junction - Territorial					
				Doubs Transformer #4							North Shenandoah		Wylie Ridge (Monthly						
Total Reve	enue Requirement	Potter SS	Cabot SS Transformer	(Monthly additions)	(Monthly additions)	(Monthly additions)	(Monthly additions)	additions)	(Monthly additions)	additions)	(Monthly additions)	additions)	additions)	additions)	Osage Whiteley	Armstrong	Farmers Valley	Harvey Run	Doubs SS
\$	191,138,273.23	274,053.06	1,134,259.28	831,548.34	698,936.19	759,496.57	5,699,914	1,252,999	1,104,285	1,153,703	265,886	6,851,053	3,147,983	166,116,271	1,766,520	13,885	9,609	8,551	33,985

Meadowbrook SS	Buffalo Road Capacitor	Pleasureville Capacitor	Grandview Capacitor	Luxor Capacitor	Grand Point & Guilford SS	Shawville Capacitors	Grover Sub	Conemaugh Transformer	502 Junction Substation
4,981			10,355						

EXHIBIT NO. TRC-203 ATTACHMENT H-18A Page 23 of 38

> Doubs SS 35,144

The Reconciliation in Step 8 191,138,273 The forecast in Prior Year 190,601,269

537,004 <Note: for the first rate year, divide this reconciliation amount by 12 and multiply by the number of months and fractional months the rate was in effect.

Interest	on	Amount	of	Refunds	OF	Surcharges
	or	40 / 1				14

interest 35. 19a to	r March Current Yr	0.2700%				
Month	Yr	1/12 of Step 9	Interest 35.19a for		Interest	Surcharge (Refund) Owed
			March Current Yr	Months		
Jun	Year 1	44,750	0.2700%	11.5	1,389	46,140
Jul	Year 1	44,750	0.2700%	10.5	1,269	46,019
Aug	Year 1	44,750	0.2700%	9.5	1,148	45,898
Sep	Year 1	44,750	0.2700%	8.5	1,027	45,777
Oct	Year 1	44,750	0.2700%	7.5	906	45,657
Nov	Year 1	44,750	0.2700%	6.5	785	45,536
Dec	Year 1	44,750	0.2700%	5.5	665	45,415
Jan	Year 2	44,750	0.2700%	4.5	544	45,294
Feb	Year 2	44,750	0.2700%	3.5	423	45,173
Mar	Year 2	44,750	0.2700%	2.5	302	45,052
Apr	Year 2	44,750	0.2700%	1.5	181	44,932
May	Year 2	44,750	0.2700%	0.5	60	44,811
Total		537,004				545,704
		Balance	Interest	Amort	Balance	
Jun	Year 2	545,704	0.2700%	46,277	500,900	
Jul	Year 2	500,900	0.2700%	46,277	455,975	
Aug	Year 2	455,975	0.2700%	46,277	410,929	
Sep	Year 2	410,929	0.2700%	46,277	365,761	
Oct	Year 2	365,761	0.2700%	46,277	320,471	
Nov	Year 2	320,471	0.2700%	46,277	275,059	
Dec	Year 2	275,059	0.2700%	46,277	229,524	
Jan	Year 3	229,524	0.2700%	46,277	183,867	
Feb	Year 3	183,867	0.2700%	46,277	138,086	
Mar	Year 3	138,086	0.2700%	46,277	92,181	
Apr	Year 3	92,181	0.2700%	46,277	46,153	
May	Year 3	46,153	0.2700%	46,277	(0)	
Total with interest				EEE 220		

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

555,328 Input to Appendix A, Line 143 206,491,970

207,047,298 Reconciliation Amount by Project

Total Revenue Requirement	Potter SS	Cabot SS Transformer	Doubs Transformer #4 (Monthly additions)	Doubs Transformer #3 (Monthly additions)	Doubs Transformer #2 (Monthly additions)	Kammer Transformers (Monthly additions)	Meadow Brook SS Capacitor (Monthly additions)	Bedington Transformer (Monthly additions)	Meadowbrook Transformer (Monthly additions)	North Shenandoah (Monthly additions)	Black Oak (Monthly additions)	Wylie Ridge (Monthly additions)	502 Junction - Territorial Line (Monthly additions)	Osage Whiteley	Armstrong	Farmers Valley	Harvey Run
\$ 555,328	(76,561)	90,555	9,907	9,387	10,838	73,654	339,328	14,126	14,495	(1,890)	(78,570)	(76,944)	471,845	400,195	14,358	(69,594)	(27,345)
															i e		

Meadowbrook SS	Buffalo Road Capacitor	Pleasureville Capacitor	Grandview Capacitor	Luxor Capacitor	Grand Point & Guilford SS	Shawville Capacitors	Grover Sub	Conemaugh Transformer	502 Junction Substation
5,151	(28,645)	(95,661)	(21,862)	(20,900)	(41,580)	(26,021)	(12,627)	(136,101)	(219,354)

Post results of Step 8 on PJM web site 9 May Year 3 207,047,298

10 June Year 3 Results of Step 8 go into effect \$ 207,047,298

Attachment 7 - Transmission Enhancement Charge Worksheet

Revenue Requirement By Project

Fixed Charge Rate	(FCR) if not a CIAC Formula Line		
Α	137	FCR without Depreciation and Pre-Commercial Costs	13.1422%
В	145	FCR with Incentive ROE without Depreciation and Pre-Commercial	14.0393%
С		Line B less Line A	0.8971%
CR if a CIAC			
D	138	FCR without Depreciation, Return, nor Income Taxes	0.8352%

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 Upgr	ade ID: b0328.1 b	0328.2; b0347.1; l	b0347.2; b0347.3; b	0347.4		PJM Upgra	nde ID: b0218			PJM Upgrade	ID: b0216	
10		Details			502 Junction - Ter	ritorial Line (CWIP +	Plant In Service)		W	ylie Ridge Transfo	ormer (Plant In Service)		Black Oak (SVC) Dynamic Reacti	ve Device (Plant In Se	rvice)
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Schedule 12	(Yes or No)	Yes					Yes				Yes			
12	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No"	CIAC	(Yes or No)	No					No				No			
13 14	Input the allowed ROE From line 3 above if "No" on line 12 and From line 7 above	Allowed ROE	(163 01 110)	12.70%					11.70%				12.70%			
		FCR without Incentive R	OE	13.1422%					13.1422%				13.1422%			
15 16	If line 13 equals 12.7%, then line 4, if line 13 equals 11.7% then line 3, and if line 12 is "Yes" then line 7 Forecast – End of prior year net plant plus current year	FCR for This Project		14.0393%					13.1422%				14.0393%			
	forecast of CWIP or Cap Adds. reconciliation – Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.	Investment		1,016,908,024					20,606,266				38,559,314			
17	Annual Depreciation Exp from Attachment 5			20,624,010					349,317				1,257,064			
						Pre-Commercial	Reconciliation				Reconciliation				Reconciliation	
18	See Calculations for each item below	Wo Incentive ROF	Invest Yr 2011	Return 133.644.588.16	Depreciation 20.624.009.83	Exp. 0.00	Amount 471.845.21	Revenue 154.740.443.20	Return 2.708.126.84	Depreciation 349.316.80	Amount (76,943.60)	Revenue 2,980,500.04	Return 5,067,561.16	Depreciation 1,257,063.67	Amount (78,570.05)	Revenue 6,246,054.78
20	See Calculations for each item below	W Incentive ROE	2011	142,767,028.18	20,624,009.83	0.00	471,845.21	163,862,883.22	2,708,126.84	349,316.80	(76,943.60)	2,980,500.04	5,413,467.60	1,257,063.67	(78,570.05)	6,591,961.21

For Plant in Service

"Pre-Commercial Exp" is equal to the amount of pre-commercial expense on Attachment 5a for each project expensed in year and amortized in year.

Revenue is equal to the "Return" ("Investment" times FCR) plus "Depreciation" plus "Pre-Commercial Exp" plus prior year "Reconciliation amount" is created in the reconciliation in Attachment 6 and included in the forecasted revenue requirement.

2

10	
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"
12	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No"
13	Input the allowed ROE
14	From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12
15	If line 13 equals 12.7%, then line 4, if line 13 equals 11.7% then line 3, and if line 12 is "Yes" then line 7
16	Forecast – End of prior year net plant plus current year forecast of CWIP or Cap Adds. reconciliation – Average of 13 month prior year net plant
	balances plus prior year 13-mo CWIP balances.
17	Annual Depreciation Exp from Attachment 5
18	
19	See Calculations for each item below
20	See Calculations for each item below

		PJM Upgrad	le ID: b0323			PJM Upgrade	ID: b0230		PJM Upgrade ID: b0229						
	Nor	th Shenandoah Trans	sformer (Plant In Service	e)	Me	eadowbrook Transfor	mer (Plant In Service)			Bedington Transform	mer (Plant In Service)				
	Yes				Yes				Yes						
he															
	No				No				No						
	11.70%				11.70%				11.70%						
ve															
	13.1422%				13.1422%				13.1422%						
7%															
	13.1422%				13.1422%				13.1422%						
:															
	1,710,856				7,258,865				6,969,402						
	35,203				172,262				162,194						
			Reconciliation				Reconciliation				Reconciliation				
				_				_				_			
	Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue			
- 1	224,844.97	35,202.51	(1,890.05)	258,157.43	953,978.12	172,261.56	14,494.65	1,140,734.33	915,936.21	162,194.36	14,126.25	1,092,256.82			
_	224,844.97	35,202.51	(1,890.05)	258,157.43	953,978.12	172,261.56	14,494.65	1,140,734.33	915,936.21	162,194.36	14,126.25	1,092,256.82			

"Yes" if a project under PJM OATT Schedule 12, otherwise "No" 11 "Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No" 13 Input the allowed ROE 13 Input the allowed ROE

4 From line 3 above if "No" on line 12 and From line 7 above
if "Yes" on line 12

5 If line 13 equals 12.7%, then line 4, if line 13 equals 11.7%,
then line 3, and if line 12 is "Yes" then line 7

6 Forecast – End of piror year net plant plus current year
forecast of CWIP or Cap Adds.
reconciliation – Average of 13 month prior year net plant
balances plus prior year 13-mo CWIP balances. 17 Annual Depreciation Exp from Attachment 5 18
19 See Calculations for each item below
20 See Calculations for each item below

Į		PJM Upgrade ID: b05	559		PJM Upgrade ID: b0495					PJM Upgra	de ID: b0343			PJM Upgrad	ie ID: b0344	
Ĺ	M	leadowbrook Capacitor (Plant	n Service)			Kammer Transform	ers (Plant In Service)			Doubs Replace	Transformer #2			Doubs Replace	Transformer #3	
	Yes				Yes				Yes				Yes			
е	No				No				No				No			
	11.70%				11.70%				11.70%				11.70%			
,	13.1422%				13.1422%				13.1422%				13.1422%			
٥	13.1422%				13.1422%				13.1422%				13.1422%			
	5,911,247				36,030,346				4,829,904				4,446,095			
	453,442				830,261				107,499				98,358			
Ī		Reconci					Reconciliation				Reconciliation				Reconciliation	
	Return 776,870.88		9,327.72	Revenue 1,569,640.81	Return 4,735,197.91	Depreciation 830,261.20	Amount 73,654.00	Revenue 5,639,113.11	Return 634,758.04	Depreciation 107,499.00	Amount 10,838.17	Revenue 753,095.21	Return 584,316.87	Depreciation 98,358.00	Amount 9,386.81	Revenue 692,061.68
L	776,870.88	453,442.21 33	9,327.72	1,569,640.81	4,735,197.91	830,261.20	73,654.00	5,639,113.11	634,758.04	107,499.00	10,838.17	753,095.21	584,316.87	98,358.00	9,386.81	692,061.68

2

10	
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"
12	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No"
13	Input the allowed ROE
14	From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12
15	If line 13 equals 12.7%, then line 4, if line 13 equals 11.7% then line 3, and if line 12 is "Yes" then line 7
16	Forecast – End of prior year net plant plus current year forecast of CWIP or Cap Adds.
	reconciliation – Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.
17	Annual Depreciation Exp from Attachment 5
18	
19	See Calculations for each item below
20	See Calculations for each item below

		PJM Upgrad	e ID: b0345			PJM Upgrade	e ID: b0704			PJM Upgrad	e ID: b1941			PJM Upgrad	e ID: b0563	
		Doubs Replace	Transformer #4			Cabot SS - Install	Autotransformer			Armst	rong			Farmers Valle	ey Capacitor	
I	Yes				Yes				Yes				Yes			
ė																
Ш	No				No				No				No			
١	11.70%				11.70%				11.70%				11.70%			
	13.1422%				13.1422%				13.1422%				13.1422%			
,	13.1422%				13.1422%				13.1422%				13.1422%			
	5,253,224				6,836,864				7,311,064				934,823			
	120,387				210,505				0				0			
f			Reconciliation				Reconciliation				Reconciliation				Reconciliation	
ı	Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue
ı	690,391.74	120,387.00	9,906.66	820,685.40	898,517.77	210,505.16	90,555.41	1,199,578.34		0.00	14,358.34	975,196.61	122,856.77	0.00	(69,594.31)	53,262.46
L	690,391.74	120,387.00	9,906.66	820,685.40	898,517.77	210,505.16	90,555.41	1,199,578.34	960,838.27	0.00	14,358.34	975,196.61	122,856.77	0.00	(69,594.31)	53,262.46

11 "Yes" if a project under PJM OATT Schedule 12, otherwise "No" "Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No" 13 Input the allowed ROE 13 Input the allowed ROE

I From line 3 above if 'No' on line 12 and From line 7 above
if 'Yes' on line 12

If line 13 equals 12.7%, then line 4, if line 13 equals 11.7%
then line 3, and if line 12 is 'Yes' then line 7

Forecast—End of piro year net plant plus current year
forecast of CWIP or Cap Adds.
reconciliation – Average of 13 month prior year net plant
balances plus piror year 13-mo CWIP balances.

		PJM Upgrade	e ID: b0564			PJM Upgrade	e ID: b1803			PJN	M Upgrade ID: b	1243			PJM Upgrad	e ID: b0674, b10	23, b1023.3	
		Harvey Run	Capacitor			Doub	s SS				Potter SS					Osage Whiteley		
	Yes				Yes				Yes					Yes				
in the	No 11.70%				No 11.70%				No 11.70%					No 11.70%				
bove	13.1422%				13.1422%				13.1422%					13.1422%				
1.7% ar	13.1422%				13.1422%				13.1422%					13.1422%				
ant																		
	831,938 0				5,912,673 0				1,987,922 35,061					24,560,265 271,800				
-			Reconciliation				Reconciliation					Reconciliation					Reconciliation	
	Return 109,335.37 109,335.37	Depreciation 0.00 0.00	Amount (27,345.49) (27,345.49)	Revenue 81,989.88 81,989.88	Return 777,058.29 777,058.29	Depreciation 0.00 0.00	Amount 35,144.45 35,144.45	Revenue 812,202.74 812,202.74	Return 261,258 261,258	Depreciation 35,061 35,061	Exp. 0 0	Amount (76,561) (76,561)	Revenue 219,757.80 219,757.80	Return 3,227,771 3,227,771	Depreciation 271,800 271,800	Exp. 0 0	amount 400,195 400,195	Revenue 3,899,766.99 3,899,766.99

17 Annual Depreciation Exp from Attachment 5

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

"Yes" if a project under PJM OATT Schedule 12, otherwise "No" 11 "Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No" 13 Input the allowed ROE 13 Input the allowed ROE

I From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12

If line 13 equals 12.7%, then line 4, if line 13 equals 11.7%, then line 8, and if line 12 is "Yes" then line 7

Forecast – End of prior year net plant plus current year forecast of CWIP or Cap Adds.
reconciliation – Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances. 17 Annual Depreciation Exp from Attachment 5 18
19 See Calculations for each item below
20 See Calculations for each item below

Į		PJM Upgrade	e ID: b1800			de ID: b1800	PJM U	pgrade ID: b24	33.1, b2433.2, b24	33.3		PJM Upgr	ade ID: b1153			
L		Meadobr	ook SS			Hunte	rstown			Waldo	Run SS			Con	emaugh	
	Yes				Yes				Yes				Yes			
е																
ŀ	No 11.70%				No 11.70%				No 11.70%				No 11.70%			
9	13.1422%				13.1422%				13.1422%				13.1422%			
6																
	13.1422%				13.1422%				13.1422%				13.1422%			
	31,936,761				23,859,591				4,018,129				21,391,155			
	0				0				0				0			
Ī			Reconciliation				Reconciliation				Reconciliation				Reconciliation	
	Return 4,197,209	Depreciation	amount 5,151	Revenue 4,202,359.60	Return 3,135,687	Depreciation	amount	Revenue	Return 528,073	Depreciation	amount	Revenue 528,072.52	Return 2,811,279	Depreciation	amount	Revenue 2,675,178.21
L	4,197,209	0	5,151	4,202,359.60		0	0	3,135,686.94 3,135,686.94	528,073	0	0	528,072.52 528,072.52	2,811,279	0	(136,101) (136,101)	2,675,178.21

2

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

Į		PJM Upgra	ade ID: b1967			PJM Upgrade II	D: b1609, b1769			PJM Upgrad	e ID: b1945			PJM Upgrad	de ID: b1610	
		Blairs	sville SS			Four M	lile Jct			Johnstown S	S (2nd xfmr)			Yeage	rtown	
	Yes				Yes				Yes				Yes			
,																
1	No				No				No				No			
ı	11.70%				11.70%				11.70%				11.70%			
1	13.1422%				13.1422%				13.1422%				13.1422%			
	13.142270				13.142270				13.142270				13.142270			
	13.1422%				13.1422%				13.1422%				13.1422%			
ı																
ı																
ı	1,955,391				861,357				2,303,771				213,020			
	0				0				0				0			
İ			Reconciliation				Reconciliation				Reconciliation				Reconciliation	
ı	Return	Depreciation	amount	Revenue	Return	Depreciation	amount	Revenue	Return	Depreciation	amount	Revenue	Return	Depreciation	amount	Revenue
ı	256,982	0	0	256,982.33	113,202	0	0	113,201.64	302,767	0	0	302,767.34	27,996	0	0	27,995.60
ı	256,982	0	0	256,982.33	113,202	0	0	113,201.64	302,767	0	0	302,767.34	27,996	0	0	27,995.60

2

"Yes" if a project under PJM OATT Schedule 12, otherwise "No" "Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No" 13 Input the allowed ROE 13 Input the allowed ROE

4 From line 3 above if "No' on line 12 and From line 7 above
if "Yes" on line 12

5 If line 13 equals 12.7%, then line 4, if line 13 equals 11.7%
then line 3, and if line 12 is "Yes" then line 7

6 Forecast—End of prior year net plant plus current year
forecast of CWIP or Cap Adds.
reconciliation – Average of 13 month prior year net plant
balances plus prior year 13-mo CWIP balances. 17 Annual Depreciation Exp from Attachment 5 18
19 See Calculations for each item below
20 See Calculations for each item below

I		PJM Upgrad	e ID: b1990		PJM Upgrade ID: b1801				PJM Upgra	de ID: b1965			PJM Upgrad	ie ID: b1839		
		Grandview	Capacitor			Altoon	na SVC			Lu	xor			Grand Point	t & Guilford	
	Yes				Yes				Yes				Yes			
ŀ	No 11.70%				No 11.70%				No 11.70%				No 11.70%			
,	13.1422%				13.1422%				13.1422%				13.1422%			
b																
	13.1422%				13.1422%				13.1422%				13.1422%			
	659,201				21,573,993				1,154,387				986,579			
	3,579				0				0				0			
Ī			Reconciliation				Reconciliation				Reconciliation				Reconciliation	
	Return	Depreciation	amount	Revenue	Return	Depreciation	amount	Revenue	Return	Depreciation	amount	Revenue	Return	Depreciation	amount	Revenue
	86,634 86,634	3,579 3,579	(21,862) (21,862)	68,351.36 68,351.36	2,835,308 2,835,308	0	0	2,835,307.90 2,835,307.90	151,712 151,712	0	(20,900) (20,900)	130,812.57 130,812.57	129,659 129,659	0	(41,580) (41,580)	88,078.55 88,078.55

"Yes" if a project under PJM OATT Schedule 12, otherwise "No" "Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No" 13 Input the allowed ROE 13 Input the allowed ROE

4 From line 3 above if "No' on line 12 and From line 7 above
if "Yes" on line 12

5 If line 13 equals 12.7%, then line 4, if line 13 equals 11.7%
then line 3, and if line 12 is "Yes" then line 7

6 Forecast—End of prior year net plant plus current year
forecast of CWIP or Cap Adds.
reconciliation – Average of 13 month prior year net plant
balances plus prior year 13-mo CWIP balances. 17 Annual Depreciation Exp from Attachment 5

		PJM Upgrad	de ID: b1964		PJM Upgrade ID: b1672				PJM Upgra	ide ID: b1998		PJM Upgrade ID: b1999, b2002				
		Mosha	annon			Carboi	n Center			Sha	wville			Norti	nwood	
Ī	Yes				Yes				Yes				Yes			
ŀ	No 11.70%				No 11.70%				No 11.70%				No 11.70%			
1	13.1422%				13.1422%				13.1422%				13.1422%			
b	13.1422%				13.1422%				13.1422%				13.1422%			
	397,278				127,412				218,231				970,803			
	0				0				0				0			
Ī			Reconciliation				Reconciliation				Reconciliation				Reconciliation	
	Return	Depreciation	amount	Revenue	Return	Depreciation	amount	Revenue	Return	Depreciation	amount	Revenue	Return	Depreciation	amount	Revenue
1	52,211 52,211	0	0	52,211.32 52,211.32	16,745 16,745	0	0	16,744.85 16,744.85	28,680 28,680	0	(26,021) (26,021)	2,659.26 2,659.26	127,585 127,585	0	0	127,585.35 127,585.35

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

"Yes" if a project under PJM OATT Schedule 12, otherwise "No" "Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No" amount of mivestment on line 2s, Cone wee no

language the allowed ROE

From line 3 above if "No" on line 12 and From line 7 above
if "Yes" on line 12

If line 13 equals 12.7%, then line 4, if line 13 equals 11.7%,
then line 3, and if line 12 is "Yes" then line 7

Forecast – End of prior year net plant plus current year
forecast of CWIP or Cap Adds.
reconciliation – Average of 13 month prior year net plant
balances plus prior year 13-mo CWIP balances. 17 Annual Depreciation Exp from Attachment 5 18
19 See Calculations for each item below
20 See Calculations for each item below

13.1422% 13.		PJM Upgrad	de ID: b2342		PJM Upgrad	e ID: b1770		PJM Upgrade	e ID: b2148	
No No 11.70% 11.70% 13.1422% 13.1422% 13.1422% 13.1422% 13.1422% 13.1422% 618,083 96,546 782,425 0 0 Reconcillation Reconcillation		Shuman	Hill Sub		Buffalo	Road		Pleasureville	Capacitor	
11.70% 11.70% 11.70% 11.70% 11.70% 11.70% 11.70% 13.1422%	Yes			Yes			Yes			
11.70% 11.70% 11.70% 11.70% 11.70% 11.70% 11.70% 13.1422%										
13.1422% 13.	No			No			No			
13.1422% 13.142% 13.142% 13.142% 13.142% 13.1422	11.709	0%		11.70%			11.70%			
13.1422% 13.	13.14229	2%		13.1422%			13.1422%			
618,083 96,546 782,425 0 0 0 Reconciliation Reconciliation Reconciliation Reconciliation										
0 0 0 0 Reconciliation Reconciliatio	13.14229	2%		13.1422%			13.1422%			
0 0 0 0 Reconciliation Reconciliatio										
0 0 0 0 Reconciliation Reconciliatio	618,083	B3		96,546			782,425			
	(0		0			0			
Return Depreciation amount Revenue Return Depreciation amount Revenue Return Depreciation and			Reconciliation						Reconciliation	
									amount	Revenue
81,230 0 0 81,229,98 12,688 0 (28,645) (15,956.67) 102,828 0 81,230 0 0 81,229,98 12,688 0 (28,645) (15,956.67) 102,828 0									(95,661) (95,661)	7,166.75 7,166.7

11 "Yes" if a project under PJM OATT Schedule 12, otherwise "No" "Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No" 13 Input the allowed ROE 13 Input the allowed ROE

I From line 3 above if 'No' on line 12 and From line 7 above
if 'Yes' on line 12

If line 13 equals 12.7%, then line 4, if line 13 equals 11.7%,
then line 3, and if line 12 is 'Yes' then line 7

Forecast – End of piror year net plant plus current year
forecast of CWIP or Cap Adds.
reconciliation – Average of 13 month prior year net plant
balances plus piror year 13-mo CWIP balances. 17 Annual Depreciation Exp from Attachment 5 19 See Calculations for each item below 20 See Calculations for each item below

	PJM Upgrade I	ID: b0556			PJM Upgrade	ID: b1023.1			PJM Upgi	rade ID: bxxx		•		
	Grover SS Ca	pacitor			502 Junction	Substation								
Yes				Yes										
No 11.70%				No 11.70%										
13.1422%				13.1422%										
13.1422%				13.1422%										
0				0										
0				0										
Return	Re Depreciation	econciliation amount	Revenue	Return	Depreciation	Reconciliation amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Total	Incentive Charged	Revenue Credit
0	0	(12,627) (12,627)	(12,627.46) (12,627.46)	0	0 0	(219,354) (219,354)	(219,353.70) (219,353.70)		0.00 0.00	0.00 0.00	0.00 0.00	197,578,951.87 207,047,298.32	207,047,298.32	197,578,951.87

\$9,468,346.45 Ax A Line 148

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

TABLE 1: Summary Cost of Long Term Debt

CALCULATION OF COST OF DEBT/Hypothet	ical Example										
YEAR ENDED 12/31/2014											
	(a)	(b)	(c)	(d)	(e)	(1)	(g)	(h)	(1)	(1)	
t=N	Issue Date	Maturity Date	ORIGINAL ISSUANCE	Net Proceeds At Issuance	Net Amount Outstanding at t=N	Months Outstanding at t=N	Average Net Outstanding in Year* z*	Weighted Outstanding Ratios	Effective Cost Rate (Tables 2 and 3)	Weighted Debt Cost at t = N (h) * (i)	
Long Term Debi 12/31/2014 First Mortgage Bonds: 7.09%, Debenture Description, Series, Name of Coupon rate, Debenture Description, Series, N	1/1/2014 1/1/2014	8/31/2030 6/30/2025	\$ 300,000,000	\$ 294,600,000	\$ 295,000,000	12	\$ 295,156,250	66.23%	7.324%	4.8506%	
Other Long Term Debt: 6.6%, Medium Term Notes, Series, Name of 1 \$1,000,000 variable rate LT Credit Line Dr Series, Name of Issuer Total	04/01/2014 xo/xo/xxxx	06/30/2024 xe/xe/xex	\$ 200,000,000 na \$ 500,000,000	\$ 198,000,000 na	\$ 150,000,000 \$ 359,000 \$ 445,359,000	9 12	\$ 150,200,000 \$ 320,000 \$ 445,676,250	33.70% 0.07% 100.000%	6.735% 6.590%	2.2697% 0.0047% 7.13%	<u> </u>
The outstanding amount (column (e)) for debt reti z = Average of monthly balances for months or	in the Net Amount Outstanding at t = N in these calculations, ined during the year is the outstanding amount at the last more standing during the year (everge of the balances for the res shall be taken to four declimats in percentages (7 2300%, is shown on Line 101 of formular area Appendix A.	months of the year, with zero in months tha		to two decimals of a percent (7.03%).							

	TABLE 2: Effective Cost Rates F	or Traditional Front-Loaded Deb	ot Issuances:										
	YEAR ENDED 12/31/2014												
		(aa)	(bb)	(cc)	(dd) (Discount)	14 (ee)	(ff) Loss/Gain on	(gg) Less Related	(hh)	(ii) Net	CiD	(kk)	(II) Effective Cost Rate*
		Issue	Maturity	Amount	Premium	Issuance	Reacquired	ADIT	Net	Proceeds	Coupon	Annual	(Yield to Maturity
	Long Term Debt Affiliate	Date	Date	Issued	at Issuance	Expense	Debt	(Attachment 1)	Proceeds	Ratio	Rate	Interest	at Issuance, t = 0)
	First Mortgage Bonds												
(1)	7.09%, Debenture Des NO	1/1/2014	6/30/2025	\$ 300,000,000	\$ (2,400,000)	\$ 3,000,000	-	XXX	\$ 294,600,000	98.2000	0.07090	\$ 21,270,000	7.324%
(2)	Coupon rate, Debenture Description, Series, N	XXX	XXX	XXX	XXX	XXX	XXX	XXX	xxx	3000K	XXX	3000X	XX.XXXX
	Other Long Term Debt:											-	
(3)	6.6%, Medium Term N No	4/1/2014	06/30/2024	200,000,000		2,000,000		xxx	\$ 198,000,000	99.0000	0.06600	13,200,000	6.735%
	TOTALS			\$ 500,000,000	(2,400,000)	\$ 5,000,000	-	XXX	\$ 492,600,000			\$ 34,470,000	
1	* YTM at issuance calculated from an acceptable	e bond table or from YTM = Internal Rate of R	Return (IRR) calculation										
	Effective Cost Rate of Individual Debenture (YT	M at issuance): the t=0 Cashflow Co equals N	let Proceeds column (gg); Semi-annual (or other) interest cas	hillows (C _{1x1} , C _{1x2} , etc.).									

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

TrAILCo anticipates its financing will be a 7 year loan, where by TrAILCo pays Origination Fees of \$5.2 million and a Commitments Fee of 0.3% on the undrawn principle. Consistent with GAAP, TrAILCo will amortize the Origination Fees and Commitments Fees using the standard internal Rate of Return formula below.

Each year, TrAILCo will true up the amounts withdrawn, the interest paid in the year, Origination Fees, Commitments Fees, and total loan amount on this attachment.

Total Loan Amount		\$ 900,000,000
Internal Rate of Return ¹		4.8863489
Based on following Financial Formula ² :		
$NPV = 0 = \sum_{t=1}^{N} C_{t}$	/(l+ <i>IRR</i>)ри	r(t)

evolving Credit Commitment Fee	New Borrowing 0.005	Old Borrowing 0.0050	
Total Issuance Expense	=	7,796,079	
rigination Fees ddition Origination Fees		7,780,954 15,125	
rigination Fees			

0.0000% 0.0000% 0.0000%	0.0000% 0.0000% 0.0000%
It It	
2.12% 2.12% 2.12%	2.12% 2.12% 2.12%
4.00% 4.00% 4.00%	4.00% 4.00% 4.00%
3.249% 4.50% 6.21%	
3.247% 4.50% 6.21%	
	4.00% 4.00% 4.00% 3.249% 4.50% 6.21%

opread			-		•					1-	
Interest Rate	6.13	% 3.86%	4.05%	4.34%	2.12%	2.12%	2.12%	2.12%	2.12%	2.129	6
Bond \$450M Interest Rate	\$ 450,000,00	2				4.00%	4.00%	4.00%	4.00%	4.009	6
											Ť
Revolver Interest Rate	\$ 350,000,00	Draw 1	DONE			3.249%	4.50%	6.21%		<u> </u>	Ш
Revolver Interest Rate	\$ 350,000,00	Draw 2, 3, 4	DONE			3.247%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,00	Draw 5	DONE			3.251%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,00	Draw 6	DONE - Roll over Draw	1 and 4		3.316%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,00	Draw 7	DONE			3.361%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,00	Draw 8	DONE - Roll over Draw 2	!, 3 and 5		3.422%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,00	Draw 9	DONE			3.417%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,00	Draw 10	DONE			3.348%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,00	Draw 11	DONE - Roll over Draw 6	and 9		3.498%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,00	Draw 12	DONE - Roll over Draw 1	0		3.418%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,00	Draw 13	DONE - Roll over Draw 7	and 8		3.398%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,00	Draw 14	DONE			3.275%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,00	Draw 15	DONE			3.275%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,00	Draw 16	DONE - Roll over Draw 1	1		3.289%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,00	Draw 17	DONE			3.248%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,00	Draw 17A	DONE - Roll over Draw 1	2, 14 and 15		3.286%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,00	Draw 18	DONE - Roll over Draw 1	3 and 17		3.286%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,00	Draw 19	DONE				3.283%	6.21%			
Revolver Interest Rate	\$ 450,000,00	Draw 20	DONE - Roll over Draw 1	6			3.304%	6.21%			
Revolver Interest Rate	\$ 450,000,00	Draw 21	DONE - Roll over Draw 1	7A and 19			3.312%	6.21%			
Revolver Interest Rate	\$ 450,000,00	Draw 22	DONE - Roll over Draw 1	8			3.312%	6.21%			
Revolver Interest Rate	\$ 450,000,00	Draw 23	DONE				3.222%	6.21%			
Revolver Interest Rate	\$ 450,000,00		DONE Roll over Draw 20				3.213%	6.21%	1		
Revolver Interest Rate	\$ 450,000,00	Draw 25	DONE Roll over Draw 21	, 22 and 23			3.174%	6.21%			
Revolver Interest Rate	\$ 450,000,00		DONE Roll over Draw 25				3.169%	6.21%	1		
Revolver Interest Rate	\$ 450,000,00	Draw 27	DONE - Pay off Draw 26	3			3.196%	6.21%			
Revolver Interest Rate	\$ 450,000,00	Draw 28	DONE				1.936%	6.21%			

				GL '224100		GL '820204	GL '181100/654106	GL '820202			
(A)	(B)	(C)	(D)	(E)		(F)	(G)	(H)	(I)		
Year		Capital Expenditures	Principle Drawn In Quarter (\$000's)	Principle Drawn To Date	Outstanding Debt Balance	Interest Expense	Origination Fees	Commitment	Net Cash Flows (D-F-G-H)	Interest at effective rate	Amortization of origination fees and commitment fees
2008											
12/24/2007	Q4	68,183,000	10,000,000	10,000,000	10,000,000		734,955.02		9,265,045	_	_
01/31/2008	Q1	00,100,000	10,000,000	10,000,000	9,265,045		31.013.00		(31,013)	46.132	46,132
02/4/2008	Q1			10,000,000	9,280,164		69.578.45		(69,578)	4.853	4,853
02/6/2008	Q1			10,000,000	9,215,438		137.50		(138)	2,409	2,409
02/29/2008	Q1			10,000,000	9,217,710		2,960,00		(2,960)	27,752	27,752
03/5/2008	Q1			10,000,000	9,242,502		125,384.16		(125,384)	6,042	6,042
3/24/2008	Q1	25,543,000		10,000,000	9,123,160	155,047.57			(155,048)	22,684	(132,363)
03/31/2008	Q1			10,000,000	8,990,797		17,011.00		(17,011)	8,230	8,230
04/30/2008	Q2			10,000,000	8,982,016		197,269.56		(197,270)	35,289	35,289
05/19/2008	Q2			10,000,000	8,820,035		109,824.88		(109,825)	21,931	21,931
6/23/2008	Q2	20,509,000		10,000,000	8,732,141	97,477.43			(97,477)	40,038	(57,439)
06/26/2008	Q2			10,000,000	8,674,702		43,098.82		(43,099)	3,402	3,402
06/30/2008	Q2			10,000,000	8,635,005		13,267.50		(13,268)	4,516	4,516
08/8/2008	Q3			10,000,000	8,626,253		1,577.79		(1,578)	44,084	44,084
08/13/2008	Q3			10,000,000	8,668,760		62,776.98		(62,777)	5,667	5,667
8/15/2008	Q3		55,000,000	65,000,000	8,611,650	59,689.48	7,780,953.85		47,159,357	2,251	(57,438)
8/20/2008	Q3			65,000,000	55,773,258		530.00		(530)	36,461	36,461
8/25/2008	Q3			65,000,000	55,809,189		15,125.00		(15,125)	36,485	36,485
9/3/2008	Q3			65,000,000	55,830,549		82,654.66		(82,655)	65,714	65,714
9/8/2008	Q3			65,000,000	55,813,609		1,957.50		(1,958)	36,487	36,487
9/11/2008	Q3			65,000,000	55,848,138		41,845.84		(41,846)	21,903	21,903
9/15/2008	Q3		(20,000,000)	45,000,000	55,828,196	243,199.31			(20,243,199)	29,196	(214,004)
9/25/2008	Q3			45,000,000	35,614,192		7,525.25		(7,525)	46,580	46,580
9/29/2008	Q3			45,000,000	35,653,247		98,058.08		(98,058)	18,645	18,645
9/30/2008	Q3	24,995,000		45,000,000	35,573,834		18,136.90	235,520.83	(253,658)	4,650	4,650
10/2/2008	Q4		20,000,000	65,000,000	35,324,826			78,506.96	19,921,493	9,235	9,235
10/17/2008	Q4			65,000,000	55,255,554		2,030.03		(2,030)	108,439	108,439

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

TrAILCo anticipates its financing will be a 7 year loan, where by TrAILCo pays Origination Fees of \$5.2 million and a Commitments Fee of 0.3% on the undrawn principle. Consistent with GAAP, TrAILCo will amortize the Origination Fees and Commitments Fees using the standard internal Rate of Return formula below.

Each year, TrAILCo will true up the amounts withdrawn, the interest paid in the year, Origination Fees, Commitments Fees, and total loan amount on this attachment.

Total Loan Amount		\$	900,000,000
Internal Rate of Return ¹			4.8863489
Based on following Financial	Formula ² :		
NPV = 0 = \frac{1}{2}	$\sum_{t=1}^{N} C_t/(1+IRR)p$ w	r	(t)

Revolving Credit Commitment Fee Revolving Credit Commitment Fee	New Borrowing 0.005	Old Borrowing 0.005 0.003
Total Issuance Expense	=	7,796,07
Addition Origination Fees		15,12
Origination Fees Origination Fees		7,780,95

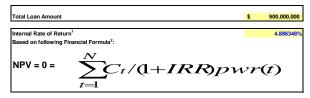
After borrowing is at the midpoint (\$275,000)

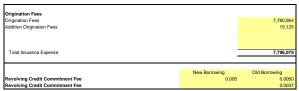
10/29/2008 11/19/2008	Q4 Q4			65,000,000 65,000,000	55,361,963 55,448,597		266.90 96,048.71		(267) (96,049)	86,901 152,404	86, 152.
11/21/2008	Q4 Q4			65,000,000	55,504,952		730.00		(730)	14,511	152,
12/15/2008	Q4		25,000,000	90.000,000	55.518.734	718,999,31	730.00		24.281.001	174.431	(544.
1/6/2009	Q1	42,068,000	-	90,000,000	79,974,165	-		618,333.53	(618,334)	230,297	230,
2/17/2009	Q1	12,000,000	30,000,000	120,000,000	79,586,128			-	30,000,000	438,097	438,
3/16/2009	Q1	75,475,000	40,000,000	160,000,000	110,024,225	933,987.50			39,066,013	388.964	(545,
3/25/2009	Q1	73,473,000	40,000,000	160,000,000	149,479,202	300,307.50		1,100,000.00	(1,100,000)	175,942	175,
4/8/2009	Q2		•	160,000,000	148,555,144			549,166.67	(549,167)	272,085	272
	Q2		50,000,000					343,100.07			718
5/15/2009				210,000,000	148,278,062 198,996,882	1,405,039.11			50,000,000	718,820 834,057	(570
6/16/2009	Q2		40,000,000	250,000,000		1,405,039.11			38,594,961		
6/30/2009	Q2		•	250,000,000	238,425,899			.=		436,686	436
7/31/2009	Q3			250,000,000	238,862,586			453,194.44	(453,194)	969,797	969
8/3/2009	Q3		30,000,000	280,000,000	239,379,188				30,000,000	93,882	93
9/4/2009	Q3		50,000,000	330,000,000	269,473,071				50,000,000	1,129,444	1,12
9/16/2009	Q3		-	330,000,000	320,602,515	1,596,826.11			(1,596,826)	503,245	(1,09
10/5/2009	Q4		45,000,000	375,000,000	319,508,934	207,916.06			44,792,084	794,450	58
10/16/2009	Q4			375,000,000	365,095,468			321,250.00	(321,250)	525,294	52
11/5/2009	Q4		30,000,000	405,000,000	365,299,512	-			30,000,000	956,176	95
12/4/2009	Q4		50,000,000	455,000,000	396,255,688				50,000,000	1,504,831	1,50
12/16/2009	Q4	73,715,000		455,000,000	447,760,519	1,374,479.16			(1,374,479)	702,843	(67
1/4/2010	Q1	-, -,		455,000,000	447,088,883	** * * * * * * * * * * * * * * * * * * *		138,489.58	(138,490)	1,111,675	1,11
1/5/2010	Q1		30,000,000	485,000,000	448,062,068	892.331.11		100,100.00	29,107,669	58.568	(83
1/15/2010	Q1		-	485,000,000	477,228,304	440,625.00			(440,625)	624,167	18
1/25/2010	Q1		(485,000,000)	400,000,000	477,411,847	423,000.00		18,489.58	(485,441,490)	624,407	20
	Q1			450 000 000		423,000.00	4,533,000.00	10,409.50		624,407	20
1/25/2010	QI		450,000,000	450,000,000	(7,405,236)				445,467,000	-	
1/25/2010	Q1		45,000,000	495,000,000	438,061,764		5,852,578.67		39,147,421		
1/27/2010	Q1 Q1			495,000,000	477,209,186		6,979.59		(6,980)	124,763	12
2/3/2010				495,000,000	477,326,969		58,000.00		(58,000)	436,922	43
2/3/2010	Q1			495,000,000	477,705,891		5,500.00		(5,500)		
2/5/2010	Q1			495,000,000	477,700,391		82,116.73	2,934.74	(85,051)	124,892	12
2/12/2010	Q1		20,000,000	515,000,000	477,740,231				20,000,000	437,300	43
2/24/2010	Q1			515,000,000	498,177,531		23,770.00		(23,770)	781,982	78
3/10/2010	Q1		30,000,000	545,000,000	498,935,743		90,000.00		29,910,000	913,821	91
3/17/2010	Q1		-	545,000,000	529,759,564		195,720.20		(195,720)	484,916	48
3/26/2010	Q1		20,000,000	565,000,000	530,048,759		17,821.04		19,982,179	623,885	62
4/1/2010	Q2		,,	565,000,000	550,654,823		,	255,416.67	(255,417)	432,008	43
4/5/2010	Q2			565,000,000	550,831,415		123,660.90	200, 110.01	(123,661)	288,060	28
4/7/2010	Q2			565,000,000	550,995,814		201,250.00		(201,250)	144,054	14
4/8/2010	Q2			565,000,000	550,938,618		224,587.75		(224,588)	72,015	7
			00 000 000				224,307.73				
4/12/2010	Q1		30,000,000	595,000,000	550,786,045				30,000,000	288,036	28
4/14/2010	Q2			595,000,000	581,074,082		194,134.74		(194,135)	151,918	15
4/21/2010	Q2			595,000,000	581,031,865		18,977.41		(18,977)	531,848	53
4/26/2010	Q2		(65,000,000)	530,000,000	581,544,735	369,573.75			(65, 369, 574)	380,177	1
4/26/2010	Q2		65,000,000	595,000,000	516,555,339	55,920.56			64,944,079	-	(5
4/28/2010	Q2			595,000,000	581,499,418	-	2,300.79		(2,301)	152,029	15
4/30/2010	Q2			595,000,000	581,649,147		2,156.70		(2,157)	152,068	15
5/7/2010	Q2		30.000.000	625,000,000	581,799,058				30.000.000	532,550	53
5/12/2010	Q2		(80,000,000)	545,000,000	612,331,608				(80,000,000)	400,304	40
5/12/2010	Q2		80,000,000	625,000,000	532,731,912	160,694.44			79,839,306	-	(16
5/12/2010	Q2		00,000,000	625,000,000	612,571,218	81,275.00			(81,275)	-	(8)
5/12/2010	Q2			625,000,000	612,489,943	170,100.00			(170,100)	-	(17
5/20/2010	Q2 Q2			625,000,000	612,319,843	170,100.00	182,500.00		(182,500)	640,599	64
			00 000 000				102,300.00				46
5/26/2010	Q2		20,000,000	645,000,000	612,777,942				20,000,000	480,746	48
6/14/2010	Q2			645,000,000	633,258,687		150,071.58		(150,072)	1,574,581	1,57
7/1/2010	Q3			645,000,000	634,683,197			230,764	(230,764)	1,411,820	1,41
7/2/2010	Q3			645,000,000	635,864,253		1,168.50	-	(1,169)	83,116	8
7/7/2010	Q3		35,000,000	680,000,000	635,946,200				35,000,000	415,741	41
7/15/2010	Q3			680,000,000	671,361,942	8,500,000.00			(8,500,000)	702,368	(7,79
7/26/2010	Q3		(65,000,000)	615,000,000	663,564,309				(65,000,000)	954,726	95
7/26/2010	Q3		(20,000,000)	595,000,000	599,519,036				(20,000,000)		
7/26/2010	Q3		115,000,000	710,000,000	579,519,036				115.000.000	-	
7/26/2010	Q3		,	710,000,000	694,519,036	115,798.33			(115,798)	_	(11
7/26/2010	Q2			710,000,000	694,403,237	544,837.22			(544,837)		(54
8/9/2010	Q3		(35,000,000)	675,000,000	693,858,400				(35,107,415)	1,270,829	
8/9/2010	Q3		35,000,000	710,000,000	660,021,814	107,415.00				1,270,025	1,16
						-			35,000,000	-	
8/12/2010	Q3		(30,000,000)	680,000,000	695,021,814	271,680.83			(30,271,681)	272,581	
8/12/2010	Q3		(80,000,000)	600,000,000	665,022,714	699,608.89			(80,699,609)	-	(69
8/12/2010	Q3		110,000,000	710,000,000	584,323,106	-			110,000,000	-	
8/30/2010	Q3			710,000,000	694,323,106	-	407,816.09		(407,816)	1,635,445	1,63
9/7/2010	Q3		30,000,000	740,000,000	695,550,735	-			30,000,000	727,674	72
9/26/2010	Q3		-	740,000,000	726,278,408	-			-	1,805,872	1,80
10/1/2010	Q4			740,000,000	728,084,280			162,778	(162,778)	475,975	47
10/8/2010	Q4		30,000,000	770,000,000	728,397,478			, 02,	30,000,000	666,739	66
10/26/2010	Q4 Q4		(115.000,000)	655,000,000	759.064.217	1,028,023.33			(116,028,023)		
						1,020,023.33				1,787,940	75
10/26/2010	Q4		115,000,000	770,000,000	644,824,133	-			115,000,000		
11/5/2010	Q4		30,000,000	800,000,000	759,824,133	-			30,000,000	993,774	99
11/9/2010	Q4		(35,000,000)	765,000,000	790,817,908	305,721.11			(35,305,721)	413,562	10
11/9/2010	Q4		(30,000,000)	735,000,000	755,925,749	171,937.50			(30,171,938)	-	(17
11/9/2010	Q4		(30,000,000)	705,000,000	725,753,811	86,853.33			(30,086,853)	_	(8)
11/9/2010	Q4		95,000,000	800.000.000	695,666,958	00,000.00			95,000,000		(0
						055 045 50				240.000	10.4
11/12/2010	Q4		(110,000,000)	690,000,000	790,666,958	955,215.56			(110,955,216)	310,092	(64
11/12/2010	Q4		(30,000,000)	660,000,000	680,021,835	18,946.67			(30,018,947)	-	(1
4414010040	Q4		140,000,000	800,000,000	650,002,888	5.83			139,999,994	-	
11/12/2010											
12/6/2010	Q4		20,000,000	820,000,000	790,002,882				20,000,000	2,482,059	2,48

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

TrAILCo anticipates its financing will be a 7 year loan, where by TrAILCo pays Origination Fees of \$5.2 million and a Commitments Fee of 0.3% on the undrawn principle. Consistent with GAAP, TrAILCo will amortize the Origination Fees and Commitments Fees using the standard internal Rate of Return formula below.

Each year, TrAILCo will true up the amounts withdrawn, the interest paid in the year, Origination Fees, Commitments Fees, and total loan amount on this attachment.





0.0037 After borrowing is at the midpoint (\$275,000)

1/3/2011	Q1		820,000,000	814,283,991			140,277.78	(140,278)	1,171,579	1,171,579
1/18/2011	Q1		820,000,000	815,315,292	9,000,000		140,277.76	(9,000,000)	1,600,050	(7,399,950)
1/26/2011	Q1	(115,000,000)	705,000,000	807,915,342	966,600.56			(115,966,601)		
					900,000.50				845,228	(121,373)
1/26/2011 2/9/2011	Q1	115,000,000	820,000,000	692,793,969	440 550 70			115,000,000	4 470 507	4 000 054
	Q1	(20,000,000)	800,000,000	807,793,969	118,552.78			(20,118,553)	1,479,507	1,360,954
2/9/2011	Q1	(95,000,000)	705,000,000	789,154,923	797,767.78			(95,797,768)	-	(797,768)
2/9/2011	Q1	115,000,000	820,000,000	693,357,156				115,000,000		
2/14/2011	Q1	(140,000,000)	680,000,000	808,357,156	1,201,215.56			(141,201,216)	528,453	(672,763)
2/14/2011	Q1	140,000,000	820,000,000	667,684,393				140,000,000		
2/16/2011	Q1		820,000,000	807,684,393		3,098.63		(3,099)	211,164	211,164
4/1/2011	Q2		820,000,000	807,892,458			97,777.78	(97,778)	4,659,577	4,659,577
4/14/2011	Q2	10,000,000	830,000,000	812,454,257			-	10,000,000	1,381,663	1,381,663
4/26/2011	Q2	(115,000,000)	715,000,000	823,835,920	949,900.00			(115,949,900)	1,293,164	343,264
4/26/2011	Q2	115,000,000	830,000,000	709,179,184	.			115,000,000		
5/9/2011	Q2	(115,000,000)	715,000,000	824,179,184	941,620.00			(115,941,620)	1,401,603	459,983
5/9/2011	Q2	(140,000,000)	575,000,000	709,639,166	1,081,920.00			(141,081,920)	-	(1,081,920)
5/9/2011	Q2	(10,000,000)	565,000,000	568,557,246	22,375.00			(10,022,375)	-	(22,375)
5/9/2011	Q2	235,000,000	800,000,000	558,534,871				235,000,000		-
5/16/2011	Q2	(235,000,000)	565,000,000	793,534,871	145,034.17			(235,145,034)	726,363	581,329
5/16/2011	Q2	235,000,000	800,000,000	559,116,200	-			235,000,000	-	-
5/23/2011	Q2	(235,000,000)	565,000,000	794,116,200	144,805.69			(235,144,806)	726,895	582,089
5/23/2011	Q2	50,000,000	615,000,000	559,698,289				50,000,000	-	-
5/26/2011	Q2	(115,000,000)	500,000,000	609,698,289	307,912.50	233,657		(115,541,569)	239,118	(68,795)
6/23/2011	Q2	(50,000,000)	450,000,000	494,395,838	88,994.45		-	(50,088,994)	1,812,670	1,723,675
6/23/2011	Q2	20,000,000	470,000,000	446,119,513			-	20,000,000	-	-
7/6/2011	Q3		470,000,000	466,119,513			171,736.11	(171,736)	792,685	792,685
7/15/2011	Q3		470,000,000	466,740,462	9,000,000			(9,000,000)	549,369	(8,450,631)
7/25/2011	Q3	(20,000,000)	450,000,000	458,289,831	34,417.78		-	(20,034,418)	599,398	564,980
10/18/2011	Q4		450,000,000	438,854,811			290,416.67	(290,417)	4,902,813	4,902,813
1/17/2012	Q1		450,000,000	443,467,207	9,000,000			(9,000,000)	5,306,145	(3,693,855)
3/2/2012	Q1		450,000,000	439,773,352		3,070.00		(3,070)	2,594,240	2,594,240
7/15/2012	Q3		450,000,000	442,364,522	9,000,000			(9,000,000)	7,874,847	(1,125,153)
1/15/2013	Q1		450,000,000	441,239,369	9,000,000			(9,000,000)	10,740,283	1,740,283
7/15/2013	Q3		450,000,000	442,979,652	9,000,000			(9,000,000)	10,604,752	1,604,752
1/15/2014	Q1		450,000,000	444,584,404	9,000,000			(9,000,000)	10,821,705	1,821,705
7/15/2014	Q3		450,000,000	446,406,108	9,000,000			(9,000,000)	10,686,780	1,686,780
1/15/2015	Q1	(450,000,000)	-	448,092,888	9,000,000			(459,000,000)	10,907,105	1,907,105
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Commitment fees for 4th quarter 2008