

2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-3.2 RECONCILIATION OF TIMING DIFFERENCES  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: B. L. CLUTTER

Line No.	Description (a)	Total Company (b)	Known and Measurable Adjustments (c)	Adjusted Regulated T&D (d)
1	Pre-tax operating income	\$ 930,423,315	\$ 108,736,526	\$ 1,039,159,841
2				
3	Tax at statutory rate	195,388,896	22,834,671	218,223,567
4				
5	Reduction in federal income taxes resulting from			
6	differences and other adjustments	(54,183,476)	2,060,674	(52,122,802)
7				
8	Total federal income tax expense - operating	141,205,420	24,895,344	166,100,764
9				
10	Effective tax rate	15.18%		15.98%
11				
12	Distribution of operating income tax expense:			
13				
14	Current federal income taxes - operating	\$ 78,901,801		\$ 95,424,803
15	Deferred federal income taxes - operating	63,477,870		71,447,596
16	Investment tax credit amortization	(1,174,250)		(771,635)
17	Total	<u>\$ 141,205,420</u>		<u>\$ 166,100,764</u>

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II-E-3.2 RECONCILIATION OF TIMING DIFFERENCES  
TEST YEAR ENDING DECEMBER 31, 2021  
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Line No.	Description (a)	Total Company (b)	Known and Measurable Adjustments (c)	Adjusted Regulated T&D (d)
1	Pre-tax operating income	\$ 930,423,315	\$ 108,736,526	\$ 1,039,159,841
2				
3	Tax at statutory rate	195,388,896	22,834,671	218,223,567
4				
5	Reductions in federal operating income taxes resulting from:			
6	ITC Amortization	(1,174,250)	402,615	(771,635)
7	Amortization of Protected Excess ADFIT	(22,126,156)	5,892,399	(16,233,757)
8	Amortization of Non-protected Excess ADFIT	(30,159,720)	(5,930,087)	(36,089,807)
9	Amortization of Excess ADFIT Reserve	-	1,608,929	1,608,929
10	R&D Tax Credit	(352,219)	(150,951)	(503,170)
11	Amortization of Organizational Expenditures	(25,277)	-	(25,277)
12				
13	Other			
14	Depreciation Differences	280,766	-	280,766
15	Meals and Entertainment	356,514	-	356,514
16	Social Club Dues	43,504	(43,504)	-
17	Commuter Expenses	298,272	-	298,272
18	Employee Compensation Plans	(1,043,637)	-	(1,043,637)
19				
20	Adjustments			
21	Interest on FIN 48	13,309	(13,309)	-
22	Prior Period Adjustments	(294,581)	294,581	-
23				
24	Tax effect of total differences and other adjustments	(54,183,476)	2,060,674	(52,122,802)
25				
26	Total federal income tax expense - operating	141,205,420		166,100,764
27				
28	Effective tax rate	15.18%		15.98%
29				
30	Distribution of operating income tax expense			
31				
32	Current federal income taxes - operating	\$ 78,901,801		\$ 95,424,803
33	Deferred federal income taxes - operating	63,477,870		71,447,596
34	Investment tax credit amortization	(1,174,250)		(771,635)
35	Total	<u>\$ 141,205,420</u>		<u>\$ 166,100,764</u>

2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-3.3 PLANT ADJUSTMENTS  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: B. L. CLUTTER

Line No.	Tax Class	Rate	Convention	2017 Tax Additions	2018 Tax Additions	2019 Tax Additions	2020 Tax Additions	2021 Tax Additions	Total Tax Depr Basis	2021 Depr on Oncor V2017-V2021 and NTU	2022 Forecast Depr on Oncor V2017-V2021 and NTU	2023 Forecast Depr on Oncor V2017-V2021 and NTU	ADFIT for Oncor V2017-V2021 and NTU at 12/31/2021
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
1	<b>TOTAL</b>												
2	00.11	00.11* Furn, Fixt, Equip	MACRS 7	HY	997,545	1,256,688	5,506,202	11,334,669	4,973,457	24,068,561	4,724,750	4,035,012	2,954,283
3	00.12	00.12* Info Systems	MACRS 5	HY	12,290,349	5,655,898	10,609,444	61,719,114	15,137,581	105,412,385	30,315,460	22,148,800	12,841,388
4	00.21	00.21. Airplanes	MACRS 5	HY	-	2,617,666	1,659,975	-	-	4,277,641	620,270	492,784	342,007
5	00.22	00.22. Automobiles	MACRS 5	HY	636,669	328,795	553,113	2,128,230	1,002,861	4,649,667	1,198,562	948,729	559,628
6	00.241	00.241 Light Trucks	MACRS 5	HY	2,196,684	310,099	973,687	1,192	-	3,481,661	317,734	281,664	69,656
7	00.242	00.242* Heavy Trucks	MACRS 5	HY	678,187	365,429	-	328,224	90,231	1,462,071	238,725	194,075	76,918
8	00.27	00.27: Trailers	MACRS 5	HY	643,724	1,429,135	615,252	792,156	181,842	3,662,110	628,665	497,610	282,159
9	00.28	00.28: Boats	MACRS 10	HY	-	-	30,721	20,022	-	50,744	10,431	7,143	5,108
10	00.3	00.3* Land Improv	MACRS 15	HY	4,989,497	19,641,172	20,968,301	30,575,380	46,702,065	122,876,415	8,745,676	10,251,502	9,237,023
11	40.4	40.4 Railroad Track	MACRS 7	HY	-	-	-	(1,810)	-	(1,810)	(499)	(356)	(254)
12	49.14	49.14* Trans & Dist Pnt	MACRS 20	HY	249,815,911	494,249,407	681,281,297	773,467,537	810,955,584	3,009,769,736	173,669,028	190,770,709	176,739,137
13	49.14A	49.14A Trans 4/05-1/11	MACRS 15	HY	311,070,711	632,050,058	1,999,330,211	1,064,450,512	1,042,950,224	5,049,851,716	371,838,432	391,700,458	357,379,126
14	49.14B	49.14B: Meters	MACRS 20	HY	2,820,858	2,161,649	10,305,819	11,539,390	10,353,307	37,181,022	2,884,771	2,981,793	2,566,587
15	49.14C	49.14C: Smart Meters	MACRS 10	HY	23,415,151	61,086,583	74,535,491	80,368,252	84,161,731	323,567,208	27,769,488	29,758,898	26,617,876
16	49.14D	49.14D Street Lighting	MACRS 7	HY	10,656,252	18,364,980	23,602,877	24,821,565	24,029,801	101,475,476	6,270,193	6,636,421	6,192,478
17	57.0	57.0: Distr Trades Serv	MACRS 5	HY	3,979,412	6,265,982	5,122,443	13,966,086	9,342,712	38,676,634	9,016,705	7,686,653	4,558,912
18	AM15	AM15* 197 Amortization	SL 15	MM	15,900,000	-	-	-	-	15,900,000	1,059,894	1,060,053	1,060,053
19	LH	LH* LH Improv	MACRS 39	MM	42,774	9,976	-	25,686,592	153,214	25,892,555	662,895	663,885	663,886
20	LR46	LR46 Easements 46 Yr	SL 46	HY	1,230,506	2,071,284	6,130,177	(110,122)	8,326,189	17,648,035	346,158	463,814	454,989
21	LR84	LR84* Easements 84 Yr	SL 84	HY	10,669,200	3,784,851	117,574,271	46,742,174	21,246,784	200,017,281	8,749,326	9,018,487	8,269,748
22	ND	ND Non Depr	None		8,022,097	28,547,869	54,585,830	15,424,521	27,979,202	134,559,518	-	-	-
23	RP	RP RP 81-86 & Post92	MACRS 39	MM	21,658,814	31,181,436	162,044,777	41,183,866	55,036,619	311,105,512	6,925,941	7,811,843	7,795,831
24	<b>TOTAL</b>				681,714,340	1,311,378,956	3,175,429,889	2,204,437,550	2,162,623,404	9,535,584,139	655,992,603	687,409,978	618,666,537
25													746,040,169

2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-3.3 PLANT ADJUSTMENTS  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: B L. CLUTTER

Line No.	Tax Class	Rate	Convention	2017 Tax Additions	2018 Tax Additions	2019 Tax Additions	2020 Tax Additions	2021 Tax Additions	Total Tax Depr Basis	2021 Depr on Oncor V2017-V2021 and NTU	2022 Forecast Depr on Oncor V2017-V2021 and NTU	2023 Forecast Depr on Oncor V2017-V2021 and NTU	ADFIT for Oncor V2017-V2021 and NTU at 12/31/2021	
26	TRAN		46.42%											
27	00 11	00.11. Furn. Fixt, Equip	MACRS 7	HY	463,093	583,395	1,216,391	5,251,008	2,308,840	9,822,726	2,087,434	1,827,915	1,332,006	
28	00 12	00.12. Info Systems	MACRS 5	HY	5,705,579	2,625,651	4,921,844	28,652,015	7,027,356	48,932,445	14,073,209	10,281,980	5,961,178	
29	00 21	00 21. Airplanes	MACRS 5	HY	-	1,215,205	770,614	-	-	1,985,820	287,950	228,766	158,771	
30	00 22	00.22. Automobiles	MACRS 5	HY	295,562	152,637	256,773	962,234	465,560	2,132,767	549,714	436,412	256,962	
31	00 241	00 241: Light Trucks	MACRS 5	HY	1,019,772	143,958	-	553	-	1,164,283	122,777	106,776	8,355	
32	00 242	00 242: Heavy Trucks	MACRS 5	HY	314,837	169,644	-	152,372	41,888	678,741	110,824	90,096	35,708	
33	00 27	00.27. Trailers	MACRS 5	HY	298,838	663,451	285,620	343,183	84,417	1,675,508	282,513	225,407	127,627	
34	00 28	00.28. Boats	MACRS 10	HY	-	-	14,262	9,295	-	23,557	4,842	3,316	2,371	
35	00 3	00.3. Land Improv	MACRS 15	HY	2,316,286	9,118,089	5,529,583	14,194,083	21,680,614	52,838,636	3,785,873	4,500,243	4,039,724	
36	40 4	40 4. Railroad Track	MACRS 7	HY	-	-	-	(840)	-	(840)	(231)	(165)	(118)	
37	49 14	49 14. Trans & Dist Plnt	MACRS 20	HY	115,972,651	229,446,611	284,105,824	359,379,979	376,436,900	1,365,341,985	79,196,505	87,207,810	80,664,186	
38	49 14A	49 14A. Trans 4/05-1/11	MACRS 15	HY	144,409,117	293,418,144	398,160,190	491,897,100	484,628,682	1,812,513,232	137,791,951	148,540,708	133,757,435	
39	49 14B	49 14B. Meters	MACRS 20	HY	1,309,534	1,003,507	4,784,295	5,356,959	4,806,341	17,260,637	1,339,204	1,384,245	1,191,493	
40	49 14C	49.14C. Smart Meters	MACRS 10	HY	10,870,073	28,358,374	34,593,995	37,309,550	39,070,606	150,202,598	12,890,577	13,814,264	12,356,200	
41	49 14D	49 14D. Street Lighting	MACRS 7	HY	4,946,978	8,525,620	10,953,855	11,522,976	11,155,413	47,104,841	2,910,406	3,080,541	2,874,449	
42	57 0	57 0. Distr Trades Serv	MACRS 5	HY	1,847,372	2,908,872	2,261,889	6,483,510	4,337,190	17,838,833	4,179,581	3,562,371	2,110,419	
43	AM15	AM15: 197 Amortization	SL 15	MM	7,381,296	-	-	-	-	7,381,296	492,037	492,111	492,111	
44	LH	LH: LH Improv	MACRS 39	MM	19,857	4,631	-	11,924,549	71,127	12,020,164	307,737	308,197	308,197	
45	LR46	LR46: Easements 46 Yr	SL 46	HY	571,241	961,557	2,845,827	(51,122)	3,865,287	8,192,790	160,698	215,318	211,221	
46	LR84	LR84: Easements 84 Yr	SL 84	HY	4,952,989	1,757,051	8,152,806	21,699,234	7,193,546	43,755,626	3,349,838	3,385,673	3,053,492	
47	ND	ND Non Depr	None		3,724,118	13,252,847	1,412,858	7,160,563	15,658,754	41,209,139	-	-	-	
48	RP	RP RP 81-86 & Post92	MACRS 39	MM	10,054,724	14,475,434	13,486,037	18,586,858	25,649,594	82,252,648	1,670,543	2,107,172	2,107,206	
49	TRAN TOTAL				316,473,915	608,784,659	773,752,662	1,020,834,059	1,004,482,116	3,724,327,412	265,593,982	281,799,157	251,048,992	281,404,063

2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-3.3 PLANT ADJUSTMENTS  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: B L. CLUTTER

Line No.	Tax Class	Rate	Convention	2017 Tax Additions	2018 Tax Additions	2019 Tax Additions	2020 Tax Additions	2021 Tax Additions	Total Tax Depr Basis	2021 Depr on Oncor V2017-V2021 and NTU	2022 Forecast Depr on Oncor V2017-V2021 and NTU	2023 Forecast Depr on Oncor V2017-V2021 and NTU	ADFIT for Oncor V2017-V2021 and NTU at 12/31/2021
51	NTU TRAN		92.44%										
52	00 11	00 11 Furn, Fixt, Equip	MACRS 7	HY	-	-	2,667,821	21,732	-	2,689,553	210,971	90,142	78,591
53	00 12	00 12 Info Systems	MACRS 5	HY	-	-	6,778	-	-	6,778	420	420	420
54	00 21	00 21 Airplanes	MACRS 5	HY	-	-	-	-	-	-	-	-	-
55	00 22	00 22 Automobiles	MACRS 5	HY	-	-	-	51,294	-	51,294	13,337	8,002	5,647
56	00 241	00 241 Light Trucks	MACRS 5	HY	-	-	900,082	-	-	900,082	49,235	47,753	47,753
57	00 242	00 242 Heavy Trucks	MACRS 5	HY	-	-	-	-	-	-	-	-	-
58	00 27	00 27 Trailers	MACRS 5	HY	-	-	-	48,909	-	48,909	18,586	11,151	6,691
59	00 28	00 28 Boats	MACRS 10	HY	-	-	-	-	-	-	-	-	-
60	00.3	00 3 Land Improv	MACRS 15	HY	-	-	8,372,405	-	-	8,372,405	545,909	515,411	494,631
61	40.4	40 4 Railroad Track	MACRS 7	HY	-	-	-	-	-	-	-	-	-
62	49.14	49.14 Trans & Dist Plnt	MACRS 20	HY	-	-	64,052,881	(619,786)	69,681	63,502,775	2,840,115	2,696,446	2,755,613
63	49.14A	49.14A Trans 4/05-1/11	MACRS 15	HY	-	-	1,055,353,797	4,491,009	(910,700)	1,058,934,106	69,350,531	66,307,571	64,018,018
64	49.14B	49.14B Meters	MACRS 20	HY	-	-	-	-	-	-	-	-	-
65	49.14C	49.14C Smart Meters	MACRS 10	HY	-	-	15,528	-	-	15,528	1,831	1,557	1,357
66	49.14D	49.14D Street Lighting	MACRS 7	HY	-	-	6,704	-	-	6,704	838	598	598
67	57.0	57 0 Distr Trades Serv	MACRS 5	HY	-	-	231,216	-	-	231,216	12,477	11,992	11,899
68	AM15	AM15. 197 Amortization	SL 15	MM	-	-	-	-	-	-	-	-	-
69	LH	LH. LH Improv	MACRS 39	MM	-	-	-	-	-	-	-	-	-
70	LR46	LR46 Easements 46 Yr	SL 46	HY	-	-	-	-	-	-	-	-	-
71	LR84	LR84 Easements 84 Yr	SL 84	HY	-	-	92,452,042	-	5,316,459	97,768,501	1,417,543	1,595,000	1,564,318
72	ND	ND Non Depr	None		-	-	47,646,112	-	(5,316,459)	42,329,653	-	-	-
73	RP	RP RP 81-86 & Post92	MACRS 39	MM	-	-	122,941,017	1,059,405	(198,747)	123,801,675	3,075,901	3,025,394	3,010,524
74	NTU TRAN TOTAL				-	-	1,394,646,383	5,052,564	(1,039,767)	1,398,659,180	77,537,693	74,311,438	71,996,062
75													129,296,279

2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-3.3 PLANT ADJUSTMENTS  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: B. L. CLUTTER

Line No.	DC Tie	Tax Class	Rate	Convention	2017 Tax Additions	2018 Tax Additions	2019 Tax Additions	2020 Tax Additions	2021 Tax Additions	Total Tax Depr Basis	2021 Depr on Oncor V2017-V2021 and NTU	2022 Forecast Depr on Oncor V2017-V2021 and NTU	2023 Forecast Depr on Oncor V2017-V2021 and NTU	ADFIT for Oncor V2017-V2021 and NTU at 12/31/2021
76	DC Tie			0.06%										
77	00.11	00 11 Furn, Fixt, Equip	MACRS 7	HY	591	744	1,552	6,699	2,946	12,532	2,663	2,332	1,699	
78	00.12	00 12. Info Systems	MACRS 5	HY	7,279	3,350	6,279	36,554	8,965	62,427	17,954	13,118	7,605	
79	00.21	00 21: Airplanes	MACRS 5	HY	-	1,550	983	-	-	2,533	367	292	203	
80	00.22	00 22 Automobiles	MACRS 5	HY	377	195	328	1,228	594	2,721	701	557	328	
81	00 241	00 241- Light Trucks	MACRS 5	HY	1,301	184	-	1	-	1,485	157	136	11	
82	00.242	00 242- Heavy Trucks	MACRS 5	HY	402	216	-	194	53	866	141	115	46	
83	00.27	00 27 Trailers	MACRS 5	HY	381	846	364	438	108	2,138	360	288	163	
84	00.28	00.28 Boats	MACRS 10	HY	-	-	18	12	-	30	6	4	3	
85	00 3	00.3 Land Improv	MACRS 15	HY	2,955	11,633	7,055	18,109	27,660	67,411	4,830	5,741	5,154	
86	40 4	40 4. Railroad Track	MACRS 7	HY	-	-	-	(1)	-	(1)	(0)	(0)	(0)	
87	49 14	49 14 Trans & Dist Pint	MACRS 20	HY	147,956	292,724	362,457	458,491	480,252	1,741,879	101,038	111,258	102,910	
88	49 14A	49 14A Trans 4/05-1/11	MACRS 15	HY	184,235	374,338	507,966	627,554	618,281	2,312,372	175,793	189,506	170,645	
89	49 14B	49 14B Meters	MACRS 20	HY	1,671	1,280	6,104	6,834	6,132	22,021	1,709	1,766	1,520	
90	49 14C	49.14C. Smart Meters	MACRS 10	HY	13,868	36,179	44,134	47,599	49,846	191,626	16,446	17,624	15,764	
91	49 14D	49.14D Street Lighting	MACRS 7	HY	6,311	10,877	13,975	14,701	14,232	60,096	3,713	3,930	3,667	
92	57 0	57.0: Distr Trades Serv	MACRS 5	HY	2,357	3,711	2,886	8,272	5,533	22,758	5,332	4,545	2,692	
93	AM15	AM15. 197 Amortization	SL 15	MM	9,417	-	-	-	-	9,417	628	628	628	
94	LH	LH LH Improv	MACRS 39	MM	25	6	-	15,213	91	15,335	393	393	393	
95	LR46	LR46 Easements 46 Yr	SL 46	HY	729	1,227	3,631	(65)	4,931	10,452	205	275	269	
96	LR84	LR84: Easements 84 Yr	SL 84	HY	6,319	2,242	10,401	27,684	9,177	55,823	4,274	4,319	3,896	
97	ND	ND Non Depr	None		4,751	16,908	1,803	9,135	19,977	52,574	-	-	-	
98	RP	RP RP 81-86 & Post92	MACRS 39	MM	12,828	18,468	17,205	23,713	32,723	104,936	2,131	2,688	2,688	
99	DC TIE TOTAL				403,752	776,677	987,140	1,302,362	1,281,501	4,751,431	338,840	359,514	320,284	359,010
100														

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TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: B. L. CLUTTER

Line No.	Tax Class	Rate	Convention	2017 Tax Additions	2018 Tax Additions	2019 Tax Additions	2020 Tax Additions	2021 Tax Additions	Total Tax Depr Basis	2021 Depr on Oncor V2017-V2021 and NTU	2022 Forecast Depr on Oncor V2017-V2021 and NTU	2023 Forecast Depr on Oncor V2017-V2021 and NTU	ADFIT for Oncor V2017-V2021 and NTU at 12/31/2021	
101	DIST		50 35%											
102	00.11	00.11: Furn, Fixt, Equip	MACRS 7	HY	502,217	632,683	1,319,157	5,694,636	2,503,901	10,652,594	2,263,790	1,982,345	1,444,540	
103	00.12	00.12. Info Systems	MACRS 5	HY	6,187,611	2,847,478	5,337,664	31,072,666	7,621,059	53,066,478	15,262,177	11,150,648	6,464,805	
104	00.21	00.21. Airplanes	MACRS 5	HY	-	1,317,872	835,719	-	2,153,591	-	312,277	248,094	172,184	
105	00.22	00.22: Automobiles	MACRS 5	HY	320,533	165,533	278,466	1,043,527	504,893	2,312,952	596,156	473,282	278,671	
106	00.241	00.241 Light Trucks	MACRS 5	HY	1,105,927	156,120	-	600	-	1,262,647	133,150	115,797	9,061	
107	00.242	00.242. Heavy Trucks	MACRS 5	HY	341,435	183,976	-	165,245	45,427	736,084	120,187	97,708	38,725	
108	00.27	00.27 Trailers	MACRS 5	HY	324,085	719,502	309,750	372,176	91,549	1,817,063	306,381	244,450	138,410	
109	00.28	00.28 Boats	MACRS 10	HY	-	-	15,467	10,080	-	25,547	5,251	3,596	2,572	
110	00.3	00.3: Land Improv	MACRS 15	HY	2,511,977	9,888,404	5,996,747	15,393,263	23,512,289	57,302,681	4,105,721	4,880,443	4,381,018	
111	40.4	40.4 Railroad Track	MACRS 7	HY	-	-	-	(911)	-	(911)	(251)	(179)	(128)	
112	49.14	49.14: Trans & Dist Plnt	MACRS 20	HY	125,770,541	248,831,289	308,108,358	389,742,012	408,239,978	1,480,692,178	85,887,381	94,575,517	87,479,058	
113	49.14A	49.14A Trans 4/05-1/11	MACRS 15	HY	156,609,447	318,207,424	431,798,548	533,454,773	525,572,287	1,965,642,479	149,433,233	161,090,094	145,057,863	
114	49.14B	49.14B Meters	MACRS 20	HY	1,420,169	1,088,288	5,188,494	5,809,539	5,212,402	18,718,893	1,452,346	1,501,192	1,292,156	
115	49.14C	49.14C. Smart Meters	MACRS 20	HY	11,788,425	30,754,217	37,516,651	40,461,628	42,371,466	162,892,387	13,979,631	14,981,355	13,400,107	
116	49.14D	49.14D Street Lighting	MACRS 7	HY	5,364,921	9,245,902	11,879,285	12,496,489	12,097,872	51,084,470	3,156,291	3,340,799	3,117,295	
117	57.0	57.0 Distr Trades Serv	MACRS 5	HY	2,003,446	3,154,627	2,452,983	7,031,266	4,703,615	19,345,938	4,532,691	3,863,337	2,288,717	
118	AM15	AM15 197 Amortization	SL 15	MM	8,004,901	-	-	-	-	8,004,901	533,607	533,687	533,687	
119	LH	LH LH Improv	MACRS 39	MM	21,535	5,023	-	12,931,989	77,136	13,035,682	333,736	334,235	334,235	
120	LR46	LR46: Easements 46 Yr	SL 46	HY	619,502	1,042,794	3,086,255	(55,441)	4,191,844	8,884,954	174,274	233,509	229,066	
121	LR84	LR84. Easements 84 Yr	SL 84	HY	5,371,440	1,905,494	8,841,592	23,532,482	7,801,289	47,452,297	3,632,847	3,671,710	3,311,465	
122	ND	ND Non Depr	None		4,038,748	14,372,507	1,532,222	7,765,520	16,981,676	44,690,672	-	-	-	
123	RP	RP RP 81-86 & Post92	MACRS 39	MM	10,904,192	15,698,384	14,625,398	20,157,159	27,816,587	89,201,720	1,811,678	2,285,196	2,285,233	
124	<b>DIST TOTAL</b>				<b>343,211,050</b>	<b>660,217,517</b>	<b>839,122,757</b>	<b>1,107,078,699</b>	<b>1,089,345,271</b>	<b>4,038,975,295</b>	<b>288,032,552</b>	<b>305,606,813</b>	<b>272,258,737</b>	<b>305,178,340</b>

2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-3.3 PLANT ADJUSTMENTS  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: B. L. CLUTTER

Line No.	Tax Class	Rate	Convention	2017 Tax Additions	2018 Tax Additions	2019 Tax Additions	2020 Tax Additions	2021 Tax Additions	Total Tax Depr Basis	2021 Depr on Oncor V2017-V2021 and NTU	2022 Forecast Depr on Oncor V2017-V2021 and NTU	2023 Forecast Depr on Oncor V2017-V2021 and NTU	ADFIT for Oncor V2017-V2021 and NTU at 12/31/2021
126	NTU DIST		7.56%										
127	00 11	00.11: Furn, Fixt, Equip	MACRS 7	-	-	218,163	1,777	-	219,940	17,252	7,371	6,427	
128	00 12	00.12: Info Systems	MACRS 5	-	-	554	-	-	554	34	34	34	
129	00 21	00.21: Airplanes	MACRS 5	-	-	-	-	-	-	-	-	-	
130	00.22	00.22: Automobiles	MACRS 5	-	-	-	4,195	-	4,195	1,091	654	462	
131	00 241	00.241 Light Trucks	MACRS 5	-	-	73,605	-	-	73,605	4,026	3,905	3,905	
132	00 242	00.242: Heavy Trucks	MACRS 5	-	-	-	-	-	-	-	-	-	
133	00.27	00.27. Trailers	MACRS 5	-	-	-	4,000	-	4,000	1,520	912	547	
134	00 28	00.28 Boats	MACRS 10	-	-	-	-	-	-	-	-	-	
135	00 3	00.3 Land Improv	MACRS 15	-	-	684,659	-	-	684,659	44,642	42,148	40,449	
136	40 4	40.4 Railroad Track	MACRS 7	-	-	-	-	-	-	-	-	-	
137	49 14	49.14: Trans & Dist Plnt	MACRS 20	-	-	5,237,964	(50,683)	5,698	5,192,979	232,252	220,504	225,342	
138	49 14A	49.14A Trans 4/05-1/11	MACRS 15	-	-	86,302,216	367,255	(74,473)	86,594,998	5,671,183	5,422,343	5,235,113	
139	49 14B	49.14B. Meters	MACRS 20	-	-	-	-	-	-	-	-	-	
140	49 14C	49.14C Smart Meters	MACRS 10	-	-	1,270	-	-	1,270	150	127	111	
141	49.14D	49.14D Street Lighting	MACRS 7	-	-	548	-	-	548	69	49	49	
142	57.0	57.0: Distr Trades Serv	MACRS 5	-	-	18,908	-	-	18,908	1,020	981	973	
143	AM15	AM15 197 Amortization	SL 15	-	-	-	-	-	-	-	-	-	
144	LH	LH: LH Improv	MACRS 39	-	-	-	-	-	-	-	-	-	
145	LR46	LR46. Easements 46 Yr	SL 46	-	-	-	-	-	-	-	-	-	
146	LR84	LR84. Easements 84 Yr	SL 84	-	-	7,560,324	-	434,757	7,995,080	115,920	130,432	127,923	
147	ND	ND Non Depr	None	-	-	3,896,291	-	(434,757)	3,461,534	-	-	-	
148	RP	RP. RP 81-86 & Post92	MACRS 39	-	-	10,053,579	86,634	(16,253)	10,123,959	251,534	247,404	246,188	
149	NTU DIST TOTAL			-	-	114,048,080	413,177	(85,028)	114,376,229	6,340,693	6,076,864	5,887,523	10,573,284
150													



2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-3.3 PLANT ADJUSTMENTS  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: B. L. CLUTTER

Line No.	Tax Class	Rate	Convention	2017 Tax Additions	2018 Tax Additions	2019 Tax Additions	2020 Tax Additions	2021 Tax Additions	Total Tax Depr Basis	2021 Depr on Oncor V2017-V2021 and NTU	2022 Forecast Depr on Oncor V2017-V2021 and NTU	2023 Forecast Depr on Oncor V2017-V2021 and NTU	ADFIT for Oncor V2017-V2021 and NTU at 12/31/2021	
151	<b>MET</b>		1 71%											
152	00.11	00 11: Furn, Fixt, Equip	MACRS 7	HY	17,080	21,517	44,863	193,667	85,155	362,281	76,989	67,417	49,127	
153	00.12	00 12 Info Systems	MACRS 5	HY	210,433	96,839	181,527	1,056,743	259,183	1,804,725	519,048	379,220	219,860	
154	00.21	00 21 Airplanes	MACRS 5	HY	-	44,819	28,422	-	-	73,241	10,620	8,437	5,856	
155	00.22	00 22 Automobiles	MACRS 5	HY	10,901	5,630	9,470	35,489	17,171	78,661	20,275	16,096	9,477	
156	00.241	00 241: Light Trucks	MACRS 5	HY	37,611	5,309	-	20	-	42,941	4,528	3,938	308	
157	00.242	00 242 Heavy Trucks	MACRS 5	HY	11,612	6,257	-	5,620	1,545	25,033	4,087	3,323	1,317	
158	00.27	00 27. Trailers	MACRS 5	HY	11,022	24,469	10,534	12,657	3,113	61,796	10,420	8,313	4,707	
159	00.28	00 28 Boats	MACRS 10	HY	-	-	526	343	-	869	179	122	87	
160	00.3	00 3 Land Improv	MACRS 15	HY	85,429	336,292	203,942	523,506	799,624	1,948,793	139,630	165,978	148,993	
161	40.4	40 4 Railroad Track	MACRS 7	HY	-	-	-	(31)	-	(31)	(9)	(6)	(4)	
162	49.14	49 14 Trans & Dist Pint	MACRS 20	HY	4,277,299	8,462,442	10,478,381	13,254,640	13,883,733	50,356,495	2,920,923	3,216,395	2,975,054	
163	49.14A	49 14A Trans 4/05-1/11	MACRS 15	HY	5,326,092	10,821,838	14,684,930	18,142,132	17,874,058	66,849,050	5,082,038	5,478,473	4,933,237	
164	49.14B	49.14B. Meters	MACRS 20	HY	48,298	37,011	176,454	197,575	177,267	636,606	49,392	51,054	43,945	
165	49.14C	49.14C. Smart Meters	MACRS 10	HY	400,910	1,045,913	1,275,895	1,376,050	1,441,001	5,539,767	475,430	509,497	455,721	
166	49.14D	49.14D Street Lighting	MACRS 7	HY	182,454	314,442	404,000	424,990	411,434	1,737,319	107,342	113,616	106,015	
167	57.0	57 0 Distr Trades Serv	MACRS 5	HY	68,135	107,285	83,423	239,125	159,964	657,931	154,151	131,387	77,836	
168	AM15	AM15 197 Amortization	SL 15	MM	272,237	-	-	-	-	272,237	18,147	18,150	18,150	
169	LH	LH LH Improv	MACRS 39	MM	732	171	-	439,801	2,623	443,327	11,350	11,367	11,367	
170	LR46	LR46 Easements 46 Yr	SL 46	HY	21,068	35,464	104,960	(1,885)	142,559	302,166	5,927	7,941	7,790	
171	LR84	LR84 Easements 84 Yr	SL 84	HY	182,676	64,803	300,692	800,310	265,312	1,613,793	123,549	124,870	112,619	
172	ND	ND Non Depr	None		137,353	488,791	52,109	264,096	577,526	1,519,874	-	-	-	
173	RP	RP, RP 81-86 & Post92	MACRS 39	MM	370,838	533,882	497,392	685,520	946,007	3,033,639	61,613	77,717	77,718	
174	<b>MET TOTAL</b>				11,672,180	22,453,174	28,537,519	37,650,366	37,047,274	137,360,513	9,795,628	10,393,307	9,259,180	10,378,735
175														

2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-3.3 PLANT ADJUSTMENTS  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: B. L. CLUTTER

Line No.	Tax Class	Rate	Convention	2017 Tax Additions	2018 Tax Additions	2019 Tax Additions	2020 Tax Additions	2021 Tax Additions	Total Tax Depr Basis	2021 Depr on Oncor V2017-V2021 and NTU	2022 Forecast Depr on Oncor V2017-V2021 and NTU	2023 Forecast Depr on Oncor V2017-V2021 and NTU	ADFIT for Oncor V2017-V2021 and NTU at 12/31/2021	
176	IDCS		1.46%											
177	00.11	00 11: Furn, Fixt, Equip	MACRS 7	HY	14,565	18,348	38,257	165,150	72,615	308,935	65,652	57,490	41,893	
178	00.12	00 12: Info Systems	MACRS 5	HY	179,447	82,580	154,797	901,137	221,018	1,538,978	442,617	323,379	187,485	
179	00.21	00 21: Airplanes	MACRS 5	HY	-	38,220	24,237	-	-	62,456	9,056	7,195	4,994	
180	00.22	00 22: Automobiles	MACRS 5	HY	9,296	4,801	8,076	30,263	14,642	67,078	17,289	13,726	8,082	
181	00.241	00 241: Light Trucks	MACRS 5	HY	32,073	4,528	-	17	-	36,618	3,861	3,358	263	
182	00.242	00 242: Heavy Trucks	MACRS 5	HY	9,902	5,335	-	4,792	1,317	21,347	3,486	2,834	1,123	
183	00.27	00.27: Trailers	MACRS 5	HY	9,399	20,866	8,983	10,793	2,655	52,697	8,885	7,089	4,014	
184	00.28	00.28: Boats	MACRS 10	HY	-	-	449	292	-	741	152	104	75	
185	00.3	00 3: Land Improv	MACRS 15	HY	72,850	286,773	173,911	446,419	681,878	1,661,832	119,070	141,537	127,054	
186	40.4	40 4: Railroad Track	MACRS 7	HY	-	-	-	(26)	-	(26)	(7)	(5)	(4)	
187	49.14	49 14: Trans & Dist Pnt	MACRS 20	HY	3,647,464	7,216,341	8,935,432	11,302,885	11,839,343	42,941,465	2,490,815	2,742,779	2,536,975	
188	49.14A	49 14A: Trans 4/05-1/11	MACRS 15	HY	4,541,821	9,228,314	12,522,564	15,470,690	15,242,090	57,005,479	4,333,704	4,671,764	4,206,814	
189	49.14B	49 14B: Meters	MACRS 20	HY	41,186	31,561	150,471	168,482	151,165	542,865	42,119	43,536	37,474	
190	49.14C	49 14C: Smart Meters	MACRS 10	HY	341,875	891,901	1,088,018	1,173,425	1,228,812	4,724,032	405,422	434,473	388,616	
191	49.14D	49.14D: Street Lighting	MACRS 7	HY	155,588	268,140	344,510	362,410	350,850	1,481,498	91,535	96,886	90,404	
192	57.0	57 0: Distr Trades Serv	MACRS 5	HY	58,102	91,487	71,139	203,913	136,409	561,050	131,452	112,040	66,375	
193	AM15	AM15: 197 Amortization	SL 15	MM	232,150	-	-	-	-	232,150	15,475	15,477	15,477	
194	LH	LH: LH Improv	MACRS 39	MM	625	146	-	375,040	2,237	378,047	9,679	9,693	9,693	
195	LR46	LR46: Easements 46 Yr	SL 46	HY	17,966	30,242	89,504	(1,608)	121,567	257,672	5,054	6,772	6,643	
196	LR84	LR84: Easements 84 Yr	SL 84	HY	155,777	55,261	256,414	682,464	226,245	1,376,161	105,356	106,483	96,036	
197	ND	ND: Non Depr	None		117,127	416,816	44,436	225,207	492,485	1,296,072	-	-	-	
198	RP	RP: RP 81-86 & Post92	MACRS 39	MM	316,232	455,268	424,150	584,577	806,707	2,586,934	52,540	66,273	66,274	
199	TDCS TOTAL				9,953,443	19,146,929	24,335,349	32,106,323	31,592,037	117,134,080	8,353,215	8,862,885	7,895,759	8,850,459

2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-3.4 CONSOLIDATION/INTER-CORPORATE TAX ALLOCATION  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: B. L. CLUTTER

Line No

- 1 Oncor Electric Delivery Company LLC is not a member of a consolidated federal
- 2 income tax return. Consequently, this schedule is not applicable. Please see the
- 3 direct testimony of Bonnie L. Clutter

2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-3.5 ADFIT  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: B. L. CLUTTER

Line No	Account Number (a)	Description (b)	Reference Schedule (c)	Total Company (d)	Non-Regulated or Non-Electric (e)	Regulated T&D Electric (f)	Known and Measurable Adjustments (g)	Adjusted Regulated T&D (h)	Texas Allocation Factor (i)
1		Accumulated Deferred Federal Income Taxes:							
2									
3	282	Property-related ADFIT Liabilities							
4		EPIS - Flow Through Gross-up		\$ 11,634,628	\$ -	\$ 11,634,628	\$ (11,634,628)	\$ -	100%
5		CWIP - Flow Through Gross-up		4,330,663	-	4,330,663	(4,330,663)	-	100%
6		Operating Lease Asset		29,212,844	-	29,212,844	-	29,212,844	100%
7		Reverse Flow Through		529,246	-	529,246	-	529,246	100%
8		P&O Non-Service Cost (CWIP&PIS)		24,511,366	-	24,511,366	1,098,897	25,610,263	100%
9		NTU Book/Tax Depreciation		140,031,798	-	140,031,798	-	140,031,798	100%
10		Software Development Costs		230,710,391	-	230,710,391	-	230,710,391	100%
11		Software Amortization		(51,776,074)	-	(51,776,074)	-	(51,776,074)	100%
12		Book Depreciation		(695,156,539)	-	(695,156,539)	(1,098,897)	(696,255,436)	100%
13		Tax Depreciation		2,312,572,812	-	2,312,572,812	(315,249)	2,312,257,564	100%
14		Tax Depreciation - Bonus		168,795,700	-	168,795,700	-	168,795,700	100%
15		Casualty Losses		5,190,675	-	5,190,675	-	5,190,675	100%
16		Repair Expense		164,293,029	-	164,293,029	-	164,293,029	100%
17		Sec 481(a) Adjustment - Repair Expense		5,810,181	-	5,810,181	-	5,810,181	100%
18		Cost of Removal		101,505,570	-	101,505,570	-	101,505,570	100%
19		Self Constructed Assets (Mixed Service Costs)		33,838,460	-	33,838,460	-	33,838,460	100%
20		CIAC and Relocation		(60,441,680)	-	(60,441,680)	-	(60,441,680)	100%
21		Tax Capitalized Interest		(21,461,330)	-	(21,461,330)	-	(21,461,330)	100%
22		AFUDC Debt		15,771,870	-	15,771,870	-	15,771,870	100%
23		Gain/(Loss) on Disposition of Assets		16,872,658	-	16,872,658	-	16,872,658	100%

2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-3.5 ADFIT  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR B. L. CLUTTER

Line No	Account Number (a)	Description (b)	Reference Schedule (c)	Allocation to Texas (j)	FF # (k)	Funct. Factor Name (l)	TRAN (m)	NTU TRAN (n)	DC Tie (o)	Consol TRAN (p)	DIST (q)	NTU DIST (r)	Consol DIST (s)	MET (t)	TDCS (u)	Total (v)
1		Accumulated Deferred Federal Income Taxes														
2																
3	282	Property-related ADFIT Liabilities														
4		EPIS - Flow Through Gross-up		\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5		CWIP - Flow Through Gross-up		-			-	-	-	-	-	-	-	-	-	-
6		Operating Lease Asset		29,212,844		PLTSVC-ONC	13,561,550	-	17,302	13,578,851	14,707,290	-	14,707,290	500,177	426,525	29,212,844
7		Reverse Flow Through		529,246		PLTSVC-ONC	245,693	-	313	246,007	266,450	-	266,450	9,062	7,727	529,246
8		P&O Non-Service Cost (CWIP&PIS)		25,610,263		PLTSVC-ONC	11,889,115	-	15,168	11,904,283	12,893,561	-	12,893,561	438,494	373,925	25,610,263
9		NTU Book/Tax Depreciation		140,031,798		PLTSVC-NTU	-	129,446,250	-	129,446,250	-	10,585,548	10,585,548	-	-	140,031,798
10		Software Development Costs		230,710,391		Intangible	55,637,006	-	-	55,637,006	78,664,319	-	78,664,319	11,332,916	85,076,150	230,710,391
11		Software Amortization		(51,776,074)		Intangible	(12,486,068)	-	-	(12,486,068)	(17,653,863)	-	(17,653,863)	(2,543,335)	(19,092,807)	(51,776,074)
12		Book Depreciation		(696,255,436)		PLTSVC-ONC	(323,224,364)	-	(412,364)	(323,636,727)	(350,531,807)	-	(350,531,807)	(11,921,150)	(10,165,752)	(696,255,436)
13		Tax Depreciation		2,312,257,564		PLTSVC-ONC	1,073,424,982	-	1,369,457	1,074,794,439	1,164,112,739	-	1,164,112,739	39,590,023	33,760,364	2,312,257,564
14		Tax Depreciation - Bonus		168,795,700		PLTSVC-ONC	78,360,440	-	99,971	78,460,411	84,980,682	-	84,980,682	2,890,087	2,464,520	168,795,700
15		Casualty Losses		5,190,675		PLTSVC-ONC	2,409,680	-	3,074	2,412,754	2,613,260	-	2,613,260	88,874	75,787	5,190,675
16		Repair Expense		164,293,029		PLTSVC-ONC	76,270,155	-	97,304	76,367,459	82,713,799	-	82,713,799	2,812,993	2,398,778	164,293,029
17		Sec 481(a) Adjustment - Repair Expense		5,810,181		PLTSVC-ONC	2,897,275	-	3,441	2,700,716	2,925,152	-	2,925,152	99,481	84,832	5,810,181
18		Cost of Removal		101,505,570		PLTSVC-ONC	47,122,179	-	60,118	47,162,297	51,103,272	-	51,103,272	1,737,959	1,482,043	101,505,570
19		Self Constructed Assets (Mixed Service Costs)		33,836,460		PLTSVC-ONC	15,708,911	-	20,041	15,728,952	17,036,070	-	17,036,070	578,376	494,052	33,836,460
20		CIAC and Relocation		(60,441,580)		PLTSVC-ONC	(28,058,989)	-	(35,797)	(28,094,786)	(30,429,538)	-	(30,429,538)	(1,034,871)	(882,485)	(60,441,580)
21		Tax Capitalized Interest		(21,481,330)		PLTSVC-ONC	(9,963,046)	-	(12,711)	(9,975,757)	(10,804,769)	-	(10,804,769)	(367,457)	(313,348)	(21,481,330)
22		AFUDC Debt		15,771,870		PLTSVC-ONC	7,321,814	-	9,341	7,331,155	7,940,393	-	7,940,393	270,043	230,279	15,771,870
23		Gain/(Loss) on Disposition of Assets		16,872,858		PLTSVC-ONC	7,832,835	-	9,993	7,842,828	8,494,588	-	8,494,588	288,690	246,351	16,872,858

2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-3 5 ADFIT  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: B. L. CLUTTER

Line No	Account Number (a)	Description (b)	Reference Schedule (c)	Total Company (d)	Non-Regulated or Non-Electric (e)	Regulated T&D Electric (f)	Known and Measurable Adjustments (g)	Adjusted Regulated T&D (h)	Texas Allocation Factor (i)
24									
25	283	Non-property-related ADFIT Liabilities							
26		Prepaid Insurance		\$ 2,139,615	\$ -	\$ 2,139,615	\$ -	\$ 2,139,615	100%
27		Rate Case Expense		1,115,620	-	1,115,620	683,531	1,799,151	100%
28		Self Insurance Reserve		123,594,588	-	123,594,588	-	123,594,588	100%
29		GI/L on Interest Rate Swaps		5,526,275	-	5,526,275	-	5,526,275	100%
30		Deferred Revenue - AMS		26,732,956	-	26,732,956	-	26,732,956	100%
31		Reg Asset - Deferred Pension & OPEB Costs		36,614,253	-	36,614,253	-	36,614,253	100%
32		Reg Asset - AMS Expense		122,655	-	122,655	-	122,655	100%
33		Reg Asset - Efficiency Performance Bonus		6,467,263	-	6,467,263	(6,467,263)	-	100%
34		Reg Asset - Deferred Mobile Generator Costs		5,478	-	5,478	-	5,478	100%
35		Debt Recall Premium and Expense		(1,392,841)	-	(1,392,841)	-	(1,392,841)	100%
36		Contra-Debt Amortization		5,638,249	-	5,638,249	-	5,638,249	100%
37		Reg Asset - TCRF		12,246,046	-	12,246,046	-	12,246,046	100%
38		Reg Asset - Defaulted REPs		1,866,771	-	1,866,771	(111,433)	1,755,338	100%
39		Reg Asset - Wholesale Distribution Substation Service		15,806,085	-	15,806,085	-	15,806,085	100%
40		Reg Asset - Sharyland Residential Interim Rates		131,746	-	131,746	-	131,746	100%
41		Reg Asset - Rocky Mound Series Compensator		318,969	-	318,969	-	318,969	100%
42		Reg Asset - Power Line Safety		1,584,989	-	1,584,989	(7,175)	1,577,814	100%
43		Reg Asset - COVID19 - Incremental Expense		7,278,559	-	7,278,559	(8,647)	7,269,912	100%
44		Reg Asset - Workers Comp		1,700,729	-	1,700,729	(1,700,729)	-	100%
45		Excess DFIT - Tax Gross-up		28,782,944	-	28,782,944	(28,782,944)	-	100%
46		Gain/Loss on Derivatives		(9,624,786)	-	(9,624,786)	-	(9,624,786)	100%
47		Pension/OPEB - Gross-up		87,433,029	-	87,433,029	(87,433,029)	-	100%
48		Sub-Total ADFIT Liabilities		\$ 2,790,865,457	\$ -	\$ 2,790,865,457	\$ (140,108,228)	\$ 2,650,757,229	
49									

2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-3.6 ADFIT  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: B. L. CLUTTER

Line No	Account Number (a)	Description (b)	Reference Schedule (c)	Allocation to Texas (j)	FF # (k)	Func Factor Name (l)	TRAN (m)	NTU TRAN (n)	DC Tie (o)	Consol TRAN (p)	DIST (q)	NTU DIST (r)	Consol DIST (s)	MET (t)	TDCS (u)	Total (v)
24																
25	283	Non-property-related ADFIT Liabilities														
26		Prepaid Insurance		\$ 2,139,615		A165	\$ 196,522	\$ -	\$ -	196,522	\$ 1,860,317	\$ -	1,860,317	\$ 65,493	\$ 17,283	2,139,615
27		Rate Case Expense		1,789,151		Direct Assignment	-	-	-	-	1,782,334	-	1,782,334	16,817	(0)	1,789,151
28		Self Insurance Reserve		123,694,688		Direct Assignment	4,648,138	767,298	-	5,415,376	118,179,212	-	118,179,212	-	-	123,694,688
29		G/L on Interest Rate Swaps		5,526,275		Sync_Int	2,472,549	-	-	2,472,549	2,885,761	-	2,885,761	134,174	33,790	5,526,275
30		Deferred Revenue - AMS		26,732,956		Direct Assignment	-	-	-	-	-	-	-	26,732,956	-	26,732,956
31		Reg Asset - Deferred Pension & OPEB Costs		36,614,253		A928	10,509,653	-	-	10,509,653	18,127,582	-	18,127,582	6,004,644	1,972,394	36,614,253
32		Reg Asset - AMS Expense		122,655		Direct Assignment	-	-	-	-	-	-	-	122,655	-	122,655
33		Reg Asset - Efficiency Performance Bonus		-		-	-	-	-	-	-	-	-	-	-	-
34		Reg Asset - Deferred Mobile Generator Costs		5,478		Direct Assignment	-	-	-	-	5,478	-	5,478	-	-	5,478
35		Debt Recall Premium and Expense		(1,392,841)		Sync_Int	(623,181)	-	-	(623,181)	(727,327)	-	(727,327)	(33,817)	(8,516)	(1,392,841)
36		Contra-Debt Amortization		5,638,249		Sync_Int	2,522,648	-	-	2,522,648	2,944,233	-	2,944,233	136,893	34,475	5,638,249
37		Reg Asset - TCRF		12,246,046		Direct Assignment	-	-	-	-	12,246,046	-	12,246,046	-	-	12,246,046
38		Reg Asset - Defaulted REPs		1,755,338		-	-	-	-	-	-	-	-	-	1,755,338	1,755,338
39		Reg Asset - Wholesale Distribution Substation Service		15,806,085		Direct Assignment	-	-	-	-	15,806,085	-	15,806,085	-	-	15,806,085
40		Reg Asset - Sharyland Residential Interim Rates		131,746		Direct Assignment	-	-	-	-	131,746	-	131,746	-	-	131,746
41		Reg Asset - Rocky Mound Series Compensator		318,969		Direct Assignment	318,969	-	-	318,969	-	-	-	-	-	318,969
42		Reg Asset - Power Line Safety		1,577,814		Direct Assignment	1,332,238	116,803	-	1,449,040	128,774	-	128,774	-	-	1,577,814
43		Reg Asset - COVID19 - Incremental Expense		7,269,912		Direct Assignment	631,389	-	-	631,389	6,037,933	-	6,037,933	331,633	268,957	7,269,912
44		Reg Asset - Workers Comp		-		-	-	-	-	-	-	-	-	-	-	-
45		Excess DFIT - Tax Gross-up		-		-	-	-	-	-	-	-	-	-	-	-
46		Gain/Loss on Derivatives		-		-	-	-	-	-	-	-	-	-	-	-
47		Pension/OPEB - Gross-up		(9,624,786)		Sync_Int	(4,306,282)	-	-	(4,306,282)	(5,025,960)	-	(5,025,960)	(233,684)	(58,850)	(9,624,786)
48		Sub-Total ADFIT Liabilities		\$ 2,650,757,229			\$ 1,036,451,799	\$ 130,330,291	\$ 1,244,651	\$ 1,168,026,741	\$ 1,293,413,795	\$ 10,585,548	\$ 1,303,999,343	\$ 78,049,324	\$ 100,681,821	\$ 2,650,757,229
49																

2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-3.5 ADFIT  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: B. L. CLUTTER

Line No	Account Number (a)	Description (b)	Reference Schedule (c)	Total Company (d)	Non-Regulated or Non-Electric (e)	Regulated T&D Electric (f)	Known and Measurable Adjustments (g)	Adjusted Regulated T&D (h)	Texas Allocation Factor (i)
50	190	Less: ADFIT Assets							
51		Pension/OPEB - Gross-up		\$87,433,029	\$ -	\$ 87,433,029	\$ (87,433,029)	\$ -	100%
52		Operating Lease Obligation		29,212,844	-	29,212,844	-	29,212,844	100%
53		Bad Debts		2,467,144	-	2,467,144	-	2,467,144	100%
54		Deferred Revenue - AMS - FBOS		140,348	-	140,348	-	140,348	100%
55		Vacation Pay Accrual		776,266	-	776,266	-	776,266	100%
56		Performance Enhancement Plan		9,798,136	-	9,798,136	-	9,798,136	100%
57		Deferred Unbilled TCRF Reg Liability		14,031,342	-	14,031,342	-	14,031,342	100%
58		Cap Structure Refund		(17,145)	-	(17,145)	-	(17,145)	100%
59		FIT Refund		(497,344)	-	(497,344)	-	(497,344)	100%
60		Deferred Unbilled EECRF Reg Liability		689,667	-	689,667	(689,667)	-	100%
61		Interest Rate Savings Reg Liability		408,841	-	408,841	(408,841)	-	100%
62		Reg Liability - Deferred OPEB Cost		8,250,720	-	8,250,720	-	8,250,720	100%
63		Reg Liability - Over-Collection of Int Asset Amort		2,842,758	-	2,842,758	-	2,842,758	100%
64		IBNR - Medical/PIPD		3,053,114	-	3,053,114	-	3,053,114	100%
65		Supplemental Retirement Plan		10,002,622	-	10,002,622	-	10,002,622	100%
66		LTIP Amortization		7,316,787	-	7,316,787	-	7,316,787	100%
67		OPEB FAS 106		153,678,921	-	153,678,921	-	153,678,921	100%
68		OPEB FAS 112		4,386,443	-	4,386,443	(1,700,729)	2,685,714	100%
69		Salary Deferral Plan		10,881,674	-	10,881,674	-	10,881,674	100%
70		Pension Plan Liability		45,117,330	-	45,117,330	-	45,117,330	100%
71		Amortization of Organizational Expenditures		11,159	-	11,159	-	11,159	100%
72		Deferred FICA Payments		2,090,819	-	2,090,819	-	2,090,819	100%
73		Merger Transaction Costs		1,761,067	-	1,761,067	(1,761,067)	-	100%
74		Reg Liability - Energy Eff Program Cost		(989,356)	-	(989,356)	989,356	-	100%
75		Reg Asset - NTU Transition Costs		408,698	-	408,698	-	408,698	100%
76		Leased Assets		611,550	-	611,550	-	611,550	100%
77		Excess DFIT - Tax Gross-up		331,502,135	-	331,502,135	(331,502,135)	-	100%
78		ITC-Deferred Tax Gross-up		1,002,141	-	1,002,141	(1,002,141)	-	100%
79		Sub-Total ADFIT Assets		\$ 726,371,711	\$ -	\$ 726,371,711	\$ (423,508,253)	\$ 302,863,458	
80									
81		Net ADFIT Liabilities (Assets)		\$ 2,064,493,747	\$ -	\$ 2,064,493,747	\$ 283,400,025	\$ 2,347,893,771	



2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-3 5 ADFIT  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: B. L. CLUTTER

Line No	Account Number (a)	Description (b)	Reference Schedule (c)	Allocation to Texas (j)	FF # (k)	Funct Factor Name (l)	TRAN (m)	NTU TRAN (n)	DC Tie (o)	Consol TRAN (p)	DIST (q)	NTU DIST (r)	Consol DIST (s)	MET (t)	TDCS (u)	Total (v)
50	190	Less: ADFIT Assets														
51		Pension/OPEB - Gross-up		\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52		Operating Lease Obligation		29,212,844		PLTSVC-ONC	13,561,550	-	17,302	13,578,851	14,707,290	-	14,707,290	500,177	426,525	29,212,844
53		Bad Debts		2,467,144		Direct Assignment	168,182	-	-	168,182	2,298,962	-	2,298,962	-	-	2,467,144
54		Deferred Revenue - AMS - FBOS		140,348		Direct Assignment	-	-	-	-	-	-	-	140,348	-	140,348
55		Vacation Pay Accrual		776,266		PAYXAG	170,935	-	-	170,935	471,581	-	471,581	128,576	5,174	776,266
56		Performance Enhancement Plan		9,798,136		PAYXAG	2,157,565	-	-	2,157,565	5,952,363	-	5,952,363	1,622,901	65,308	9,798,136
57		Deferred Unbilled TCRF Reg Liability		14,031,342		Direct Assignment	-	-	-	-	14,031,342	-	14,031,342	-	-	14,031,342
58		Cap Structure Refund		(17,145)		Direct Assignment	-	-	-	-	(17,145)	-	(17,145)	-	-	(17,145)
59		FIT Refund		(497,344)		Direct Assignment	-	-	-	-	(497,344)	-	(497,344)	-	-	(497,344)
60		Deferred Unbilled EECRF Reg Liability		-			-	-	-	-	-	-	-	-	-	-
61		Interest Rate Savings Reg Liability		-			-	-	-	-	-	-	-	-	-	-
62		Reg Liability - Deferred OPEB Cost		8,250,720		A926	2,368,264	-	-	2,368,264	4,084,897	-	4,084,897	1,353,097	444,463	8,250,720
63		Reg Liability - Over-collection of Int Asset Amort		2,842,758		Direct Assignment	34,255	-	-	34,255	2,808,503	-	2,808,503	-	-	2,842,758
64		IBNR - Medical/PIPD		3,053,114		A925	659,971	-	-	659,971	2,393,144	-	2,393,144	-	-	3,053,114
65		Supplemental Retirement Plan		10,002,622		A926	2,871,125	-	-	2,871,125	4,952,256	-	4,952,256	1,640,404	538,837	10,002,622
66		LTIP Amortization		7,316,787		A926	2,100,190	-	-	2,100,190	3,622,510	-	3,622,510	1,199,934	394,152	7,316,787
67		OPEB FAS 106		153,678,921		A926	44,111,571	-	-	44,111,571	76,085,784	-	76,085,784	25,202,949	8,278,617	153,678,921
68		OPEB FAS 112		2,685,714		A926	770,900	-	-	770,900	1,329,686	-	1,329,686	440,450	144,678	2,685,714
69		Salary Deferral Plan		10,881,674		A920	2,146,352	-	-	2,146,352	5,207,367	-	5,207,367	1,407,700	2,120,265	10,881,674
70		Pension Plan Liability		45,117,330		A926	12,950,353	-	-	12,950,353	22,337,399	-	22,337,399	7,399,127	2,430,451	45,117,330
71		Amortization of Organizational Expenditures		11,159		TCS_ONC	2,599	-	-	2,599	7,946	-	7,946	407	207	11,159
72		Deferred FICA Payments		2,090,819		PAYXAG	460,402	-	-	460,402	1,270,172	-	1,270,172	346,310	13,936	2,090,819
73		Merger Transaction Costs		-			-	-	-	-	-	-	-	-	-	-
74		Reg Liability - Energy Eff Program Cost		-			-	-	-	-	-	-	-	-	-	-
75		Reg Asset - NTU Transition Costs		408,698		Direct Assignment	-	408,698	-	408,698	-	-	-	-	-	408,698
76		Leased Assets		611,550		PLTSVC-ONC	283,901	-	362	284,263	307,887	-	307,887	10,471	8,929	611,550
77		Excess DFIT - Tax Gross-up		-			-	-	-	-	-	-	-	-	-	-
78		ITC-Deferred Tax Gross-up		-			-	-	-	-	-	-	-	-	-	-
79		Sub-Total ADFIT Assets		\$ 302,863,458			\$ 84,818,114	\$ 408,698	\$ 17,864	\$ 85,244,476	\$ 161,354,599	\$ -	\$ 161,354,599	\$ 41,392,850	\$ 14,871,532	\$ 302,863,458
80																
81		Net ADFIT Liabilities (Assets)		\$ 2,347,893,771			\$ 951,633,685	\$ 129,921,592	\$ 1,226,987	\$ 1,082,782,265	\$ 1,132,059,196	\$ 10,585,548	\$ 1,142,644,744	\$ 36,656,474	\$ 85,810,289	\$ 2,347,893,771

2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-3.5 ADFIT - MONTHLY  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR, B. L. CLUTTER

Line No	Description	Functionalization Factor	Balance at 1/31/2021	TRAN	NTU TRAN	DC Tie	Consol TRAN	DIST	NTU DIST	Consol DIST	MET	TDCS
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1	<b>Property</b>											
2	Operating Lease Asset	PLTSVC-ONC	\$ (28,754,018)	\$ (13,348,548)	\$ -	\$ (17,030)	\$ (13,365,578)	\$ (14,476,293)	\$ -	\$ (14,476,293)	\$ (492,321)	\$ (419,826)
3	Reverse Flow Through	PLTSVC-ONC	(100,286)	(46,556)	-	(59)	(46,615)	(50,489)	-	(50,489)	(1,717)	(1,464)
4	P&O Non-Service Cost (CWIP&PIS)	PLTSVC-ONC	(21,079,625)	(9,785,846)	-	(12,485)	(9,798,330)	(10,612,598)	-	(10,612,598)	(360,921)	(307,775)
5	NTU Book/Tax Depreciation	PLTSVC-NTU	(131,646,259)	-	(121,694,606)	-	(121,694,606)	-	(9,951,652)	(9,951,652)	-	-
6	Software Development Costs	Intangible	(97,191,457)	(23,438,223)	-	-	(23,438,223)	(33,138,949)	-	(33,138,949)	(4,774,222)	(35,840,063)
7	Software Amortization	Intangible	43,505,650	10,491,613	-	-	10,491,613	14,833,932	-	14,833,932	2,137,077	16,043,028
8	Book Depreciation	PLTSVC-ONC	555,198,620	257,741,213	-	328,822	258,070,035	279,516,347	-	279,516,347	9,506,002	8,106,237
9	Tax Depreciation	PLTSVC-ONC	(2,256,031,979)	(1,047,323,241)	-	(1,336,156)	(1,048,659,398)	(1,135,805,806)	-	(1,135,805,806)	(38,627,339)	(32,939,436)
10	Tax Depreciation - Bonus	PLTSVC-ONC	(168,795,700)	(78,360,440)	-	(99,971)	(78,460,411)	(84,980,682)	-	(84,980,682)	(2,890,087)	(2,464,520)
11	Casualty Losses	PLTSVC-ONC	(5,190,675)	(2,409,680)	-	(3,074)	(2,412,754)	(2,613,260)	-	(2,613,260)	(88,874)	(75,787)
12	Repair Expense	PLTSVC-ONC	(138,352,460)	(64,227,701)	-	(81,941)	(64,309,641)	(69,653,945)	-	(69,653,945)	(2,388,844)	(2,020,030)
13	Sec 481(a) Adjustment - Repair Expense	PLTSVC-ONC	(6,899,292)	(3,202,875)	-	(4,086)	(3,206,961)	(3,473,469)	-	(3,473,469)	(118,128)	(100,734)
14	Cost of Removal	PLTSVC-ONC	(75,846,915)	(35,210,599)	-	(44,921)	(35,255,520)	(38,185,348)	-	(38,185,348)	(1,298,636)	(1,107,411)
15	Self Constructed Assets (Mixed Service Costs)	PLTSVC-ONC	(26,341,565)	(12,228,609)	-	(15,601)	(12,244,210)	(13,261,737)	-	(13,261,737)	(451,015)	(384,603)
16	CIAC and Relocation	PLTSVC-ONC	49,479,285	22,969,889	-	29,305	22,999,194	24,910,489	-	24,910,489	847,175	722,428
17	Tax Capitalized Interest	PLTSVC-ONC	20,287,623	9,418,173	-	12,016	9,430,188	10,213,862	-	10,213,862	347,361	296,212
18	AFUDC Debt	PLTSVC-ONC	(12,995,172)	(6,032,780)	-	(7,697)	(6,040,477)	(6,542,457)	-	(6,542,457)	(222,501)	(189,737)
19	Gain/(Loss) on Disposition of Assets	PLTSVC-ONC	(15,567,163)	(7,226,782)	-	(9,220)	(7,236,002)	(7,837,333)	-	(7,837,333)	(266,538)	(227,290)
20			\$ (2,316,321,386)	\$ (1,002,220,993)	\$ (121,694,606)	\$ (1,262,099)	\$ (1,125,177,698)	\$ (1,091,157,735)	\$ (9,951,652)	\$ (1,101,109,388)	\$ (39,123,528)	\$ (50,910,772)

2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-3.5 ADFIT - MONTHLY  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: B. L. CLUTTER

Line No	Description	Functionalization Factor	Balance at 1/31/2021	TRAN	NTU TRAN	DC Tie	Consol TRAN	DIST	NTU DIST	Consol DIST	MET	TDCS
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	
21	<b>Non-Property</b>											
22	Prepaid Insurance	A165	\$ (1,479,977)	\$ (135,934)	\$ -	\$ -	\$ (135,934)	\$ (1,286,786)	\$ -	\$ (1,286,786)	\$ (45,302)	\$ (11,955)
23	Rate Case Expense	Direct Assignment	(622,780)	(140,371)	(18,528)	(240)	(159,139)	(429,078)	(1,422)	(430,500)	(21,968)	(11,184)
24	Self Insurance Reserve	Direct Assignment	(103,132,424)	(4,011,552)	(328,375)	-	(4,339,927)	(98,792,497)	-	(98,792,497)	-	-
25	G/L on Interest Rate Swaps	Sync_Int	(5,856,941)	(2,620,494)	-	-	(2,620,494)	(3,058,432)	-	(3,058,432)	(142,203)	(35,812)
26	Deferred Revenue - AMS	Direct Assignment MET	(30,674,531)	-	-	-	-	-	-	-	(30,674,531)	-
27	Reg Asset - Deferred Pension & OPEB Costs	A926	(40,681,863)	(11,677,209)	-	-	(11,677,209)	(20,141,419)	-	(20,141,419)	(6,671,721)	(2,191,514)
28	Reg Asset - AMS Expense	Direct Assignment MET	(246,814)	-	-	-	-	-	-	-	(246,814)	-
29	Reg Asset - Deferred Mobile Generator Costs	Direct Assignment DIST	-	-	-	-	-	-	-	-	-	-
30	Debt Recall Premium and Expense	Sync_Int	533,559	238,723	-	-	238,723	278,619	-	278,619	12,954	3,262
31	Contra-Debt Amortization	Sync_Int	(5,806,326)	(2,597,849)	-	-	(2,597,849)	(3,032,001)	-	(3,032,001)	(140,974)	(35,503)
32	Reg Asset - TCRF	Direct Assignment DIST	(2,682,622)	-	-	-	-	(2,682,622)	-	(2,682,622)	-	-
33	Reg Asset - Defaulted REPs	Direct Assignment TDCS	10,004	-	-	-	-	-	-	-	-	10,004
34	Reg Asset - Wholesale Distribution Substation Service	Direct Assignment DIST	(11,818,615)	-	-	-	-	(11,818,615)	-	(11,818,615)	-	-
35	Reg Asset - Sharyland Residential Intern Rates	Direct Assignment DIST	(131,746)	-	-	-	-	(131,746)	-	(131,746)	-	-
36	Reg Asset - Rocky Mound Series Compensator	Direct Assignment TRAN	(318,969)	(318,969)	-	-	(318,969)	-	-	-	-	-
37	Reg Asset - Power Line Safety	Direct Assignment	(964,588)	(805,294)	(79,202)	-	(884,496)	(80,092)	-	(80,092)	-	-
38	Reg Asset - COVID19 - Incremental Expense	Direct Assignment TRAN	(4,960,884)	(4,960,884)	-	-	(4,960,884)	-	-	-	-	-
39	Gain/Loss on Derivatives	Sync_Int	10,314,678	4,614,962	-	-	4,614,962	5,386,214	-	5,386,214	250,434	63,069
40	Operating Lease Obligation	PLTSVC-ONC	28,754,018	13,348,548	-	17,030	13,365,578	14,476,293	-	14,476,293	492,321	419,826
41	Bad Debts	Direct Assignment	1,549,080	166,390	-	-	166,390	1,382,690	-	1,382,690	-	-
42	Deferred Revenue - AMS - FBOS	Direct Assignment MET	161,041	-	-	-	-	-	-	-	161,041	-
43	Vacation Pay Accrual	PAYXAG	846,108	186,314	-	-	186,314	514,010	-	514,010	140,144	5,640
44	Performance Enhancement Plan	PAYXAG	13,435,058	2,958,421	-	-	2,958,421	8,161,791	-	8,161,791	2,225,297	89,549
45	Deferred Unbilled TCRF Reg Liability	Direct Assignment DIST	14,744,845	-	-	-	-	14,744,845	-	14,744,845	-	-
46	Cap Structure Refund	Direct Assignment DIST	(17,190)	-	-	-	-	(17,190)	-	(17,190)	-	-
47	FIT Refund	Direct Assignment DIST	(497,951)	-	-	-	-	(497,951)	-	(497,951)	-	-
48	Reg Liability - Deferred OPEB Cost	A926	-	-	-	-	-	-	-	-	-	-
49	Reg Liability - Over-Collection of Int Asset Amort	Direct Assignment	-	-	-	-	-	-	-	-	-	-
50	IBNR - Medical/PIPD	A925	2,621,417	566,654	-	-	566,654	2,054,764	-	2,054,764	-	-
51	Supplemental Retirement Plan	A926	9,724,206	2,791,209	-	-	2,791,209	4,814,413	-	4,814,413	1,594,745	523,839
52	LTIP Amortization	A926	6,742,414	1,935,324	-	-	1,935,324	3,338,141	-	3,338,141	1,105,739	363,211
53	OPEB FAS 106	A926	155,805,574	44,721,999	-	-	44,721,999	77,138,681	-	77,138,681	25,551,715	8,393,179
54	OPEB FAS 112	A926	2,613,878	750,280	-	-	750,280	1,294,120	-	1,294,120	428,669	140,808
55	Salary Deferral Plan	A920	9,647,216	1,902,862	-	-	1,902,862	4,616,624	-	4,616,624	1,248,005	1,879,726
56	Pension Plan Liability	A926	30,948,230	8,883,294	-	-	8,883,294	15,322,338	-	15,322,338	5,075,430	1,667,168
57	Amortization of Organizational Expenditures	TCS - Oncor	16,738	3,899	-	-	3,899	11,918	-	11,918	610	311
58	Deferred FICA Payments	PAYXAG	4,633,163	1,020,230	-	-	1,020,230	2,814,644	-	2,814,644	767,408	30,881
59	Reg Asset - NTU Transition Costs	Direct Assignment NTU	447,357	-	447,357	-	447,357	-	-	-	-	-
60	Leased Assets	PLTSVC-ONC	-	-	-	-	-	-	-	-	-	-
61			\$ 83,654,351	\$ 56,820,552	\$ 21,252	\$ 16,790	\$ 56,858,594	\$ 14,381,676	\$ (1,422)	\$ 14,380,255	\$ 1,110,999	\$ 11,304,504
62												
63	Total Accumulated Deferred Taxes		\$ (2,232,667,035)	\$ (945,400,441)	\$ (121,673,355)	\$ (1,245,309)	\$ (1,068,319,104)	\$ (1,076,776,059)	\$ (9,953,074)	\$ (1,086,729,133)	\$ (38,012,529)	\$ (39,606,268)

2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-3.5 ADFIT - MONTHLY  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: B. L. CLUTTER

Line No	Description	Functionalization Factor	Balance at 2/28/2021	TRAN	NTU TRAN	DC Tie	Consol TRAN	DIST	NTU DIST	Consol DIST	MET	TDCS
	(a)	(b)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)
1	<b>Property</b>											
2	Operating Lease Asset	PLTSVC-ONC	(28,430,894)	\$ (13,198,543)	\$ -	\$ (16,838)	\$ (13,215,382)	\$ (14,313,615)	\$ -	\$ (14,313,615)	\$ (486,788)	\$ (415,108)
3	Reverse Flow Through	PLTSVC-ONC	(107,986)	(50,130)	-	(64)	(50,194)	(54,366)	-	(54,366)	(1,849)	(1,577)
4	P&O Non-Service Cost (CWIP&PIS)	PLTSVC-ONC	(21,466,236)	(9,965,323)	-	(12,714)	(9,978,037)	(10,807,238)	-	(10,807,238)	(367,541)	(313,420)
5	NTU Book/Tax Depreciation	PLTSVC-NTU	(132,382,363)	-	(122,375,066)	-	(122,375,066)	-	(10,007,297)	(10,007,297)	-	-
6	Software Development Costs	Intangible	(98,968,593)	(23,866,789)	-	-	(23,866,789)	(33,744,891)	-	(33,744,891)	(4,861,518)	(36,495,395)
7	Software Amortization	Intangible	44,625,261	10,761,613	-	-	10,761,613	15,215,681	-	15,215,681	2,192,074	16,465,893
8	Book Depreciation	PLTSVC-ONC	567,650,762	263,521,901	-	336,197	263,858,098	285,785,413	-	285,785,413	9,719,206	8,288,046
9	Tax Depreciation	PLTSVC-ONC	(2,271,600,682)	(1,054,550,739)	-	(1,345,377)	(1,055,896,116)	(1,143,643,915)	-	(1,143,643,915)	(38,893,903)	(33,166,748)
10	Tax Depreciation - Bonus	PLTSVC-ONC	(168,795,700)	(78,360,440)	-	(99,971)	(78,460,411)	(84,980,682)	-	(84,980,682)	(2,890,087)	(2,464,520)
11	Casualty Losses	PLTSVC-ONC	(5,190,675)	(2,409,680)	-	(3,074)	(2,412,754)	(2,613,260)	-	(2,613,260)	(88,874)	(75,787)
12	Repair Expense	PLTSVC-ONC	(141,803,998)	(65,830,017)	-	(83,985)	(65,914,001)	(71,391,632)	-	(71,391,632)	(2,427,940)	(2,070,424)
13	Sec 481(a) Adjustment - Repair Expense	PLTSVC-ONC	(6,800,282)	(3,156,912)	-	(4,028)	(3,160,939)	(3,423,622)	-	(3,423,622)	(116,433)	(99,288)
14	Cost of Removal	PLTSVC-ONC	(77,260,388)	(35,866,779)	-	(45,758)	(35,912,537)	(38,896,965)	-	(38,896,965)	(1,322,837)	(1,128,049)
15	Self Constructed Assets (Mixed Service Costs)	PLTSVC-ONC	(26,732,994)	(12,410,323)	-	(15,833)	(12,426,156)	(13,458,803)	-	(13,458,803)	(457,717)	(390,318)
16	CIAC and Relocation	PLTSVC-ONC	50,218,075	23,312,860	-	29,742	23,342,602	25,282,435	-	25,282,435	859,824	733,214
17	Tax Capitalized Interest	PLTSVC-ONC	20,774,175	9,644,046	-	12,304	9,656,350	10,458,818	-	10,458,818	355,691	303,316
18	AFUDC Debt	PLTSVC-ONC	(13,222,165)	(6,138,158)	-	(7,831)	(6,145,989)	(6,656,737)	-	(6,656,737)	(226,387)	(193,052)
19	Gain/(Loss) on Disposition of Assets	PLTSVC-ONC	(15,742,163)	(7,308,023)	-	(9,323)	(7,317,346)	(7,925,438)	-	(7,925,438)	(269,534)	(229,845)
20			\$ (2,325,236,846)	\$ (1,005,871,436)	\$ (122,375,066)	\$ (1,266,554)	\$ (1,129,513,055)	\$ (1,095,166,816)	\$ (10,007,297)	\$ (1,105,176,113)	\$ (39,284,614)	\$ (51,263,063)

2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-3.5 ADFIT - MONTHLY  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: B. L. CLUTTER

Line No	Description	Functionalization Factor	Balance at 2/28/2021	TRAN	NTU TRAN	DC Tie	Consol TRAN	DIST	NTU DIST	Consol DIST	MET	TDCS
(a)	(b)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	
21	<b>Non-Property</b>											
22	Prepaid Insurance	A165	\$ (1,305,594)	\$ (119,917)	\$ -	\$ -	\$ (119,917)	\$ (1,135,166)	\$ -	\$ (1,135,166)	\$ (39,964)	\$ (10,546)
23	Rate Case Expense	Direct Assignment	(745,217)	(167,965)	(22,170)	(287)	(190,422)	(513,425)	(1,701)	(515,126)	(26,286)	(13,382)
24	Self Insurance Reserve	Direct Assignment	(101,073,688)	(3,982,848)	(328,375)	-	(4,311,223)	(96,762,465)	-	(96,762,465)	-	-
25	GL on Interest Rate Swaps	Sync_Int	(5,826,668)	(2,606,950)	-	-	(2,606,950)	(3,042,623)	-	(3,042,623)	(141,468)	(35,627)
26	Deferred Revenue - AMS	Direct Assignment MET	(30,316,206)	-	-	-	-	-	-	-	(30,316,206)	-
27	Reg Asset - Deferred Pension & OPEB Costs	A926	(39,538,981)	(11,349,159)	-	-	(11,349,159)	(19,575,583)	-	(19,575,583)	(6,484,292)	(2,129,948)
28	Reg Asset - AMS Expense	Direct Assignment MET	(235,527)	-	-	-	-	-	-	-	(235,527)	-
29	Reg Asset - Deferred Mobile Generator Costs	Direct Assignment DIST	-	-	-	-	-	-	-	-	-	-
30	Debt Recall Premium and Expense	Sync_Int	612,175	273,898	-	-	273,898	319,671	-	319,671	14,863	3,743
31	Contra-Debt Amortization	Sync_Int	(5,791,047)	(2,591,012)	-	-	(2,591,012)	(3,024,022)	-	(3,024,022)	(140,603)	(35,409)
32	Reg Asset - TCRF	Direct Assignment DIST	(1,910,379)	-	-	-	-	(1,910,379)	-	(1,910,379)	-	-
33	Reg Asset - Defaulted REPs	Direct Assignment TDCS	14,693	-	-	-	-	-	-	-	-	14,693
34	Reg Asset - Wholesale Distribution Substation Service	Direct Assignment DIST	(12,175,410)	-	-	-	-	(12,175,410)	-	(12,175,410)	-	-
35	Reg Asset - Sharyland Residential Interim Rates	Direct Assignment DIST	(131,746)	-	-	-	-	(131,746)	-	(131,746)	-	-
36	Reg Asset - Rocky Mound Senes Compensator	Direct Assignment TRAN	(318,969)	(318,969)	-	-	(318,969)	-	-	-	-	-
37	Reg Asset - Power Line Safety	Direct Assignment	(1,025,736)	(852,313)	(79,202)	-	(931,515)	(94,221)	-	(94,221)	-	-
38	Reg Asset - COVID19 - Incremental Expense	Direct Assignment TRAN	(5,274,454)	(5,274,454)	-	-	(5,274,454)	-	-	-	-	-
39	Gain/Loss on Derivatives	Sync_Int	10,251,727	4,566,796	-	-	4,566,796	5,353,342	-	5,353,342	248,905	62,684
40	Operating Lease Obligation	PLTSVC-ONC	28,430,894	13,198,543	-	16,838	13,215,382	14,313,615	-	14,313,615	486,788	415,108
41	Bad Debts	Direct Assignment	1,645,068	120,237	-	-	120,237	1,524,831	-	1,524,831	-	-
42	Deferred Revenue - AMS - FBOS	Direct Assignment MET	159,160	-	-	-	-	-	-	-	159,160	-
43	Vacation Pay Accrual	PAYXAG	846,108	186,314	-	-	186,314	514,010	-	514,010	140,144	5,640
44	Performance Enhancement Plan	PAYXAG	14,131,257	3,111,725	-	-	3,111,725	8,584,731	-	8,584,731	2,340,611	94,189
45	Deferred Unbilled TCRF Reg Liability	Direct Assignment DIST	16,880,955	-	-	-	-	16,880,955	-	16,880,955	-	-
46	Cap Structure Refund	Direct Assignment DIST	(17,190)	-	-	-	-	(17,190)	-	(17,190)	-	-
47	FIT Refund	Direct Assignment DIST	(497,950)	-	-	-	-	(497,950)	-	(497,950)	-	-
48	Reg Liability - Deferred OPEB Cost	A926	-	-	-	-	-	-	-	-	-	-
49	Reg Liability - Over-Collection of Int Asset Amort	Direct Assignment	-	-	-	-	-	-	-	-	-	-
50	IBNR - Medical/PIPD	A925	2,621,417	566,654	-	-	566,654	2,054,764	-	2,054,764	-	-
51	Supplemental Retirement Plan	A926	9,701,065	2,784,567	-	-	2,784,567	4,802,956	-	4,802,956	1,590,950	522,592
52	LTIP Amortization	A926	6,931,468	1,989,589	-	-	1,989,589	3,431,740	-	3,431,740	1,136,743	373,395
53	OPEB FAS 106	A926	155,607,893	44,665,257	-	-	44,665,257	77,040,810	-	77,040,810	25,519,296	8,382,530
54	OPEB FAS 112	A926	2,613,878	750,280	-	-	750,280	1,294,120	-	1,294,120	428,669	140,808
55	Salary Deferral Plan	A920	9,223,267	1,819,240	-	-	1,819,240	4,413,745	-	4,413,745	1,193,161	1,797,121
56	Pension Plan Liability	A926	30,462,785	8,743,953	-	-	8,743,953	15,081,996	-	15,081,996	4,995,819	1,641,017
57	Amortization of Organizational Expenditures	TCS - Oncor	16,231	3,781	-	-	3,781	11,557	-	11,557	592	301
58	Deferred FICA Payments	PAYXAG	4,708,688	1,036,860	-	-	1,036,860	2,860,525	-	2,860,525	779,917	31,385
59	Reg Asset - NTU Transition Costs	Direct Assignment NTU	443,842	-	443,842	-	443,842	-	-	-	-	-
60	Leased Assets	PLTSVC-ONC	-	-	-	-	-	-	-	-	-	-
61			\$ 89,117,808	\$ 56,574,108	\$ 14,095	\$ 16,551	\$ 56,604,754	\$ 19,603,189	\$ (1,701)	\$ 19,601,468	\$ 1,651,272	\$ 11,260,294
62												
63	Total Accumulated Deferred Taxes		\$ (2,236,119,037)	\$ (949,297,328)	\$ (122,360,970)	\$ (1,250,003)	\$ (1,072,908,301)	\$ (1,075,565,627)	\$ (10,008,999)	\$ (1,085,574,625)	\$ (37,633,342)	\$ (40,002,769)

2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-3.5 ADFIT - MONTHLY  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: B L CLUTTER

Line No	Description (a)	Functionalization Factor (b)	Balance at 3/31/2021 (w)	TRAN (x)	NTU TRAN (y)	DC Tie (z)	Consol TRAN (aa)	DIST (bb)	NTU DIST (cc)	Consol DIST (dd)	MET (ee)	TDCS (ff)
1	<b>Property</b>											
2	Operating Lease Asset	PLTSVC-ONC	\$ (28,375,031)	\$ (13,172,610)	\$ -	\$ (16,805)	\$ (13,189,416)	\$ (14,285,491)	\$ -	\$ (14,285,491)	\$ (485,832)	\$ (414,293)
3	Reverse Flow Through	PLTSVC-ONC	(115,686)	(53,705)	-	(69)	(53,774)	(58,242)	-	(58,242)	(1,981)	(1,689)
4	P&O Non-Service Cost (CWIP&PIS)	PLTSVC-ONC	(21,774,055)	(10,108,223)	-	(12,896)	(10,121,119)	(10,962,211)	-	(10,962,211)	(372,811)	(317,914)
5	NTU Book/Tax Depreciation	PLTSVC-NTU	(133,159,513)	-	(123,093,468)	-	(123,093,468)	-	(10,066,045)	(10,066,045)	-	-
6	Software Development Costs	Intangible	(208,282,799)	(50,228,476)	-	-	(50,228,476)	(71,017,280)	-	(71,017,280)	(10,231,232)	(76,805,811)
7	Software Amortization	Intangible	45,753,956	11,033,803	-	-	11,033,803	15,600,527	-	15,600,527	2,247,518	16,872,107
8	Book Depreciation	PLTSVC-ONC	580,855,661	269,652,044	-	344,017	269,996,061	292,433,458	-	292,433,458	9,945,297	8,480,845
9	Tax Depreciation	PLTSVC-ONC	(2,180,434,804)	(1,012,228,580)	-	(1,291,383)	(1,013,519,963)	(1,097,746,190)	-	(1,097,746,190)	(37,332,979)	(31,835,671)
10	Tax Depreciation - Bonus	PLTSVC-ONC	(168,795,700)	(78,360,440)	-	(99,971)	(78,460,411)	(84,980,682)	-	(84,980,682)	(2,890,087)	(2,464,520)
11	Casualty Losses	PLTSVC-ONC	(5,190,675)	(2,409,680)	-	(3,074)	(2,412,754)	(2,613,260)	-	(2,613,260)	(88,874)	(75,787)
12	Repair Expense	PLTSVC-ONC	(147,021,952)	(68,252,360)	-	(87,075)	(68,339,436)	(74,018,626)	-	(74,018,626)	(2,517,281)	(2,146,610)
13	Sec 481(a) Adjustment - Repair Expense	PLTSVC-ONC	(6,701,272)	(3,110,948)	-	(3,969)	(3,114,917)	(3,373,775)	-	(3,373,775)	(114,738)	(97,843)
14	Cost of Removal	PLTSVC-ONC	(79,568,812)	(36,938,424)	-	(47,125)	(36,985,550)	(40,059,148)	-	(40,059,148)	(1,362,362)	(1,161,753)
15	Self Constructed Assets (Mixed Service Costs)	PLTSVC-ONC	(27,134,689)	(12,596,803)	-	(16,071)	(12,612,874)	(13,661,037)	-	(13,661,037)	(464,595)	(396,183)
16	CIAC and Relocation	PLTSVC-ONC	51,068,210	23,707,520	-	30,246	23,737,766	25,710,438	-	25,710,438	874,380	745,627
17	Tax Capitalized Interest	PLTSVC-ONC	21,173,158	9,829,267	-	12,540	9,841,807	10,659,687	-	10,659,687	362,523	309,141
18	AFUDC Debt	PLTSVC-ONC	(13,457,605)	(6,247,457)	-	(7,970)	(6,255,427)	(6,775,270)	-	(6,775,270)	(230,418)	(196,489)
19	Gain/(Loss) on Disposition of Assets	PLTSVC-ONC	(15,917,163)	(7,389,264)	-	(9,427)	(7,398,691)	(8,013,542)	-	(8,013,542)	(272,531)	(232,400)
20			<u>\$ (2,337,078,771)</u>	<u>\$ (986,874,336)</u>	<u>\$ (123,093,468)</u>	<u>\$ (1,209,033)</u>	<u>\$ (1,111,176,836)</u>	<u>\$ (1,083,160,645)</u>	<u>\$ (10,066,045)</u>	<u>\$ (1,093,226,690)</u>	<u>\$ (42,936,002)</u>	<u>\$ (89,739,243)</u>

2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-3.5 ADFIT - MONTHLY  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: B. L. CLUTTER

Line No	Description	Functionalization Factor	Balance at 3/31/2021	TRAN	NTU TRAN	DC Tie	Consol TRAN	DIST	NTU DIST	Consol DIST	MET	TDCS
(a)	(b)	(w)	(x)	(y)	(z)	(aa)	(bb)	(cc)	(dd)	(ee)	(ff)	
21	<b>Non-Property</b>											
22	Prepaid Insurance	A165	\$ (1,044,352)	\$ (95,523)	\$ -	\$ -	\$ (95,923)	\$ (908,026)	\$ -	\$ (908,026)	\$ (31,967)	\$ (8,436)
23	Rate Case Expense	Direct Assignment	(913,960)	(205,898)	(27,190)	(352)	(233,540)	(629,682)	(2,086)	(631,769)	(32,239)	(16,412)
24	Self Insurance Reserve	Direct Assignment	(109,603,454)	(4,050,699)	(334,217)	-	(4,384,916)	(105,218,538)	-	(105,218,538)	-	-
25	G/L on Interest Rate Swaps	Sync_Int	(5,795,900)	(2,593,184)	-	-	(2,593,184)	(3,026,557)	-	(3,026,557)	(140,721)	(35,439)
26	Deferred Revenue - AMS	Direct Assignment MET	(29,957,883)	-	-	-	-	-	-	-	(29,957,883)	-
27	Reg Asset - Deferred Pension & OPEB Costs	A926	(38,431,066)	-	-	-	(11,031,146)	-	-	(19,027,058)	(6,302,596)	(2,070,265)
28	Reg Asset - AMS Expense	Direct Assignment MET	(224,240)	-	-	-	-	-	-	-	(224,240)	-
29	Reg Asset - Deferred Mobile Generator Costs	Direct Assignment DIST	-	-	-	-	-	-	-	-	-	-
30	Debt Recall Premium and Expense	Sync_Int	690,242	308,826	-	-	308,826	360,437	-	360,437	16,759	4,220
31	Contra-Debt Amortization	Sync_Int	(5,775,767)	(2,584,176)	-	-	(2,584,176)	(3,016,043)	-	(3,016,043)	(140,232)	(35,316)
32	Reg Asset - TCRF	Direct Assignment DIST	(3,044,281)	-	-	-	-	(3,044,281)	-	(3,044,281)	-	-
33	Reg Asset - Defaulted REPs	Direct Assignment TDCS	(2,149,205)	-	-	-	-	-	-	-	-	(2,149,205)
34	Reg Asset - Wholesale Distribution Substation Service	Direct Assignment DIST	(12,182,251)	-	-	-	-	(12,182,251)	-	(12,182,251)	-	-
35	Reg Asset - Sharyland Residential Interim Rates	Direct Assignment DIST	(131,746)	-	-	-	-	(131,746)	-	(131,746)	-	-
36	Reg Asset - Rocky Mound Series Compensator	Direct Assignment TRAN	(318,969)	(318,969)	-	-	(318,969)	-	-	-	-	-
37	Reg Asset - Power Line Safety	Direct Assignment	(1,058,396)	(871,170)	(79,202)	-	(950,373)	(108,023)	-	(108,023)	-	-
38	Reg Asset - COVID19 - Incremental Expense	Direct Assignment TRAN	(5,824,708)	(5,824,708)	-	-	(5,824,708)	-	-	-	-	-
39	Gain/Loss on Derivatives	Sync_Int	10,188,175	4,558,362	-	-	4,558,362	5,320,156	-	5,320,156	247,362	62,295
40	Operating Lease Obligation	PLTSVC-ONC	28,375,031	-	-	-	13,189,416	-	-	14,285,491	485,832	414,293
41	Bad Debts	Direct Assignment	1,797,121	118,990	-	-	118,990	1,678,131	-	1,678,131	-	-
42	Deferred Revenue - AMS - FBOS	Direct Assignment MET	157,279	-	-	-	-	-	-	-	157,279	-
43	Vacation Pay Accrual	PAYXAG	846,108	186,314	-	-	186,314	514,010	-	514,010	140,144	5,640
44	Performance Enhancement Plan	PAYXAG	11,650,868	2,565,539	-	-	2,565,539	7,077,896	-	7,077,896	1,929,775	77,657
45	Deferred Unbilled TCRF Reg Liability	Direct Assignment DIST	9,719,802	-	-	-	-	9,719,802	-	9,719,802	-	-
46	Cap Structure Refund	Direct Assignment DIST	(17,190)	-	-	-	-	(17,190)	-	(17,190)	-	-
47	FIT Refund	Direct Assignment DIST	(497,950)	-	-	-	-	(497,950)	-	(497,950)	-	-
48	Reg Liability - Deferred OPEB Cost	A926	-	-	-	-	-	-	-	-	-	-
49	Reg Liability - Over-Collection of Int Asset Amort	Direct Assignment	-	-	-	-	-	-	-	-	-	-
50	iBNR - Medical/PIPD	A925	2,265,866	489,797	-	-	489,797	1,776,070	-	1,776,070	-	-
51	Supplemental Retirement Plan	A926	9,877,203	-	-	-	2,835,125	-	-	4,890,162	1,619,836	532,081
52	LTIIP Amortization	A926	4,281,556	-	-	-	1,228,966	-	-	2,119,780	702,164	230,646
53	OPEB FAS 106	A926	155,438,985	-	-	-	44,616,775	-	-	76,957,184	25,491,595	8,373,431
54	OPEB FAS 112	A926	2,634,878	-	-	-	756,308	-	-	1,304,517	432,113	141,940
55	Salary Deferral Plan	A920	9,472,012	1,868,304	-	-	1,868,304	4,532,780	-	4,532,780	1,225,340	1,845,588
56	Pension Plan Liability	A926	29,977,339	-	-	-	8,604,612	-	-	14,841,654	4,916,207	1,614,866
57	Amortization of Organizational Expenditures	TCS - Oncor	15,724	3,399	-	-	3,399	12,325	-	12,325	-	-
58	Deferred FICA Payments	PAYXAG	4,275,296	995,898	-	-	941,427	2,597,240	-	2,597,240	708,133	28,496
59	Reg Asset - NTU Transition Costs	Direct Assignment NTU	440,328	-	440,328	-	440,328	-	-	-	-	-
60	Leased Assets	PLTSVC-ONC	-	-	-	-	-	-	-	-	-	-
61			\$ 65,132,495	\$ (5,449,398)	\$ (281)	\$ (352)	\$ 54,695,553	\$ (95,191,441)	\$ (2,086)	\$ 178,203	\$ 1,242,661	\$ 9,016,079
62												
63	Total Accumulated Deferred Taxes		\$ (2,271,946,275)	\$ (992,323,733)	\$ (123,093,749)	\$ (1,209,385)	\$ (1,056,481,283)	\$ (1,178,352,086)	\$ (10,068,132)	\$ (1,093,048,487)	\$ (41,693,341)	\$ (80,723,164)

2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-3.5 ADFIT - MONTHLY  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: B. L. CLUTTER

Line No	Description (a)	Functionalization Factor (b)	Balance at 4/30/2021 (gg)	TRAN (hh)	NTU TRAN (ii)	DC Tie (jj)	Consol TRAN (kk)	DIST (ll)	NTU DIST (mm)	Consol DIST (nn)	MET (oo)	TDCS (pp)
1	<b>Property</b>											
2	Operating Lease Asset	PLTSVC-ONC	\$ (28,647,113)	\$ (13,298,920)	\$ -	\$ (16,967)	\$ (13,315,886)	\$ (14,422,472)	\$ -	\$ (14,422,472)	\$ (490,490)	\$ (418,265)
3	Reverse Flow Through	PLTSVC-ONC	(123,386)	(57,280)	-	(73)	(57,353)	(62,119)	-	(62,119)	(2,113)	(1,802)
4	P&O Non-Service Cost (CWIP&PIS)	PLTSVC-ONC	(22,160,324)	(10,287,542)	-	(13,125)	(10,300,666)	(11,156,679)	-	(11,156,679)	(379,425)	(323,554)
5	NTU Book/Tax Depreciation	PLTSVC-NTU	(133,925,415)	-	(123,801,472)	-	(123,801,472)	-	(10,123,943)	(10,123,943)	-	-
6	Software Development Costs	Intangible	(211,533,918)	(51,012,500)	-	-	(51,012,500)	(72,125,800)	-	(72,125,800)	(10,390,933)	(78,004,685)
7	Software Amortization	Intangible	46,901,528	11,310,546	-	-	11,310,546	15,991,810	-	15,991,810	2,303,889	17,295,283
8	Book Depreciation	PLTSVC-ONC	593,577,925	275,558,131	-	351,552	275,909,684	298,838,518	-	298,838,518	10,163,125	8,666,598
9	Tax Depreciation	PLTSVC-ONC	(2,196,131,942)	(1,019,515,701)	-	(1,300,680)	(1,020,816,381)	(1,105,648,960)	-	(1,105,648,960)	(37,601,742)	(32,064,859)
10	Tax Depreciation - Bonus	PLTSVC-ONC	(168,795,700)	(78,360,440)	-	(99,971)	(78,460,411)	(84,980,682)	-	(84,980,682)	(2,890,087)	(2,464,520)
11	Casualty Losses	PLTSVC-ONC	(5,190,675)	(2,409,680)	-	(3,074)	(2,412,754)	(2,613,260)	-	(2,613,260)	(68,874)	(75,787)
12	Repair Expense	PLTSVC-ONC	(151,062,296)	(70,128,019)	-	(89,468)	(70,217,487)	(76,052,749)	-	(76,052,749)	(2,586,459)	(2,205,601)
13	Sec 481(a) Adjustment - Repair Expense	PLTSVC-ONC	(6,602,262)	(3,064,984)	-	(3,910)	(3,068,894)	(3,323,928)	-	(3,323,928)	(113,043)	(96,397)
14	Cost of Removal	PLTSVC-ONC	(81,281,833)	(37,733,664)	-	(48,140)	(37,781,804)	(40,921,573)	-	(40,921,573)	(1,391,692)	(1,186,764)
15	Self Constructed Assets (Mixed Service Costs)	PLTSVC-ONC	(27,529,540)	(12,780,106)	-	(16,305)	(12,796,410)	(13,859,826)	-	(13,859,826)	(471,355)	(401,948)
16	CIAC and Relocation	PLTSVC-ONC	51,844,115	24,067,720	-	30,705	24,098,426	26,101,069	-	26,101,069	887,665	756,956
17	Tax Capitalized Interest	PLTSVC-ONC	21,630,520	10,041,589	-	12,811	10,054,400	10,889,948	-	10,889,948	370,354	315,819
18	AFUDC Debt	PLTSVC-ONC	(13,710,684)	(6,364,949)	-	(8,120)	(6,373,069)	(6,902,689)	-	(6,902,689)	(234,752)	(200,184)
19	Gain/(Loss) on Disposition of Assets	PLTSVC-ONC	(16,092,163)	(7,470,504)	-	(9,531)	(7,480,035)	(8,101,646)	-	(8,101,646)	(275,527)	(234,955)
20			\$ (2,348,833,174)	\$ (991,506,300)	\$ (123,801,472)	\$ (1,214,295)	\$ (1,116,522,068)	\$ (1,088,351,037)	\$ (10,123,943)	\$ (1,098,474,980)	\$ (43,191,459)	\$ (90,644,667)



2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-3 5 ADFIT - MONTHLY  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: B. L. CLUTTER

Line No	Description	Functionalization Factor	Balance at 4/30/2021	TRAN	NTU TRAN	DC Tie	Consol TRAN	DIST	NTU DIST	Consol DIST	MET	TDCS
(a)	(b)	(gg)	(hh)	(ii)	(jj)	(kk)	(ll)	(mm)	(nn)	(oo)	(pp)	
21	<b>Non-Property</b>											
22	Prepaid Insurance	A165	\$ (780,929)	\$ (71,728)	\$ -	\$ -	\$ (71,728)	\$ (678,989)	\$ -	\$ (678,989)	\$ (23,904)	\$ (6,308)
23	Rate Case Expense	Direct Assignment	(985,956)	(222,226)	(29,332)	(380)	(251,937)	(679,285)	(2,251)	(681,536)	(34,778)	(17,705)
24	Self Insurance Reserve	Direct Assignment	(110,201,435)	(4,050,699)	(334,217)	-	(4,384,916)	(105,816,518)	-	(105,816,518)	-	-
25	G/L on Interest Rate Swaps	Sync_Int	(5,766,901)	(2,580,209)	-	-	(2,580,209)	(3,011,414)	-	(3,011,414)	(140,017)	(35,261)
26	Deferred Revenue - AMS	Direct Assignment MET	(29,599,558)	-	-	-	-	-	-	-	(29,599,558)	-
27	Reg Asset - Deferred Pension & OPEB Costs	A926	(37,317,186)	(10,711,421)	-	-	(10,711,421)	(18,475,581)	-	(18,475,581)	(6,119,923)	(2,010,261)
28	Reg Asset - AMS Expense	Direct Assignment MET	(212,953)	-	-	-	-	-	-	-	(212,953)	-
29	Reg Asset - Deferred Mobile Generator Costs	Direct Assignment DIST	-	-	-	-	-	-	-	-	-	-
30	Debt Recall Premium and Expense	Sync_Int	768,308	343,754	-	-	343,754	401,202	-	401,202	18,654	4,698
31	Contra-Debt Amortization	Sync_Int	(5,760,487)	(2,577,339)	-	-	(2,577,339)	(3,008,064)	-	(3,008,064)	(139,861)	(35,222)
32	Reg Asset - TCRF	Direct Assignment DIST	(2,866,334)	-	-	-	-	(2,866,334)	-	(2,866,334)	-	-
33	Reg Asset - Defaulted REPs	Direct Assignment TDCS	(2,009,186)	-	-	-	-	-	-	-	-	(2,009,186)
34	Reg Asset - Wholesale Distribution Substation Service	Direct Assignment DIST	(12,895,983)	-	-	-	-	(12,895,983)	-	(12,895,983)	-	-
35	Reg Asset - Sharyland Residential Intenn Rates	Direct Assignment DIST	(131,746)	-	-	-	-	(131,746)	-	(131,746)	-	-
36	Reg Asset - Rocky Mound Series Compensator	Direct Assignment TRAN	(318,969)	(318,969)	-	-	(318,969)	-	-	-	-	-
37	Reg Asset - Power Line Safety	Direct Assignment	(1,149,398)	(919,525)	(97,048)	-	(1,016,573)	(132,825)	-	(132,825)	-	-
38	Reg Asset - COVID19 - Incremental Expense	Direct Assignment TRAN	(6,280,304)	(6,280,304)	-	-	(6,280,304)	-	-	-	-	-
39	Gain/Loss on Derivatives	Sync_Int	10,124,020	4,529,658	-	-	4,529,658	5,286,655	-	5,286,655	245,805	61,903
40	Operating Lease Obligation	PLTSVC-ONC	28,647,113	13,298,920	-	16,967	13,315,886	14,422,472	-	14,422,472	490,490	418,265
41	Bad Debts	Direct Assignment	1,832,480	65,317	-	-	65,317	1,767,163	-	1,767,163	-	-
42	Deferred Revenue - AMS - FBOS	Direct Assignment MET	155,398	-	-	-	-	-	-	-	155,398	-
43	Vacation Pay Accrual	PAYXAG	846,108	186,314	-	-	186,314	514,010	-	514,010	140,144	5,640
44	Performance Enhancement Plan	PAYXAG	11,275,464	2,482,875	-	-	2,482,875	6,849,839	-	6,849,839	1,867,596	75,155
45	Deferred Unbilled TCRF Reg Liability	Direct Assignment DIST	9,039,308	-	-	-	-	9,039,308	-	9,039,308	-	-
46	Cap Structure Refund	Direct Assignment DIST	(17,190)	-	-	-	-	(17,190)	-	(17,190)	-	-
47	FIT Refund	Direct Assignment DIST	(497,950)	-	-	-	-	(497,950)	-	(497,950)	-	-
48	Reg Liability - Deferred OPEB Cost	A926	-	-	-	-	-	-	-	-	-	-
49	Reg Liability - Over-Collection of Int Asset Amort	Direct Assignment	-	-	-	-	-	-	-	-	-	-
50	IBNR - Medical/PIPD	A925	2,265,866	489,797	-	-	489,797	1,776,070	-	1,776,070	-	-
51	Supplemental Retirement Plan	A926	9,854,926	2,828,730	-	-	2,828,730	4,879,132	-	4,879,132	1,616,183	530,881
52	LTIP Amortization	A926	4,583,671	1,315,684	-	-	1,315,684	2,269,356	-	2,269,356	751,710	246,920
53	OPEB FAS 106	A926	155,233,398	44,557,763	-	-	44,557,763	76,855,399	-	76,855,399	25,457,879	8,362,356
54	OPEB FAS 112	A926	2,630,203	754,966	-	-	754,966	1,302,202	-	1,302,202	431,346	141,688
55	Salary Deferral Plan	A920	9,745,501	1,922,248	-	-	1,922,248	4,663,657	-	4,663,657	1,260,719	1,898,876
56	Pension Plan Liability	A926	35,872,894	10,239,448	-	-	10,239,448	17,661,499	-	17,661,499	5,850,263	1,921,883
57	Amortization of Organizational Expenditures	TCS - Oncor	15,216	3,545	-	-	3,545	10,835	-	10,835	555	282
58	Deferred FICA Payments	PAYXAG	4,188,172	922,242	-	-	922,242	2,544,313	-	2,544,313	693,702	27,915
59	Reg Asset - NTU Transition Costs	Direct Assignment NTU	436,813	-	436,813	-	436,813	-	-	-	-	-
60	Leased Assets	PLTSVC-ONC	-	-	-	-	-	-	-	-	-	-
61			\$ 70,522,396	\$ 56,208,843	\$ (23,783)	\$ 16,586	\$ 56,201,646	\$ 2,031,232	\$ (2,251)	\$ 2,028,981	\$ 2,709,452	\$ 9,582,318
62												
63	Total Accumulated Deferred Taxes		\$ (2,278,310,777)	\$ (935,297,458)	\$ (123,825,255)	\$ (1,197,709)	\$ (1,060,320,422)	\$ (1,086,319,805)	\$ (10,126,194)	\$ (1,096,445,999)	\$ (40,482,007)	\$ (81,062,349)

2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-3.5 ADFIT - MONTHLY  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: B. L. CLUTTER

Line No	Description	Functionalization Factor	Balance at 5/31/2021	TRAN	NTU TRAN	DC Tie	Consol TRAN	DIST	NTU DIST	Consol DIST	MET	TDCS
	(a)	(b)	(qq)	(rr)	(ss)	(tt)	(uu)	(vv)	(ww)	(xx)	(yy)	(zz)
1	<b>Property</b>											
2	Operating Lease Asset	PLTSVC-ONC	\$ (30,994,285)	\$ (14,388,553)	\$ -	\$ (18,357)	\$ (14,406,909)	\$ (15,604,162)	\$ -	\$ (15,604,162)	\$ (530,678)	\$ (452,535)
3	Reverse Flow Through	PLTSVC-ONC	(131,086)	(60,854)	-	(78)	(60,932)	(65,996)	-	(65,996)	(2,244)	(1,014)
4	P&O Non-Service Cost (CWIP&PIS)	PLTSVC-ONC	(22,532,138)	(10,460,149)	-	(13,345)	(10,473,494)	(11,343,870)	-	(11,343,870)	(385,791)	(328,983)
5	NTU Book/Tax Depreciation	PLTSVC-NTU	(134,691,317)	-	(124,509,477)	-	(124,509,477)	-	(10,181,840)	(10,181,840)	-	-
6	Software Development Costs	Intangible	(213,649,373)	(51,522,653)	-	-	(51,522,653)	(72,847,098)	-	(72,847,098)	(10,494,848)	(78,784,774)
7	Software Amortization	Intangible	48,052,122	11,588,018	-	-	11,588,018	16,384,123	-	16,384,123	2,360,408	17,719,573
8	Book Depreciation	PLTSVC-ONC	606,300,190	281,464,219	-	359,087	281,823,306	305,243,579	-	305,243,579	10,380,953	8,852,351
9	Tax Depreciation	PLTSVC-ONC	(2,211,829,081)	(1,026,802,822)	-	(1,309,977)	(1,028,112,799)	(1,113,551,729)	-	(1,113,551,729)	(37,870,506)	(32,294,047)
10	Tax Depreciation - Bonus	PLTSVC-ONC	(168,795,700)	(78,360,440)	-	(99,971)	(78,460,411)	(84,980,682)	-	(84,980,682)	(2,890,087)	(2,464,520)
11	Casualty Losses	PLTSVC-ONC	(5,190,675)	(2,409,680)	-	(3,074)	(2,412,754)	(2,613,260)	-	(2,613,260)	(88,874)	(75,787)
12	Repair Expense	PLTSVC-ONC	(155,102,640)	(72,003,678)	-	(91,861)	(72,095,539)	(78,086,871)	-	(78,086,871)	(2,655,637)	(2,264,593)
13	Sec 481(a) Adjustment - Repair Expense	PLTSVC-ONC	(6,503,252)	(3,019,021)	-	(3,852)	(3,022,872)	(3,274,081)	-	(3,274,081)	(111,347)	(94,951)
14	Cost of Removal	PLTSVC-ONC	(82,994,853)	(38,528,904)	-	(49,154)	(38,578,058)	(41,783,998)	-	(41,783,998)	(1,421,022)	(1,211,775)
15	Self Constructed Assets (Mixed Service Costs)	PLTSVC-ONC	(27,924,391)	(12,963,408)	-	(16,538)	(12,979,947)	(14,058,615)	-	(14,058,615)	(478,116)	(407,713)
16	CIAC and Relocation	PLTSVC-ONC	52,620,020	24,427,921	-	31,165	24,459,085	26,491,701	-	26,491,701	900,950	768,284
17	Tax Capitalized Interest	PLTSVC-ONC	22,087,883	10,253,912	-	13,082	10,266,994	11,120,208	-	11,120,208	378,184	322,496
18	AFUDC Debt	PLTSVC-ONC	(13,993,433)	(6,496,206)	-	(8,288)	(6,504,494)	(7,045,034)	-	(7,045,034)	(239,593)	(204,313)
19	Gain/(Loss) on Disposition of Assets	PLTSVC-ONC	(16,267,163)	(7,551,745)	-	(9,634)	(7,561,379)	(8,189,750)	-	(8,189,750)	(278,523)	(237,510)
20			\$ (2,361,539,171)	\$ (996,834,042)	\$ (124,509,477)	\$ (1,220,795)	\$ (1,122,564,314)	\$ (1,094,205,535)	\$ (10,181,840)	\$ (1,104,387,376)	\$ (43,426,770)	\$ (91,160,711)

2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-3.5 ADFIT - MONTHLY  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: B. L. CLUTTER

Line No	Description	Functionalization Factor	Balance at 5/31/2021	TRAN	NTU TRAN	DC Tie	Consol TRAN	DIST	NTU DIST	Consol DIST	MET	TDCS
	(a)	(b)	(qq)	(rr)	(ss)	(tt)	(uu)	(vv)	(ww)	(xx)	(yy)	(zz)
21	<b>Non-Property</b>											
22	Prepaid Insurance	A165	\$ (607,809)	\$ (55,827)	\$ -	\$ -	\$ (55,827)	\$ (528,468)	\$ -	\$ (528,468)	\$ (18,605)	\$ (4,910)
23	Rate Case Expense	Direct Assignment	(1,025,845)	(231,216)	(30,518)	(396)	(282,130)	(708,767)	(2,342)	(709,109)	(36,185)	(18,421)
24	Self Insurance Reserve	Direct Assignment	(110,799,416)	(4,050,699)	(334,217)	-	(4,384,916)	(106,414,499)	-	(106,414,499)	-	-
25	G/L on Interest Rate Swaps	Sync_Int	(5,736,823)	(2,566,752)	-	-	(2,566,752)	(2,995,707)	-	(2,995,707)	(139,286)	(35,078)
26	Deferred Revenue - AMS	Direct Assignment MET	(29,241,233)	-	-	-	-	-	-	-	(29,241,233)	-
27	Reg Asset - Deferred Pension & OPEB Costs	A926	(36,178,864)	(10,384,681)	-	-	(10,384,681)	(17,912,003)	-	(17,912,003)	(5,933,241)	(1,948,940)
28	Reg Asset - AMS Expense	Direct Assignment MET	(201,665)	-	-	-	-	-	-	-	(201,665)	-
29	Reg Asset - Deferred Mobile Generator Costs	Direct Assignment DIST	-	-	-	-	-	-	-	-	-	-
30	Debt Recall Premium and Expense	Sync_Int	846,375	378,682	-	-	378,682	441,968	-	441,968	20,549	5,175
31	Contra-Debt Amortization	Sync_Int	(5,745,207)	(2,570,503)	-	-	(2,570,503)	(3,000,085)	-	(3,000,085)	(139,490)	(35,129)
32	Reg Asset - TCRF	Direct Assignment DIST	(2,688,386)	-	-	-	-	(2,688,386)	-	(2,688,386)	-	-
33	Reg Asset - Defaulted REPs	Direct Assignment TDCS	(2,185,071)	-	-	-	-	-	-	-	-	(2,185,071)
34	Reg Asset - Wholesale Distribution Substation Service	Direct Assignment DIST	(13,257,458)	-	-	-	-	(13,257,458)	-	(13,257,458)	-	-
35	Reg Asset - Sharyland Residential Interim Rates	Direct Assignment DIST	(131,746)	-	-	-	-	(131,746)	-	(131,746)	-	-
36	Reg Asset - Rocky Mound Senes Compensator	Direct Assignment TRAN	(318,969)	(318,969)	-	-	(318,969)	-	-	-	-	-
37	Reg Asset - Power Line Safety	Direct Assignment	(1,149,750)	(919,525)	(97,048)	-	(1,016,573)	(133,177)	-	(133,177)	-	-
38	Reg Asset - COVID19 - Incremental Expense	Direct Assignment TRAN	(6,561,502)	(6,561,502)	-	-	(6,561,502)	-	-	-	-	-
39	Gain/Loss on Derivatives	Sync_Int	10,059,261	4,500,684	-	-	4,500,684	5,252,838	-	5,252,838	244,232	61,507
40	Operating Lease Obligation	PLTSVC-ONC	30,994,285	14,388,553	-	18,357	14,406,909	15,604,162	-	15,604,162	530,678	452,535
41	Bad Debts	Direct Assignment	1,803,367	65,317	-	-	65,317	1,738,049	-	1,738,049	-	-
42	Deferred Revenue - AMS - FBOS	Direct Assignment MET	153,516	-	-	-	-	-	-	-	153,516	-
43	Vacation Pay Accrual	PAYXAG	846,108	186,314	-	-	186,314	514,010	-	514,010	140,144	5,640
44	Performance Enhancement Plan	PAYXAG	10,900,060	2,400,210	-	-	2,400,210	6,821,781	-	6,821,781	1,805,416	72,652
45	Deferred Unbilled TCRF Reg Liability	Direct Assignment DIST	10,031,613	-	-	-	-	10,031,613	-	10,031,613	-	-
46	Cap Structure Refund	Direct Assignment DIST	(17,190)	-	-	-	-	(17,190)	-	(17,190)	-	-
47	FIT Refund	Direct Assignment DIST	(497,939)	-	-	-	-	(497,939)	-	(497,939)	-	-
48	Reg Liability - Deferred OPEB Cost	A926	-	-	-	-	-	-	-	-	-	-
49	Reg Liability - Over-Collection of Int Asset Amort	Direct Assignment	-	-	-	-	-	-	-	-	-	-
50	IBNR - Medical/PIPD	A925	2,265,866	489,797	-	-	489,797	1,776,070	-	1,776,070	-	-
51	Supplemental Retirement Plan	A926	9,832,648	2,822,336	-	-	2,822,336	4,868,102	-	4,868,102	1,612,529	529,680
52	LTIIP Amortization	A926	4,885,786	1,402,402	-	-	1,402,402	2,418,932	-	2,418,932	801,256	263,195
53	OPEB FAS 106	A926	155,028,438	44,498,932	-	-	44,498,932	76,753,924	-	76,753,924	25,424,267	8,351,315
54	OPEB FAS 112	A926	2,630,203	754,966	-	-	754,966	1,302,202	-	1,302,202	431,346	141,688
55	Salary Deferral Plan	A920	10,155,731	2,003,164	-	-	2,003,164	4,859,971	-	4,859,971	1,313,789	1,978,808
56	Pension Plan Liability	A926	36,732,698	10,543,652	-	-	10,543,652	18,186,204	-	18,186,204	6,024,688	1,978,775
57	Amortization of Organizational Expenditures	TCS - Oncor	14,709	3,426	-	-	3,426	10,474	-	10,474	536	273
58	Deferred FICA Payments	PAYXAG	4,101,049	903,057	-	-	903,057	2,491,385	-	2,491,385	679,272	27,335
59	Reg Asset - NTU Transition Costs	Direct Assignment NTU	433,299	-	433,299	-	433,299	-	-	-	-	-
60	Leased Assets	PLTSVC-ONC	-	-	-	-	-	-	-	-	-	-
61			\$ 75,370,140	\$ 57,681,821	\$ (28,484)	\$ 17,961	\$ 57,671,298	\$ 4,588,260	\$ (2,342)	\$ 4,585,918	\$ 3,471,895	\$ 9,641,030
62												
63	Total Accumulated Deferred Taxes		\$ (2,286,169,031)	\$ (939,152,221)	\$ (124,537,961)	\$ (1,202,834)	\$ (1,064,893,016)	\$ (1,089,617,276)	\$ (10,184,182)	\$ (1,099,801,458)	\$ (39,954,876)	\$ (81,519,682)

2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-3.5 ADFIT - MONTHLY  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: B. L. CLUTTER

Line No	Description	Functionalization Factor	Balance at 6/30/2021	TRAN	NTU TRAN	DC Tie	Consol TRAN	DIST	NTU DIST	Consol DIST	MET	TDCS
	(a)	(b)	(aaa)	(bbb)	(ccc)	(ddd)	(eee)	(fff)	(ggg)	(hhh)	(iii)	(jjj)
1	<u>Property</u>											
2	Operating Lease Asset	PLTSVC-ONC	\$ (31,244,378)	\$ (14,504,654)	\$ -	\$ (18,505)	\$ (14,523,159)	\$ (15,730,072)	\$ -	\$ (15,730,072)	\$ (534,960)	\$ (456,187)
3	Reverse Flow Through	PLTSVC-ONC	(138,786)	(64,429)	-	(82)	(64,511)	(69,872)	-	(69,872)	(2,376)	(2,026)
4	P&O Non-Service Cost (CWIP&PIS)	PLTSVC-ONC	(22,911,204)	(10,636,124)	-	(13,569)	(10,649,694)	(11,534,712)	-	(11,534,712)	(392,281)	(334,517)
5	NTU Book/Tax Depreciation	PLTSVC-NTU	(134,989,058)	-	(124,784,711)	-	(124,784,711)	-	(10,204,348)	(10,204,348)	-	-
6	Software Development Costs	Intangible	(215,975,510)	(52,083,613)	-	-	(52,083,613)	(73,640,231)	-	(73,640,231)	(10,609,112)	(79,642,555)
7	Software Amortization	Intangible	49,208,680	11,866,928	-	-	11,866,928	16,778,470	-	16,778,470	2,417,220	18,146,062
8	Book Depreciation	PLTSVC-ONC	619,270,428	287,485,425	-	366,769	287,852,194	311,773,483	-	311,773,483	10,603,027	9,041,724
9	Tax Depreciation	PLTSVC-ONC	(2,227,189,011)	(1,033,933,400)	-	(1,319,074)	(1,035,252,474)	(1,121,284,731)	-	(1,121,284,731)	(38,133,495)	(32,518,311)
10	Tax Depreciation - Bonus	PLTSVC-ONC	(168,795,700)	(78,360,440)	-	(99,971)	(78,460,411)	(84,980,682)	-	(84,980,682)	(2,890,087)	(2,464,520)
11	Casualty Losses	PLTSVC-ONC	(5,190,675)	(2,409,680)	-	(3,074)	(2,412,754)	(2,613,260)	-	(2,613,260)	(88,874)	(75,787)
12	Repair Expense	PLTSVC-ONC	(160,186,773)	(74,363,897)	-	(94,872)	(74,458,769)	(80,646,493)	-	(80,646,493)	(2,742,687)	(2,338,824)
13	Sec 481(a) Adjustment - Repair Expense	PLTSVC-ONC	(6,404,242)	(2,973,057)	-	(3,793)	(2,976,850)	(3,224,234)	-	(3,224,234)	(109,652)	(93,506)
14	Cost of Removal	PLTSVC-ONC	(85,047,190)	(39,481,665)	-	(50,370)	(39,532,035)	(42,817,253)	-	(42,817,253)	(1,456,161)	(1,241,741)
15	Self Constructed Assets (Mixed Service Costs)	PLTSVC-ONC	(28,322,266)	(13,148,115)	-	(16,774)	(13,164,889)	(14,258,926)	-	(14,258,926)	(484,928)	(413,522)
16	CIAC and Relocation	PLTSVC-ONC	53,984,760	25,061,477	-	31,973	25,093,450	27,178,783	-	27,178,783	924,317	788,210
17	Tax Capitalized Interest	PLTSVC-ONC	22,052,375	10,237,428	-	13,061	10,250,489	11,102,332	-	11,102,332	377,576	321,978
18	AFUDC Debt	PLTSVC-ONC	(14,246,899)	(6,613,873)	-	(8,438)	(6,622,311)	(7,172,642)	-	(7,172,642)	(243,933)	(208,013)
19	Gain/(Loss) on Disposition of Assets	PLTSVC-ONC	(16,442,163)	(7,632,986)	-	(9,738)	(7,642,724)	(8,277,855)	-	(8,277,855)	(281,520)	(240,066)
20			\$ (2,372,567,612)	\$ (1,001,554,674)	\$ (124,784,711)	\$ (1,226,458)	\$ (1,127,565,843)	\$ (1,099,417,895)	\$ (10,204,348)	\$ (1,109,622,243)	\$ (43,647,926)	\$ (91,731,601)

2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-3.5 ADFIT - MONTHLY  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR. B. L. CLUTTER

Line No	Description	Functionalization Factor	Balance at 6/30/2021	TRAN	NTU TRAN	DC Tie	Consol TRAN	DIST	NTU DIST	Consol DIST	MET	TDCS
	(a)	(b)	(aaa)	(bbb)	(ccc)	(ddd)	(eee)	(fff)	(ggg)	(hhh)	(iii)	(iii)
21	<b>Non-Property</b>											
22	Prepaid Insurance	A165	\$ (1,243,331)	\$ (114,199)	\$ -	\$ -	\$ (114,199)	\$ (1,081,031)	\$ -	\$ (1,081,031)	\$ (38,058)	\$ (10,043)
23	Rate Case Expense	Direct Assignment	(1,068,641)	(240,862)	(31,791)	(412)	(273,065)	(736,251)	(2,440)	(738,691)	(37,695)	(19,190)
24	Self Insurance Reserve	Direct Assignment	(113,924,614)	(4,050,699)	(334,217)	-	(4,384,916)	(109,539,698)	-	(109,539,698)	-	-
25	G/L on Interest Rate Swaps	Sync_Int	(5,708,058)	(2,553,882)	-	-	(2,553,882)	(2,980,687)	-	(2,980,687)	(138,588)	(34,902)
26	Deferred Revenue - AMS	Direct Assignment MET	(28,882,908)	-	-	-	-	-	-	-	(28,882,908)	-
27	Reg Asset - Deferred Pension & OPEB Costs	A926	(41,383,188)	(11,878,515)	-	-	(11,878,515)	(20,488,641)	-	(20,488,641)	(6,786,737)	(2,229,294)
28	Reg Asset - AMS Expense	Direct Assignment MET	(190,378)	-	-	-	-	-	-	-	(190,378)	-
29	Reg Asset - Deferred Mobile Generator Costs	Direct Assignment DIST	-	-	-	-	-	-	-	-	-	-
30	Debt Recall Premium and Expense	Sync_Int	924,442	413,611	-	-	413,611	482,733	-	482,733	22,445	5,652
31	Contra-Debt Amortization	Sync_Int	(5,729,927)	(2,563,667)	-	-	(2,563,667)	(2,992,107)	-	(2,992,107)	(139,119)	(35,035)
32	Reg Asset - TCRF	Direct Assignment DIST	(2,503,271)	-	-	-	-	(2,503,271)	-	(2,503,271)	-	-
33	Reg Asset - Defaulted REPs	Direct Assignment TDCS	(1,966,544)	-	-	-	-	-	-	-	-	(1,966,544)
34	Reg Asset - Wholesale Distribution Substation Service	Direct Assignment DIST	(13,618,932)	-	-	-	-	(13,618,932)	-	(13,618,932)	-	-
35	Reg Asset - Sharyland Residential Intenn Rates	Direct Assignment DIST	(131,746)	-	-	-	-	(131,746)	-	(131,746)	-	-
36	Reg Asset - Rocky Mound Series Compensator	Direct Assignment TRAN	(318,969)	(318,969)	-	-	(318,969)	-	-	-	-	-
37	Reg Asset - Power Line Safety	Direct Assignment	(1,149,933)	(919,525)	(97,048)	-	(1,016,573)	(133,361)	-	(133,361)	-	-
38	Reg Asset - COVID19 - Incremental Expense	Direct Assignment TRAN	(6,780,203)	(6,780,203)	-	-	(6,780,203)	-	-	-	-	-
39	Gain/Loss on Derivatives	Sync_Int	9,995,554	4,472,180	-	-	4,472,180	5,219,571	-	5,219,571	242,686	61,117
40	Operating Lease Obligation	PLTSVC-ONC	31,244,378	14,504,854	-	18,505	14,523,159	15,730,072	-	15,730,072	534,960	456,187
41	Bad Debts	Direct Assignment	2,024,939	162,237	-	-	162,237	1,862,702	-	1,862,702	-	-
42	Deferred Revenue - AMS - FBOS	Direct Assignment MET	151,635	-	-	-	-	-	-	-	151,635	-
43	Vacation Pay Accrual	PAYXAG	846,108	186,314	-	-	186,314	514,010	-	514,010	140,144	5,640
44	Performance Enhancement Plan	PAYXAG	10,634,368	2,341,705	-	-	2,341,705	6,460,374	-	6,460,374	1,761,409	70,881
45	Deferred Unbilled TCRF Reg Liability	Direct Assignment DIST	13,103,600	-	-	-	-	13,103,600	-	13,103,600	-	-
46	Cap Structure Refund	Direct Assignment DIST	(17,172)	-	-	-	-	(17,172)	-	(17,172)	-	-
47	FIT Refund	Direct Assignment DIST	(497,712)	-	-	-	-	(497,712)	-	(497,712)	-	-
48	Reg Liability - Deferred OPEB Cost	A926	6,336,474	1,818,804	-	-	1,818,804	3,137,162	-	3,137,162	1,039,166	341,343
49	Reg Liability - Over-Collection of Int Asset Amort	Direct Assignment	-	-	-	-	-	-	-	-	-	-
50	IBNR - Medical/PIPD	A925	2,415,827	522,213	-	-	522,213	1,893,615	-	1,893,615	-	-
51	Supplemental Retirement Plan	A926	10,009,119	2,872,990	-	-	2,872,990	4,955,473	-	4,955,473	1,641,470	539,187
52	LTIP Amortization	A926	8,766,372	1,942,201	-	-	1,942,201	3,350,002	-	3,350,002	1,109,668	364,502
53	OPEB FAS 106	A926	154,736,813	44,415,225	-	-	44,415,225	76,609,542	-	76,609,542	25,376,441	8,335,605
54	OPEB FAS 112	A926	2,655,878	762,336	-	-	762,336	1,314,914	-	1,314,914	435,557	143,071
55	Salary Deferral Plan	A920	10,310,355	2,033,663	-	-	2,033,663	4,933,965	-	4,933,965	1,333,791	2,008,936
56	Pension Plan Liability	A926	37,792,503	10,847,855	-	-	10,847,855	18,710,908	-	18,710,908	6,197,874	2,035,866
57	Amortization of Organizational Expenditures	TCS - Oncor	14,202	3,308	-	-	3,308	10,112	-	10,112	518	264
58	Deferred FICA Payments	PAYXAG	3,491,256	768,780	-	-	768,780	2,120,937	-	2,120,937	578,269	23,270
59	Reg Asset - NTU Transition Costs	Direct Assignment NTU	429,785	-	429,785	-	429,785	-	-	-	-	-
60	Leased Assets	PLTSVC-ONC	-	-	-	-	-	-	-	-	-	-
61			\$ 78,768,083	\$ 58,647,555	\$ (33,272)	\$ 18,093	\$ 58,632,376	\$ 5,689,084	\$ (2,440)	\$ 5,686,645	\$ 4,352,549	\$ 10,096,512
62												
63	Total Accumulated Deferred Taxes		\$ (2,293,799,530)	\$ (942,907,119)	\$ (124,817,982)	\$ (1,208,365)	\$ (1,066,933,466)	\$ (1,093,728,811)	\$ (10,206,787)	\$ (1,103,935,598)	\$ (39,295,377)	\$ (81,635,088)

2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-3.5 ADFIT - MONTHLY  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR. B. L. CLUTTER

Line No	Description	Functionalization Factor	Balance at 7/31/2021	TRAN	NTU TRAN	DC Tie	Consol TRAN	DIST	NTU DIST	Consol DIST	MET	TDCS
	(a)	(b)	(kkk)	(lll)	(mmm)	(nnn)	(ooo)	(ppp)	(qqq)	(rrr)	(sss)	(ttt)
1	<b>Property</b>											
2	Operating Lease Asset	PLTSVC-ONC	\$ (31,148,910)	\$ (14,460,335)	\$ -	\$ (18,448)	\$ (14,478,783)	\$ (15,682,009)	\$ -	\$ (15,682,009)	\$ (533,326)	\$ (454,793)
3	Reverse Flow Through	PLTSVC-ONC	(146,486)	(68,004)	-	(87)	(68,091)	(73,749)	-	(73,749)	(2,508)	(2,139)
4	P&O Non-Service Cost (CWIP&PIS)	PLTSVC-ONC	(23,284,956)	(10,809,632)	-	(13,791)	(10,823,423)	(11,722,878)	-	(11,722,878)	(398,680)	(339,974)
5	NTU Book/Tax Depreciation	PLTSVC-NTU	(135,676,933)	-	(125,420,587)	-	(125,420,587)	-	(10,256,347)	(10,256,347)	-	-
6	Software Development Costs	Intangible	(218,231,115)	(52,627,564)	-	-	(52,627,564)	(74,409,314)	-	(74,409,314)	(10,719,912)	(80,474,325)
7	Software Amortization	Intangible	50,395,092	12,153,038	-	-	12,153,038	17,182,996	-	17,182,996	2,475,499	18,583,560
8	Book Depreciation	PLTSVC-ONC	632,034,021	293,410,699	-	374,328	293,785,027	318,199,351	-	318,199,351	10,821,563	9,228,080
9	Tax Depreciation	PLTSVC-ONC	(2,242,829,948)	(1,041,194,431)	-	(1,328,337)	(1,042,522,768)	(1,129,159,206)	-	(1,129,159,206)	(38,401,297)	(32,746,678)
10	Tax Depreciation - Bonus	PLTSVC-ONC	(168,795,700)	(78,360,440)	-	(99,971)	(78,460,411)	(84,980,682)	-	(84,980,682)	(2,890,087)	(2,464,520)
11	Casualty Losses	PLTSVC-ONC	(5,190,675)	(2,409,680)	-	(3,074)	(2,412,754)	(2,613,260)	-	(2,613,260)	(88,874)	(75,787)
12	Repair Expense	PLTSVC-ONC	(164,401,081)	(76,320,316)	-	(97,368)	(76,417,684)	(82,768,198)	-	(82,768,198)	(2,814,843)	(2,400,356)
13	Sec 481(a) Adjustment - Repair Expense	PLTSVC-ONC	(6,305,232)	(2,927,093)	-	(3,734)	(2,930,827)	(3,174,387)	-	(3,174,387)	(107,957)	(92,060)
14	Cost of Removal	PLTSVC-ONC	(86,816,764)	(40,303,159)	-	(51,418)	(40,354,577)	(43,708,150)	-	(43,708,150)	(1,486,460)	(1,267,577)
15	Self Constructed Assets (Mixed Service Costs)	PLTSVC-ONC	(28,717,621)	(13,331,651)	-	(17,008)	(13,348,660)	(14,457,969)	-	(14,457,969)	(491,698)	(419,295)
16	CIAC and Relocation	PLTSVC-ONC	54,858,805	25,467,237	-	32,491	25,499,728	27,618,823	-	27,618,823	939,282	800,972
17	Tax Capitalized Interest	PLTSVC-ONC	22,427,593	10,411,616	-	13,283	10,424,899	11,291,236	-	11,291,236	384,001	327,456
18	AFUDC Debt	PLTSVC-ONC	(14,432,334)	(6,699,958)	-	(8,548)	(6,708,505)	(7,266,000)	-	(7,266,000)	(247,108)	(210,721)
19	Gain/(Loss) on Disposition of Assets	PLTSVC-ONC	(18,617,163)	(7,714,226)	-	(9,842)	(7,724,068)	(8,365,959)	-	(8,365,959)	(284,516)	(242,621)
20			\$ (2,382,879,407)	\$ (1,005,783,898)	\$ (125,420,587)	\$ (1,231,525)	\$ (1,132,436,009)	\$ (1,104,089,356)	\$ (10,256,347)	\$ (1,114,345,702)	\$ (43,846,919)	\$ (92,250,777)

2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-3.5 ADFIT - MONTHLY  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: B. L. CLUTTER

Line No	Description	Functionalization Factor	Balance at 7/31/2021 (kkk)	TRAN (lll)	NTU TRAN (mmm)	DC Tie (nnn)	Consol TRAN (ooo)	DIST (ppp)	NTU DIST (qqq)	Consol DIST (rrr)	MET (sss)	TDCS (ttt)
21	<b>Non-Property</b>											
22	Prepaid Insurance	A165	\$ (979,251)	\$ (89,943)	-	-	\$ (89,943)	\$ (851,423)	-	\$ (851,423)	\$ (29,975)	\$ (7,910)
23	Rate Case Expense	Direct Assignment	(1,069,530)	(241,062)	(31,818)	(412)	(273,293)	(736,864)	(2,442)	(739,306)	(37,726)	(19,206)
24	Self Insurance Reserve	Direct Assignment	(114,943,798)	(4,050,699)	(334,217)	-	(4,384,916)	(110,558,882)	-	(110,558,882)	-	-
25	G/L on Interest Rate Swaps	Sync_Int	(5,678,199)	(2,540,522)	-	-	(2,540,522)	(2,965,094)	-	(2,965,094)	(137,863)	(34,719)
26	Deferred Revenue - AMS	Direct Assignment MET	(28,524,583)	-	-	-	-	-	-	-	(28,524,583)	-
27	Reg Asset - Deferred Pension & OPEB Costs	A926	(40,590,364)	(11,650,945)	-	-	(11,650,945)	(20,096,118)	-	(20,096,118)	(6,656,716)	(2,186,585)
28	Reg Asset - AMS Expense	Direct Assignment MET	(179,091)	-	-	-	-	-	-	-	(179,091)	-
29	Reg Asset - Deferred Mobile Generator Costs	Direct Assignment DIST	-	-	-	-	-	-	-	-	-	-
30	Debt Recall Premium and Expense	Sync_Int	1,002,508	448,539	-	-	448,539	523,499	-	523,499	24,340	6,130
31	Contra-Debt Amortization	Sync_Int	(5,714,648)	(2,556,830)	-	-	(2,556,830)	(2,984,128)	-	(2,984,128)	(138,748)	(34,942)
32	Reg Asset - TCRF	Direct Assignment DIST	(2,324,128)	-	-	-	-	(2,324,128)	-	(2,324,128)	-	-
33	Reg Asset - Defaulted REPs	Direct Assignment TDCS	(1,881,018)	-	-	-	-	-	-	-	-	(1,881,018)
34	Reg Asset - Wholesale Distribution Substation Service	Direct Assignment DIST	(13,975,593)	-	-	-	-	(13,975,593)	-	(13,975,593)	-	-
35	Reg Asset - Sharyland Residential Interim Rates	Direct Assignment DIST	(131,746)	-	-	-	-	(131,746)	-	(131,746)	-	-
36	Reg Asset - Rocky Mound Series Compensator	Direct Assignment TRAN	(318,969)	(318,969)	-	-	(318,969)	-	-	-	-	-
37	Reg Asset - Power Line Safety	Direct Assignment	(1,149,933)	(919,525)	(97,048)	-	(1,016,573)	(133,361)	-	(133,361)	-	-
38	Reg Asset - COVID19 - Incremental Expense	Direct Assignment TRAN	(6,896,808)	(6,896,808)	-	-	(6,896,808)	-	-	-	-	-
39	Gain/Loss on Derivatives	Sync_Int	9,934,988	4,445,082	-	-	4,445,082	5,187,944	-	5,187,944	241,215	60,747
40	Operating Lease Obligation	PLTSVC-ONC	31,148,910	14,460,335	-	18,448	14,478,783	15,682,009	-	15,682,009	533,326	454,793
41	Bad Debts	Direct Assignment	2,046,718	162,215	-	-	162,215	1,884,503	-	1,884,503	-	-
42	Deferred Revenue - AMS - FBOS	Direct Assignment MET	149,754	-	-	-	-	-	-	-	149,754	-
43	Vacation Pay Accrual	PAYXAG	846,108	186,314	-	-	186,314	514,010	-	514,010	140,144	5,640
44	Performance Enhancement Plan	PAYXAG	10,277,250	2,263,067	-	-	2,263,067	6,243,424	-	6,243,424	1,702,258	68,501
45	Deferred Unbilled TCRF Reg Liability	Direct Assignment DIST	13,723,457	-	-	-	-	13,723,457	-	13,723,457	-	-
46	Cap Structure Refund	Direct Assignment DIST	(17,172)	-	-	-	-	(17,172)	-	(17,172)	-	-
47	FIT Refund	Direct Assignment DIST	(497,709)	-	-	-	-	(497,709)	-	(497,709)	-	-
48	Reg Liability - Deferred OPEB Cost	A926	6,654,622	1,910,124	-	-	1,910,124	3,294,675	-	3,294,675	1,091,341	358,482
49	Reg Liability - Over-Collection of Int Asset Amort	Direct Assignment	-	-	-	-	-	-	-	-	-	-
50	IBNR - Medical/PIPD	A925	3,045,827	658,395	-	-	658,395	2,387,432	-	2,387,432	-	-
51	Supplemental Retirement Plan	A926	9,985,325	2,866,160	-	-	2,866,160	4,943,692	-	4,943,692	1,637,568	537,905
52	L TIP Amortization	A926	6,801,874	1,952,391	-	-	1,952,391	3,367,579	-	3,367,579	1,115,490	366,414
53	OPEB FAS 106	A926	154,664,870	44,394,575	-	-	44,394,575	76,573,923	-	76,573,923	25,364,642	8,331,730
54	OPEB FAS 112	A926	2,655,878	762,336	-	-	762,336	1,314,914	-	1,314,914	435,557	143,071
55	Salary Deferral Plan	A920	10,474,275	2,065,995	-	-	2,065,995	5,012,408	-	5,012,408	1,354,997	2,040,875
56	Pension Plan Liability	A926	38,852,307	11,152,058	-	-	11,152,058	19,235,613	-	19,235,613	6,371,679	2,092,957
57	Amortization of Organizational Expenditures	TCS - Oncor	13,695	3,190	-	-	3,190	9,751	-	9,751	499	254
58	Deferred FICA Payments	PAYXAG	3,317,021	730,413	-	-	730,413	2,015,089	-	2,015,089	549,410	22,109
59	Reg Asset - NTU Transition Costs	Direct Assignment NTU	426,270	-	426,270	-	426,270	-	-	-	-	-
60	Leased Assets	PLTSVC-ONC	-	-	-	-	-	-	-	-	-	-
61			\$ 81,149,118	\$ 59,195,885	\$ (36,813)	\$ 18,036	\$ 59,177,108	\$ 6,641,706	\$ (2,442)	\$ 6,639,264	\$ 5,007,519	\$ 10,325,226
62												
63	Total Accumulated Deferred Taxes		\$ (2,301,730,289)	\$ (946,588,013)	\$ (125,457,399)	\$ (1,213,489)	\$ (1,073,258,900)	\$ (1,097,447,650)	\$ (10,258,788)	\$ (1,107,706,436)	\$ (38,839,400)	\$ (81,925,551)

2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-3.5 ADFIT - MONTHLY  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: B L. CLUTTER

Line No	Description	Functionalization Factor	Balance at 8/31/2021 (uuu)	TRAN (vvv)	NTU TRAN (www)	DC Tie (xxx)	Consol TRAN (yyy)	DIST (zzz)	NTU DIST (aaaa)	Consol DIST (bbbb)	MET (cccc)	TDCS (dddd)
	(a)	(b)										
1	Property											
2	Operating Lease Asset	PLTSVC-ONC	\$ (31,025,130)	\$ (14,402,872)	\$ -	\$ (18,375)	\$ (14,421,247)	\$ (15,619,691)	\$ -	\$ (15,619,691)	\$ (531,206)	\$ (452,986)
3	Reverse Flow Through	PLTSVC-ONC	(154,187)	(71,578)	-	(91)	(71,670)	(77,626)	-	(77,626)	(2,640)	(2,251)
4	P&O Non-Service Cost (CWIP&PIS)	PLTSVC-ONC	(23,665,473)	(10,986,280)	-	(14,016)	(11,000,296)	(11,914,450)	-	(11,914,450)	(405,196)	(345,530)
5	NTU Book/Tax Depreciation	PLTSVC-NTU	(136,364,809)	-	(126,056,463)	-	(126,056,463)	-	(10,308,346)	(10,308,346)	-	-
6	Software Development Costs	Intangible	(220,841,463)	(53,257,062)	-	-	(53,257,062)	(75,299,353)	-	(75,299,353)	(10,848,137)	(81,436,910)
7	Software Amortization	Intangible	51,587,131	12,440,504	-	-	12,440,504	17,589,440	-	17,589,440	2,534,054	19,023,133
8	Book Depreciation	PLTSVC-ONC	644,797,615	299,335,973	-	381,888	299,717,861	324,625,219	-	324,625,219	11,040,099	9,414,436
9	Tax Depreciation	PLTSVC-ONC	(2,258,470,886)	(1,048,455,461)	-	(1,337,601)	(1,049,793,062)	(1,137,033,681)	-	(1,137,033,681)	(38,669,098)	(32,975,045)
10	Tax Depreciation - Bonus	PLTSVC-ONC	(168,795,700)	(78,360,440)	-	(99,971)	(78,460,411)	(84,980,682)	-	(84,980,682)	(2,890,087)	(2,464,520)
11	Casualty Losses	PLTSVC-ONC	(5,190,675)	(2,409,680)	-	(3,074)	(2,412,754)	(2,613,260)	-	(2,613,260)	(88,874)	(75,787)
12	Repair Expense	PLTSVC-ONC	(168,615,390)	(78,276,735)	-	(99,864)	(78,376,599)	(84,889,904)	-	(84,889,904)	(2,887,000)	(2,461,887)
13	Sec 481(a) Adjustment - Repair Expense	PLTSVC-ONC	(6,206,222)	(2,881,129)	-	(3,676)	(2,884,805)	(3,124,540)	-	(3,124,540)	(106,262)	(90,615)
14	Cost of Removal	PLTSVC-ONC	(88,586,337)	(41,124,652)	-	(52,466)	(41,177,118)	(44,599,047)	-	(44,599,047)	(1,516,758)	(1,293,414)
15	Self Constructed Assets (Mixed Service Costs)	PLTSVC-ONC	(29,112,976)	(13,515,188)	-	(17,242)	(13,532,430)	(14,657,012)	-	(14,657,012)	(498,467)	(425,067)
16	CIAC and Relocation	PLTSVC-ONC	55,732,849	25,872,997	-	33,008	25,906,005	28,058,864	-	28,058,864	954,247	813,733
17	Tax Capitalized Interest	PLTSVC-ONC	22,802,810	10,585,804	-	13,505	10,599,310	11,480,141	-	11,480,141	390,425	332,935
18	AFUDC Debt	PLTSVC-ONC	(14,639,342)	(6,796,058)	-	(8,670)	(6,804,728)	(7,370,219)	-	(7,370,219)	(250,652)	(213,743)
19	Gain/(Loss) on Disposition of Assets	PLTSVC-ONC	(16,792,183)	(7,795,467)	-	(9,945)	(7,805,412)	(8,454,063)	-	(8,454,063)	(287,512)	(245,176)
20			\$ (2,393,540,346)	\$ (1,010,097,325)	\$ (126,056,463)	\$ (1,236,591)	\$ (1,137,390,379)	\$ (1,108,879,866)	\$ (10,308,346)	\$ (1,119,188,212)	\$ (44,063,062)	\$ (92,898,684)



2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-3.5 ADFIT - MONTHLY  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: B. L. CLUTTER

Line No	Description (a)	Functionalization Factor (b)	Balance at 8/31/2021 (uuu)	TRAN (vvv)	NTU TRAN (www)	DC Tie (xxx)	Consol TRAN (yyy)	DIST (zzz)	NTU DIST (aaaa)	Consol DIST (bbbb)	MET (cccc)	TDCS (dddd)
21	<b>Non-Property</b>											
22	Prepaid Insurance	A165	\$ (2,974,304)	\$ (273,187)	\$ -	\$ -	\$ (273,187)	\$ (2,586,049)	\$ -	\$ (2,586,049)	\$ (91,043)	\$ (24,026)
23	Rate Case Expense	Direct Assignment	(1,080,510)	(243,537)	(32,145)	(417)	(276,098)	(744,429)	(2,467)	(746,895)	(38,113)	(19,403)
24	Self Insurance Reserve	Direct Assignment	(115,962,982)	(4,050,699)	(334,217)	-	(4,384,916)	(111,578,065)	-	(111,578,065)	-	-
25	G/L on Interest Rate Swaps	Sync_Int	(5,648,339)	(2,527,163)	-	-	(2,527,163)	(2,949,502)	-	(2,949,502)	(137,138)	(34,536)
26	Deferred Revenue - AMS	Direct Assignment MET	(28,166,258)	-	-	-	-	-	-	-	(28,166,258)	-
27	Reg Asset - Deferred Pension & OPEB Costs	A926	(39,795,175)	(11,422,697)	-	-	(11,422,697)	(19,702,423)	-	(19,702,423)	(6,526,307)	(2,143,749)
28	Reg Asset - AMS Expense	Direct Assignment MET	(167,804)	-	-	-	-	-	-	-	(167,804)	-
29	Reg Asset - Deferred Mobile Generator Costs	Direct Assignment DIST	-	-	-	-	-	-	-	-	-	-
30	Debt Recall Premium and Expense	Sync_Int	1,080,575	483,467	-	-	483,467	564,264	-	564,264	26,236	6,607
31	Contra-Debt Amortization	Sync_Int	(5,699,368)	(2,549,994)	-	-	(2,549,994)	(2,976,149)	-	(2,976,149)	(138,377)	(34,849)
32	Reg Asset - TCRF	Direct Assignment DIST	(2,144,986)	-	-	-	-	(2,144,986)	-	(2,144,986)	-	-
33	Reg Asset - Defaulted REPs	Direct Assignment TDCS	(1,876,329)	-	-	-	-	-	-	-	-	(1,876,329)
34	Reg Asset - Wholesale Distribution Substation Service	Direct Assignment DIST	(14,340,523)	-	-	-	-	(14,340,523)	-	(14,340,523)	-	-
35	Reg Asset - Sharyland Residential Interim Rates	Direct Assignment DIST	(131,746)	-	-	-	-	(131,746)	-	(131,746)	-	-
36	Reg Asset - Rocky Mound Series Compensator	Direct Assignment TRAN	(318,969)	(318,969)	-	-	(318,969)	-	-	-	-	-
37	Reg Asset - Power Line Safety	Direct Assignment	(1,150,416)	(919,525)	(97,048)	-	(1,016,573)	(133,843)	-	(133,843)	-	-
38	Reg Asset - COVID19 - Incremental Expense	Direct Assignment TRAN	(6,997,422)	(6,997,422)	-	-	(6,997,422)	-	-	-	-	-
39	Gain/Loss on Derivatives	Sync_Int	9,873,824	4,417,716	-	-	4,417,716	5,156,005	-	5,156,005	239,730	60,373
40	Operating Lease Obligation	PLTSVC-ONC	31,025,130	14,402,872	-	18,375	14,421,247	15,619,691	-	15,619,691	531,206	452,986
41	Bad Debts	Direct Assignment	2,076,561	162,215	-	-	162,215	1,914,346	-	1,914,346	-	-
42	Deferred Revenue - AMS - FBOS	Direct Assignment MET	147,873	-	-	-	-	-	-	-	147,873	-
43	Vacation Pay Accrual	PAYXAG	846,108	186,314	-	-	186,314	514,010	-	514,010	140,144	5,640
44	Performance Enhancement Plan	PAYXAG	9,920,131	2,184,428	-	-	2,184,428	6,026,475	-	6,026,475	1,643,107	66,121
45	Deferred Unbilled TCRF Reg Liability	Direct Assignment DIST	14,720,994	-	-	-	-	14,720,994	-	14,720,994	-	-
46	Cap Structure Refund	Direct Assignment DIST	(17,172)	-	-	-	-	(17,172)	-	(17,172)	-	-
47	FIT Refund	Direct Assignment DIST	(497,708)	-	-	-	-	(497,708)	-	(497,708)	-	-
48	Reg Liability - Deferred OPEB Cost	A926	6,973,744	2,001,724	-	-	2,001,724	3,452,671	-	3,452,671	1,143,676	375,673
49	Reg Liability - Over-Collection of Int Asset Amort	Direct Assignment	-	-	-	-	-	-	-	-	-	-
50	IBNR - Medical/PIPD	A925	3,045,827	658,395	-	-	658,395	2,387,432	-	2,387,432	-	-
51	Supplemental Retirement Plan	A926	9,962,681	2,859,660	-	-	2,859,660	4,932,481	-	4,932,481	1,633,854	536,685
52	LTIIP Amortization	A926	6,837,376	1,962,581	-	-	1,962,581	3,385,156	-	3,385,156	1,121,312	368,326
53	OPEB FAS 106	A926	154,463,169	44,336,679	-	-	44,336,679	76,474,062	-	76,474,062	25,331,564	8,320,864
54	OPEB FAS 112	A926	2,614,977	750,596	-	-	750,596	1,294,664	-	1,294,664	428,849	140,668
55	Salary Deferral Plan	A920	10,643,067	2,099,288	-	-	2,099,288	5,093,183	-	5,093,183	1,376,832	2,073,763
56	Pension Plan Liability	A926	39,912,112	11,456,262	-	-	11,456,262	19,760,318	-	19,760,318	6,545,484	2,150,048
57	Amortization of Organizational Expenditures	TCS - Oncor	13,188	3,072	-	-	3,072	9,390	-	9,390	481	245
58	Deferred FICA Payments	PAYXAG	3,142,787	692,047	-	-	692,047	1,909,241	-	1,909,241	520,551	20,948
59	Reg Asset - NTU Transition Costs	Direct Assignment NTU	422,756	-	422,756	-	-	-	-	-	-	-
60	Leased Assets	PLTSVC-ONC	-	-	-	-	-	-	-	-	-	-
61			\$ 80,752,867	\$ 59,354,126	\$ (40,854)	\$ 17,958	\$ 59,331,430	\$ 5,411,788	\$ (2,467)	\$ 5,409,321	\$ 5,565,861	\$ 10,446,255
62												
63	Total Accumulated Deferred Taxes		\$ (2,312,787,479)	\$ (950,743,199)	\$ (126,097,116)	\$ (1,218,633)	\$ (1,078,058,948)	\$ (1,103,468,078)	\$ (10,310,813)	\$ (1,113,778,890)	\$ (38,497,201)	\$ (82,452,439)

2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-3.5 ADFIT - MONTHLY  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: B. L. CLUTTER

Line No	Description (a)	Functionalization Factor (b)	Balance at 9/30/2021 (eeee)	TRAN (ffff)	NTU TRAN (gggg)	DC Tie (hhhh)	Consol TRAN (iiii)	DIST (jjjj)	NTU DIST (kkkk)	Consol DIST (llll)	MET (mmmm)	TDCS (nnnn)
1	<u>Property</u>											
2	Operating Lease Asset	PLTSVC-ONC	\$ (31,423,958)	\$ (14,588,021)	\$ -	\$ (18,611)	\$ (14,606,632)	\$ (15,820,482)	\$ -	\$ (15,820,482)	\$ (538,035)	\$ (458,809)
3	Reverse Flow Through	PLTSVC-ONC	(469,788)	(218,091)	-	(278)	(218,369)	(236,516)	-	(236,516)	(8,044)	(6,859)
4	P&O Non-Service Cost (CWIP&PIS)	PLTSVC-ONC	(24,034,279)	(11,157,492)	-	(14,235)	(11,171,727)	(12,100,127)	-	(12,100,127)	(411,510)	(350,915)
5	NTU Book/Tax Depreciation	PLTSVC-NTU	(137,475,211)	-	(127,082,925)	-	(127,082,925)	-	(10,392,286)	(10,392,286)	-	-
6	Software Development Costs	Intangible	(223,333,955)	(53,858,140)	-	-	(53,858,140)	(76,149,208)	-	(76,149,208)	(10,970,572)	(82,356,035)
7	Software Amortization	Intangible	52,779,896	12,728,145	-	-	12,728,145	17,996,132	-	17,996,132	2,592,645	19,462,974
8	Book Depreciation	PLTSVC-ONC	657,827,500	305,384,869	-	389,605	305,774,473	331,185,152	-	331,185,152	11,263,194	9,604,681
9	Tax Depreciation	PLTSVC-ONC	(2,266,175,051)	(1,052,031,985)	-	(1,342,164)	(1,053,374,148)	(1,140,912,365)	-	(1,140,912,365)	(38,801,007)	(33,087,531)
10	Tax Depreciation - Bonus	PLTSVC-ONC	(168,795,700)	(78,360,440)	-	(99,971)	(78,460,411)	(84,980,682)	-	(84,980,682)	(2,890,087)	(2,464,520)
11	Casualty Losses	PLTSVC-ONC	(5,190,675)	(2,409,680)	-	(3,074)	(2,412,754)	(2,613,260)	-	(2,613,260)	(88,874)	(75,787)
12	Repair Expense	PLTSVC-ONC	(167,565,014)	(77,789,116)	-	(99,242)	(77,888,358)	(84,361,089)	-	(84,361,089)	(2,869,015)	(2,446,551)
13	Sec 481(a) Adjustment - Repair Expense	PLTSVC-ONC	(6,107,211)	(2,835,166)	-	(3,617)	(2,838,783)	(3,074,693)	-	(3,074,693)	(104,566)	(89,169)
14	Cost of Removal	PLTSVC-ONC	(91,579,496)	(42,514,174)	-	(54,239)	(42,568,412)	(46,105,962)	-	(46,105,962)	(1,568,006)	(1,337,116)
15	Self Constructed Assets (Mixed Service Costs)	PLTSVC-ONC	(29,794,950)	(13,831,783)	-	(17,646)	(13,849,429)	(15,000,354)	-	(15,000,354)	(510,143)	(435,024)
16	CIAC and Relocation	PLTSVC-ONC	58,981,001	27,380,894	-	34,932	27,415,827	29,694,155	-	29,694,155	1,009,861	861,158
17	Tax Capitalized Interest	PLTSVC-ONC	20,791,483	9,652,081	-	12,314	9,664,395	10,467,532	-	10,467,532	355,988	303,568
18	AFUDC Debt	PLTSVC-ONC	(14,887,455)	(6,911,240)	-	(8,817)	(6,920,057)	(7,495,132)	-	(7,495,132)	(254,900)	(217,366)
19	Gain/(Loss) on Disposition of Assets	PLTSVC-ONC	(18,258,583)	(8,476,227)	-	(10,814)	(8,487,041)	(9,192,336)	-	(9,192,336)	(312,620)	(266,586)
20			\$ (2,394,711,445)	\$ (1,009,836,563)	\$ (127,082,925)	\$ (1,235,857)	\$ (1,138,154,345)	\$ (1,108,699,235)	\$ (10,392,286)	\$ (1,119,091,521)	\$ (44,105,692)	\$ (93,359,887)

2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-3.5 ADFIT - MONTHLY  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: B. L. CLUTTER

Line No	Description	Functionalization Factor	Balance at 9/30/2021	TRAN	NTU TRAN	DC Tie	Consol TRAN	DIST	NTU DIST	Consol DIST	MET	TDCS
(a)	(b)	(c)	(eeee)	(ffff)	(gggg)	(hhhh)	(iiii)	(jjj)	(kkkk)	(llll)	(mmmm)	(nnnn)
21	<b>Non-Property</b>											
22	Prepaid Insurance	A165	\$ (2,671,521)	\$ (245,377)	\$ -	\$ -	\$ (245,377)	\$ (2,322,790)	\$ -	\$ (2,322,790)	\$ (81,774)	\$ (21,580)
23	Rate Case Expense	Direct Assignment	(1,079,980)	(243,418)	(32,129)	(416)	(275,983)	(744,064)	(2,465)	(746,529)	(38,095)	(19,394)
24	Self Insurance Reserve	Direct Assignment	(116,988,016)	(4,050,699)	(334,217)	-	(4,384,916)	(112,603,099)	-	(112,603,099)	-	-
25	G/L on Interest Rate Swaps	Sync_Int	(5,618,733)	(2,513,916)	-	-	(2,513,916)	(2,934,042)	-	(2,934,042)	(136,419)	(34,355)
26	Deferred Revenue - AMS	Direct Assignment MET	(27,807,933)	-	-	-	-	-	-	-	(27,807,933)	-
27	Reg Asset - Deferred Pension & OPEB Costs	A926	(39,032,032)	(11,203,646)	-	-	(11,203,646)	(19,324,594)	-	(19,324,594)	(6,401,153)	(2,102,639)
28	Reg Asset - AMS Expense	Direct Assignment MET	(156,516)	-	-	-	-	-	-	-	(156,516)	-
29	Reg Asset - Deferred Mobile Generator Costs	Direct Assignment DIST	-	-	-	-	-	-	-	-	-	-
30	Debt Recall Premium and Expense	Sync_Int	1,158,641	518,396	-	-	518,396	605,030	-	605,030	28,131	7,084
31	Contra-Debt Amortization	Sync_Int	(5,684,088)	(2,543,157)	-	-	(2,543,157)	(2,968,170)	-	(2,968,170)	(138,006)	(34,755)
32	Reg Asset - TCRF	Direct Assignment DIST	(5,948,179)	-	-	-	-	(5,948,179)	-	(5,948,179)	-	-
33	Reg Asset - Defaulted REPs	Direct Assignment TDCS	(1,878,595)	-	-	-	-	-	-	-	-	(1,878,595)
34	Reg Asset - Wholesale Distribution Substation Service	Direct Assignment DIST	(14,707,632)	-	-	-	-	(14,707,632)	-	(14,707,632)	-	-
35	Reg Asset - Sharyland Residential Interim Rates	Direct Assignment DIST	(131,746)	-	-	-	-	(131,746)	-	(131,746)	-	-
36	Reg Asset - Rocky Mound Series Compensator	Direct Assignment TRAN	(318,969)	(318,969)	-	-	(318,969)	-	-	-	-	-
37	Reg Asset - Power Line Safety	Direct Assignment	(1,150,560)	(919,525)	(97,048)	-	(1,016,573)	(133,987)	-	(133,987)	-	-
38	Reg Asset - COVID19 - Incremental Expense	Direct Assignment TRAN	(7,048,367)	(7,048,367)	-	-	(7,048,367)	-	-	-	-	-
39	Gain/Loss on Derivatives	Sync_Int	9,812,060	4,390,082	-	-	4,390,082	5,123,752	-	5,123,752	238,231	59,995
40	Operating Lease Obligation	PLTSVC-ONC	31,423,958	14,588,021	-	18,611	14,606,632	15,820,482	-	15,820,482	538,035	458,809
41	Bad Debts	Direct Assignment	2,318,230	165,735	-	-	165,735	2,152,495	-	2,152,495	-	-
42	Deferred Revenue - AMS - FBOS	Direct Assignment MET	145,992	-	-	-	-	-	-	-	145,992	-
43	Vacation Pay Accrual	PAYXAG	846,108	186,314	-	-	186,314	514,010	-	514,010	140,144	5,640
44	Performance Enhancement Plan	PAYXAG	10,649,936	2,345,132	-	-	2,345,132	6,469,831	-	6,469,831	1,763,987	70,985
45	Deferred Unbilled TCRF Reg Liability	Direct Assignment DIST	15,682,658	-	-	-	-	15,682,658	-	15,682,658	-	-
46	Cap Structure Refund	Direct Assignment DIST	(17,170)	-	-	-	-	(17,170)	-	(17,170)	-	-
47	FIT Refund	Direct Assignment DIST	(497,673)	-	-	-	-	(497,673)	-	(497,673)	-	-
48	Reg Liability - Deferred OPEB Cost	A926	7,281,316	2,090,009	-	-	2,090,009	3,604,949	-	3,604,949	1,194,117	392,241
49	Reg Liability - Over-Collection of Int Asset Amort	Direct Assignment	-	-	-	-	-	-	-	-	-	-
50	IBNR - Medical/PIPD	A925	3,158,303	682,709	-	-	682,709	2,475,595	-	2,475,595	-	-
51	Supplemental Retirement Plan	A926	10,138,946	2,910,255	-	-	2,910,255	5,019,749	-	5,019,749	1,662,761	546,181
52	LTIPI Amortization	A926	7,663,628	2,199,746	-	-	2,199,746	3,794,230	-	3,794,230	1,256,815	412,836
53	OPEB FAS 106	A926	154,140,126	44,243,954	-	-	44,243,954	76,314,125	-	76,314,125	25,278,586	8,303,462
54	OPEB FAS 112	A926	2,666,335	765,338	-	-	765,338	1,320,091	-	1,320,091	437,272	143,634
55	Salary Deferral Plan	A920	10,904,413	2,150,838	-	-	2,150,838	5,218,248	-	5,218,248	1,410,641	2,124,686
56	Pension Plan Liability	A926	41,937,916	12,037,743	-	-	12,037,743	20,763,285	-	20,763,285	6,877,711	2,259,177
57	Amortization of Organizational Expenditures	TCS - Oncor	12,680	2,954	-	-	2,954	9,029	-	9,029	462	235
58	Deferred FICA Payments	PAYXAG	2,613,524	575,502	-	-	575,502	1,587,715	-	1,587,715	432,887	17,420
59	Reg Asset - NTU Transition Costs	Direct Assignment NTU	419,241	-	419,241	-	419,241	-	-	-	-	-
60	Leased Assets	PLTSVC-ONC	-	-	-	-	-	-	-	-	-	-
61			\$ 82,236,302	\$ 60,765,653	\$ (44,152)	\$ 18,195	\$ 60,739,695	\$ 4,142,129	\$ (2,465)	\$ 4,139,663	\$ 6,645,875	\$ 10,711,069
62												
63	Total Accumulated Deferred Taxes		\$ (2,312,475,142)	\$ (949,069,910)	\$ (127,127,077)	\$ (1,217,663)	\$ (1,077,414,650)	\$ (1,104,557,107)	\$ (10,394,751)	\$ (1,114,951,858)	\$ (37,459,817)	\$ (82,648,818)

2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-3.5 ADFIT - MONTHLY  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: B. L. CLUTTER

Line No	Description	Functionalization Factor	Balance at 10/31/2021	TRAN	NTU TRAN	DC Tie	Consol TRAN	DIST	NTU DIST	Consol DIST	MET	TDCS
	(a)	(b)	(oooo)	(pppp)	(qqqq)	(rrrr)	(ssss)	(tttt)	(uuuu)	(vvvv)	(wwww)	(xxxx)
1	<b>Property</b>											
2	Operating Lease Asset	PLTSVC-ONC	\$ (30,778,902)	\$ (14,288,565)	\$ -	\$ (18,229)	\$ (14,306,794)	\$ (15,495,727)	\$ -	\$ (15,495,727)	\$ (526,990)	\$ (449,391)
3	Reverse Flow Through	PLTSVC-ONC	(494,377)	(229,506)	-	(293)	(229,799)	(248,896)	-	(248,896)	(8,465)	(7,218)
4	P&O Non-Service Cost (CWIP&PIS)	PLTSVC-ONC	(24,416,167)	(11,334,777)	-	(14,461)	(11,349,238)	(12,292,390)	-	(12,292,390)	(418,049)	(356,491)
5	NTU Book/Tax Depreciation	PLTSVC-NTU	(138,183,866)	-	(127,738,010)	-	(127,738,010)	-	(10,445,856)	(10,445,856)	-	-
6	Software Development Costs	Intangible	(225,652,584)	(54,417,289)	-	-	(54,417,289)	(76,939,781)	-	(76,939,781)	(11,084,468)	(83,211,047)
7	Software Amortization	Intangible	53,964,673	13,013,860	-	-	13,013,860	18,400,100	-	18,400,100	2,650,843	19,899,869
8	Book Depreciation	PLTSVC-ONC	670,620,682	311,323,879	-	397,182	311,721,060	337,625,916	-	337,625,916	11,482,236	9,791,469
9	Tax Depreciation	PLTSVC-ONC	(2,281,626,143)	(1,059,204,883)	-	(1,351,315)	(1,060,556,198)	(1,148,691,262)	-	(1,148,691,262)	(39,065,557)	(33,313,126)
10	Tax Depreciation - Bonus	PLTSVC-ONC	(168,795,700)	(78,360,440)	-	(99,971)	(78,460,411)	(84,980,682)	-	(84,980,682)	(2,890,087)	(2,464,520)
11	Casualty Losses	PLTSVC-ONC	(5,190,675)	(2,409,680)	-	(3,074)	(2,412,754)	(2,613,260)	-	(2,613,260)	(88,874)	(75,787)
12	Repair Expense	PLTSVC-ONC	(171,458,025)	(79,596,378)	-	(101,548)	(79,697,926)	(86,321,037)	-	(86,321,037)	(2,935,671)	(2,503,391)
13	Sec 481(a) Adjustment - Repair Expense	PLTSVC-ONC	(6,008,201)	(2,789,202)	-	(3,558)	(2,792,760)	(3,024,846)	-	(3,024,846)	(102,871)	(87,723)
14	Cost of Removal	PLTSVC-ONC	(93,485,024)	(43,398,781)	-	(55,367)	(43,454,149)	(47,065,305)	-	(47,065,305)	(1,600,632)	(1,364,938)
15	Self Constructed Assets (Mixed Service Costs)	PLTSVC-ONC	(30,190,589)	(14,015,451)	-	(17,881)	(14,033,331)	(15,199,539)	-	(15,199,539)	(516,917)	(440,801)
16	CIAC and Relocation	PLTSVC-ONC	59,958,813	27,834,826	-	35,511	27,870,338	30,186,437	-	30,186,437	1,026,603	875,435
17	Tax Capitalized Interest	PLTSVC-ONC	21,135,025	9,811,564	-	12,517	9,824,082	10,640,489	-	10,640,489	361,870	308,584
18	AFUDC Debt	PLTSVC-ONC	(15,171,182)	(7,042,955)	-	(8,985)	(7,051,940)	(7,637,975)	-	(7,637,975)	(259,758)	(221,508)
19	Gain/(Loss) on Disposition of Assets	PLTSVC-ONC	(18,559,650)	(8,615,982)	-	(10,992)	(8,626,984)	(9,343,909)	-	(9,343,909)	(317,775)	(270,982)
20			\$ (2,404,331,891)	\$ (1,013,719,769)	\$ (127,738,010)	\$ (1,240,464)	\$ (1,142,698,243)	\$ (1,113,001,666)	\$ (10,445,856)	\$ (1,123,447,521)	\$ (44,294,561)	\$ (93,891,566)

2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-3.5 ADFIT - MONTHLY  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: B. L. CLUTTER

Line No	Description	Functionalization Factor	Balance at 10/31/2021 (oooo)	TRAN (pppp)	NTU TRAN (qqqq)	DC Tie (rrr)	Consol TRAN (ssss)	DIST (ttt)	NTU DIST (uuuu)	Consol DIST (vvvv)	MET (wwww)	TDCS (xxxx)
	(a)	(b)										
21	<b>Non-Property</b>											
22	Prepaid Insurance	A165	\$ (2,609,412)	\$ (239,672)	\$ -	\$ -	\$ (239,672)	\$ (2,268,788)	\$ -	\$ (2,268,788)	\$ (79,873)	\$ (21,078)
23	Rate Case Expense	Direct Assignment	(1,088,987)	(245,448)	(32,397)	(420)	(278,264)	(750,269)	(2,486)	(752,755)	(38,412)	(19,555)
24	Self Insurance Reserve	Direct Assignment	(118,007,849)	(4,050,699)	(334,217)	-	(4,384,916)	(113,622,933)	-	(113,622,933)	-	-
25	G/L on Interest Rate Swaps	Sync_Int	(5,588,902)	(2,500,569)	-	-	(2,500,569)	(2,918,465)	-	(2,918,465)	(135,695)	(34,173)
26	Deferred Revenue - AMS	Direct Assignment MET	(27,449,608)	-	-	-	-	-	-	-	(27,449,608)	-
27	Reg Asset - Deferred Pension & OPEB Costs	A926	(38,222,437)	(10,971,262)	-	-	(10,971,262)	(18,923,767)	-	(18,923,767)	(6,268,382)	(2,059,026)
28	Reg Asset - AMS Expense	Direct Assignment MET	(145,229)	-	-	-	-	-	-	-	(145,229)	-
29	Reg Asset - Deferred Mobile Generator Costs	Direct Assignment DIST	-	-	-	-	-	-	-	-	-	-
30	Debt Recall Premium and Expense	Sync_Int	1,236,708	553,324	-	-	553,324	645,796	-	645,796	30,026	7,562
31	Contra-Debt Amortization	Sync_Int	(5,668,808)	(2,536,321)	-	-	(2,536,321)	(2,960,191)	-	(2,960,191)	(137,635)	(34,662)
32	Reg Asset - TCRF	Direct Assignment DIST	(6,211,518)	-	-	-	-	(6,211,518)	-	(6,211,518)	-	-
33	Reg Asset - Defaulted REPs	Direct Assignment TDCS	(1,873,905)	-	-	-	-	-	-	-	-	(1,873,905)
34	Reg Asset - Wholesale Distribution Substation Service	Direct Assignment DIST	(15,074,741)	-	-	-	-	(15,074,741)	-	(15,074,741)	-	-
35	Reg Asset - Sharyland Residential Interim Rates	Direct Assignment DIST	(131,746)	-	-	-	-	(131,746)	-	(131,746)	-	-
36	Reg Asset - Rocky Mound Series Compensator	Direct Assignment TRAN	(318,969)	(318,969)	-	-	(318,969)	-	-	-	-	-
37	Reg Asset - Power Line Safety	Direct Assignment	(1,509,702)	(1,278,493)	(97,048)	-	(1,375,541)	(134,160)	-	(134,160)	-	-
38	Reg Asset - COVID19 - Incremental Expense	Direct Assignment TRAN	(7,098,891)	(7,098,891)	-	-	(7,098,891)	-	-	-	-	-
39	Gain/Loss on Derivatives	Sync_Int	9,749,692	4,362,177	-	-	4,362,177	5,091,185	-	5,091,185	236,716	59,614
40	Operating Lease Obligation	PLTSVC-ONC	30,778,902	14,288,565	-	18,229	14,306,794	15,495,727	-	15,495,727	526,990	449,391
41	Bad Debts	Direct Assignment	2,467,776	165,735	-	-	165,735	2,302,041	-	2,302,041	-	-
42	Deferred Revenue - AMS - FBOS	Direct Assignment MET	144,110	-	-	-	-	-	-	-	144,110	-
43	Vacation Pay Accrual	PAYXAG	846,108	186,314	-	-	186,314	514,010	-	514,010	140,144	5,640
44	Performance Enhancement Plan	PAYXAG	10,413,586	2,293,088	-	-	2,293,088	6,326,249	-	6,326,249	1,724,840	69,410
45	Deferred Unbilled TCRF Reg Liability	Direct Assignment DIST	14,651,162	-	-	-	-	14,651,162	-	14,651,162	-	-
46	Cap Structure Refund	Direct Assignment DIST	(17,163)	-	-	-	-	(17,163)	-	(17,163)	-	-
47	FIT Refund	Direct Assignment DIST	(497,547)	-	-	-	-	(497,547)	-	(497,547)	-	-
48	Reg Liability - Deferred OPEB Cost	A926	7,605,681	2,183,114	-	-	2,183,114	3,765,540	-	3,765,540	1,247,312	409,715
49	Reg Liability - Over-Collection of Int Asset Amort	Direct Assignment	-	-	-	-	-	-	-	-	-	-
50	IBNR - Medical/PIPD	A925	3,158,303	682,709	-	-	682,709	2,475,595	-	2,475,595	-	-
51	Supplemental Retirement Plan	A926	10,114,619	2,903,272	-	-	2,903,272	5,007,705	-	5,007,705	1,658,772	544,870
52	LTIP Amortization	A926	7,786,991	2,235,156	-	-	2,235,156	3,855,306	-	3,855,306	1,277,047	419,482
53	OPEB FAS 106	A926	153,940,410	44,186,628	-	-	44,186,628	76,215,246	-	76,215,246	25,245,833	8,292,703
54	OPEB FAS 112	A926	2,666,214	525,897	-	-	765,303	1,320,031	-	1,320,031	437,252	143,628
55	Salary Deferral Plan	A920	10,467,802	2,064,718	-	-	2,064,718	5,009,310	-	5,009,310	1,354,159	2,039,614
56	Pension Plan Liability	A926	42,997,721	12,341,946	-	-	12,341,946	21,287,990	-	21,287,990	7,051,516	2,316,269
57	Amortization of Organizational Expenditures	TCS - Oncor	12,173	2,836	-	-	2,836	8,668	-	8,668	444	226
58	Deferred FICA Payments	PAYXAG	2,439,289	537,135	-	-	537,135	1,481,867	-	1,481,867	404,028	16,259
59	Reg Asset - NTU Transition Costs	Direct Assignment NTU	415,727	-	415,727	-	415,727	-	-	-	-	-
60	Leased Assets	PLTSVC-ONC	-	-	-	-	-	-	-	-	-	-
61			\$ 80,377,562	\$ 60,272,290	\$ (47,935)	\$ 17,809	\$ 60,481,571	\$ 1,942,141	\$ (2,486)	\$ 1,939,655	\$ 7,224,356	\$ 10,731,980
62												
63	Total Accumulated Deferred Taxes		\$ (2,323,954,330)	\$ (953,447,479)	\$ (127,785,945)	\$ (1,222,655)	\$ (1,082,216,672)	\$ (1,111,059,524)	\$ (10,448,342)	\$ (1,121,507,866)	\$ (37,070,206)	\$ (83,159,586)

2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-3.5 ADFIT - MONTHLY  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR. B. L. CLUTTER

Line No	Description	Functionalization Factor	Balance at 11/30/2021	TRAN	NTU TRAN	DC Tie	Consol TRAN	DIST	NTU DIST	Consol DIST	MET	TDCS
	(a)	(b)	(yyyy)	(zzzz)	(aaaaa)	(bbbbbb)	(ccccc)	(ddddd)	(eeeeee)	(fffff)	(ggggg)	(hhhhh)
1	Property											
2	Operating Lease Asset	PLTSVC-ONC	\$ (30,646,324)	\$ (14,227,018)	\$ -	\$ (18,151)	\$ (14,245,168)	\$ (15,428,980)	\$ -	\$ (15,428,980)	\$ (524,720)	\$ (447,455)
3	Reverse Flow Through	PLTSVC-ONC	(518,967)	(240,921)	-	(307)	(241,229)	(261,276)	-	(261,276)	(8,886)	(7,577)
4	P&O Non-Service Cost (CWIP&PIS)	PLTSVC-ONC	(24,796,020)	(11,511,117)	-	(14,686)	(11,525,803)	(12,483,628)	-	(12,483,628)	(424,553)	(362,037)
5	NTU Book/Tax Depreciation	PLTSVC-NTU	(138,892,521)	-	(128,393,095)	-	(128,393,095)	-	(10,499,426)	(10,499,426)	-	-
6	Software Development Costs	Intangible	(228,484,523)	(55,100,226)	-	-	(55,100,226)	(77,905,374)	-	(77,905,374)	(11,223,578)	(84,255,346)
7	Software Amortization	Intangible	55,147,868	13,299,194	-	-	13,299,194	18,803,529	-	18,803,529	2,708,964	20,336,181
8	Book Depreciation	PLTSVC-ONC	683,413,863	317,262,889	-	404,758	317,667,647	344,066,680	-	344,066,680	11,701,279	9,978,257
9	Tax Depreciation	PLTSVC-ONC	(2,297,077,235)	(1,066,377,781)	-	(1,360,466)	(1,067,738,247)	(1,156,470,159)	-	(1,156,470,159)	(39,330,108)	(33,538,722)
10	Tax Depreciation - Bonus	PLTSVC-ONC	(168,795,700)	(78,360,440)	-	(99,971)	(78,460,411)	(84,980,682)	-	(84,980,682)	(2,890,087)	(2,464,520)
11	Casualty Losses	PLTSVC-ONC	(5,190,675)	(2,409,680)	-	(3,074)	(2,412,754)	(2,613,260)	-	(2,613,260)	(88,874)	(75,787)
12	Repair Expense	PLTSVC-ONC	(175,351,037)	(81,403,641)	-	(103,853)	(81,507,494)	(88,280,985)	-	(88,280,985)	(3,002,326)	(2,560,232)
13	Sec 481(a) Adjustment - Repair Expense	PLTSVC-ONC	(5,909,191)	(2,743,238)	-	(3,500)	(2,746,738)	(2,974,999)	-	(2,974,999)	(101,176)	(86,278)
14	Cost of Removal	PLTSVC-ONC	(95,390,551)	(44,283,389)	-	(56,496)	(44,339,885)	(48,024,648)	-	(48,024,648)	(1,633,258)	(1,392,760)
15	Self Constructed Assets (Mixed Service Costs)	PLTSVC-ONC	(30,586,227)	(14,199,119)	-	(18,115)	(14,217,234)	(15,398,724)	-	(15,398,724)	(523,691)	(446,577)
16	CIAC and Relocation	PLTSVC-ONC	60,936,625	28,288,758	-	36,090	28,324,849	30,678,719	-	30,678,719	1,043,345	889,712
17	Tax Capitalized Interest	PLTSVC-ONC	21,478,568	9,971,048	-	12,721	9,983,769	10,813,447	-	10,813,447	367,752	313,600
18	AFUDC Debt	PLTSVC-ONC	(15,485,321)	(7,188,788)	-	(9,171)	(7,197,960)	(7,796,129)	-	(7,796,129)	(265,137)	(226,095)
19	Gain/(Loss) on Disposition of Assets	PLTSVC-ONC	(18,860,716)	(8,756,756)	-	(11,170)	(8,766,927)	(9,495,482)	-	(9,495,482)	(322,929)	(275,378)
20			\$ (2,415,008,084)	\$ (1,017,979,226)	\$ (128,393,095)	\$ (1,245,391)	\$ (1,147,617,712)	\$ (1,117,751,951)	\$ (10,499,426)	\$ (1,128,251,377)	\$ (44,517,984)	\$ (94,621,012)

2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-3 5 ADFIT - MONTHLY  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: B. L. CLUTTER

Line No	Description	Functionalization Factor	Balance at 11/30/2021	TRAN	NTU TRAN	DC Tie	Consol TRAN	DIST	NTU DIST	Consol DIST	MET	TDCS
(a)	(b)	(yyyy)	(zzzz)	(aaaa)	(bbbb)	(cccc)	(ddddd)	(eeee)	(ffff)	(ggggg)	(hhhhh)	
21	<b>Non-Property</b>											
22	Prepaid Insurance	A165	\$ (2,475,997)	\$ (227,418)	\$ -	\$ -	\$ (227,418)	\$ (2,152,789)	\$ -	\$ (2,152,789)	\$ (75,790)	\$ (20,001)
23	Rate Case Expense	Direct Assignment	(1,096,807)	(247,210)	(32,629)	(423)	(280,262)	(755,656)	(2,504)	(758,160)	(38,688)	(19,696)
24	Self Insurance Reserve	Direct Assignment	(119,027,683)	(4,050,699)	(334,217)	-	(4,384,916)	(114,642,767)	-	(114,642,767)	-	-
25	G/L on Interest Rate Swaps	Sync_Int	(5,559,071)	(2,487,223)	-	-	(2,487,223)	(2,902,887)	-	(2,902,887)	(134,971)	(33,991)
26	Deferred Revenue - AMS	Direct Assignment MET	(27,091,283)	-	-	-	-	-	-	-	(27,091,283)	-
27	Reg Asset - Deferred Pension & OPEB Costs	A926	(37,403,736)	(10,736,265)	-	-	(10,736,265)	(18,518,432)	-	(18,518,432)	(6,134,117)	(2,014,923)
28	Reg Asset - AMS Expense	Direct Assignment MET	(133,942)	-	-	-	-	-	-	-	(133,942)	-
29	Reg Asset - Deferred Mobile Generator Costs	Direct Assignment DIST	-	-	-	-	-	-	-	-	-	-
30	Debt Recall Premium and Expense	Sync_Int	1,314,774	588,252	-	-	588,252	686,561	-	686,561	31,922	8,039
31	Contra-Debt Amortization	Sync_Int	(5,653,528)	(2,529,484)	-	-	(2,529,484)	(2,952,212)	-	(2,952,212)	(137,264)	(34,568)
32	Reg Asset - TCRF	Direct Assignment DIST	(6,474,858)	-	-	-	-	(6,474,858)	-	(6,474,858)	-	-
33	Reg Asset - Defaulted REPs	Direct Assignment TDCS	(1,869,239)	-	-	-	-	-	-	-	-	(1,869,239)
34	Reg Asset - Wholesale Distribution Substation Service	Direct Assignment DIST	(15,441,443)	-	-	-	-	(15,441,443)	-	(15,441,443)	-	-
35	Reg Asset - Sharyland Residential Interim Rates	Direct Assignment DIST	(131,746)	-	-	-	-	(131,746)	-	(131,746)	-	-
36	Reg Asset - Rocky Mound Series Compensator	Direct Assignment TRAN	(318,969)	(318,969)	-	-	(318,969)	-	-	-	-	-
37	Reg Asset - Power Line Safety	Direct Assignment	(1,553,938)	(1,302,176)	(116,803)	-	(1,418,979)	(134,959)	-	(134,959)	-	-
38	Reg Asset - COVID19 - Incremental Expense	Direct Assignment TRAN	(7,191,810)	(7,191,810)	-	-	(7,191,810)	-	-	-	-	-
39	Gain/Loss on Derivatives	Sync_Int	9,686,720	4,334,002	-	-	4,334,002	5,058,301	-	5,058,301	235,187	59,229
40	Operating Lease Obligation	PLTSVC-ONC	30,646,324	14,227,018	-	18,151	14,245,168	15,428,980	-	15,428,980	524,720	447,455
41	Bad Debts	Direct Assignment	2,428,288	165,735	-	-	165,735	2,262,554	-	2,262,554	-	-
42	Deferred Revenue - AMS - FBOS	Direct Assignment MET	142,229	-	-	-	-	-	-	-	142,229	-
43	Vacation Pay Accrual	PAYXAG	846,108	186,314	-	-	186,314	514,010	-	514,010	140,144	5,640
44	Performance Enhancement Plan	PAYXAG	10,177,237	2,241,044	-	-	2,241,044	6,182,666	-	6,182,666	1,685,693	67,834
45	Deferred Unbilled TCRF Reg Liability	Direct Assignment DIST	13,712,349	-	-	-	-	13,712,349	-	13,712,349	-	-
46	Cap Structure Refund	Direct Assignment DIST	(17,163)	-	-	-	-	(17,163)	-	(17,163)	-	-
47	FIT Refund	Direct Assignment DIST	(497,547)	-	-	-	-	(497,547)	-	(497,547)	-	-
48	Reg Liability - Deferred OPEB Cost	A926	7,933,351	2,277,167	-	-	2,277,167	3,927,769	-	3,927,769	1,301,049	427,366
49	Reg Liability - Over-Collection of Int Asset Amort	Direct Assignment	-	-	-	-	-	-	-	-	-	-
50	IBNR - Medical/PIPD	A925	3,158,303	682,709	-	-	682,709	2,475,595	-	2,475,595	-	-
51	Supplemental Retirement Plan	A926	10,088,830	2,895,870	-	-	2,895,870	4,994,937	-	4,994,937	1,654,542	543,481
52	LTIPI Amortization	A926	7,910,354	2,270,566	-	-	2,270,566	3,916,383	-	3,916,383	1,297,278	426,127
53	OPEB FAS 106	A926	153,872,172	44,167,041	-	-	44,167,041	76,181,462	-	76,181,462	25,234,642	8,289,027
54	OPEB FAS 112	A926	2,665,161	765,000	-	-	765,000	1,319,510	-	1,319,510	437,080	143,571
55	Salary Deferral Plan	A920	11,038,275	2,177,241	-	-	2,177,241	5,282,308	-	5,282,308	1,427,958	2,150,768
56	Pension Plan Liability	A926	44,057,525	12,646,150	-	-	12,646,150	21,812,695	-	21,812,695	7,225,321	2,373,360
57	Amortization of Organizational Expenditures	TCS - Oncor	11,666	2,718	-	-	2,718	8,307	-	8,307	425	217
58	Deferred FICA Payments	PAYXAG	2,265,054	498,768	-	-	498,768	1,376,019	-	1,376,019	375,169	15,097
59	Reg Asset - NTU Transition Costs	Direct Assignment NTU	412,213	-	412,213	-	412,213	-	-	-	-	-
60	Leased Assets	PLTSVC-ONC	-	-	-	-	-	-	-	-	-	-
61			\$ 80,428,174	\$ 61,034,342	\$ (71,436)	\$ 17,728	\$ 60,980,633	\$ 517,945	\$ (2,504)	\$ 515,441	\$ 7,967,306	\$ 10,964,794
62												
63	Total Accumulated Deferred Taxes		\$ (2,334,579,910)	\$ (956,944,884)	\$ (128,464,532)	\$ (1,227,663)	\$ (1,086,637,079)	\$ (1,117,234,006)	\$ (10,501,929)	\$ (1,127,735,936)	\$ (36,550,678)	\$ (83,656,218)

2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-3.5 ADFIT - MONTHLY  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: B. L. CLUTTER

Line No	Description (a)	Functionalization Factor (b)	Balance at 12/31/2021 (iili)	TRAN (ljli)	NTU TRAN (kklkk)	DC Tie (llli)	Consol TRAN (mmmm)	DIST (nnnn)	NTU DIST (oooo)	Consol DIST (pppp)	MET (qqqq)	TDCS (rrrr)
1	<b>Property</b>											
2	Operating Lease Asset	PLTSVC-ONC	\$ (29,212,844)	\$ (13,561,550)	\$ -	\$ (17,302)	\$ (13,578,851)	\$ (14,707,290)	\$ -	\$ (14,707,290)	\$ (500,177)	\$ (426,525)
3	Reverse Flow Through	PLTSVC-ONC	(529,246)	(245,693)	-	(313)	(246,007)	(266,450)	-	(266,450)	(9,062)	(7,727)
4	P&O Non-Service Cost (CWIP&PIS)	PLTSVC-ONC	(25,610,263)	(11,889,115)	-	(15,168)	(11,904,283)	(12,893,561)	-	(12,893,561)	(438,494)	(373,925)
5	NTU Book/Tax Depreciation	PLTSVC-NTU	(140,031,798)	-	(129,446,250)	-	(129,446,250)	-	(10,585,548)	(10,585,548)	-	-
6	Software Development Costs	Intangible	(230,710,391)	(55,637,006)	-	-	(55,637,006)	(78,664,319)	-	(78,664,319)	(11,332,916)	(85,076,150)
7	Software Amortization	Intangible	51,776,074	12,486,068	-	-	12,486,068	17,653,863	-	17,653,863	2,543,335	19,092,807
8	Book Depreciation	PLTSVC-ONC	696,255,436	323,224,364	-	412,364	323,636,727	350,531,807	-	350,531,807	11,921,150	10,165,752
9	Tax Depreciation	PLTSVC-ONC	(2,312,257,564)	(1,073,424,982)	-	(1,369,457)	(1,074,794,439)	(1,164,112,739)	-	(1,164,112,739)	(39,590,023)	(33,760,364)
10	Tax Depreciation - Bonus	PLTSVC-ONC	(168,795,700)	(78,360,440)	-	(99,971)	(78,460,411)	(84,980,682)	-	(84,980,682)	(2,890,087)	(2,464,520)
11	Casualty Losses	PLTSVC-ONC	(5,190,675)	(2,409,680)	-	(3,074)	(2,412,754)	(2,613,260)	-	(2,613,260)	(88,874)	(75,787)
12	Repair Expense	PLTSVC-ONC	(164,293,029)	(76,270,155)	-	(97,304)	(76,367,459)	(82,713,799)	-	(82,713,799)	(2,812,993)	(2,398,778)
13	Sec 481(a) Adjustment - Repair Expense	PLTSVC-ONC	(5,810,181)	(2,697,275)	-	(3,441)	(2,700,716)	(2,925,152)	-	(2,925,152)	(99,481)	(84,832)
14	Cost of Removal	PLTSVC-ONC	(101,505,570)	(47,122,179)	-	(60,118)	(47,182,297)	(51,103,272)	-	(51,103,272)	(1,737,959)	(1,482,043)
15	Self Constructed Assets (Mixed Service Costs)	PLTSVC-ONC	(33,838,460)	(15,708,911)	-	(20,041)	(15,728,952)	(17,036,070)	-	(17,036,070)	(579,376)	(494,062)
16	CIAC and Relocation	PLTSVC-ONC	60,441,680	28,058,989	-	35,797	28,094,786	30,429,538	-	30,429,538	1,034,871	882,485
17	Tax Capitalized Interest	PLTSVC-ONC	21,461,330	9,963,046	-	12,711	9,975,757	10,804,769	-	10,804,769	367,457	313,348
18	AFUDC Debt	PLTSVC-ONC	(15,771,870)	(7,321,814)	-	(9,341)	(7,331,155)	(7,940,393)	-	(7,940,393)	(270,043)	(230,279)
19	Gain/(Loss) on Disposition of Assets	PLTSVC-ONC	(16,872,658)	(7,832,835)	-	(9,993)	(7,842,828)	(8,494,588)	-	(8,494,588)	(288,890)	(246,351)
20			\$ (2,420,495,727)	\$ (1,018,749,167)	\$ (129,446,250)	\$ (1,244,651)	\$ (1,149,440,068)	\$ (1,119,031,600)	\$ (10,585,548)	\$ (1,129,617,148)	\$ (44,771,561)	\$ (96,666,950)



2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-3.5 ADFIT - MONTHLY  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: B. L. CLUTTER

Line No	Description	Functionalization Factor	Balance at 12/31/2021	TRAN	NTU TRAN	DC Tie	Consol TRAN	DIST	NTU DIST	Consol DIST	MET	TDCS
(a)	(b)	(iii)	(iiii)	(kkkk)	(llll)	(mmmm)	(nnnn)	(oooo)	(pppp)	(qqqq)	(rrrr)	
21	<b>Non-Property</b>											
22	Prepaid Insurance	A165	\$ (2,139,615)	\$ (196,522)	\$ -	\$ -	\$ (196,522)	\$ (1,860,317)	\$ -	\$ (1,860,317)	\$ (65,493)	\$ (17,283)
23	Rate Case Expense	Direct Assignment	(1,799,151)	-	-	-	-	(1,782,334)	-	(1,782,334)	(16,817)	0
24	Self Insurance Reserve	Direct Assignment	(123,594,588)	(4,648,138)	(767,238)	-	(5,415,376)	(118,179,212)	-	(118,179,212)	-	-
25	G/L on Interest Rate Swaps	Sync_Int	(5,526,275)	(2,472,549)	-	-	(2,472,549)	(2,885,761)	-	(2,885,761)	(134,174)	(33,790)
26	Deferred Revenue - AMS	Direct Assignment MET	(26,732,956)	-	-	-	-	-	-	-	(26,732,956)	-
27	Reg Asset - Deferred Pension & OPEB Costs	A926	(36,614,253)	(10,509,653)	-	-	(10,509,653)	(18,127,562)	-	(18,127,562)	(6,004,644)	(1,972,394)
28	Reg Asset - AMS Expense	Direct Assignment MET	(122,655)	-	-	-	-	-	-	-	(122,655)	-
29	Reg Asset - Deferred Mobile Generator Costs	Direct Assignment DIST	(5,478)	-	-	-	-	(5,478)	-	(5,478)	-	-
30	Debt Recall Premium and Expense	Sync_Int	1,392,841	623,181	-	-	623,181	727,327	-	727,327	33,817	8,516
31	Contra-Debt Amortization	Sync_Int	(5,638,249)	(2,522,648)	-	-	(2,522,648)	(2,944,233)	-	(2,944,233)	(136,893)	(34,475)
32	Reg Asset - TCRF	Direct Assignment DIST	(12,246,046)	-	-	-	-	(12,246,046)	-	(12,246,046)	-	-
33	Reg Asset - Defaulted REPs	Direct Assignment TDCS	(1,755,338)	-	-	-	-	-	-	-	-	(1,755,338)
34	Reg Asset - Wholesale Distribution Substation Service	Direct Assignment DIST	(15,806,085)	-	-	-	-	(15,806,085)	-	(15,806,085)	-	-
35	Reg Asset - Sharyland Residential Interim Rates	Direct Assignment DIST	(131,746)	-	-	-	-	(131,746)	-	(131,746)	-	-
36	Reg Asset - Rocky Mound Series Compensator	Direct Assignment TRAN	(318,969)	(318,969)	-	-	(318,969)	-	-	-	-	-
37	Reg Asset - Power Line Safety	Direct Assignment	(1,577,814)	(1,332,238)	(116,803)	-	(1,449,040)	(128,774)	-	(128,774)	-	-
38	Reg Asset - COVID19 - Incremental Expense	Direct Assignment TRAN	(7,269,912)	(631,389)	-	-	(631,389)	(6,037,933)	-	(6,037,933)	(331,633)	(268,957)
39	Gain/Loss on Derivatives	Sync_Int	9,624,786	4,306,292	-	-	4,306,292	5,025,960	-	5,025,960	233,684	58,850
40	Operating Lease Obligation	PLTSVC-ONC	29,212,844	13,561,550	-	17,302	13,578,851	14,707,290	-	14,707,290	500,177	426,525
41	Bad Debts	Direct Assignment	2,467,144	168,182	-	-	168,182	2,298,962	-	2,298,962	-	-
42	Deferred Revenue - AMS - FBOS	Direct Assignment MET	140,348	-	-	-	-	-	-	-	140,348	-
43	Vacation Pay Accrual	PAYXAG	776,266	170,935	-	-	170,935	471,581	-	471,581	128,576	5,174
44	Performance Enhancement Plan	PAYXAG	9,798,136	2,157,565	-	-	2,157,565	5,952,363	-	5,952,363	1,622,901	65,308
45	Deferred Unbilled TCRF Reg Liability	Direct Assignment DIST	14,031,342	-	-	-	-	14,031,342	-	14,031,342	-	-
46	Cap Structure Refund	Direct Assignment DIST	(17,145)	-	-	-	-	(17,145)	-	(17,145)	-	-
47	FIT Refund	Direct Assignment DIST	(497,344)	-	-	-	-	(497,344)	-	(497,344)	-	-
48	Reg Liability - Deferred OPEB Cost	A926	8,250,720	2,368,264	-	-	2,368,264	4,084,897	-	4,084,897	1,353,097	444,463
49	Reg Liability - Over-Collection of Int Asset Amort	Direct Assignment	2,842,758	34,255	-	-	34,255	2,808,503	-	2,808,503	-	-
50	IBNR - Medical/PIPD	A925	3,053,114	659,971	-	-	659,971	2,393,144	-	2,393,144	-	-
51	Supplemental Retirement Plan	A926	10,002,622	2,871,125	-	-	2,871,125	4,952,256	-	4,952,256	1,640,404	538,837
52	LTIP Amortization	A926	7,316,787	2,100,190	-	-	2,100,190	3,622,510	-	3,622,510	1,199,934	394,152
53	OPEB FAS 106	A926	153,678,921	44,111,571	-	-	44,111,571	76,085,784	-	76,085,784	25,202,949	8,278,617
54	OPEB FAS 112	A926	2,685,714	770,900	-	-	770,900	1,329,686	-	1,329,686	440,450	144,678
55	Salary Deferral Plan	A920	10,881,674	2,146,352	-	-	2,146,352	5,207,367	-	5,207,367	1,407,700	2,120,255
56	Pension Plan Liability	A926	45,117,330	12,950,353	-	-	12,950,353	22,337,399	-	22,337,399	7,399,127	2,430,451
57	Amortization of Organizational Expenditures	TCS - Oncor	11,159	2,599	-	-	2,599	7,946	-	7,946	407	207
58	Deferred FICA Payments	PAYXAG	2,090,819	460,402	-	-	460,402	1,270,172	-	1,270,172	346,310	13,936
59	Reg Asset - NTU Transition Costs	Direct Assignment NTU	408,698	-	408,698	-	408,698	-	-	-	-	-
60	Leased Assets	PLTSVC-ONC	611,550	283,901	-	362	284,263	307,887	-	307,887	10,471	8,929
61			\$ 72,801,955	\$ 67,115,482	\$ (475,342)	\$ 17,664	\$ 66,657,804	\$ (13,027,596)	\$ -	\$ (13,027,596)	\$ 8,115,087	\$ 10,956,661
62												
63	Total Accumulated Deferred Taxes		\$ (2,347,893,771)	\$ (951,633,685)	\$ (129,921,592)	\$ (1,226,987)	\$ (1,082,782,265)	\$ (1,132,059,196)	\$ (10,585,548)	\$ (1,142,644,744)	\$ (36,656,474)	\$ (65,810,289)

2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-3.6 ADFIT – DESCRIPTION OF TIMING DIFFERENCES  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: B. L. CLUTTER

Line No.	Timing Difference (a)	Description (b)	Remaining Life (c)
1	<b>Account 282</b>		
2	Operating Lease Asset	This is the deferred tax liability for the operating lease asset as a result of ASU 2016-02, Topic 842.	The difference will increase/ decrease per the value of the operating leases.
3	Book Depreciation Tax Depreciation Tax Depreciation - Bonus Sec 481(a) Adjustment - Repair Expense Cost of Removal Gain / (Loss) on Disposition of Assets NTU Book/Tax Depreciation Reverse Flow Through	This represents the tax-effected difference between tax deductions [depreciation, Asset Depreciation Range (ADR), Accelerated Cost Recovery System (ACRS) and Modified Accelerated Cost Recovery System (MACRS), cost of removal, loss on ACRS and MACRS retirements, less taxable salvage] and book depreciation. The Tax Depreciation System, PowerTax, calculates this difference and tracks the deferred tax.	The difference will reverse as the assets are depreciated and/or retired for both book and tax.
4	P&O Non-Service Cost	For regulatory purposes, a portion of the pension and OPEB non-service costs is capitalized and depreciated. For GAAP purposes, the non-service cost is not capitalized and instead deferred to a regulatory asset. As the cost are deferred, a deferred tax liability is recorded which offsets the deferred tax asset on the pension and OPEB plan liabilities. Pension & OPEB costs are deductible as qualified contributions are made.	The difference will reverse as the regulatory asset is amortized.
5	Software Development Costs Software Amortization	For book, software development costs are capitalized and amortized. For tax, the software development costs are expensed as incurred.	The difference will reverse as intangible plant is depreciated for book.
6	Casualty Losses	Accelerated deductions taken for tax in prior years for losses incurred due to federal disaster declarations.	This balance will reverse as part of depreciation differences as the book capitalized expenditures are depreciated.
7	Repair Expense	Replacement costs incurred in order to maintain facilities in an efficient operating condition are capitalized for book. For tax, these expenditures may be deductible as repairs under the tangible property regulations.	This balance will reverse as part of depreciation differences as the book capitalized expenditures are depreciated.
8	Self Constructed Assets (Mixed Service Costs)	For book, indirect service costs related to self-constructed assets are capitalized and depreciated over the life of the assets. For tax, certain indirect service costs are currently deductible.	This balance will reverse as part of depreciation differences as the indirect costs related to self-constructed assets are fully depreciated for book.
9	CIAC and Relocation	For book, CIAC for new construction and relocations are recorded as a reduction to book basis to offset the reimbursed asset. For tax, CIAC and relocations not subject to eminent domain are taxable when received, included in tax basis, and depreciated. The company has a two year reinvestment window for relocations subject to eminent domain before the proceeds become taxable.	The difference will reverse as part of depreciation differences as the assets are depreciated or retired for tax.
10	Tax Capitalized Interest AFUDC Debt	For book, AFUDC is capitalized on self-constructed assets. The calculation is based on complex cost-of-funds calculation using the avoided cost method and the most recent embedded cost of long term debt. For Tax, interest is capitalized based on the rules of IRC Sec. 263A(f) for property it produces.	The difference will reverse as part of depreciation differences as the self-constructed assets are depreciated for both book and tax.
11			
12	<b>Account 283</b>		
13	Prepaid Insurance	For book, prepaid insurance is deferred and amortized over the policy period. For tax, the policy premiums are deductible when paid.	The difference will reverse as the policy premiums are amortized.
14	Rate Case Expense	For book, rate case expenses are deferred to a regulatory asset and amortized over a period of time as determined by the PUCT. For tax, the expenses are deductible when incurred.	The difference will reverse as the regulatory asset is amortized.
15	Self Insurance Reserve	For book, self-insured property and liability losses are deferred to a regulatory asset and amortized over a PUCT approved amortization period. For tax, the losses are deductible as incurred.	The difference will reverse as the regulatory asset is amortized.
16	G/L on Interest Rate Swaps	For book, the loss on settlement of interest rate swaps is recorded to OCI and amortized to interest expense over the life of the related debt. For tax, the loss is deductible on the settlement date.	The difference will reverse as the loss is amortized to interest expense over the life of the related debt.
17	Deferred Revenue - AMS	For book, under collected revenues related to the AMS deployment is deferred to a regulatory asset. For tax, the revenue is taxable when it is collected.	The difference will reverse as the AMS regulatory asset is amortized.

2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-3.6 ADFIT – DESCRIPTION OF TIMING DIFFERENCES  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: B. L. CLUTTER

Line No.	Timing Difference (a)	Description (b)	Remaining Life (c)
18	Reg Asset - Deferred Pension & OPEB Costs	For book, pension and OPEB costs in excess of what has been allowed in rates are deferred to a regulatory asset. The deferred costs are reviewed in rate proceedings before the PUCT and, if allowed, are amortized over an agreed upon amortization period. For tax, the deferred benefit expense (credit to expense) is not taxable. Pension and OPEB costs are deductible as qualifying contributions are made.	The difference will reverse as the deferred benefit expenses are amortized.
19	Reg Asset - AMS Expense	For book, certain costs associated with the AMS deployment were capitalized and are amortized as the costs are recovered through the AMS surcharge. For tax, the costs are deductible as incurred.	The difference will reverse as the costs are amortized.
20	Reg Asset - Deferred Mobile Generator Costs	For book, expenses incurred related to the mobile generators are deferred to a regulatory asset. For tax, the expenses are deductible when incurred.	The difference will reverse as the regulatory asset is amortized.
21	Debt Recall Premium & Expense Contra-Debt Amortization	For book, debt reacquisition costs are amortized over the life of the original debt. For tax, the costs are deductible when paid.	The difference will reverse as the debt costs are amortized.
22	Reg Asset - TCRF	For book, TCRF revenues are reconcilable and any over or under collection is deferred to a regulatory asset. For tax, TCRF revenues are taxable when received.	This balance will reverse as the regulatory asset is amortized.
23	Reg Asset - Defaulted REPs	For book, uncollectible accounts receivable from REPs are deferred to a regulatory asset to be amortized upon approval in a rate proceeding. For tax, the uncollectible accounts receivable is deductible when the A/R is removed from the books.	The difference will reverse as the regulatory asset is amortized.
24	Reg Asset - Wholesale Distribution Substation Service	For book, the expense Oncor incurs for Sharyland's wholesale distribution substation service (WDSS) tariff is deferred to a regulatory asset. For tax, the WDSS expense is deductible when paid.	The difference will reverse as the regulatory asset is amortized.
25	Reg Asset - Sharyland Residential Interim Rates	Sharyland Utilities' residential interim rates approved in Docket 45414 are deferred to a regulatory asset. For tax, the expenses are deductible when paid.	The difference will reverse as the regulatory asset is amortized.
26	Reg Asset - Rocky Mound Series Compensator	For book, expenses incurred for a project initiated by the PUCT which was later cancelled were deferred to a regulatory asset. For tax, the expenses were deductible when paid.	The difference will reverse as the regulatory asset is amortized.
27	Reg Asset - Power Line Safety	For book, expenses related to the Power Line Safety Act are being deferred to a regulatory asset. For tax, the expenses are deductible when paid.	The balance will reverse as the regulatory asset is amortized.
28	Reg Asset - COVID19 - Incremental Expense	For book, incremental expenses resulting from the effects of the Covid-19 pandemic are deferred to a regulatory asset. For tax, the expenses are deductible when paid.	The balance will reverse as the regulatory asset is amortized.
29	Gain/Loss on Derivatives	For book, losses on hedging instruments are amortized over the life of the related debt instrument. For tax, the loss is deductible when paid.	The difference will reverse as the loss is amortized and will be fully reversed in 2041.
30			
31	<b>Account 190</b>		
32	Operating Lease Obligation	This is the deferred tax asset for the operating lease liability as a result of ASU 2016-02, Topic 842.	The difference will increase / decrease per the value of the operating leases.
33	Bad Debts	A provision for uncollectible miscellaneous accounts receivable is expensed based on a periodic analysis of accounts receivable. For tax, the bad debt is deductible when charged-off.	The difference will reverse when the receivable is paid or is charged-off.
34	Deferred Revenue - AMS - FBOS	This balance represents the federal tax benefit of the deferred margin taxes related to the AMS Deferred Revenue regulatory asset.	The difference will reverse as the revenue for AMS is collected.
35	Vacation Pay Accrual	Earned vacation carried over to the next year is expensed for books in the current year, but for tax purposes it is expensed when taken.	The balance will reverse as the carried over vacation is taken in the following year.
36	Performance Enhancement Plan	For book, the incentive compensation plan is expensed and/or capitalized in the year the compensation is earned. For tax, it is deductible when it is paid.	The difference will reverse when the liability for the incentive plan is paid.
37	Deferred Unbilled TCRF Reg Liability	For book, increases/decreases in unbilled revenue are debited/credited to revenue with the offset to the regulatory liability. For tax, the unbilled revenue is taxable in the month it is earned.	The difference will reverse as the unbilled revenue increases/decreases.
38	Cap Structure Refund	For book, a regulatory liability was recorded related to Oncor's capital structure being different than the approved capital structure in Docket 46957. The reduction in book revenue is not deductible until there is a refund to the customers.	The difference will reverse when the revenue credit is refunded via customer bill credits.
39	FIT Refund	For book, a regulatory liability was recorded related to the change in FIT rates not reflected in billed tariffs approved in Docket 46957. The reduction in book revenue is not deductible for tax until there is a refund to customers.	The difference will reverse when the revenue credit is refunded via customer bills.

2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-3.6 ADFIT – DESCRIPTION OF TIMING DIFFERENCES  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: B. L. CLUTTER

Line No.	Timing Difference (a)	Description (b)	Remaining Life (c)
40	Reg Liability - Deferred OPEB Cost	For book, OPEB costs that are less what is allowed in rates are deferred to a regulatory liability. The over-collected amounts will be returned to customers upon approval from the PUCT. For tax, OPEB costs are deductible as qualifying contributions are made.	The difference will reverse as the over-collected amounts are returned to customers.
41	Reg Liability - Over-Collection of Int Asset Amort	For book, a regulatory liability was set-up to account for the over-billing of intangible software that had been amortized beyond its useful life. For tax, the refund to customers will be deductible when paid.	The difference will reverse as the over-collected amount is returned to customers.
42	IBNR - Medical/PIPD	For book, the expected future costs for incurred but not reported self-insured medical, dental and prescription drug claims and personal injury and property damage claims are accrued. For tax, these costs are deductible when paid.	The balance will reverse as the liability for estimated medical, dental and prescription drugs and personal injury and property damage claims is adjusted for charges after year-end, but for which services or damages were incurred by the company prior to year end.
43	Supplemental Retirement Plan	The Company expenses supplemental pension costs applicable to a limited number of individuals. These benefits represent unfunded amounts in excess of those allowed by the tax law for qualified retirement plan. Such expenses are not tax deductible until payments are made to the participants of the plan or when payments are made to the plan trust.	The balance will be fully reversed upon the final payment to the last surviving employee (or dependent) currently covered by this plan.
44	LTIP Amortization	For book, long-term incentive compensation ("LTIP") is expensed/capitalized over a designated three year period and then paid if certain performance measures are met. For tax, LTIP is deductible when paid.	The balance will reverse when the last payment is made to the participants in this plan.
45	OPEB FAS 106 OPEB FAS 112	For book, the net periodic costs are expensed and accrued to the liability accounts based on actuarial studies that determine the expected benefit obligation, in accordance with FAS 106 and FAS 112. For tax, the actual payments to employees or contributions to a qualified plan are deductible.	This balance will reverse when the final payment is made to the last surviving employee in this plan for post employment health care benefits.
46	Salary Deferral Plan	For book, the compensation that is deferred is amortized either over a seven year period or in the year that the employee performs the service. For tax, a deduction is allowed when there are distributions to participants in the plan.	The difference will reverse when all of the liabilities for this plan have been paid to the eligible participants in these plans.
47	Pension Plan Liability	The Company began to expense retirement benefits using the projected unit credit method in accordance with SFAS 87. Funding is determined using cash balance formula or the traditional defined benefit formula, depending on the hire date of all eligible employees, as allowed by the Employee Retirement Income Security Act of 1974. For tax purposes, a deduction is allowed as amounts are contributed to a qualified trust fund.	The balance will reverse over the remaining life of current employees and retirees (or dependents) eligible for pension benefits.
48	Amortization of Organizational Expenses	For book, organizational expenses were incurred and expensed in 2008. For tax, the expenses are capitalized and amortized over 15 years.	This difference for expenses related to partnership formation will be fully reversed in 2023.
49	Deferred FICA Payments	As allowed per the CARES Act Stimulus Package, the payment of the employer portion of FICA taxes was deferred for periods between March 2020 and December 2020. For tax, the payments are deductible when paid to the IRS.	This balance will reverse when 50% of the deferred FICA taxes are paid in 2021 and the remaining 50% in 2022.
50	Reg Asset - NTU Transition Costs	A regulatory asset was acquired as part of the Sharyland transaction related to study and transition to competition costs. For book, the regulatory asset is amortized per PUCT order. For tax, the regulatory asset is amortized over 15 years.	The balance will reverse over a 15 year tax amortization period.
51	Leased Assets	For book, lease expense on the 777 Main St. office building in Fort Worth is being accrued monthly, but payments, due to a one year rent holiday, are on a one year lag. For tax, the lease expense will be deductible when the lease payments are made.	The balance will reverse over a 15 year tax amortization period.

2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-3.7 ADJUSTMENTS TO ADFIT  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: B. L. CLUTTER

Line No.	Description (a)	Reference Schedule (b)	Adjustment (c)	Explanation (d)
1	Net ADIT at December 31, 2021 Per Books	II-E-3.5	\$ 2,064,493,747	
2				
3	<b>Adjustments to ADFIT Liabilities</b>			
4	EPIS - Flow Through Gross-up	Ln 4	\$ (11,634,628)	Remove tax grossup with offsetting regulatory asset
5	CWIP - Flow Through Gross-up	Ln 5	(4,330,663)	Remove tax grossup with offsetting regulatory asset
6	P&O Non-Service Cost (CWIP&PIS)	Ln 8	1,098,897	Remove ADFIT consistent with treatment of underlying temporary difference
7	Book Depreciation	Ln 12	(1,098,897)	Remove ADFIT consistent with treatment of underlying temporary difference
8	Tax Depreciation	Ln 13	(315,249)	Remove ADFIT consistent with treatment of underlying temporary difference
9	Rate Case Expense	Ln 27	683,531	Adjust ADFIT consistent with treatment of underlying temporary difference
10	Reg Asset - Efficiency Performance Bonus	Ln 33	(6,467,263)	Remove ADFIT consistent with Docket 34040 commitments
11	Reg Asset - Defaulted REPs	Ln 38	(111,433)	Adjust ADFIT consistent with treatment of underlying temporary difference
12	Reg Asset - Power Line Safety	Ln 42	(7,175)	Adjust ADFIT consistent with treatment of underlying temporary difference
13	Reg Asset - COVID19 - Incremental Expense	Ln 43	(8,647)	Adjust ADFIT consistent with treatment of underlying temporary difference
14	Reg Asset - Workers Comp	Ln 44	(1,700,729)	Remove ADFIT consistent with treatment of underlying temporary difference
15	Excess DFIT - Tax Gross-up	Ln 45	(28,782,944)	Remove tax grossup with offsetting regulatory asset
16	Pension/OPEB - FAS109	Ln 47	(87,433,029)	Remove tax grossup with offsetting regulatory asset
17				
18	<b>Adjustments to ADFIT Assets</b>			
19	Pension/OPEB - FAS109	Ln 51	\$ (87,433,029)	Remove tax grossup with offsetting regulatory asset
20	Deferred Unbilled EECRF Reg Liability	Ln 60	(689,667)	Remove ADFIT consistent with Docket 34040 commitments
21	Interest Rate Savings Reg Liability	Ln 61	(408,841)	Remove ADFIT consistent with treatment of underlying temporary difference
22	OPEB FAS 112	Ln 68	(1,700,729)	Remove ADFIT consistent with treatment of underlying temporary difference
23	Merger Transaction Costs	Ln 73	(1,761,067)	Remove ADFIT consistent with treatment of underlying temporary difference
24	Reg Liability - Energy Eff Program Cost	Ln 74	989,356	Remove ADFIT consistent with Docket 34040 commitments
25	Excess DFIT - Tax Gross-up	Ln 77	(331,502,135)	Remove tax grossup with offsetting regulatory asset
26	ITC-Deferred Tax Gross-up	Ln 78	(1,002,141)	Remove tax grossup with offsetting regulatory asset
27				
28	<b>Total Adjustments</b>	Ln 81	\$ 283,400,025	
29				
30	<b>Adjusted Total at December 31, 2021</b>	II-E-3.5	\$ 2,347,893,771	

2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-3.8 ADFIT AND ITC – PLANT ADJUSTMENTS & ALLOCATIONS  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: B. L. CLUTTER

Line No	Vintage:		Acquired pre-				Total ADFIT	Reference	
	2017	2018	V2019	2019	2020	2021			
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
1	<b>Temporary Difference:</b>								
2	Depreciation Differences	\$ 142,362,592	\$ 79,308,088	\$ 141,030,543	\$ 56,889,588	\$ 43,143,260	\$ 15,663,348	\$ 478,397,419	WP/II-E-3.8/1, Column (j)
3	AFUDC	2,761,739	2,151,189	13,636,089	4,411,284	8,385,954	8,474,226	39,820,481	WP/II-E-3.8/1, Column (j)
4	Intangible	35,183,146	17,819,547	-	25,537,037	17,788,517	23,211,202	119,539,448	WP/II-E-3.8/1, Column (j)
5	CIAC	(9,071,584)	(10,544,393)	(1,757,571)	(15,355,619)	(14,880,960)	(17,684,548)	(69,294,676)	WP/II-E-3.8/1, Column (j)
6	Mixed Service Cost	4,292,718	5,946,242	-	5,174,858	8,050,358	7,449,592	30,913,767	WP/II-E-3.8/1, Column (j)
7	Tax Repairs	23,168,128	32,179,299	-	32,578,754	32,692,327	31,165,961	151,784,469	WP/II-E-3.8/1, Column (j)
8	Tax Capitalized Interest	(2,378,665)	(2,900,979)	(6,462,806)	(3,182,256)	(3,190,292)	(3,578,970)	(21,693,967)	WP/II-E-3.8/1, Column (j)
9	Pension_OPEB Non Srvc Cost	-	7,496,481	-	5,957,435	4,738,039	4,842,600	23,034,555	WP/II-E-3.8/1, Column (j)
10	Other	398,381	-	(6,860,848)	1,139	-	-	(6,461,328)	WP/II-E-3.8/1, Column (j)
11	<b>Total</b>	<b>\$ 196,716,455</b>	<b>\$ 131,455,474</b>	<b>\$ 139,585,409</b>	<b>\$ 112,012,218</b>	<b>\$ 96,727,203</b>	<b>\$ 69,543,411</b>	<b>\$ 746,040,169</b>	

For assets acquired or placed into service January 2017 through December 31, 2021.

There are no Investment Tax Credits related to any additions placed into service January 2017 through December 31, 2021

Function	PLTSVC-ONC	PLTSVC-NTU	Oncor ADFIT	NTU ADFIT	Total ADFIT
TRAN	46.42%	0.00%	\$ 281,404,063	\$ -	\$ 281,404,063
NTU TRAN	0.00%	92.44%	-	129,296,279	129,296,279
DC Tie	0.06%	0.00%	359,010	-	359,010
Consol TRAN	46.48%	92.44%	281,763,073	129,296,279	411,059,352
DIST	50.35%	0.00%	305,178,340	-	305,178,340
NTU DIST	0.00%	7.56%	-	10,573,284	10,573,284
Consol DIST	50.35%	7.56%	305,178,340	10,573,284	315,751,624
MET	1.71%	0.00%	10,378,735	-	10,378,735
TDCS	1.46%	0.00%	8,850,459	-	8,850,459
<b>Total</b>	<b>100.00%</b>	<b>100.00%</b>	<b>\$ 606,170,607</b>	<b>\$ 139,869,563</b>	<b>\$ 746,040,169</b>

2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-3.9 ANALYSIS OF ITCS  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: B. L. CLUTTER

Line No.	Description (a)	Amount (b)	Total (c)
1	Investment Tax Credits earned in test period	\$ -	
2			
3	Pro Forma Adjustments (if any)	-	
4			
5	Gross Investment Tax Credits		216,034,219
6			
7	Less		
8			
9	Prior Years Amortization of Investment Tax Credits	211,090,011	
10			
11	Current Year Amortization of Investment Tax Credits	1,174,250	
12			
15	Total Amortization		212,264,261
16			
17	Net Investment Tax Credit Balance		3,769,958
18			
19	Test:		
20			
21	Stripped Book Depreciation Rate requested	2.27%	
22			
23	Amortization of Investment Tax Credits		
24	Gross Amortizable Base (exclude QPEs)	0.54%	

2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-3.10 UTILIZED  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: B. L. CLUTTER

Line No.	Vintage year (a)	QPE's (b)	Other (c)	Amount at Test Year End (d)
1	2017	\$ -	\$ -	\$ -
2	2018	-	-	-
3	2019	-	-	-
4	2020	-	-	-
5	2021	-	-	-
6				
7	TOTAL	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

8  
9  
10 All investment tax credits have been utilized on prior federal income tax returns.



**2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-3.11 GENERATED BUT NOT UTILIZED  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: B. L. CLUTTER**

<u>Line No.</u>	<u>Vintage year</u>	<u>QPE's Generated</u>	<u>Other Generated</u>	<u>Total ITC Generated</u>	<u>ITC Utilized</u>	<u>ITC Carryforward - Other</u>
	(a)	(b)	(c)	(d)	(e)	(f)
1	2017	\$ -	\$ -	\$ -	\$ -	\$ -
2	2018	-	-	-	-	-
3	2019	-	-	-	-	-
4	2020	-	-	-	-	-
5	2021	-	-	-	-	-
6		<hr/>				
7	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
8		<hr/>				

10 Oncor Electric Delivery Company LLC has not generated any new investment tax credits.

**2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-3.12 UTILIZED – STAND ALONE BASIS  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: B. L. CLUTTER**

Line No.	Vintage year	QPE's Generated	Other Generated	Total ITC Generated	ITC Utilized	ITC Carryforward - Other
	(a)	(b)	(c)	(d)	(e)	(f)
1	2017	\$ -	\$ -	\$ -	\$ -	\$ -
2	2018	-	-	-	-	-
3	2019	-	-	-	-	-
4	2020	-	-	-	-	-
5	2021	-	-	-	-	-
6						
7	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -

10 All investment tax credits have been utilized on prior federal income tax returns.

2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-3.13 ITC ELECTION  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: B. L. CLUTTER

**Line  
No.**

---

- 1 The Company, consistent with the election under section 46(f)(2) of the Internal Revenue Code,
- 2 records the ratable flow through of the Investment Tax Credit as a reduction to the cost of service.

2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-3.14 FERC ACCOUNT 255 BALANCE  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: B. L. CLUTTER

Line No.	Account Number (a)	Description (b)	Reference Schedule (c)	Total Company (d)	Non-Regulated/ Non-Electric (e)	Regulated T&D Electric (f)	Known and Measurable Adjustments (g)	Adjusted T&D Electric (h)	Texas Allocation Factor (i)	Allocation to Texas (j)	FF # (k)
1	2551000	Gross ITC - Subject to Amortization		\$ 216,034,219	\$ -	\$ 216,034,219	\$ -	\$ 216,034,219	100%	\$ 216,034,219	
2	Less: Amortization										
3	2553000	Accumulated Deferred ITC - Amortization		(212,264,261)	-	(212,264,261)	-	(212,264,261)	100%	(212,264,261)	
4											
5		Total		\$ 3,769,958	\$ -	\$ 3,769,958	\$ -	\$ 3,769,958		\$ 3,769,958	

2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-3.14 FERC ACCOUNT 255 BALANCE  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: B. L. CLUTTER

Line No.	Account Number (a)	Description (b)	Reference Schedule (c)	Functionalization Method (l)	Schedule Reference (m)	TRAN (n)	NTU TRAN (o)	DC Tie (p)	Consol TRAN (q)	DIST (r)	NTU DIST (s)	Consol DIST (t)	MET (u)	TDCS (v)	Total (w)
1	2551000	Gross ITC - Subject to Amortization		Direct Assignment		\$ 62,291,873	\$ -	\$ -	\$ 62,291,873	\$ 153,742,346	\$ -	\$ 153,742,346	\$ -	\$ -	\$ 216,034,219
2	Less Amortization														
3	2553000	Accumulated Deferred ITC - Amortization		Direct Assignment		(58,713,064)	-	-	(58,713,064)	(153,551,198)	-	(153,551,198)	-	-	(212,264,261)
4															
5		Total				\$ 3,578,810	\$ -	\$ -	\$ 3,578,810	\$ 191,148	\$ -	\$ 191,148	\$ -	\$ -	\$ 3,769,958

2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-3.15 ANALYSIS OF TEST YEAR FIT & REQUESTED FIT-TAX METHOD 2  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: B. L. CLUTTER

Line No.	Description (a)	Test Period (b)	Schedule Reference (c)	Total Requested (d)
1	Total Revenue Requirement	\$ 4,764,035,928		\$ 5,824,068,018
2	Less Cost of Service Items:			
3	Fuel Expense	\$ -		\$ -
4	Other O & M Expense	2,021,113,391		2,794,288,343
5	Depreciation and Amortization	820,450,844		924,787,036
6	Taxes Other Than Income	555,386,066		612,346,105
7	Interest on Customer Deposits	228,869		22,818
8	Less Deductions not included in Cost of Service.			
9	Interest Expense on Debt (including amount capitalized)	412,555,884	II-E-3	453,463,874
10	Additional Tax Depreciation*	-		-
11				
12	Net Income Before Taxes	\$ 954,300,874		\$ 1,039,159,841
13				
14	Permanent Items:			
15				
16	Meals & Entertainment	\$ 1,697,686	II-E-3.1	\$ 1,697,686
17	Social Club Dues	207,160	II-E-3.1	-
18	Commuter Expenses	1,420,342	II-E-3.1	1,420,342
19	Employee Compensation Plans	(4,969,701)	II-E-3.1	(4,969,701)
20	Amortization of Organizational Expenditures	(120,366)	II-E-3.1	(120,366)
21	Deductible State Tax	(24,127,297)	II-E-3.1	-
22				
23	Total Permanent Items	\$ (25,892,177)		\$ (1,972,040)
24				
25	Temporary Differences:			
26				
27	Liberalized Depreciation			
28	Tax > Book Depreciation	\$ (140,027,423)	II-E-3.1	\$ (140,027,423)
29	Software Development Costs	(135,840,689)	II-E-3.1	(135,840,689)
30	Repair Expense	(151,262,484)	II-E-3.1	(151,262,484)
31	Cost of Removal	(129,340,536)	II-E-3.1	(129,340,536)
32	Self Constructed Assets (Mixed Service Costs)	(36,210,732)	II-E-3.1	(36,210,732)
33	CIAC	48,861,823	II-E-3.1	48,861,823
34	Capitalized Interest	17,913,000	II-E-3.1	17,913,000
35	AFUDC Debt	(14,204,809)	II-E-3.1	(14,204,809)
36	Gain/(Loss) on Disposition of Assets	(12,047,944)	II-E-3.1	(12,047,944)
37	P&O Non-Service Cost (CWIP&PIS)	(21,475,301)	II-E-3.1	(21,475,301)
38	Supplemental Retirement Plan	1,214,871	II-E-3.1	1,214,871
39	LTIP Amortization	3,635,365	II-E-3.1	3,635,365
40	OPEB FAS 106	(10,463,199)	II-E-3.1	(10,463,199)
41	OPEB FAS 112	51,678	II-E-3.1	342,078
42	Salary Deferral Plan	7,788,021	II-E-3.1	7,788,021
43	Pension Accrual / Funding Difference	60,560,259	II-E-3.1	60,560,259
44	Bad Debts	4,755,508	II-E-3.1	4,755,508
45	Prepaid Insurance	(1,923,024)	II-E-3.1	(1,923,024)
46	Vacation Pay Accrual	(332,581)	II-E-3.1	(332,581)
47	Performance Incentive Plan	(14,185,444)	II-E-3.1	(14,185,444)
48	Rate Case Expenses	(2,990,594)	II-E-3.1	(6,245,505)
49	Deferred Unbilled TCRF Reg Liability	(3,864,232)	II-E-3.1	(3,864,232)
50	Cap Structure Refund	213	II-E-3.1	213
51	FIT Refund	2,894	II-E-3.1	2,894
52	Deferred Unbilled EECRF Reg Liability	107,246	II-E-3.1	-
53	Interest Rate Savings Reg Liability	(432,008)	II-E-3.1	-
54	Reg Liability - COVID19 - Retail Surcharge	5,787,313	II-E-3.1	5,787,313
55	Reg Liability - Deferred OPEB Cost	10,657,230	II-E-3.1	10,657,230
56	Reg Liability - Over-Collection of Int Asset Amort	13,536,943	II-E-3.1	13,536,943
57	Self Insurance Reserve	(75,167,030)	II-E-3.1	(75,167,030)
58	IBNR Medical Dental	2,055,700	II-E-3.1	2,055,700
59	G/L on Interest Rate Swaps	1,718,757	II-E-3.1	1,718,757
60	Amortization of Organizational Expenditures	(28,983)	II-E-3.1	(28,983)
61	Deferred FICA Payments	(9,956,282)	II-E-3.1	(9,956,282)
62	Deferred Revenue - AMS	20,475,726	II-E-3.1	20,475,726
63	Reg Asset - Deferred Pension & OPEB Costs	53,575,328	II-E-3.1	53,575,328
64	Reg Asset Costs - AMS Meters	644,985	II-E-3.1	644,985
65	Reg Asset - Energy Efficiency Performance Bonus	(16,546,989)	II-E-3.1	-
66	Reg Asset - Deferred Mobile Generator Costs	(26,088)	II-E-3.1	(26,088)

2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-3.15 ANALYSIS OF TEST YEAR FIT & REQUESTED FIT-TAX METHOD 2  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: B. L. CLUTTER

Line No.	Description (a)	Test Period (b)	Schedule Reference (c)	Total Requested (d)
67	Debt Recall Premium and Expense	4,466,185	II-E-3.1	4,466,185
68	Contra Debt Amortization - Oncor	873,132	II-E-3.1	873,132
69	Merger Transaction Costs	(767,374)	II-E-3.1	-
70	Reg Asset - TCRF	(41,275,820)	II-E-3.1	(41,275,820)
71	Reg Asset - Energy Efficiency Program Costs	(4,415,075)	II-E-3.1	-
72	Reg Asset - Defaulted REPs	(8,914,694)	II-E-3.1	(8,914,694)
73	Reg Asset - Wholesale Distribution Substation Service	(20,686,978)	II-E-3.1	(20,686,978)
74	Reg Asset - NTU Transition Costs	(200,823)	II-E-3.1	(200,823)
75	Reg Asset - Power Line Safety	(3,283,145)	II-E-3.1	(3,283,145)
76	Reg Asset - COVID19 - Incremental Expense	(13,300,367)	II-E-3.1	(13,300,367)
77	Leased Assets	2,912,142	II-E-3.1	11,010,854
78	Regulatory Asset for Workers Compensation	290,400	II-E-3.1	-
79				
80	Subtotal	\$ (607,285,929)		\$ (580,387,928)
81				
82	Taxable Income	321,122,768		456,799,873
83	Tax Rate	21%		21%
84	Federal Income Taxes before credits	67,435,781		95,927,973.36
85	Less: credits			-
86	R&D Tax Credit	\$ 352,219	II-E-3	\$ 503,170
87	Federal Income Tax after credits	67,083,562		95,424,803
88	Federal Impact of State Tax Adjustments	29,870		-
89	Prior Period Adjustments	7,265,245	II-E-3	-
90	Interest on FIN 48	13,309	II-E-3	-
91	Current Federal Income Taxes	<u>\$ 74,391,987</u>		<u>\$ 95,424,803</u>
92				
93	Deferred Income Taxes on Temporary Differences	\$ 127,530,045		\$ 121,881,465
94				
95	Deferred Only Items:			
96	Depreciation Differences	\$ 280,766	II-E-3	\$ 280,766
97	Protected Excess Deferred Taxes	(22,126,156)	II-E-3	(16,233,757)
98	Non-protected Excess Deferred Taxes	(30,159,720)	II-E-3	(36,089,807)
99	Excess ADFIT Reserve	-		1,608,929
100	Federal Benefit of State Deferred	22,574		-
101	Prior Period Adjustments	(7,559,826)	II-E-3	-
102	Total Deferred Federal Income Taxes**	67,987,683		71,447,596
103				
104	Investment Tax Credit Adjustments	<u>\$ (1,174,250)</u>	II-E-3	<u>\$ (771,635)</u>
105				
106	Total Requested Federal Income Taxes	<u>\$ 141,205,420</u>		<u>\$ 166,100,764</u>
107				
108	* Excess of tax depreciation claimed in cost of service			
109	** Must agree with deferred tax analysis			

2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-3.16 ANALYSIS OF DEFERRED FIT  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: B. L. CLUTTER

Line No.	Item Deferred (a)	Test Period Amount Booked		Amount Requested	
		Basis (b)	x 21 % (c)	Basis** (d)	x 21 % (e)
1	Liberalized Depreciation				
2	Tax > Book Depreciation	\$ (140,027,423)	\$ 29,405,759	\$ (140,027,423)	\$ 29,405,759
3	Software Development Costs	(135,840,689)	28,526,545	(135,840,689)	28,526,545
4	Repair Expense	(151,262,484)	31,765,122	(151,262,484)	31,765,122
5	Cost of Removal	(129,340,536)	27,161,513	(129,340,536)	27,161,513
6	Self Constructed Assets (Mixed Service Costs)	(36,210,732)	7,604,254	(36,210,732)	7,604,254
7	CIAC	48,861,823	(10,260,983)	48,861,823	(10,260,983)
8	Capitalized Interest	17,913,000	(3,761,730)	17,913,000	(3,761,730)
9	AFUDC Debt	(14,204,809)	2,983,010	(14,204,809)	2,983,010
10	Gain/(Loss) on Disposition of Assets	(12,047,944)	2,530,068	(12,047,944)	2,530,068
11	P&O Non-Service Cost (CWIP&PIS)	(21,475,301)	4,509,813	(21,475,301)	4,509,813
12	Supplemental Retirement Plan	1,214,871	(255,123)	1,214,871	(255,123)
13	LTIP Amortization	3,635,365	(763,427)	3,635,365	(763,427)
14	OPEB FAS 106	(10,463,199)	2,197,272	(10,463,199)	2,197,272
15	OPEB FAS 112	51,678	(10,852)	342,078	(71,836)
16	Salary Deferral Plan	7,788,021	(1,635,484)	7,788,021	(1,635,484)
17	Pension Accrual / Funding Difference	60,560,259	(12,717,654)	60,560,259	(12,717,654)
18	Bad Debts	4,755,508	(998,657)	4,755,508	(998,657)
19	Prepaid Insurance	(1,923,024)	403,835	(1,923,024)	403,835
20	Vacation Pay Accrual	(332,581)	69,842	(332,581)	69,842
21	Performance Incentive Plan	(14,185,444)	2,978,943	(14,185,444)	2,978,943
22	Rate Case Expenses	(2,990,594)	628,025	(6,245,505)	1,311,556
23	Deferred Unbilled TCRF Reg Liability	(3,864,232)	811,489	(3,864,232)	811,489
24	Cap Structure Refund	213	(45)	213	(45)
25	FIT Refund	2,894	(608)	2,894	(608)
26	Deferred Unbilled EECRF Reg Liability	107,246	(22,522)	-	-
27	Interest Rate Savings Reg Liability	(432,008)	90,722	-	-
28	Reg Liability - COVID19 - Retail Surcharge	5,787,313	(1,215,336)	5,787,313	(1,215,336)
29	Reg Liability - Deferred OPEB Cost	10,657,230	(2,238,018)	10,657,230	(2,238,018)
30	Reg Liability - Over-Collection of Int Asset Amort	13,536,943	(2,842,758)	13,536,943	(2,842,758)
31	Self Insurance Reserve	(75,167,030)	15,785,076	(75,167,030)	15,785,076
32	IBNR Medical Dental	2,055,700	(431,697)	2,055,700	(431,697)
33	G/L on Interest Rate Swaps	1,718,757	(360,939)	1,718,757	(360,939)
34	Amortization of Organizational Expenditures	(28,983)	6,086	(28,983)	6,086
35	Deferred FICA Payments	(9,956,282)	2,090,819	(9,956,282)	2,090,819
36	Deferred Revenue - AMS	20,475,726	(4,299,902)	20,475,726	(4,299,902)
37	Reg Asset - Deferred Pension & OPEB Costs	53,575,328	(11,250,819)	53,575,328	(11,250,819)
38	Reg Asset Costs - AMS Meters	644,985	(135,447)	644,985	(135,447)
39	Reg Asset - Energy Efficiency Performance Bonus	(16,546,989)	3,474,868	-	-
40	Reg Asset - Deferred Mobile Generator Costs	(26,088)	5,478	(26,088)	5,478
41	Debt Recall Premium and Expense	4,466,185	(937,899)	4,466,185	(937,899)
42	Contra Debt Amortization - Oncor	873,132	(183,358)	873,132	(183,358)
43	Merger Transaction Costs	(767,374)	161,149	-	-
44	Reg Asset - TCRF	(41,275,820)	8,667,922	(41,275,820)	8,667,922
45	Reg Asset - Energy Efficiency Program Costs	(4,415,075)	927,166	-	-
46	Reg Asset - Defaulted REPs	(8,914,694)	1,872,086	(8,914,694)	1,872,086
47	Reg Asset - Wholesale Distribution Substation Service	(20,686,978)	4,344,265	(20,686,978)	4,344,265
48	Reg Asset - NTU Transition Costs	(200,823)	42,173	(200,823)	42,173
49	Reg Asset - Power Line Safety	(3,283,145)	689,460	(3,283,145)	689,460
50	Reg Asset - COVID19 - Incremental Expense	(13,300,367)	2,793,077	(13,300,367)	2,793,077
51	Leased Assets	2,912,142	(611,550)	11,010,854	(2,312,279)
52	Regulatory Asset for Workers Compensation	290,400	(60,984)	-	-
53	<b>Subtotal</b>	<b>\$ (607,285,929)</b>	<b>\$ 127,530,045</b>	<b>\$ (580,387,928)</b>	<b>\$ 121,881,465</b>
54					
55	Depreciation Differences		280,766		280,766
56	Protected Excess Deferred Taxes		(22,126,156)		(16,233,757)
57	Non-protected Excess Deferred Taxes		(30,159,720)		(36,089,807)
58	Excess ADFIT Reserve		-		1,608,929
59	Federal Benefit of State Deferred		22,574		-
60	Investment Tax Credit		(1,174,250)		(771,635)
61	Prior Period Adjustments		(7,559,826)		-
62					
63	<b>Total Federal Deferred*</b>	<b>XXXXXXX</b>	<b>66,813,433</b>	<b>XXXXXXX</b>	<b>70,675,961</b>
64					
65	* For test period amount, net of accounts 410.1 & 411.1; for amount requested, net of amounts shown on Analysis of Federal Income Taxes				
66	** From amounts included in Analysis of Federal Income Taxes				



2022 RATE CASE  
 ONCOR ELECTRIC DELIVERY COMPANY LLC  
 II-E-3.17 ANALYSIS OF ADDITIONAL DEPRECIATION REQUESTED  
 TEST YEAR ENDING DECEMBER 31, 2021  
 SPONSOR: B. L. CLUTTER

Line No.	Account Number (a)	Additional Depreciation Components (b)	Regulated T&D Electric (c)	Known and Measurable Adjustments (d)	Adjusted T&D Electric (e)	Schedule Reference (f)	TRAN (g)	NTU TRAN (h)	DC TIE (i)	Consol TRAN (j)	DIST (k)	NTU DIST (l)	Consol DIST (m)	MET (n)	TDCS (o)	Total (p)
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1 No additional depreciation is requested.

2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-3.18 AMORTIZATION OF PROTECTED AND UNPROTECTED EXCESS DEFERRED TAXES  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: B. L. CLUTTER

Line No.	Description (a)	Total Company (b)	Non-Regulated/ Non-Electric (c)	Regulated T&D Electric (d)	Known and Measurable Adjustments (e)	Adjusted T&D Electric (f)	Texas Allocation Factor (g)	Allocation to Texas (h)
1	Protected excess deferred taxes:							
2	Oncor liberalized depreciation	\$ 22,126,156	\$ -	\$ 22,126,156	\$ (7,956,856)	\$ 14,169,300	100%	\$ 14,169,300
3	NTU liberalized depreciation	-	-	-	2,064,457	2,064,457	100%	2,064,457
4	Total protected excess deferred taxes	<u>\$ 22,126,156</u>	<u>\$ -</u>	<u>\$ 22,126,156</u>	<u>\$ (5,892,399)</u>	<u>\$ 16,233,757</u>		<u>\$ 16,233,757</u>
5								
6	Non-protected excess deferred taxes							
7	Oncor plant-related basis differences	\$ 30,460,925	\$ -	\$ 30,460,925	\$ 6,073,985	\$ 36,534,910	100%	\$ 36,534,910
8	Oncor non-plant temporary differences	(301,205)	-	(301,205)	(5,790)	(306,995)	100%	(306,995)
9	Oncor excess reserve	-	-	-	(3,330,883)	(3,330,883)	100%	(3,330,883)
10	NTU plant-related basis differences	-	-	-	36,641	36,641	100%	36,641
11	NTU non-plant temporary differences	-	-	-	(174,750)	(174,750)	100%	(174,750)
12	NTU excess reserve	-	-	-	1,721,955	1,721,955	100%	1,721,955
13	Total non-protected excess deferred taxes	<u>\$ 30,159,720</u>	<u>\$ -</u>	<u>\$ 30,159,720</u>	<u>\$ 4,321,158</u>	<u>\$ 34,480,878</u>		<u>\$ 34,480,878</u>
14								
15								
16	Total excess deferred taxes	<u>\$ 52,285,876</u>	<u>\$ -</u>	<u>\$ 52,285,876</u>	<u>\$ (1,571,241)</u>	<u>\$ 50,714,635</u>		<u>\$ 50,714,635</u>

2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-3.18 AMORTIZATION OF PROTECTED AND UNPROTECTED EXCESS DEFERRED TAXES  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: B. L. CLUTTER

Line No.	Description (a)	FF # (i)	Funct. Factor Name (j)	Sch. Ref. (k)	TRAN (l)	NTU TRAN (m)	DC TIE (n)	Consol TRAN (o)	DIST (p)	NTU DIST (q)	Consol DIST (r)	MET (s)	TDCS (t)	Total (u)	Amort. Meth. (v)
1	Protected excess deferred taxes.														
2	Oncor liberalized depreciation		PLTSVC-ONC	WP/II-E-3.19	\$ 6,577,849	\$ -	\$ 8,392	\$ 6,586,241	\$ 7,133,575	\$ -	\$ 7,133,575	\$ 242,604	\$ 206,880	\$ 14,169,300	ARAM
3	NTU liberalized depreciation		PLTSVC-NTU	WP/II-E-3.19	-	1,908,397	-	1,908,397	-	156,060	156,060	-	-	2,064,457	ARAM
4	Total protected excess deferred taxes				\$ 6,577,849	\$ 1,908,397	\$ 8,392	\$ 8,494,637	\$ 7,133,575	\$ 156,060	\$ 7,289,635	\$ 242,604	\$ 206,880	\$ 16,233,757	
5															
6	Non-protected excess deferred taxes.														
7	Oncor plant-related basis differences		PLTSVC-ONC	WP/II-E-3.19	\$ 16,960,691	\$ -	\$ 21,638	\$ 16,982,329	\$ 18,393,606	\$ -	\$ 18,393,606	\$ 625,544	\$ 533,432	\$ 36,534,910	5 year SL
8	Oncor non-plant temporary differences		Direct Assgn.	WP/II-E-3.19	(3,690,613)	-	-	(3,690,613)	2,210,654	-	2,210,654	1,923,990	(751,026)	(306,995)	5 year SL
9	Oncor excess reserve		PLTSVC-ONC	WP/II-E-3.19	(1,546,304)	-	(1,973)	(1,548,277)	(1,676,943)	-	(1,676,943)	(57,031)	(48,633)	(3,330,883)	5 year SL
10	NTU plant-related basis differences		PLTSVC-NTU	WP/II-E-3.19	-	33,872	-	33,872	-	2,770	2,770	-	-	36,641	5 year SL
11	NTU non-plant temporary differences		Direct Assgn.	WP/II-E-3.19	-	(161,540)	-	(161,540)	-	(13,210)	(13,210)	-	-	(174,750)	5 year SL
12	NTU excess reserve		PLTSVC-NTU	WP/II-E-3.19	-	1,591,786	-	1,591,786	-	130,169	130,169	-	-	1,721,955	5 year SL
13	Total non-protected excess deferred taxes				\$ 11,723,774	\$ 1,464,117	\$ 19,665	\$ 13,207,556	\$ 18,927,317	\$ 119,729	\$ 19,047,046	\$ 2,492,502	\$ (286,227)	\$ 34,480,878	
14															
15															
16	Total excess deferred taxes				\$ 18,301,622	\$ 3,372,514	\$ 28,057	\$ 21,702,194	\$ 26,060,892	\$ 275,789	\$ 26,336,682	\$ 2,735,106	\$ (59,346)	\$ 50,714,635	

2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-3.19 ANALYSIS OF EXCESS DEFERRED TAXES BY TIMING DIFFERENCE  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: B. L. CLUTTER

Line No.	Account Number (a)	Description (b)	Test Year Amortization As Adjusted (d)	Balance at Test Year End (e)	Functionalization Factor Name (f)	Schedule Reference (g)
1		<b>Protected excess deferred taxes:</b>				
2						
3	254	Liberalized Depreciation - Oncor	\$ 16,902,061	\$ (937,108,747)	PLTSVC-ONC	WP/II-E-3.19
4	254	Liberalized Depreciation - NTU	2,187,851	(49,031,358)	PLTSVC-NTU	WP/II-E-3.19
5	254	Contributions in Aid of Construction - Oncor	(2,732,761)	18,572,015	PLTSVC-ONC	WP/II-E-3.19
6	254	Contributions in Aid of Construction - NTU	(123,394)	1,171,713	PLTSVC-NTU	WP/II-E-3.19
7		Total protected excess deferred taxes	<u>\$ 16,233,757</u>	<u>\$ (966,396,377)</u>		
8						
9		<b>Non-protected excess deferred taxes:</b>				
10						
11	254	Sec 1031 LKE Basis Difference	\$ 3,701,806	\$ (18,509,030)	PLTSVC-ONC	WP/II-E-3.19
12	254	Audit Adjustments	1,984,778	(9,923,888)	PLTSVC-ONC	WP/II-E-3.19
13	254	AFUDC Debt	2,351,358	(11,756,788)	PLTSVC-ONC	WP/II-E-3.19
14	254	Casualty Losses	1,385,042	(6,925,209)	PLTSVC-ONC	WP/II-E-3.19
15	254	Software	6,074,333	(30,371,665)	PLTSVC-ONC	WP/II-E-3.19
16	254	Repair Expense	16,482,282	(82,411,408)	PLTSVC-ONC	WP/II-E-3.19
17	254	Mixed Service Cost	6,865,815	(34,329,077)	PLTSVC-ONC	WP/II-E-3.19
18	254	Tax Capitalized Interest	(2,613,994)	13,069,972	PLTSVC-ONC	WP/II-E-3.19
19	254	Other Basis Differences	303,492	(1,517,458)	PLTSVC-ONC	WP/II-E-3.19
20	254	Basis Differences In-service - NTU	80,939	(404,695)	PLTSVC-NTU	WP/II-E-3.19
21	254	Basis Differences CWIP - NTU	(44,298)	221,488	PLTSVC-NTU	WP/II-E-3.19
22		Non-protected plant-related excess deferred taxes	<u>\$ 36,571,552</u>	<u>\$ (182,857,758)</u>		
23						

2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-3.19 ANALYSIS OF EXCESS DEFERRED TAXES BY TIMING DIFFERENCE  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: B. L. CLUTTER

Line No.	Account Number (a)	Description (b)	TRAN (h)	NTU TRAN (i)	DC TIE (j)	Consol TRAN (k)	DIST (l)	NTU DIST (m)	Consol DIST (n)	MET (o)	TDCS (q)	Total (r)
1		<b>Protected excess deferred taxes:</b>										
2												
3	254	Liberalized Depreciation - Oncor	\$ (435,036,285)	\$ -	\$ (555,012)	\$ (435,591,296)	\$ (471,790,101)	\$ -	\$ (471,790,101)	\$ (16,044,993)	\$ (13,682,356)	\$ (937,108,747)
4	254	Liberalized Depreciation - NTU	-	(45,324,887)	-	(45,324,887)	-	(3,706,471)	(3,706,471)	-	-	(49,031,358)
5	254	Contributions in Aid of Construction - Oncor	8,621,732	-	10,999	8,632,731	9,350,135	-	9,350,135	317,986	271,163	18,572,015
6	254	Contributions in Aid of Construction - NTU	-	1,083,139	-	1,083,139	-	88,574	88,574	-	-	1,171,713
7		Total protected excess deferred taxes	\$ (426,414,553)	\$ (44,241,748)	\$ (544,012)	\$ (471,200,313)	\$ (462,439,967)	\$ (3,617,897)	\$ (466,057,863)	\$ (15,727,007)	\$ (13,411,194)	\$ (966,396,377)
8												
9		<b>Non-protected excess deferred taxes:</b>										
10												
11	254	Sec 1031 LKE Basis Difference	\$ (8,592,492)	\$ -	\$ (10,962)	\$ (8,603,454)	\$ (9,318,425)	\$ -	\$ (9,318,425)	\$ (316,908)	\$ (270,243)	\$ (18,509,030)
12	254	Audit Adjustments	(4,606,991)	-	(5,878)	(4,612,868)	(4,996,210)	-	(4,996,210)	(169,915)	(144,895)	(9,923,888)
13	254	AFUDC Debt	(5,457,882)	-	(6,963)	(5,464,846)	(5,918,989)	-	(5,918,989)	(201,297)	(171,656)	(11,756,788)
14	254	Casualty Losses	(3,214,907)	-	(4,102)	(3,219,008)	(3,486,516)	-	(3,486,516)	(118,572)	(101,112)	(6,925,209)
15	254	Software	(14,099,512)	-	(17,988)	(14,117,500)	(15,290,702)	-	(15,290,702)	(520,018)	(443,445)	(30,371,665)
16	254	Repair Expense	(38,258,049)	-	(48,809)	(38,306,858)	(41,490,261)	-	(41,490,261)	(1,411,032)	(1,203,257)	(82,411,408)
17	254	Mixed Service Cost	(15,936,671)	-	(20,332)	(15,957,003)	(17,283,073)	-	(17,283,073)	(587,776)	(501,225)	(34,329,077)
18	254	Tax Capitalized Interest	6,067,505	-	7,741	6,075,246	6,580,115	-	6,580,115	223,782	190,830	13,069,972
19	254	Other Basis Differences	(704,453)	-	(899)	(705,352)	(763,969)	-	(763,969)	(25,982)	(22,156)	(1,517,458)
20	254	Basis Differences In-service - NTU	-	(374,103)	-	(374,103)	-	(30,592)	(30,592)	-	-	(404,695)
21	254	Basis Differences CWIP - NTU	-	204,745	-	204,745	-	16,743	16,743	-	-	221,488
22		Non-protected plant-related excess deferred taxes	\$ (84,803,453)	\$ (169,358)	\$ (108,191)	\$ (85,081,002)	\$ (91,968,030)	\$ (13,849)	\$ (91,981,879)	\$ (3,127,718)	\$ (2,667,159)	\$ (182,857,758)
23												

2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-3.19 ANALYSIS OF EXCESS DEFERRED TAXES BY TIMING DIFFERENCE  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: B. L. CLUTTER

Line No.	Account Number (a)	Description (b)	Test Year Amortization As Adjusted (d)	Balance at Test Year End (e)	Functionalization Factor Name (f)	Schedule Reference (g)
24	254	Prepaid Insurance	\$ 114,452	\$ (572,259)	A165	WP/II-E-3.19
25	254	Provision for Self Insurance	8,316,330	(41,581,652)	Direct Assignment	WP/II-E-3.19
26	254	Deferred Revenue - AMS Fed	3,965,399	(19,826,994)	Direct Assignment	WP/II-E-3.19
27	254	Regulatory Asset for Employee Benefit	6,818,660	(34,093,301)	A926	WP/II-E-3.19
28	254	Reg Asset Costs - AMS Meters	59,967	(299,833)	Direct Assignment	WP/II-E-3.19
29	254	Regulatory Asset for Deferred Depreciation	1,083,142	(5,415,708)	Direct Assignment	WP/II-E-3.19
30	254	Debt Recall Premium and Expense	214,993	(1,074,966)	Sync_Int	WP/II-E-3.19
31	254	Reg Asset - Defaulted REPs	14,756	(73,779)	Direct Assignment	WP/II-E-3.19
32	254	Reg Asset - Local Gross Receipts Taxes	373,978	(1,869,890)	Direct Assignment	WP/II-E-3.19
33	254	Reg Asset - Sharyland Whisle Dist Sub Tariff	28,586	(142,930)	Direct Assignment	WP/II-E-3.19
34	254	Reg Asset Workers Comp	87,235	(436,174)	A926	WP/II-E-3.19
35	254	Rate Case Expense	96,497	(482,484)	Direct Assignment	WP/II-E-3.19
36	182	Bad Debts	(65,965)	329,827	Direct Assignment	WP/II-E-3.19
37	182	Deferred Revenue - AMS - FBOS	(20,818)	104,092	Direct Assignment	WP/II-E-3.19
38	182	Vacation Pay Accrual	(54,707)	273,536	PAYXAG	WP/II-E-3.19
39	182	Performance Enhancement Plan	(587,500)	2,937,502	PAYXAG	WP/II-E-3.19
40	182	Deferred Unbilled TCRF/EECRF Reg Liability	(1,197,930)	5,989,651	Direct Assignment	WP/II-E-3.19
41	182	Reg Asset - TCRF	148,308	(741,538)	Direct Assignment	WP/II-E-3.19
42	182	IBNR - Medical/PIPD	(102,953)	514,766	A925	WP/II-E-3.19
43	182	Supplemental Retirement Plan	(777,281)	3,886,403	A926	WP/II-E-3.19
44	182	LTIP Amortization	(521,853)	2,609,264	A926	WP/II-E-3.19
45	182	OPEB FAS 106	(13,631,997)	68,159,986	A926	WP/II-E-3.19
46	182	OPEB FAS 112	(355,678)	1,778,392	A926	WP/II-E-3.19
47	182	Salary Deferral Plan	(743,958)	3,719,792	A920	WP/II-E-3.19
48	182	Pension Plan	(3,045,680)	15,228,400	A926	WP/II-E-3.19
49	182	Amo of Organizational Expenditures	(3,147)	15,737	TCS_ONC	WP/II-E-3.19
50	182	Gain/Loss on Derivatives	(519,827)	2,599,136	Sync_Int	WP/II-E-3.19
51	182	Capitalized Intangibles - NTU	(172,425)	862,123	PLTSVC-NTU	WP/II-E-3.19
52	182	Transaction Costs - NTU	(2,325)	11,625	PLTSVC-NTU	WP/II-E-3.19
53		Non-protected non-plant-related excess deferred taxes	\$ (481,745)	\$ 2,408,724		
54						
55	254	Excess Reserve - Oncor	\$ (3,330,883)	\$ 16,654,417	PLTSVC-ONC	WP/II-E-3.19
56	254	Excess Reserve - NTU	1,721,955	(8,609,774)	PLTSVC-NTU	WP/II-E-3.19
57		Non-protected excess reserve deferred taxes	\$ (1,608,929)	\$ 8,044,643		
58						
59		Total non-protected excess deferred taxes	\$ 34,480,878	\$ (172,404,391)		
60						
61		Amortization Period (Years)		5		
62						
63		Total Excess Deferred Taxes	\$ 50,714,635	\$ (1,138,800,768)		

2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-3.19 ANALYSIS OF EXCESS DEFERRED TAXES BY TIMING DIFFERENCE  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: B. L. CLUTTER

Line No.	Account Number (a)	Description (b)	TRAN (h)	NTU TRAN (i)	DC TIE (j)	Consol TRAN (k)	DIST (l)	NTU DIST (m)	Consol DIST (n)	MET (o)	TDCS (q)	Total (r)
24	254	Prepaid Insurance	(52,561)	-	-	(52,561)	(497,558)	-	(497,558)	(17,517)	(4,623)	(572,259)
25	254	Provision for Self Insurance	(131,326)	-	-	(131,326)	(41,450,326)	-	(41,450,326)	-	-	(41,581,652)
26	254	Deferred Revenue - AMS Fed	-	-	-	-	-	-	-	(19,826,994)	-	(19,826,994)
27	254	Regulatory Asset for Employee Benefit	(9,786,046)	-	-	(9,786,046)	(16,879,449)	-	(16,879,449)	(5,591,214)	(1,836,591)	(34,093,301)
28	254	Reg Asset Costs - AMS Meters	-	-	-	-	-	-	-	(299,833)	-	(299,833)
29	254	Regulatory Asset for Deferred Depreciation	-	-	-	-	(5,415,708)	-	(5,415,708)	-	-	(5,415,708)
30	254	Debt Recall Premium and Expense	(480,958)	-	-	(480,958)	(561,336)	-	(561,336)	(26,099)	(6,573)	(1,074,966)
31	254	Reg Asset - Defaulted REPs	-	-	-	-	-	-	-	-	(73,779)	(73,779)
32	254	Reg Asset - Local Gross Receipts Taxes	-	-	-	-	(1,869,890)	-	(1,869,890)	-	-	(1,869,890)
33	254	Reg Asset - Sharyland Whlsle Dist Sub Tariff	-	-	-	-	(142,930)	-	(142,930)	-	-	(142,930)
34	254	Reg Asset Workers Comp	(125,198)	-	-	(125,198)	(215,948)	-	(215,948)	(71,531)	(23,497)	(436,174)
35	254	Rate Case Expense	-	-	-	-	(482,484)	-	(482,484)	-	-	(482,484)
36	182	Bad Debts	-	-	-	-	329,827	-	329,827	-	-	329,827
37	182	Deferred Revenue - AMS - FBOS	-	-	-	-	-	-	-	104,092	-	104,092
38	182	Vacation Pay Accrual	60,233	-	-	60,233	166,173	-	166,173	45,307	1,823	273,536
39	182	Performance Enhancement Plan	646,843	-	-	646,843	1,784,531	-	1,784,531	486,549	19,579	2,937,502
40	182	Deferred Unbilled TCRF/EECRF Reg Liability	-	-	-	-	5,989,651	-	5,989,651	-	-	5,989,651
41	182	Reg Asset - TCRF	-	-	-	-	(741,538)	-	(741,538)	-	-	(741,538)
42	182	IBNR - Medical/PIPD	111,273	-	-	111,273	403,493	-	403,493	-	-	514,766
43	182	Supplemental Retirement Plan	1,115,542	-	-	1,115,542	1,924,142	-	1,924,142	637,360	209,359	3,886,403
44	182	LTIP Amortization	748,956	-	-	748,956	1,291,836	-	1,291,836	427,913	140,560	2,609,264
45	182	OPEB FAS 106	19,564,453	-	-	19,564,453	33,745,721	-	33,745,721	11,178,063	3,671,749	68,159,986
46	182	OPEB FAS 112	510,465	-	-	510,465	880,474	-	880,474	291,652	95,801	1,778,392
47	182	Salary Deferral Plan	733,709	-	-	733,709	1,780,087	-	1,780,087	481,208	724,788	3,719,792
48	182	Pension Plan	4,371,118	-	-	4,371,118	7,539,516	-	7,539,516	2,497,419	820,347	15,228,400
49	182	Amo of Organizational Expenditures	3,666	-	-	3,666	11,205	-	11,205	574	292	15,737
50	182	Gain/Loss on Derivatives	1,162,897	-	-	1,162,897	1,357,241	-	1,357,241	63,105	15,892	2,599,136
51	182	Capitalized Intangibles - NTU	-	796,952	-	796,952	-	65,171	65,171	-	-	862,123
52	182	Transaction Costs - NTU	-	10,746	-	10,746	-	879	879	-	-	11,625
53		Non-protected non-plant-related excess deferred taxes	\$ 18,453,065	\$ 807,698	\$ -	\$ 19,260,763	\$ (11,053,271)	\$ 66,050	\$ (10,987,221)	\$ (9,619,947)	\$ 3,755,129	\$ 2,408,724
54												
55	254	Excess Reserve - Oncor	7,731,521	-	9,864	7,741,384	8,384,714	-	8,384,714	285,154	243,165	16,654,417
56	254	Excess Reserve - NTU	-	(7,958,928)	-	(7,958,928)	-	(650,846)	(650,846)	-	-	(8,609,774)
57		Non-protected excess reserve deferred taxes	\$ 7,731,521	\$ (7,958,928)	\$ 9,864	\$ (217,543)	\$ 8,384,714	\$ (650,846)	\$ 7,733,868	\$ 285,154	\$ 243,165	\$ 8,044,643
58												
59		Total non-protected excess deferred taxes	\$ (58,618,868)	\$ (7,320,587)	\$ (98,327)	\$ (66,037,782)	\$ (94,636,586)	\$ (698,646)	\$ (95,235,231)	\$ (12,462,512)	\$ 1,331,134	\$ (172,404,391)
60												
61		Amortization Period (Years)										
62												
63		Total Excess Deferred Taxes	\$ (485,033,420)	\$ (51,562,336)	\$ (642,339)	\$ (537,238,095)	\$ (557,076,553)	\$ (4,216,542)	\$ (561,293,095)	\$ (28,189,518)	\$ (12,080,059)	\$ (1,138,800,768)

2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-3.20 EFFECTS OF POST TEST YEAR ADJUSTMENT  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: B. L. CLUTTER

- 1 No post test year adjustments for plant in service were included in the RFP.



2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-3.21 LIST OF FIT TESTIMONY  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: B. L. CLUTTER

Line No.	Witness	Direct Testimony Pages
1	Bonnie L. Clutter	Pages 11 - 43

2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-3.22 HISTORY OF TAX NORMALIZATION  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: B. L. CLUTTER

Before 1970, the Company did not normalize income tax expense for book/tax timing differences except for rapid tax amortization on a portion of certain generating facilities. The deferred income tax generated by this rapid tax amortization was fully reversed by the end of 1988.

Deferred federal income taxes (DFIT) for 1970 and 1971 property additions were accrued for differences between sum-of-years digits and straight-line (SL) methods based on the same tax life. For 1972 to 1977 vintages, Texas Electric Service Co (TESCO) and Texas Power & Light (TP&L) normalized only the difference between actual tax depreciation and tax SL depreciation based on the Asset Depreciation Range (ADR) median life. Section 167(1) of the Internal Revenue Code (IRC) required this difference to be normalized before allowing a public utility to claim ADR accelerated tax depreciation. For years 1972 to 1977, Dallas Power & Light (DP&L) accrued DFIT for the difference between actual accelerated tax depreciation and composite tax SL depreciation at 3.6%.

The Commission granted full normalization for all timing difference to be effective as follows:

Former Divisions	Docket	Month
TP&L	178	July 1977
TESCO	527	January 1978
DP&L	1526	August 1978

These timing difference are detailed on Schedule II-E-3.16.

The Economic Recovery Act of 1981 (IRC Section 168) requires that all differences between book and tax depreciation (except basis differences) be normalized for public utilities. Since Accelerated Cost Recovery System retirements (net of salvage and prior depreciation) are currently deducted for taxable income, the Company began normalizing this timing difference in 1981.

In 1980, TESCO, with assistance of Arthur Andersen & Co., implemented the Tax Accounting and Reporting System (TARS). In 1984 book, tax and deferred tax data from DP&L and TP&L were combined with TESCO's TARS as of December 31, 1983. This system produced all property related schedules for the income tax returns filed during that period. In addition, TARS maintained detailed vintaged records of all deferred income taxes related to utility plant. TARS identified book depreciation differences so that deferred taxes were not reversed for an amount in excess of the original deferrals.

Also, TARS tracked the reversals of timing differences normalized at a different rate than the current corporate income tax rate. When a vintaged timing difference began to reverse, TARS associated the reversal on a pro-rata basis (based on original deferrals) to timing differences normalized at 52%, 48%, 46%, 39.95%, 34% and those previously flowed through. For timing differences required to be normalized by the IRC, this method is consistent with Section 203(e) of the Tax Reform Act of 1986, that requires reversals of excess DFIT be based on the Average Rate Assumption Method, if vintaged DFIT tax records are maintained.

**2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-3.22 HISTORY OF TAX NORMALIZATION  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: B. L. CLUTTER**

Effective January 1, 1993, TU Electric converted the income tax and deferred tax information contained in TARS to ACUFILE, an Electronic Data Systems tax depreciation and deferred tax software package. ACUFILE began producing all property related schedules for the income tax returns filed during that period. ACUFILE also maintained the detailed vintaged records of deferred income taxes related to utility plant and used a methodology similar to the TARS method previously described for tracking the occurrence and reversal of deferred income taxes.

In 2006, TU Electric transitioned from using ACUFILE to a newly developed tax depreciation system named FileMakerPro (FMP). FMP is a tax depreciation system that was developed by an outside consulting firm working under the direction of the TXU tax department. FMP is designed to track tax assets at the same level of detail as is being depreciated in the financial depreciation system. The transition to using FMP provided a tax depreciation system that tracked at the asset level which enhanced TXU's reporting ability. FMP tracked tax basis, accumulated depreciation, deferred taxes, and gain/loss on disposal of fixed assets. FMP was used to calculate tax depreciation and gain/loss for the 2005, 2006 and 2007 Federal Income Tax Returns.

The protected excess deferreds were not transitioned to FMP during 2005 and therefore were tracked using ACUFILE through 2007.

In 2008, Oncor began a transition process to transition data from FMP Tax to the industry-leading fixed asset management application, PowerTax. PowerTax is an actual tax depreciation and deferred tax system, designed specifically for the utility industries (electric, gas, water, telecom) or other asset intensive companies. It is also a data gathering and preparation system, collecting and processing book transactions and M-Items using built-in routines.

Deferred taxes are maintained for deferral accounting and FAS 109 liability accounting. PowerTax supports full normalization, partial normalization, and flow through of method, life, cost of removal, and basis differences. The protected excess deferreds that were historically tracked using ACUFILE were transitioned into PowerTax.

PowerTax has been used to calculate tax depreciation and gain/loss since the 2008 Federal Income Tax Return. PowerTax has also been used to calculate protected excess deferreds and reverse flow throughs since 2008.

**2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-3.23 TAX ELECTIONS, IRS AUDIT STATUS AND PRIVATE LETTER RULINGS  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: B. L. CLUTTER**

**Tax Elections**

The following elections applicable to the Company have been made since the last test year ending December 31, 2016.

<u>Item No.</u>	<u>Year</u>	<u>Tax Entity</u>	<u>Election</u>
1	2019	Oncor NTU Partnership LP	Election to adjust the basis of its property pursuant to IRC Sec. 754
2	2019	Oncor NTU Partnership LP	De minimis safe harbor election under Reg. Sec. 1.263(A)-1(F)

**IRS Audit Status**

The statute of limitations is open for our partnership tax returns for the years beginning after December 31, 2017. There are no IRS audits currently active.

**Private Letter Rulings**

<u>Item No.</u>	<u>Year</u>	<u>Ruling Number</u>	<u>Description</u>
1	2017	PLR-129810-17	The application of the normalization rules under § 168(i)(9) of the Internal Revenue Code and § 1.167(l)-1 of the Income Tax Regulations to an exchange of like kind properties between Oncor AssetCo. and Sharyland Distribution & Transmission Services AssetCo.
2	2019	PLR-113787-19	The application of the depreciation normalization rules under § 168 of the Internal Revenue Code and § 1.167(l)-1 of the Income Tax Regulations to the direct or indirect acquisition of all of the partnership interests in Oncor NTU Partnership LP by Oncor Electric Delivery Company LLC in a transaction subject to § 743(b).

**2022 RATE CASE**  
**ONCOR ELECTRIC DELIVERY COMPANY LLC**  
**II-E-3.24 METHOD OF ACCOUNTING FOR ADFIT RELATED TO NOL CARRYFORWARD**  
**TEST YEAR ENDING DECEMBER 31, 2021**  
**SPONSOR: B. L. CLUTTER**

Under the terms of the Tax Sharing Agreement, Oncor Electric Delivery Company LLC records taxes as if it were a separate corporation even though it files a partnership information tax return. Oncor can utilize tax attributes, including net operating losses ("NOL" or "NOLs"), as applicable as if it filed a separate return with the Internal Revenue Service. Any taxable loss can be carried back or forward to offset any taxable income in those years. If Oncor should have a taxable loss it can be carried forward and a deferred tax asset would be set up since the company will be able to offset the carryforward loss against future taxable income. The following entry is made when the deferred tax asset is set up:

**Debit:** Current Federal Income Tax Expense

**Credit:** Current FIT Payable

**Debit:** Deferred Tax Asset - Net Operating Loss

**Credit:** Deferred Federal Income Tax Expense

As of December 31, 2021, Oncor has a zero balance in accumulated deferred federal income taxes related to NOLs.

2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-4 OTHER EXPENSES  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: W. ALAN LEDBETTER

Line No	Account Number (a)	Description (b)	Reference Schedule (c)	Total Company (d)	Non-Regulated or Non-Electric (e)	Regulated T&D Electric (f)	Known and Measurable Adjustments (g)	Adjusted Regulated T&D (h)	Texas Allocation Factor (i)
1		<u>Misc. Other Expenses</u>							
2									
3		Misc Items	II-E-4						
4	A431	Interest On Customer Deposits		\$ 228,869	\$ -	\$ 228,869	\$ (206,051)	\$ 22,818	100%
6									
7		Subtotal		\$ 228,869	\$ -	\$ 228,869	\$ (206,051)	\$ 22,818	
8									
9		TOTAL OTHER EXPENSES EXCLUDING FIT	II-E-1-2+4	\$ 1,423,878,155	\$ -	\$ 1,423,878,155	\$ 89,401,162	\$ 1,513,279,317	
10									
11		TOTAL OTHER EXPENSES INCLUDING FIT	II-E-1-4	\$ 1,565,083,575	\$ -	\$ 1,423,878,155	\$ 89,401,162	\$ 1,513,279,317	

2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-4 OTHER EXPENSES  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: W. ALAN LEDBETTER

Line No	Account Number (a)	Description (b)	Reference Schedule (c)	Allocation to Texas (j)	FF # (k)	Funct. Factor Name (l)	TRAN (m)	NTU TRAN (n)	DC Tie (o)	Consol TRAN (p)	DIST (q)	NTU DIST (r)	Consol DIST (s)	MET (t)	TDCS (u)	Total (v)
1		<u>Misc.Other Expenses</u>														
2																
3		Misc.Items	II-E-4													
4	A431	Interest On Customer Deposits		\$ 22,818		Direct Assigned	\$ 22,721	\$ -	\$ -	\$ 22,721	\$ 97	\$ -	\$ 97	\$ -	\$ -	\$ 22,818
6																
7		Subtotal		\$ 22,818			\$ 22,721	\$ -	\$ -	\$ 22,721	\$ 97	\$ -	\$ 97	\$ -	\$ -	\$ 22,818
8																
9		TOTAL OTHER EXPENSES EXCLUDING FIT	II-E-1-2+4	\$ 1,513,279,317			\$ 462,234,345	\$ 61,150,034	\$ 1,075,996	\$ 524,460,376	\$ 907,267,441	\$ 4,659,860	\$ 911,927,300	\$ 39,452,824	\$ 37,438,817	\$ 1,513,279,317
10																
11		TOTAL OTHER EXPENSES INCLUDING FIT	II-E-1-4	\$ 1,513,279,317			\$ 462,234,345	\$ 61,150,034	\$ 1,075,996	\$ 524,460,376	\$ 907,267,441	\$ 4,659,860	\$ 911,927,300	\$ 39,452,824	\$ 37,438,817	\$ 1,513,279,317

2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-4.1 DEFERRED EXPENSES FROM PRIOR DOCKETS  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR-W ALAN LEDBETTER

Line No	Account	Project	Description	Total Company Amortization	Non-Regulated or Non-Electric	Regulated T&D Electric	Known and Measurable Adjustments	Adjusted Regulated T&D	Texas Allocation Factor	Allocation to Texas	Plant-In Service Account
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1											
2	A406*		Amortization of Electric Plant Acquisition Adjustments - Andrews County Line	\$ 87,563	\$ -	\$ 87,563	\$ -	\$ 87,563	100%	\$ 87,563	
3	A406*		Amortization of Electric Plant Acquisition Adjustments - Stanton (Shareland Exchange)	(98,236)	-	(98,236)	-	(98,236)	100%	(98,236)	
4	A406*		Amortization of Electric Plant Acquisition Adjustments - Transmission Facilities Acquired from SPS - NTU	-	-	-	850,968	850,968	100%	850,968	
5	A407**		AMS under-recovered costs (6)	-	-	-	25,459,958	25,459,958	100%	25,459,958	
6	A407**		Rocky Mound reactive compensation facilities project termination	-	-	-	303,780	303,780	100%	303,780	
7	A407**		Over-collection - Intangible Asset Over-Amortization (7)	-	-	-	(2,707,389)	(2,707,389)	100%	(2,707,389)	
8											
9											
10											
11			Total Amortization	\$ (30,674)	\$ -	\$ (30,674)	\$ 23,907,317	\$ 23,876,643		\$ 23,876,643	
12											
13											
14			Capital Lease O&M Amortization								
15											
16	AS89		HB 2483 Mobile generator capital leases	\$ -	\$ -	\$ -	\$ 449,450	\$ 449,450	100%	\$ 449,450	
17											
18			Total Capital Lease O&M Amortization	\$ -	\$ -	\$ -	\$ 449,450	\$ 449,450		\$ 449,450	
19											
20											
21											



2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-4 1 DEFERRED EXPENSES FROM PRIOR DOCKETS  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: W ALAN LEDBETTER

Line No	Account	Project	Description	Total Company Amortization	Non-Regulated or Non-Electric	Regulated T&D Electric	Known and Measurable Adjustments	Adjusted Regulated T&D	Texas Allocation Factor	Allocation to Texas	Plant-in Service Account
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
22	Operation and Maintenance Expense Amortizations **										
23											
24	A563		Power Line Safety Act PURA § 36066	\$ -	\$ -	\$ -	\$ 1,502,680	\$ 1,502,680	100%	\$ 1,502,680	
25	A566		COVID19 Incremental Expense	-	-	-	6,923,725	6,923,725	100%	6,923,725	
26	A588		Wholesale Distribution Substation Service (8)	-	-	-	15,053,414	15,053,414	100%	15,053,414	
27	A592		HB 2483 Mbi Gens & rel costs	-	-	-	5,218	5,218	100%	5,218	
28	A902		AMS Severance - Meter Readers/Installers	65,375	-	65,375	(53,535)	11,840	100%	11,840	
29	A804		Defaulted REPs (16 TAC § 25 107 bad debt expense)(5)	267,957	-	267,957	1,493,793	1,671,751	100%	1,671,751	
30	A908		AMS Customer Education	579,810	-	579,810	(474,638)	104,974	100%	104,974	
31	A924		Self-insurance reserve regulatory asset amortization - approved in 46957 (1)	41,308,260	-	41,308,260	1,566,566	42,874,827	100%	42,874,827	
32	A924		Self-insurance reserve regulatory asset amortization - to be reviewed (1)	-	-	-	75,217,726	75,217,726	100%	75,217,726	
33	A924		Self-insurance reserve regulatory asset - to be reviewed - NTU (1)	-	-	-	730,703	730,703	100%	730,703	
34	A925		Self-insurance reserve regulatory asset amortization - approved in 46957 (1)	1,333,834	-	1,333,834	448,779	1,782,613	100%	1,782,613	
35	A925		Self-insurance reserve regulatory asset amortization - to be reviewed (1)	-	-	-	(2,896,738)	(2,896,738)	100%	(2,896,738)	
36	A926		Pension regulatory asset amortization - approved in 46957 (2)	30,688,193	-	30,688,193	3,907,373	34,595,566	100%	34,595,566	
37	A926		Pension regulatory asset amortization - to be reviewed (2)	-	-	-	(3,488,031)	(3,488,031)	100%	(3,488,031)	
38	A926		OPEB regulatory asset amortization - approved in 46957 (2)	4,247,549	-	4,247,549	(484,387)	3,763,162	100%	3,763,162	
39	A926		OPEB regulatory asset amortization - to be reviewed (2)	-	-	-	(7,857,829)	(7,857,829)	100%	(7,857,829)	
40	A928		AMS Solutions Cube Group LLC - Docket No 35718 Project No 34610	35,588	-	35,588	(29,143)	6,445	100%	6,445	
41	A928		2011 AMS reconciliation costs - Docket No 39552	31,220	-	31,220	(25,568)	5,654	100%	5,654	
42	A928		2013 AMS reconciliation costs - Docket No 41814	21,624	-	21,624	(17,708)	3,916	100%	3,916	
43	A928		2019 AMS reconciliation costs - Docket No 49721 (4)	-	-	-	35,697	35,697	100%	35,697	
44	A928		Non-standard metering service (Docket No 41890 one-time costs) (3)	3,239	-	3,239	(3,239)	-	100%	-	
45	A928		2018 DCRF Application case costs (incl reimbursed case costs) (4)	-	-	-	60,923	60,923	100%	60,923	
46	A928		2019 DCRF Application case costs (incl reimbursed case costs) (4)	-	-	-	33,546	33,546	100%	33,546	
47	A928		2021 DCRF Application case costs (incl reimbursed case costs) (4)	-	-	-	43,104	43,104	100%	43,104	
48	A928		Application to Decrease Rates based on TCJA of 2017 (incl reimbursed case costs) (4)	-	-	-	66,957	66,957	100%	66,957	
49	A928		Shawford Residential Interim Rates (approved in Docket Nos 45414 & 47469)	-	-	-	125,473	125,473	100%	125,473	
50	A928		Study Costs/Transition to Comp - NTU	166,776	-	166,776	353,794	520,569	100%	520,569	
51	A928		Rider CSR - Capital structure refund - over-refund	-	-	-	16,329	16,329	100%	16,329	
52	A928		Rider TRF - FIT rate refund - over-refund	-	-	-	473,681	473,681	100%	473,681	
53	A928		Rate case expenses - Docket No 46957 (After coloff) (4)	-	-	-	117,235	117,235	100%	117,235	
54	A928		Rate case expenses - Docket No 46957 (After coloff) Rider RCE over recovery (4)	-	-	-	(50,836)	(50,836)	100%	(50,836)	
55	A928		Rate case expenses - 2021 Test Year Estimated Rate Case Expenses (4)	-	-	-	1,340,000	1,340,000	100%	1,340,000	
56				<u>\$ 76,749,226</u>	<u>\$ -</u>	<u>\$ 76,749,226</u>	<u>\$ 94,045,068</u>	<u>\$ 172,794,294</u>		<u>\$ 172,794,294</u>	

\* Please see WP#11 B-11 for the required details

\*\* Please see Schedule II-B-12 and II-E-4 1 1 and supporting worksheets for the required details relating to these deferrals and amortization expenses

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2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
H-E-4 1 DEFERRED EXPENSES FROM PRIOR DOCKETS  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: W. ALAN LEDBETTER

Line No	Account	Project	Description	Functionalization Factor Name	TRAN	NTU	DC	Consol	DIST	NTU	Consol	MET	TDCS	Total
	(a)	(b)	(c)	(t)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)
1														
2	A406*		Amortization of Electric Plant Acquisition Adjustments - Andrews County Line	Direct Assigned	\$ 67,563	\$ -	\$ -	\$ 67,563	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 67,563
3	A406*		Amortization of Electric Plant Acquisition Adjustments - Stanlon (Sharland Exchange)	Direct Assigned	-	-	-	-	(98,236)	-	(98,236)	-	-	(98,236)
4	A406*		Amortization of Electric Plant Acquisition Adjustments - Transmission Facilities Acquired from SPS - NTU	Direct Assigned	-	806,328	-	806,328	-	44,642	44,642	-	-	890,998
5	A407**		AMS under-recovered costs (6)	Direct Assigned	-	-	-	-	-	-	-	25,459,958	-	25,459,958
6	A407**		Rocky Mound reactive compensation facilities project termination	Direct Assigned	303,780	-	-	303,780	-	-	-	-	-	303,780
7	A407**		Over-collection - Intangible Asset Over-Amortization (7)	Direct Assigned	(32,624)	-	-	(32,624)	(2,674,765)	-	(2,674,765)	-	-	(2,707,389)
8														
9														
10														
11			Total Amortization		\$ 338,718	\$ 806,328	\$ -	\$ 1,145,044	\$ (2,773,001)	\$ 44,642	\$ (2,728,359)	\$ 25,459,958	\$ -	\$ 23,876,643
12														
13														
14			Capital Lease O&M Amortization											
15														
16	A589		HB 2483 Mobile generator capital leases	Direct Assigned	\$ -	\$ -	\$ -	\$ -	\$ 449,450	\$ -	\$ 449,450	\$ -	\$ -	\$ 449,450
17														
18			Total Capital Lease O&M Amortization		\$ -	\$ -	\$ -	\$ -	\$ 449,450	\$ -	\$ 449,450	\$ -	\$ -	\$ 449,450
19														
20														
21														

2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-4 1 DEFERRED EXPENSES FROM PRIOR DOCKETS  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR W ALAN LEDBETTER

Line No	Account	Project	Description	Functionalization Factor Name	TRAN	NTU TRAN	DC TIE	Consol TRAN	DIST	NTU DIST	Consol DIST	MET	TOCS	Total
	(a)	(b)	(c)	(d)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)
22	Operation and Maintenance Expense Amortizations **													
23														
24	A563.A583		Power Lms Safety Act PURA § 38066	Direct Assigned	\$ 1,268,798	\$ 111,241	\$ -	\$ 1,380,039	\$ 122,642	\$ -	\$ 122,642	\$ -	\$ -	\$ 1,502,880
25	A569.A588		COVID19-Incremental Expense	TOMXFP	601,323	-	-	601,323	5,759,412	-	5,759,412	315,841	258,150	6,933,725
26	A588		Wholesale Distribution Substation Service (8)	Direct Assigned	-	-	-	-	15,053,414	-	15,053,414	-	-	15,053,414
27	A592		HB 2483 Mbl Gens & ref costs	Direct Assigned	-	-	-	-	5,218	-	5,218	-	-	5,218
28	A902		AMS Severance - Meter Readers/Installers	Direct Assigned	-	-	-	-	-	-	-	11,840	-	11,840
29	A904		Defaulted REPs (16 TAC & 25 107 bad debt expense) (5)	Direct Assigned	-	-	-	-	-	-	-	-	1,671,751	1,671,751
30	A908		AMS Customer Education	Direct Assigned	-	-	-	-	-	-	-	104,974	-	104,974
31	A924		Self-insurance reserve regulatory asset amortization - approved in 46957 (1)	Direct Assigned	382,585	-	-	382,585	42,512,241	-	42,512,241	-	-	42,874,827
32	A924		Self-insurance reserve regulatory asset amortization - to be reviewed (1)	Direct Assigned	5,269,270	-	-	5,269,270	69,948,458	-	69,948,458	-	-	75,217,726
33	A924		Self-insurance reserve regulatory asset - to be reviewed - NTU (1)	Direct Assigned	-	730,703	-	730,703	-	-	-	-	-	730,703
34	A925		Self-insurance reserve regulatory asset amortization - approved in 46957 (1)	Direct Assigned	(95,996)	-	-	(95,996)	1,878,610	-	1,878,610	-	-	1,782,613
35	A925		Self-insurance reserve regulatory asset amortization - to be reviewed (1)	Direct Assigned	(1,109,061)	-	-	(1,109,061)	(1,787,677)	-	(1,787,677)	-	-	(2,896,738)
36	A926		Pension regulatory asset amortization - approved in 46957 (2)	PAYXAG From Docket 48957	7,223,554	-	-	7,223,554	21,051,402	-	21,051,402	5,040,574	1,280,036	34,595,566
37	A926		Pension regulatory asset amortization - to be reviewed (2)	PAYXAG	(788,070)	-	-	(788,070)	(2,118,977)	-	(2,118,977)	(577,735)	(23,249)	(3,488,031)
38	A926		OPEB regulatory asset amortization - approved in 48957 (2)	PAYXAG From Docket 46957	785,752	-	-	785,752	2,289,896	-	2,289,896	548,298	139,238	3,763,182
39	A926		OPEB regulatory asset amortization - to be reviewed (2)	PAYXAG	(1,730,306)	-	-	(1,730,306)	(4,773,627)	-	(4,773,627)	(1,301,521)	(62,376)	(7,857,829)
40	A928		AMS Solutions Cuba Group LLC Docket No 35718 Project No 34610	Direct Assigned	-	-	-	-	-	-	-	5,445	-	6,445
41	A928		2011 AMS reconciliation costs - Docket No 39552	Direct Assigned	-	-	-	-	-	-	-	5,654	-	5,654
42	A928		2013 AMS reconciliation costs - Docket No 41814	Direct Assigned	-	-	-	-	-	-	-	3,916	-	3,916
43	A928		2019 AMS reconciliation costs - Docket No 49721 (4)	Direct Assigned	-	-	-	-	35,697	-	35,697	-	-	35,697
44	A928		Non-standard metering service (Docket No 41850 one-time costs) (3)	Direct Assigned	-	-	-	-	-	-	-	-	-	-
45	A928		2018 DCRF Application case costs (incl reimbursed case costs) (4)	Direct Assigned	-	-	-	-	60,923	-	60,923	-	-	60,923
46	A928		2019 DCRF Application case costs (incl reimbursed case costs) (4)	Direct Assigned	-	-	-	-	33,546	-	33,546	-	-	33,546
47	A928		2021 DCRF Application case costs (incl reimbursed case costs) (4)	Direct Assigned	-	-	-	-	43,104	-	43,104	-	-	43,104
48	A928		Application to Decrease Rates based on TCJA of 2017 (incl reimbursed case costs) (4)	Direct Assigned	-	-	-	-	68,957	-	68,957	-	-	68,957
49	A928		Shirland Residential Interm Rates (approved in Docket Nos 45414 & 47459)	Direct Assigned	-	-	-	-	125,473	-	125,473	-	-	125,473
50	A928		Study Costs/Transition to Comp - NTU	Direct Assigned	-	376,621	-	376,621	-	143,948	143,948	-	-	520,569
51	A928		Rider CSR - Capital structure refund - over-refund	Direct Assigned	-	-	-	-	18,329	-	18,329	-	-	18,329
52	A928		Rider TRF - FIT rate refund - over-refund	Direct Assigned	-	-	-	-	473,661	-	473,661	-	-	473,661
53	A928		Rate case expenses - Docket No 46957 (After cutoff) (4)	Direct Assigned	-	-	-	-	117,235	-	117,235	-	-	117,235
54	A928		Rate case expenses - Docket No 46957 (After cutoff) Rider RCE over-recovery (4)	Direct Assigned	-	-	-	-	(50,838)	-	(50,838)	-	-	(50,838)
55	A928		Rate case expenses - 2021 Test Year Estimated Rate Case Expenses (4)	Direct Assigned	-	-	-	-	1,340,000	-	1,340,000	-	-	1,340,000
56					\$ 11,807,849	\$ 1,218,565	\$ -	\$ 13,026,414	\$ 152,194,097	\$ 143,948	\$ 152,338,046	\$ 4,158,285	\$ 3,271,530	\$ 172,794,294

\* Please see WP/II-B-11 for the required details

\*\* Please see Schedule II-B-12 and II E 4 1 1 and supporting workpapers for the required details relating to these deferral

60 A406  
61 EC 065

2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-4 1 DEFERRED EXPENSES FROM PRIOR DOCKETES  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: W. ALAN LEDBETTER

Line No	FERC Account for Amortization	Description	Authorizing Docket	Original Amount to be Amortized	Deferred Period	Amortization Period (Years)	Date Amortization Began	Total Amortization Taken by the Beginning of the Year
(a)	(e)	(b)	(c)	(d)	(c)	(f)	(g)	(h)
1		Amortization Expense						
2	A406	Amortization of Electric Plant Acquisition Adjustments - Andrews County Line	Docket 44671 45054 CCN, 46957	\$ 997,299	Jun 2016		14/76 Nov 2017	\$ 209,069
3	A406	Amortization of Electric Plant Acquisition Adjustments - Stanton	Docket 47469 46957	(2,848,485)	Prior to 2017 Oncor and Sharyland Exchange		29/00 Prior to Sharyland Exchange	(483,988)
4	A406	Amortization of Electric Plant Acquisition Adjustments - Transmission Facilities Acquired from SPS - NTU	Docket 41430 48929	29,338,384	Dec 2013 (transaction closed)		30/00 Jan 2016 (account 425)	4,905,837
5	A407	AMS under-recovered costs (6)	Dockets 35718,39552,41814,46957,49721	211,141,130	2009 - Nov 2017		10/00 Nov 2017 (10-year recovery)	83,841,339
6	A407	Rocky Mound reactive compensation facilities project termination	Dockets 33672, 37902, 38517	1,518,898	Project terminated Jan 2018		As approved in this docket	As approved in this docket
7	A407	Over collection - Intangible Asset Over-Amortization (7)	As authorized in this docket	(13,535,943)	2017 - 2021		As approved in this docket	As approved in this docket
8		Total Amortization Expense - Accounts 406 and 407		\$ 225,608,233				\$ 88,472,258
9								
10								
11		Capital Lease O&M Amortization						
12	A569	HB 2483 Mobile generator capital leases	HB 2483 PURA 6 39 918	3,146,147	December 2021		7 January 2022	-
13								
14		Total Capital Lease O&M Amortization		\$ 3,146,147				\$ -
15								
16								
17		Regulatory asset amortization in O&M*						
18	A503 A583	Power Line Safety Act PURA 6 38066	Docket 48927	\$ 7,513,400	Oct 2019 - Dec 2021		4 As approved in this docket	\$ -
19	A503 A588	COVID19 Incremental Expense	Docket 50664	34,659,803	May 2020 - Dec 2021		4 As approved in this docket	-
20	A588	Wholesale Distribution Substation Service (8)	Dockets 46957, 48929	75,267,089	Nov 2017 - Dec 2021		4 As approved in this docket	-
21	A592	HB 2483 MBI Gens & rel costs	HB 2483 PURA 6 39 918	28,088	Dec 2021		4 As approved in this docket	-
22	A902	AMS Severance - Meter Readers/Installers	Dockets 35718,39552,41814,46957,49721	1,115,905	2011-2013		5 Nov 2017	991,329
23	A904	Defaulted REPs (18 TAC 6 25 107, bad debt expense) (5)	Docket 46957 (3-year recovery)	8,899,387	12-31-2021 balance (reviewed) plus 2021 REP defaults (to be reviewed)		3 Nov 2017	1,097,137
24	A908	AMS Customer Education	Dockets 35718,39552,41814,46957,49721	12,815,790	2009-2012		5 Nov 2017	11,715,311
25	A924	Self-insurance reserve regulatory asset amortization - approved in 46957 (1)	PURA 6 36 084, Docket 46957 FOF 48 & 49	413,082,605	Through Dec 2018		10 Nov 2017	157,400,212
26	A924	Self-insurance reserve regulatory asset amortization - to be reviewed (1)	PURA 6 36 084 to be reviewed in this docket	378,088,631	Jan 2017 - Dec 2021		4 As approved in this docket	-
27	A924	Self-insurance reserve regulatory asset - to be reviewed - NTU (1)	PURA 6 36 084 to be reviewed in this docket	3,653,514	May 2019 - Dec 2021		4 As approved in this docket	-
28	A925	Self-insurance reserve regulatory asset amortization - approved in 46957 (1)	PURA 6 36 084, Docket 46957 FOF 48 & 49	13,338,340	Through Dec 2016		10 Nov 2017	3,091,439
29	A925	Self-insurance reserve regulatory asset amortization - to be reviewed (1)	PURA 6 36 084 to be reviewed in this docket	(14,483,658)	Jan 2017 - Dec 2021		4 As approved in this docket	-
30	A929	Pension regulatory asset amortization - approved in 46957 (2)	PURA 6 38 065, Docket 46957 FOF 48 & 49	306,881,928	Through Dec 2018		10 Nov 2017	103,215,904
31	A926	Pension regulatory asset amortization - to be reviewed (2)	PURA 6 36 065 to be reviewed in this docket	(17,440,156)	Jan 2017 - Dec 2021		4 As approved in this docket	-
32	A926	OPEB regulatory asset amortization - approved in 46957 (2)	PURA 6 36 065, Docket 46957 FOF 48 & 49	42,475,488	Through Dec 2016		10 Nov 2017	19,412,027
33	A926	OPEB regulatory asset amortization - to be reviewed (2)	PURA 6 36 065 to be reviewed in this docket	(39,289,144)	Jan 2017 - Dec 2021		4 As approved in this docket	-
34	A928	AMS Solutions Cube Group LLC, Docket No 35718 Project No 34610	Dockets 35718,39552,41814,46957,49721	921,558	2008-2012		5 Nov 2017	853,720
35	A928	2011 AMS reconciliation costs - Docket No 39552	Dockets 35718,39552,41814,46957,49721	609,980	2011		5 Nov 2017	549,469
36	A928	2013 AMS reconciliation costs - Docket No 41814	Dockets 35718,39552,41814,46957,49721	312,730	2013		5 Nov 2017	271,524
37	A928	2019 AMS reconciliation costs - Docket No 49721 (4)	Docket 49721	178,483	2019		4 As approved in this docket	-
38	A928	Non-standard metering service (Docket No 41890 one-time costs) (3)	Docket 41890	62,294	2013-2014		n/a Aug 2014	35,256
39	A928	2018 DCRF Application case costs (incl reimbursed case costs) (4)	Docket 48231	304,616	2018		4 As approved in this docket	-
40	A928	2019 DCRF Application case costs (incl reimbursed case costs) (4)	Docket 49427	167,728	2019		4 As approved in this docket	-
41	A928	2021 DCRF Application case costs (incl reimbursed case costs) (4)	Docket 51998	215,522	2021		4 As approved in this docket	-
42	A928	Application to Decrease Rates based on TCJA of 2017 (incl reimbursed case costs) (4)	Docket 48325	334,785	2018-2019		4 As approved in this docket	-
43	A928	Sharland Residential Interim Rates (Approved in Docket Nos 45414 & 47469)	Dockets 45414, 47469	627,383	Sep 2017 - Dec 2017		4 As approved in this docket	-
44	A928	Study Costs/Transition to Com - NTU (9)	Dockets 40537, 41430, 41474 48929	3,040,409	Prior to acquisition of Oncor NTU		4 Prior to acquisition of Oncor NTU	270,787
45	A928	Rider CSR - Capital structure refund - over-refund	Docket 46957 48922	81,644	Aug 2018 - Dec 2021		4 As approved in this docket	-
46	A928	Rider TRF - FIT rate refund - over-refund	Docket 48325	2,368,303	Nov 2018 - Dec 2021		4 As approved in this docket	-
47								
48		Total Regulatory Asset Amortization Included in Operating Expense		\$ 1,233,619,332				\$ 296,900,115
49								
50		Rate Case Expense Amortization:						
51	A928	Rate case expenses - Docket No 46957 (After cutoff) (4)	Docket 46957	\$ 588,173	2017-2018		4 As approved in this docket	\$ -
52	A928	Rate case expenses - Docket No 46957 (After cutoff) Rider RCE over recovery (4)	Docket 46957	(254,176)	2017-2021		4 As approved in this docket	-
53	A928	Rate case expenses - 2021 Test Year Estimated Rate Case Expenses (4)	To be reviewed in this docket	6,700,000	2020-2021		4 As approved in this docket	-
54		Total Rate Case Expense Amortization Included in Operating Expense		\$ 7,031,394				\$ -
55								
56		Regulatory asset amortizations recognized January 1, 2017 through November 28, 2017 while Docket No 38929 rates were in effect.						
57	A924	Self-insurance reserve regulatory asset - approved in 38929 (1)		\$ 29,574,095				
58	A925	Self-insurance reserve regulatory asset - approved in 38929 (1)		(1,036,037)				
59	A928	Pension regulatory asset amortization - approved in 38929 (2)		8,252,996				
60	A926	OPEB regulatory asset amortization - approved in 38929 (2)		6,268,222				
61		Amortizations Recognized Jan 1, 2017 through Nov 26, 2017		\$ 43,059,276				

2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II E-4.1 DEFERRED EXPENSES FROM PRIOR DOCKETS  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR, W. ALAN LEDBETTER

Line No	FERC Account for Amortization	Description	Authorizing Docket	Original Amount to be Amortized	Deferred Period	Amortization Period (Years)	Date Amortization Began	Total Amortization Taken by the Beginning of the Year
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
62								
63								
64		Summary for II-E-1 - Depreciation & Amortization Expense						
65								
66								
67		Amortization from Schedule II-E-4.1 Shown on II-E-1 Line 62						
68								
69		(1) PURA 638 064						
70		(2) PURA 638 065						
71		(3) Docket No. 41890 rateorders that have not elected service pursuant to this opt-out tariff shall not be responsible for any unrecovered costs incurred by Oncor in implementing this tariff schedule. Reference 16 TAC § 25.133						
72		(4) Reference Schedule II-E-4.5 Rate Case Expenses						
73		(5) Monthly amortization of \$22,330 will continue to be applied to end will reduce this regulatory asset balance while Docket No. 46957 rates are in effect						
74								
75		(6) AMS under-recovery req asset at 12-31-2021						
76		Amount approved in Docket 46957						
77		Amortization November 27 2017 through December 31 2021						
78		Amount approved in Docket 49721 (January 1 through November 26 2017)						
79		AMCRF cancellerebills through December 31 2021						
80		Total						
81								
82		(7) Over-collection in revenues and regulatory liability were recognized in 2021 and were driven by over-amortization of intangibles (software) Proposed refund will reduce revenues and regulatory liability						
83								
84		(8) Wholesale Distribution Substation Service req asset at 12-31-2021						
85		Paid to Sharyland						
86		Paid to Oncor NTU						
87		2018 applied refund - SPS rec'd nat'l gas transp service refunds to former wholesale customer - Sharyland for customers formerly serv						
88		2019 received interest on refund						
89		Total						
90								
91		(9) Study Costs/Transition to Comp - NTU at 12-31-2021						
92		Costs for Transmission Line cancelled (driven by SPS acquisition)						
93		SPS Settlement true-up						
94		Move to Competition						
95		Total						
96								
97								

  

Total Company	Non-Regulated or Non-Electric	Regulated T&D Electric	Known and Measurable Adjustments	Adjusted Regulated T&D
\$ (30,674)	\$ -	\$ (30,674)	\$ 23,907,317	\$ 23,876,643

  

Annual amortization/recovery	Dkt 46957 approved recovery	Requested recovery over 5 years	Requested increase in this case
\$ 20,475,713	\$ 31,824,848	\$ 11,349,235	

  

Amortization in NTU's NIS rate (bifurcation)	Requested Amortization	NTU TRAN	NTU DIST
1,049,228	\$ 262,307	\$ 262,307	\$ -
325,044	81,261	-	81,261
1,228,576	348,838	166,776	182,062
2,602,847	\$ 692,406	\$ 429,083	\$ 263,323

2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-4.1 DEFERRED EXPENSES FROM PRIOR DOCKETS  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR W. ALAN LEDBETTER

Line No	FERC Account for Amortization (a)	Description (b)	Amortization Expense Included In Test Year (i)	Amortization Expense Included In Requested Cost of Service (j)	Unamortized Amount as of the End of the Test Year (k)	Remaining Amortization Period In Years (l)	Date If Fully Amortized (m)	Amortization Period Requested (n)	K&M Adjustment (o)	K&M Adjustment for O&M Expenses (p)	Requested Amortization Expense Reflected on Schedule (q)	Authority/ Commission Order Shown on Schedule (r)
1		<b>Amortization Expense</b>										
2	A406	Amortization of Electric Plant Acquisition Adjustments - Andrews County Line	\$ 67,563	\$ 67,563	\$ 720,668	10.7	Aug 2032	14.8	\$ -		II-E-1	II-B-11
3	A406	Amortization of Electric Plant Acquisition Adjustments - Stanton	(98,236)	(98,236)	(2,266,261)	23.1	Jan 2045	29.0	-		II-E-1	II-B-11
4	A406	Amortization of Electric Plant Acquisition Adjustments - Transmission Facilities Acquired from SPS - NTU	-	850,988	24,430,547	27.6	Dec 2045	27.6	850,988		II-E-1	II-B-11
5	A407	AMS undet-recovered costs (6)	-	25,459,958	127,253,067	5.2		5.0	25,459,958	Reference note (6)	II-E-1	II-B-12
6	A407	Rocky Mount reactive compensation facilities project termination	-	303,780	1,818,898			5.0	303,780		II-E-1	II-B-12
7	A407	Over-collection - Intangible Asset Over-Amortization (7)	-	(2,707,389)	(13,538,943)			5.0	(2,707,389)	Reference note (7)	II-E-1	II-B-12
8		<b>Total Amortization Expense - Accounts 406 and 407</b>	<b>\$ (30,674)</b>	<b>\$ 23,676,643</b>	<b>\$ 138,166,699</b>				<b>\$ 23,907,317</b>			
9												
10												
11		<b>Capital Lease O&amp;M Amortization</b>										
12	A589	HB 2483 Mobile generator capital leases	-	449,450	3,146,147		7 December 2026	7	449,450		II-D-1	II-B-1 (Acct. 362)
13												
14		<b>Total Capital Lease O&amp;M Amortization</b>	<b>\$ -</b>	<b>\$ 449,450</b>	<b>\$ 3,146,147</b>				<b>\$ 449,450</b>			
15												
16												
17		<b>Regulatory asset amortization in O&amp;M</b>										
18	A563 A583	Power Line Safety Act/PURA § 3606E	\$ -	\$ 1,502,680	\$ 7,519,400		Pending approval in this docket		\$ 1,502,680		II-D-1	II-B-12
19	A566,A588	COVID19-Incremental Expense	-	6,923,725	34,618,626		Pending approval in this docket		6,923,725		II-D-1	II-B-12
20	A588	Wholesale Distribution Substation Service (8)	-	15,053,414	75,267,069		Pending approval in this docket		15,053,414		II-D-1	II-B-12
21	A592	HB 2483 M&I Gens & rel costs	-	5,218	26,088		Pending approval in this docket		5,218		II-D-1	II-B-12
22	A922	AMS Severance - Meter Readers/Installers	85,376	11,840	59,201		0.9	Pending approval in this docket for 4-year amo	5	(53,535)		II-B-12, WPUII-E-4 1 1
23	A904	Defaulted REPs (16 TAC § 25 107 bad debt expense) (5)	267,957	1,671,751	8,358,754		31.2	Pending approval in this docket for 4-year amo	5	1,403,793		II-B-12, II-D-2 2a
24	A908	AMS Customer Education	579,610	104,974	524,869		0.9	Pending approval in this docket for 4-year amo	5	(474,636)		II-B-12, WPUII-E-4 1 1
25	A924	Self-insurance reserve regulatory asset amortization - approved in 46957 (1)	41,308,260	42,874,827	214,374,133		5.2	Pending approval in this docket	5	1,566,566		II-D-2
26	A924	Self-insurance reserve regulatory asset amortization - to be reviewed (1)	-	75,217,726	376,088,631		Pending approval in this docket		75,217,726		II-B-12, WPUII-E-4 1 1	
27	A924	Self-insurance reserve regulatory asset - to be reviewed - NTU (1)	-	730,703	3,655,514		Pending approval in this docket		730,703		II-B-12, WPUII-E-4 1 1	
28	A925	Self-insurance reserve regulatory asset amortization - approved in 46957 (1)	1,333,834	1,762,913	8,913,067		6.7	Pending approval in this docket for 4-year amo	5	448,779		II-B-12, WPUII-E-4 1 1
29	A925	Self-insurance reserve regulatory asset amortization - to be reviewed (1)	-	(2,896,738)	(14,483,688)		Pending approval in this docket		(2,896,738)		II-B-12, WPUII-E-4 1 1	
30	A926	Pension regulatory asset amortization - approved in 46957 (2)	30,688,193	34,595,586	172,677,830		5.6	Pending approval in this docket	5	3,907,373		II-B-12, II-B-14
31	A926	Pension regulatory asset amortization - to be reviewed (2)	-	(3,488,031)	(17,440,156)		Pending approval in this docket		(3,488,031)		II-B-12, II-B-14	
32	A926	OPEB regulatory asset amortization - approved in 46957 (2)	4,247,549	3,763,182	18,815,910		4.4	Pending approval in this docket for 4-year amo	5	(484,397)		II-B-12, II-B-14
33	A926	OPEB regulatory asset amortization - to be reviewed (2)	-	(7,857,829)	(39,289,144)		Pending approval in this docket		(7,857,829)		II-B-12, II-B-14	
34	A928	AMS Solutions Cube Group LLC Docket No 35718, Project No 34610	35,688	6,445	32,227		0.9	Pending approval in this docket for 4-year amo	5	(28,143)		II-B-12, WPUII-E-4 1 1
35	A928	2011 AMS reconciliation costs - Docket No 39552	31,220	5,654	28,271		0.9	Pending approval in this docket for 4-year amo	5	(25,666)		II-B-12, WPUII-E-4 1 1
36	A928	2013 AMS reconciliation costs - Docket No 41814	21,624	3,916	19,582		0.9	Pending approval in this docket for 4-year amo	5	(17,708)		II-B-12, WPUII-E-4 1 1
37	A928	2019 AMS reconciliation costs - Docket No 49721 (4)	-	35,697	178,483		Pending approval in this docket		35,697		II-B-12, II-E-4 5	
38	A928	Non-standard metering service (Docket No. 41890 one-time costs)(3)	3,239	-	23,799		Approved in Docket No. 41890		n/a	(3,239)		II-B-12
39	A928	2018 DCRF Application case costs (incl reimbursed case costs)(4)	-	60,923	304,616		Pending approval in this docket		60,923		II-B-12, II-E-4 5	
40	A928	2019 DCRF Application case costs (incl reimbursed case costs)(4)	-	33,546	167,728		Pending approval in this docket		33,546		II-B-12, II-E-4 5	
41	A928	2021 DCRF Application case costs (incl reimbursed case costs)(4)	-	43,104	215,522		Pending approval in this docket		43,104		II-B-12, II-E-4 5	
42	A928	Application to Decrease Rates based on TCJA of 2017 (incl reimbursed case costs)(4)	-	69,957	334,785		Pending approval in this docket		69,957		II-B-12, II-E-4 5	
43	A928	ShanVand Residential Interm Rates (approved in Docket Nos 45414 & 47469)	-	125,473	627,963		Pending approval in this docket		125,473		II-B-12	
44	A928	Study Costs/Transition to Comp - NTU (9)	166,776	520,569	2,922,847		15.6	Pending approval in this docket for 4-year amo	5	353,194		II-B-12, II-E-4 1 1
45	A928	Rider CSR - Capital structure refund - over-refund	-	16,329	81,644		Pending approval in this docket		16,329		II-B-12	
46	A928	Rider TRF - FIT rate refund - over-refund	-	473,661	2,368,303		Pending approval in this docket		473,661		II-D-2	II-B-12
47												
48		<b>Total Regulatory Asset Amortization Included in Operating Expense</b>	<b>\$ 78,749,226</b>	<b>\$ 171,387,895</b>	<b>\$ 856,963,276</b>				<b>\$ 92,639,669</b>			
49												
50		<b>Rate Case Expense Amortization</b>										
51	A928	Rate case expenses - Docket No 46957 (After cutoff) (4)	\$ -	\$ 117,235	\$ 586,173		Pending approval in this docket		\$ 117,235		II-D-2	II-B-12, II-E-4 5
52	A928	Rate case expenses - Docket No 46957 (After cutoff) Rider RCE over-recovery(4)	-	(50,836)	(254,178)		Pending approval in this docket		(50,836)		II-D-2	II-B-12, II-E-4 5
53	A928	Rate case expenses - 2021 Test Year Estimated Rate Case Expenses (4)	-	1,340,000	6,700,000		Pending approval in this docket		1,340,000		II-D-2	II-B-12, II-E-4 5
54		<b>Total Rate Case Expense Amortization Included in Operating Expense</b>	<b>\$ -</b>	<b>\$ 1,406,399</b>	<b>\$ 7,031,994</b>				<b>\$ 1,406,399</b>			
55												
56		Regulatory asset amortizations recognized January 1, 2017 through November 26, 2017 while Docket No 38929 rates were in effect.										
57	A924	Self-insurance reserve regulatory asset - approved in 38929 (1)										
58	A925	Self-insurance reserve regulatory asset - approved in 38929 (1)										
59	A926	Pension regulatory asset amortization - approved in 38929 (2)										
60	A926	OPEB regulatory asset amortization - approved in 38929 (2)										
61		Amortizations Recognized Jan 1 2017 through Nov 26, 2017										

2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-4 1 DEFERRED EXPENSES FROM PRIOR DOCKETS  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR W ALAN LEDBETTER

Line No	FERC Account for Amortization	Description	Amortization Expense Included in Test Year	Amortization Expense Included in Requested Cost of Service	Unamortized Amount as of the End of the Test Year	Remaining Amortization Period in Years	Date if Fully Amortized	Amortization Period Requested	K&M Adjustment	K&M Adjustment for O&M Expenses	Requested Amortization Expense Reflected on Schedule	Authority/ Commission Order Shown on Schedule
(a)	(a)	(b)	(f)	(f)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
62												
63												
64												
65		Summary for II-E-1 - Depreciation & Amortization Expense										
66												
67		Amortization from Schedule II E-4 1 Shown on II-E-1 Line 62										
68												
69		(1) PURA 636 064										
70		(2) PURA 636 065										
71		(3) Docket No. 41890 ratepayers that have not elected service pursuant to this opt-out tariff shall not be responsible for any unrecovered cost										
72		(4) Reference Schedule II-E-4 5 Rate Case Expenses										
73		(5) Monthly amortization of \$22 330 will continue to be applied to and will reduce this regulatory asset balance while Docket No. 46957 rates a										
74												
75		(6) AMS under-recovery req asset at 12-31-2021										
76		Amount approved in Docket 46957										
77		Amortization November 27, 2017 through December 31 2021										
78		Amount approved in Docket 49721 (January 1 through November 26 2017)										
79		AMCRF cancellable bills through December 31 2021										
80		Total										
81												
82		(7) Over-collection in revenues and regulatory liability were recognized in 2021 and were driven by over-amortization of intangibles (software)										
83												
84		(8) Wholesale Distribution Substation Service req asset at 12-31-2021										
85		Paid to Sharland										
86		Paid to Oncor NTU										
87		2018 applied refund - SPS rec'd nat'l gas transp service refunds to former wholesale customer - Sharland for customers formerly serv										
88		2019 received interest on refund										
89		Total										
90												
91		(9) Study Costs/Transition to Comp NTU at 12-31-2021										
92		Costs for Transmission Line cancelled (driven by SPS acquisition)										
93		SPS Settlement true-up										
94		Move to Competition										
95		Total										
96												
97												

2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-4.2 BELOW THE LINE EXPENSES  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: W. ALAN LEDBETTER

Line No	Account Number	Description	TOTAL	Factor	TRAN	NTU TRAN	DC Tie	Consol TRAN	DIST	NTU DIST	Consol DIST	MET	TDCS	Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1														
2		<b>Other Deductions *</b>												
3														
4	4250000	Miscellaneous Amortization **	\$ 353,019	Direct Assignment	\$ 58,567	\$ -	\$ -	\$ 58,567	\$ 235,160	\$ -	\$ 235,160	\$ 57,119	\$ 2,173	\$ 353,019
5	4263000	Penalties	764,038	Direct Assignment	192,000	-	-	192,000	572,038	-	572,038	-	-	764,038
6	4264100	Pac	28,000	PAYXAG	6,166	-	-	6,166	17,010	-	17,010	4,638	187	28,000
7	4264500	Lobbying - Other-Non Operating	6,440,730	PAYXAG	1,418,259	-	-	1,418,259	3,912,741	-	3,912,741	1,066,801	42,929	6,440,730
8	4264600	Lobbying - PAC - Non Operating	373,208	PAYXAG	82,181	-	-	82,181	226,724	-	226,724	61,816	2,488	373,208
9	4265500	Other Deductions-Non Operating	1,947	PAYXAG	429	-	-	429	1,183	-	1,183	322	13	1,947
10	4265501	Accrued exit plan and impairme	6,078,420	PAYXAG	1,338,478	-	-	1,338,478	3,692,637	-	3,692,637	1,006,791	40,515	6,078,420
11		<b>Total Other Deductions</b>	<b>\$ 14,039,362</b>		<b>\$ 3,096,079</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,096,079</b>	<b>\$ 8,657,492</b>	<b>\$ -</b>	<b>\$ 8,657,492</b>	<b>\$ 2,197,487</b>	<b>\$ 88,304</b>	<b>\$ 14,039,362</b>
12														
13		<b>Non-Operating Income Taxes ***</b>												
14														
15	4092000	Current FIT - Other Income	\$ (6,181,676)	PAYXAG	\$ (1,361,215)	\$ -	\$ -	\$ (1,361,215)	\$ (3,755,365)	\$ -	\$ (3,755,365)	\$ (1,023,893)	\$ (41,203)	\$ (6,181,676)
16	4092100	State - Income Taxes-Non Oper	22,626	PAYXAG	4,982	-	-	4,982	13,745	-	13,745	3,748	151	22,626
17	4102000	Def FIT - Other Income	4,950,832	PAYXAG	1,090,181	-	-	1,090,181	3,007,628	-	3,007,628	820,024	32,999	4,950,832
18	4112000	Def FIT - Non Operating Income	-	PAYXAG	-	-	-	-	-	-	-	-	-	-
19		<b>Total Non-Operating Income Taxes</b>	<b>\$ (1,208,219)</b>		<b>\$ (266,052)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (266,052)</b>	<b>\$ (733,992)</b>	<b>\$ -</b>	<b>\$ (733,992)</b>	<b>\$ (200,122)</b>	<b>\$ (8,053)</b>	<b>\$ (1,208,219)</b>
20														
21		* Other Deductions for GAAP shown below, beginning line 27.												
22		** Consistent with FERC USOA, the requested recovery and related amortization of the A114 acquisition adjustment for Oncor NTU's acquisition of SPS facilities is included in A406 Reference II-E-4.1 and II-E-4.1.1 Unadjusted test year amortization expense was \$977,879												
23		*** See WP/II-E-3/2 for the reconciliation of non-operating income taxes												
24														
25			Total Company	Reference										
26		Other Deductions (pre-tax) *	14,039,362	Line 12 shown above										
27		Plus												
28	4210200	Disposition of Property-Loss	125,486	II-B-13										
29	4250000	Miscellaneous Amortization **	977,879	II-E-4.1.1, Line 4 (A406)										
30	4253800	Reg Asset Amortization	2,100,089	II-E-1 (Recoverable non-service costs pension and OPEBs reclassified from A403 for GAAP presentation)										
31	4265500	Other Deductions-Non Operating	50,944,520	II-D-2, Line 9 (Recoverable non-service costs pension and OPEBs reclassified from account 926 for GAAP presentation)										
32														
33		Other Deductions - Total Company	68,187,337	per GAAP income statement										
34														
35		Income statement check	68,187,337											



2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-4.3 NONRECURRING OR EXTRAORDINARY EXPENSES  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: W. ALAN LEDBETTER

Oncor Electric Delivery has included no Nonrecurring or  
Extraordinary Expenses in this cost of service filing.

2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-4.4 REGULATORY COMMISSION EXPENSES  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: W. ALAN LEDBETTER

Line No.	Description	Total Company	Eliminations	Non-Regulated or Non-Electric	Regulated T&D Electric	Known and Measurable Adjustments	Adjusted Regulated T&D
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	AMS Solutions Cube Group LLC, Docket No 35718, Project No 34610 (1)	\$ 35,588	\$ -	\$ -	\$ 35,588	\$ (27,532)	\$ 8,057
2	2011 AMS reconciliation costs - Docket No 39552 (1)	31,220	-	-	31,220	(24,152)	7,068
3	2013 AMS reconciliation costs - Docket No. 41814 (1)	21,624	-	-	21,624	(16,729)	4,895
4	2019 AMS reconciliation costs - Docket No 49721 (1) (2)	-	-	-	-	44,621	44,621
5	Non-standard metering service (Docket No. 41890 one-time costs) (3)	3,239	-	-	3,239	(3,239)	-
6	2018 DCRF Application case costs (incl reimbursed case costs) (1) (2)	-	-	-	-	76,154	76,154
7	2019 DCRF Application case costs (incl reimbursed case costs) (1) (2)	-	-	-	-	41,932	41,932
8	2021 DCRF Application case costs (incl reimbursed case costs) (1) (2)	-	-	-	-	53,880	53,880
9	Application to Decrease Rates based on TCJA of 2017 (incl. reimbursed case costs) (1) (2)	-	-	-	-	83,696	83,696
10	Sharyland Residential Interim Rates (approved in Docket Nos. 45414 & 47469) (1)	-	-	-	-	156,841	156,841
11	Study Costs/Transition to Comp - NTU (1)	166,776	-	-	166,776	483,936	650,712
12	Rider CSR - Capital structure refund - over-refund (1)	-	-	-	-	20,411	20,411
13	Rider TRF - FIT rate refund - over-refund (1)	-	-	-	-	592,076	592,076
14	Rate case expenses - Docket No. 46957 (After cutoff) (1) (2)	-	-	-	-	146,543	146,543
15	Rate case expenses - Docket No 46957 (After cutoff) Rider RCE over-recovery (1) (2)	-	-	-	-	(63,545)	(63,545)
16	Rate case expenses - 2021 Test Year Estimated Rate Case Expenses (1) (2)	-	-	-	-	1,675,000	1,675,000
17							
18							
19							
20	<b>Total Regulatory Commission Expense</b>	<b>\$258,447</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 258,447</b>	<b>\$ 3,239,895</b>	<b>\$ 3,498,341</b>
21							
22	(1) Reference Schedules II-E-4 1 and II-E-4 1.1 for amortizations of Deferred Expenses from Prior Dockets for A928						
23	(2) Reference Schedule II-E-4 5 Rate Case Expenses						
24	Reference PURA §36 061(b)(2) and 16 TAC §25 245						
25	(3) Docket No 41890 ratepayers that have not elected service pursuant to this opt-out tariff shall not be responsible for any unrecovered costs incurred by Oncor in implementing this tariff schedule.						
26	Reference 16 TAC §25 133.						

2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-4.4 REGULATORY COMMISSION EXPENSES  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: W. ALAN LEDBETTER

Line No.	Description	TRAN	NTU	DC	Consol	DIST	NTU	Consol	MET	TDCS	Total
	(a)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
1	AMS Solutions Cube Group LLC, Docket No 35718, Project No 34610 (1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	8,057	\$ -	\$ 8,057
2	2011 AMS reconciliation costs - Docket No 39552 (1)	-	-	-	-	-	-	-	7,068	-	7,068
3	2013 AMS reconciliation costs - Docket No. 41814 (1)	-	-	-	-	-	-	-	4,895	-	4,895
4	2019 AMS reconciliation costs - Docket No 49721 (1) (2)	-	-	-	-	44,621	-	44,621	-	-	44,621
5	Non-standard metering service (Docket No 41890 one-time costs) (3)	-	-	-	-	-	-	-	-	-	-
6	2018 DCRF Application case costs (incl. reimbursed case costs) (1) (2)	-	-	-	-	76,154	-	76,154	-	-	76,154
7	2019 DCRF Application case costs (incl. reimbursed case costs) (1) (2)	-	-	-	-	41,932	-	41,932	-	-	41,932
8	2021 DCRF Application case costs (incl. reimbursed case costs) (1) (2)	-	-	-	-	53,880	-	53,880	-	-	53,880
9	Application to Decrease Rates based on TCJA of 2017 (incl. reimbursed case costs) (1) (2)	-	-	-	-	83,696	-	83,696	-	-	83,696
10	Sharyland Residential Interim Rates (approved in Docket Nos 45414 & 47469) (1)	-	-	-	-	156,841	-	156,841	-	-	156,841
11	Study Costs/Transition to Comp - NTU (1)	-	429,083	-	429,083	-	221,629	221,629	-	-	650,712
12	Rider CSR - Capital structure refund - over-refund (1)	-	-	-	-	20,411	-	20,411	-	-	20,411
13	Rider TRF - FIT rate refund - over-refund (1)	-	-	-	-	592,076	-	592,076	-	-	592,076
14	Rate case expenses - Docket No. 46957 (After cutoff) (1) (2)	-	-	-	-	146,543	-	146,543	-	-	146,543
15	Rate case expenses - Docket No 46957 (After cutoff) Rider RCE over-recovery (1) (2)	-	-	-	-	(63,545)	-	(63,545)	-	-	(63,545)
16	Rate case expenses - 2021 Test Year Estimated Rate Case Expenses (1) (2)	-	-	-	-	1,675,000	-	1,675,000	-	-	1,675,000
17											
18											
19											
20	<b>Total Regulatory Commission Expense</b>	<b>\$ -</b>	<b>\$ 429,083</b>	<b>\$ -</b>	<b>\$ 429,083</b>	<b>\$ 2,827,610</b>	<b>\$ 221,629</b>	<b>\$ 3,049,239</b>	<b>\$ 20,020</b>	<b>\$ -</b>	<b>\$ 3,498,341</b>
21											
22	(1) Reference Schedules II-E-4.1 and II-E-4 1 1 for amortizations of Deferred Expenses from Prior Do										
23	(2) Reference Schedule II-E-4 5 Rate Case Expenses										
24	Reference PURA §36.061(b)(2) and 16 TAC §25 245										
25	(3) Docket No 41890: ratepayers that have not elected service pursuant to this opt-out tariff shall not										
26	Reference 16 TAC §25 133										

2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-4.5 RATE CASE EXPENSES  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: R. SCHMIDT & W. ALAN LEDBETTER

The information presented below reflects actual costs related to Docket No. 46957 rate case expenses recorded after the May 31, 2017 cutoff, actual costs related to Docket Nos. 48325, 48231, 49427, 49721, and 51996, and an estimate for costs to be incurred for this proceeding. These numbers will be replaced with actual costs later in the proceeding.

Line No.	Description (a)	TRAN (b)	NTU TRAN (c)	DC Tie (d)	Consol TRAN (e)	DIST (f)	NTU DIST (g)	Consol DIST (h)	MET (i)	TDCS (j)	Total (k)
1	<b>Consultant Expenses</b>										
2											
3	Accounting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Engineering	-	-	-	-	-	-	-	-	-	-
5	Legal	-	-	-	-	4,896,538	-	4,896,538	-	-	4,896,538
6	Other	-	-	-	-	1,957,057	-	1,957,057	-	-	1,957,057
7											
8	<b>Total Consultant Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,853,595</b>	<b>\$ -</b>	<b>\$ 6,853,595</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,853,595</b>
9											
10	<b>Company Expenses</b>										
11											
12	Employee	\$ -	\$ -	\$ -	\$ -	25,757	\$ -	25,757	\$ -	\$ -	25,757
13	Other	-	-	-	-	96,659	-	96,659	-	-	96,659
14											
15	<b>Total Company Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 122,416</b>	<b>\$ -</b>	<b>\$ 122,416</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 122,416</b>
16											
17	Intervenor Expenses	\$ -	\$ -	\$ -	\$ -	1,257,117	\$ -	1,257,117	\$ -	\$ -	1,257,117
18											
19											
20	<b>Total Request</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,233,128</b>	<b>\$ -</b>	<b>\$ 8,233,128</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,233,128</b>
21											
22											
23	Rate Case Expenses - 2016 Test Year, Docket No. 46957 (Post-Cutoff)										\$ 331,994
24	Rate Case Expenses - TCJA Tax Case, Docket No. 48325										334,785
25	Rate Case Expenses - DCRF Case, Docket No. 48231										304,616
26	Rate Case Expenses - DCRF Case, Docket No. 49427										167,728
27	Rate Case Expenses - AMS Reconciliation, Docket No. 49721										178,483
28	Rate Case Expenses - DCRF Case, Docket No. 51996										215,522
29	Rate Case Expenses - December 2021 Test Year Rate Case (Estimate)										6,700,000
30	Rate Case Expenses - Total Request										<b>\$ 8,233,128</b>

2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-4.6 EXPENSES PREVIOUSLY DENIED BY THE COMMISSION  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: W. ALAN LEDBETTER

Oncor Electric Delivery has not included any expenses in this cost of service filing that were previously denied by the Commission.

2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-5 OTHER REVENUE ITEMS (CREDIT)  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: W. ALAN LEDBETTER

Line No	Account Number (a)	Description (b)	Reference Schedule (c)	Total Company (d)	Eliminations (e)	Non-Regulated or Non-Electric (f)	Regulated T&D Electric (g)	Known and Measurable Adjustments (h)	Adjusted Regulated T&D (i)	Texas Allocation Factor (j)	Allocation to Texas (k)
1	Other Revenues:		II-E-5								
2	Non-Electric Revenue										
3	A442	Power Factor		\$ -	\$ -	\$ -	\$ -	\$ 17,616,778	\$ 17,616,778	100%	\$ 17,616,778
4	A450	Forfeited Discounts		1,070,706	-	-	1,070,706	-	1,070,706	100%	1,070,706
5	A451	Misc Service Revenues - Discretionary		20,397,857	-	-	20,397,857	2,070,647	22,468,503	100%	22,468,503
6	A451	Misc Service Revenues - Other		456,565	-	-	456,565	-	456,565	100%	456,565
7	A454	Rent from Property		-	-	-	-	-	-	100%	-
8	A454	Pole Contacts		8,281,656	-	-	8,281,656	-	8,281,656	100%	8,281,656
9	A454	Fiber Optics		2,021,250	-	-	2,021,250	-	2,021,250	100%	2,021,250
10	A454	Antenna Leases		14,538,318	-	-	14,538,318	-	14,538,318	100%	14,538,318
11	A454	Rent from Property		625,807	-	-	625,807	-	625,807	100%	625,807
12	A454	ROW and Miscellaneous		57,321	305,804	-	363,125	101,559	464,684	100%	464,684
13	A456	Other Electric Revenues		23,481,636	9,283,183	-	32,764,819	(228,125)	32,536,694	100%	32,536,694
14											
15	TOTAL OTHER REVENUES		II-E-5	\$ 70,931,116	\$ 9,588,988	\$ -	\$ 80,520,103	\$ 19,560,859	\$ 100,080,962		\$ 100,080,962

2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-E-5 OTHER REVENUE ITEMS (CREDIT)  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: W. ALAN LEDBETTER

Line No	Account Number (a)	Description (b)	Reference Schedule (c)	FF # (l)	Funct Factor Name (m)	TRAN (n)	NTU TRAN (o)	DC Tie (p)	Consol TRAN (q)	DIST (r)	NTU DIST (s)	Consol DIST (t)	MET (u)	TDCS (v)	Total (w)
1	Other Revenues:		II-E-5												
2	Non-Electric Revenue		II-E-5												
3	A442	Power Factor			Direct Assigned	\$ -	\$ -	\$ -	\$ -	17,616,778	\$ -	17,616,778	\$ -	\$ -	\$ 17,616,778
4	A450	Forfeited Discounts			Direct Assigned	-	-	-	-	1,070,706	-	1,070,706	-	-	1,070,706
5	A451	Misc Service Revenues - Discretionary			Direct Assigned	-	-	-	-	17,168,858	-	17,168,858	5,094,631	205,015	22,468,503
6	A451	Misc Service Revenues - Other			Direct Assigned	-	-	-	-	456,565	-	456,565	-	-	456,565
7	A454	Rent from Property			Direct Assigned	-	-	-	-	-	-	-	-	-	-
8	A454	Pole Contacts			Direct Assigned	-	-	-	-	8,281,656	-	8,281,656	-	-	8,281,656
9	A454	Fiber Optics			Direct Assigned	961,339	-	-	961,339	1,059,911	-	1,059,911	-	-	2,021,250
10	A454	Antenna Leases			Direct Assigned	14,538,318	-	-	14,538,318	-	-	-	-	-	14,538,318
11	A454	Rent from Property			Direct Assigned	609,107	-	-	609,107	16,700	-	16,700	-	-	625,807
12	A454	ROW and Miscellaneous			Direct Assigned	464,684	-	-	464,684	-	-	-	-	-	464,684
13	A456	Other Electric Revenues			Direct Assigned	25,312,077	239,327	898,484	26,449,887	6,086,808	-	6,086,808	-	-	32,536,694
14															
15	TOTAL OTHER REVENUES		II-E-5			\$ 41,885,524	\$ 239,327	\$ 898,484	\$ 43,023,335	\$ 51,757,982	\$ -	\$ 51,757,982	\$ 5,094,631	\$ 205,015	\$ 100,080,962

2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-F FUNCTIONALIZATION FACTORS  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: W ALAN LEDBETTER

Line No	FF # (a)	Description (b)	FF Label (c)	TRAN (d)	NTU TRAN (e)	DC TIE (f)	Consol TRAN (g)	DIST (h)	NTU DIST (i)	Consol DIST (j)	MET (k)	TDCS (n)	TOTAL (o)
1		<b>Functional Allocation Data</b>											
2													
3		Payroll, Excluding Admin & General Salaries	PAYXAG	41,326,410	-	-	41,326,410	114,012,694	-	114,012,694	31,085,349	1,250,915	187,675,368
4		Total O&M Expense, Excluding Fuel & Purchase Power	TOMXFP	221,433,684	-	-	221,433,684	2,117,557,264	-	2,117,557,264	116,306,605	94,325,654	2,549,623,207
5		Net Plant in Service (Oncor + NTU)	PLTSVC-N	9,078,657,048	1,413,505,644	11,582,390	10,503,745,083	9,845,662,713	115,590,307	9,961,253,021	334,838,712	285,533,472	21,085,370,287
6		DIST Maintenance Composite Allocator	DISTMAX	406,672	-	-	406,672	160,425,155	-	160,425,155	16,702,840	-	177,534,666
7		DIST Operations Composite Allocator	DISTOPX	199,831	-	-	199,831	39,034,581	-	39,034,581	28,582,785	-	67,817,197
8		Composite Allocator	C902_3	-	-	-	-	10,743	-	10,743	8,727,372	10,906,554	19,644,669
9		Composite Allocator	C906_9	-	-	-	-	249,938	-	249,938	579,610	46,425,417	47,254,965
10		Total Cost of Service (Oncor + NTU)	TCS	1,312,691,944	173,262,366	2,245,378	1,488,199,688	4,012,552,544	13,295,686	4,025,848,230	205,435,693	104,584,406	5,824,068,018
11		Account 924	A924	3,750,923	2,012	-	3,752,935	109,928,259	-	109,928,259	-	-	113,681,194
12		Account 925	A925	5,191,566	-	-	5,191,566	18,825,328	-	18,825,328	-	-	24,016,895
13		Account 926	A926	43,490,770	-	-	43,490,770	75,014,996	-	75,014,996	24,848,257	8,162,108	151,516,132
14		Net Plant In Service (Distribution Spread)	PLTSVC-d	-	-	-	-	9,845,662,713	-	9,845,662,713	334,838,712	285,533,472	10,466,034,897
15		Account 930.2	A930 2	2,127,782	0	-	2,127,783	8,518,850	-	8,518,850	2,023,483	4,939,541	17,609,656
16		Administrative and General Salaries	A920	17,986,474	-	-	17,986,474	43,637,832	-	43,637,832	11,796,549	17,767,778	91,188,633
17		Net Intangible Plant	Intangible	147,968,575	-	-	147,968,575	209,210,525	-	209,210,525	30,140,290	226,263,015	613,582,405
18		Account 165	A165	10,576,723	-	-	10,576,723	100,121,672	-	100,121,672	3,524,809	930,192	115,153,396
19		Contributions and Donations	Contributions					Not Used					
20		Materials & Supplies	M&S	77,242,553	-	-	77,242,553	74,690,404	-	74,690,404	105,783	-	152,038,741
21		Synchronized Interest	Sync_Int	187,113,184	-	-	187,113,184	218,383,547	-	218,383,547	10,153,815	2,557,110	418,207,656
22		Property Insurance Reserve	Ins_Reserve	22,133,991	-	-	22,133,991	562,758,152	-	562,758,152	-	-	584,892,143
23		Net Plant in Service	PLTSVC-m					Not Used					
24		Distribution Payroll Factor	D-PAYXAG	499,001	-	-	499,001	104,258,328	-	104,258,328	31,085,349	1,250,915	137,093,593
25		Transmission Payroll Factor	T-PAYXAG	40,827,408	-	-	40,827,408	9,754,366	-	9,754,366	-	-	50,581,775
26		Net Plant in Service - Oncor Only	PLTSVC-ONC	9,078,657,048	-	11,582,390	9,090,239,439	9,845,662,713	-	9,845,662,713	334,838,712	285,533,472	19,556,274,336
27		Net Plant in Service - NTU Only	PLTSVC-NTU	-	1,413,505,644	-	1,413,505,644	-	115,590,307	115,590,307	-	-	1,529,095,952
28		Total Cost of Service (Oncor Only)	TCS_ONC	1,312,691,944	-	-	1,312,691,944	4,012,552,544	-	4,012,552,544	205,435,693	104,584,406	5,635,264,587



2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-F FUNCTIONALIZATION FACTORS  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: W. ALAN LEDBETTER

Line No	FF # (a)	Description (b)	FF Label (c)	TRAN (d)	NTU TRAN (e)	DC TIE (f)	Consol TRAN (g)	DIST (h)	NTU DIST (i)	Consol DIST (j)	MET (k)	TDCS (n)	TOTAL (o)
1		<b>Functional Allocation Factors</b>											
2													
3		Payroll, Excluding Admin & General Salaries	PAYXAG	22.02%	0.00%	0.00%	22.02%	60.75%	0.00%	60.75%	16.56%	0.67%	100.00%
4		Total O&M Expense, Excluding Fuel & Purchase Power	TOMXFP	8.68%	0.00%	0.00%	8.68%	83.05%	0.00%	83.05%	4.56%	3.70%	100.00%
5		Net Plant in Service (Oncor + NTU)	PLTSVC-N	43.06%	6.70%	0.05%	49.82%	46.69%	0.55%	47.24%	1.59%	1.35%	100.00%
6		DIST Maintenance Composite Allocator	DISTMAX	0.23%	0.00%	0.00%	0.23%	90.36%	0.00%	90.36%	9.41%	0.00%	100.00%
7		DIST Operations Composite Allocator	DISTOPX	0.29%	0.00%	0.00%	0.29%	57.56%	0.00%	57.56%	42.15%	0.00%	100.00%
8		Composite Allocator	C902_3	0.00%	0.00%	0.00%	0.00%	0.05%	0.00%	0.05%	44.43%	55.52%	100.00%
9		Composite Allocator	C906_9	0.00%	0.00%	0.00%	0.00%	0.53%	0.00%	0.53%	1.23%	98.24%	100.00%
10		Total Cost of Service	TCS	22.54%	2.97%	0.04%	25.55%	68.90%	0.23%	69.12%	3.53%	1.80%	100.00%
11		Account 924	A924	3.30%	0.00%	0.00%	3.30%	96.70%	0.00%	96.70%	0.00%	0.00%	100.00%
12		Account 925	A925	21.62%	0.00%	0.00%	21.62%	78.38%	0.00%	78.38%	0.00%	0.00%	100.00%
13		Account 926	A926	28.70%	0.00%	0.00%	28.70%	49.51%	0.00%	49.51%	16.40%	5.39%	100.00%
14		Net Plant in Service (Distribution Spread)	PLTSVC-d	0.00%	0.00%	0.00%	0.00%	94.07%	0.00%	94.07%	3.20%	2.73%	100.00%
15		Account 930 2	A930 2	12.08%	0.00%	0.00%	12.08%	48.38%	0.00%	48.38%	11.49%	28.05%	100.00%
16		Administrative and General Salaries	A920	19.72%	0.00%	0.00%	19.72%	47.85%	0.00%	47.85%	12.94%	19.48%	100.00%
17		Net Intangible Plant	Intangible	24.12%	0.00%	0.00%	24.12%	34.10%	0.00%	34.10%	4.91%	36.88%	100.00%
18		Account 165	A165	9.18%	0.00%	0.00%	9.18%	86.95%	0.00%	86.95%	3.06%	0.81%	100.00%
19		Contributions and Donations	Contributions										0.00%
20		Materials & Supplies	M&S	50.80%	0.00%	0.00%	50.80%	49.13%	0.00%	49.13%	0.07%	0.00%	100.00%
21		Synchronized Interest	Sync_Int	44.74%	0.00%	0.00%	44.74%	52.22%	0.00%	52.22%	2.43%	0.61%	100.00%
22		Property Insurance Reserve	Ins_Reserve	3.78%	0.00%	0.00%	3.78%	96.22%	0.00%	96.22%	0.00%	0.00%	100.00%
23		Net Plant in Service	PLTSVC-m										0.00%
24		Distribution Payroll Factor	D-PAYXAG	0.36%	0.00%	0.00%	0.36%	76.05%	0.00%	76.05%	22.67%	0.91%	100.00%
25		Transmission Payroll Factor	T-PAYXAG	80.72%	0.00%	0.00%	80.72%	19.28%	0.00%	19.28%	0.00%	0.00%	100.00%
26		Net Plant in Service - Oncor Only	PLTSVC-ONC	46.42%	0.00%	0.06%	46.48%	50.35%	0.00%	50.35%	1.71%	1.46%	100.00%
27		Net Plant in Service - NTU Only	PLTSVC-NTU	0.00%	92.44%	0.00%	92.44%	0.00%	7.56%	7.56%	0.00%	0.00%	100.00%
28		Total Cost of Service (Oncor Only)	TCS_ONC	23.29%	0.00%	0.00%	23.29%	71.20%	0.00%	71.20%	3.65%	1.86%	100.00%

2022 RATE CASE  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
II-G-1 STATUS OF NUCLEAR DECOMMISSIONING FUNDS  
TEST YEAR ENDING DECEMBER 31, 2021  
SPONSOR: KEVIN R. FEASE

Not applicable to Oncor Electric Delivery Company LLC. Oncor does not own or have a leasehold interest in a nuclear-fueled generating unit.

**PUC DOCKET NO.  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
TEST YEAR SALES DATA  
FOR THE TEST YEAR ENDING DECEMBER 31, 2021**

**SPONSOR: D. E. NELSON**

LINE NO	RATE CLASS	NUMBER OF BILLED CUSTOMERS		BOOKED KWH (c)	ADJUSTMENT TO KWH SALES FOR CHANGE IN:				FINAL ADJUSTED KWH (h)
		AVERAGE (a)	TEST YEAR-END (b)		WEATHER (d)	CUSTOMERS (e)	OTHER (f)	TOTAL (g)	
1	Residential	3,232,728	3,258,283	44,773,885,786	924,378,612	359,072,373	0	1,283,450,984	46,057,336,770
2									
3	Secondary Service								
4	10 kW and Below	300,591	304,430	1,835,932,149	19,816,236	23,744,467	0	43,560,703	1,879,492,852
5	Greater than 10 kW								
6	Non-IDR	197,165	198,142	27,185,268,879	237,182,320	123,980,196	0	361,162,516	27,546,431,395
7	IDR	5,358	5,446	17,745,007,406	162,642,277	285,380,399	0	448,022,676	18,193,030,082
8	Total Sec > 10	202,523	203,588	44,930,276,285	399,824,597	409,360,595	0	809,185,192	45,739,461,477
9									
10	Primary Service								
11	10 kW and Below	3,059	3,101	27,461,549	0	363,719	0	363,719	27,825,268
12	Greater than 10 kW								
13	Non-IDR Distribution Line	5,594	5,560	1,901,683,485	5,877,865	(9,592,514)	0	(3,714,649)	1,897,968,836
14	IDR								
16	Distribution Line	1,555	1,598	14,871,111,291	51,900,706	403,565,521	0	455,466,228	15,326,577,519
15	Substation	125	130	6,091,847,426	11,919,502	227,121,100	0	239,040,602	6,330,888,028
17	Total Prim > 10	7,274	7,288	22,864,642,202	69,698,074	621,094,107	0	690,792,181	23,555,434,383
18									
19	Transmission	278	283	20,707,284,226	0	369,470,372	0	369,470,372	21,076,754,598
20									
21	Lighting								
22	SL (Unmetered)	2,852	2,866	283,615,680	0	(1,795,428)	0	(1,795,428)	281,820,252
23	SL (Metered/Non-Co)	756	752	9,633,367	0	(47,561)	0	(47,561)	9,585,806
24	SL (Metered/Co)	66	66	283,709	0	0	0	0	283,709
25	Outdoor	52,193	51,524	89,373,232	0	(1,082,704)	0	(1,082,704)	88,290,528
26	Total Lighting	55,866	55,208	382,905,988	0	(2,925,693)	0	(2,925,693)	379,980,295
27									
28	Wholesale Service								
29	Substation	15	15	320,347,189	0	479,412	0	479,412	320,826,601
30	Distribution Line	48	48	409,393,252	0	(3,841,670)	0	(3,841,670)	405,551,582
31									
32	TOTAL	3,802,381	3,832,244	136,252,128,626	1,413,717,519	1,776,817,682	0	3,190,535,201	139,442,663,827

2022 Rate Case  
ONCOR ELECTRIC DELIVERY COMPANY  
TEST YEAR ENERGY FLOWS ACROSS DC TIES  
FOR THE TEST YEAR ENDING DECEMBER 31, 2021

SPONSOR: D. E. NELSON

1 **EAST HVDC TIE LOAD DATA**

2  
3 **DC TIE IMPORTS**

4 **MONTHLY IMPORT**

5 **MONTH**

6 **kWh**

7	January	41,158,603
8	February	144,850,058
9	March	9,199,238
10	April	13,206,717
11	May	41,776,444
12	June	85,044,142
13	July	45,241,216
14	August	121,952,463
15	September	168,760,510
16	October	108,167,051
17	November	48,414,490
18	December	45,253,536

19  
20  
21  
22 **DC TIE EXPORTS**

23 **MONTHLY EXPORT**

24 **MONTH**

25 **kWh**

26	January	19,409,889
27	February	31,408,181
28	March	22,642,845
29	April	18,873,742
30	May	21,659,163
31	June	6,954,570
32	July	1,665,681
33	August	2,999,381
34	September	8,917,454
35	October	15,795,421
36	November	30,880,539
37	December	61,691,517

**PUC DOCKET NO.  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
MONTHLY SALES DATA  
FOR THE TEST YEAR ENDING DECEMBER 31, 2021**

**SPONSOR: D. E. NELSON**

LISTING OF DATA BY INDIVIDUAL RATE CLASS

RESIDENTIAL

LINE NO.	MTH	CUSTOMERS		BOOKED KWH (c)	ADJUSTMENT TO KWH SALES FOR CHANGE IN:				FINAL ADJUSTED KWH (h)
		BILLED (a)	TEST YEAR (b)		WEATHER (d)	CUSTOMERS (e)	OTHER (f)	TOTAL (g)	
1	JAN 21	3,202,892	3,258,283	3,891,654,035	179,347,682	67,302,491	0	246,650,173	4,138,304,208
2									
3	FEB	3,208,216	3,258,283	3,835,104,200	(88,013,693)	59,850,135	0	(28,163,558)	3,806,940,642
4									
5	MAR	3,214,871	3,258,283	4,297,856,697	(1,066,185,986)	58,036,094	0	(1,008,149,892)	3,289,706,805
6									
7	APR	3,221,873	3,258,283	2,463,697,416	254,365,400	27,841,949	0	282,207,349	2,745,904,765
8									
9	MAY	3,228,777	3,258,283	2,623,759,112	209,254,956	23,977,077	0	233,232,034	2,856,991,146
10									
11	JUN	3,234,379	3,258,283	3,299,051,861	490,365,438	24,381,971	0	514,747,409	3,813,799,270
12									
13	JUL	3,236,273	3,258,283	4,869,095,251	204,016,505	33,114,878	0	237,131,383	5,106,226,634
14									
15	AUG	3,240,184	3,258,283	5,021,725,819	386,754,428	28,050,325	0	414,804,753	5,436,530,572
16									
17	SEP	3,244,734	3,258,283	5,032,815,580	(7,731,705)	21,015,473	0	13,283,767	5,046,099,347
18									
19	OCT	3,248,681	3,258,283	3,875,250,241	(73,743,986)	11,453,926	0	(62,290,060)	3,812,960,181
20									
21	NOV	3,253,575	3,258,283	2,797,502,840	(12,195,425)	4,048,053	0	(8,147,372)	2,789,355,468
22									
23	DEC	3,258,283	3,258,283	2,766,372,734	448,144,997	0	0	448,144,997	3,214,517,731
24									
25	TOTAL	38,792,738	39,099,396	44,773,885,786	924,378,612	359,072,373	0	1,283,450,984	46,057,336,770

**PUC DOCKET NO.  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
MONTHLY SALES DATA  
FOR THE TEST YEAR ENDING DECEMBER 31, 2021**

**SPONSOR: D. E. NELSON**

LISTING OF DATA BY INDIVIDUAL RATE CLASS

SECONDARY SERVICE - 10 KW AND BELOW

LINE NO.	MTH	CUSTOMERS		BOOKED KWH (c)	ADJUSTMENT TO KWH SALES FOR CHANGE IN:				FINAL ADJUSTED KWH (h)
		BILLED (a)	TEST YEAR (b)		WEATHER (d)	CUSTOMERS (e)	OTHER (f)	TOTAL (g)	
1	JAN 21	296,726	304,430	158,994,545	2,186,546	4,128,030	0	6,314,577	165,309,122
2									
3	FEB	296,916	304,430	154,922,667	(1,107,271)	3,920,600	0	2,813,329	157,735,996
4									
5	MAR	297,390	304,430	162,310,994	(14,202,670)	3,842,326	0	(10,360,344)	151,950,650
6									
7	APR	299,035	304,430	132,745,054	3,669,279	2,394,902	0	6,064,181	138,809,235
8									
9	MAY	299,788	304,430	134,274,800	3,261,922	2,079,148	0	5,341,070	139,615,870
10									
11	JUN	300,604	304,430	143,016,634	8,134,591	1,820,274	0	9,954,865	152,971,499
12									
13	JUL	301,274	304,430	172,928,670	4,280,614	1,811,517	0	6,092,131	179,020,801
14									
15	AUG	301,519	304,430	173,132,985	7,853,996	1,671,504	0	9,525,500	182,658,485
16									
17	SEP	302,471	304,430	173,980,163	588,598	1,126,809	0	1,715,408	175,695,571
18									
19	OCT	303,108	304,430	156,079,341	(1,193,247)	680,737	0	(512,510)	155,566,831
20									
21	NOV	303,828	304,430	135,571,392	(229,475)	268,619	0	39,144	135,610,536
22									
23	DEC	304,430	304,430	137,974,904	6,573,352	0	0	6,573,352	144,548,256
24									
25	TOTAL	3,607,089	3,653,160	1,835,932,149	19,816,236	23,744,467	0	43,560,703	1,879,492,852

**PUC DOCKET NO.  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
MONTHLY SALES DATA  
FOR THE TEST YEAR ENDING DECEMBER 31, 2021**

**SPONSOR: D. E. NELSON**

LISTING OF DATA BY INDIVIDUAL RATE CLASS

SECONDARY SERVICE - GREATER THAN 10 KW - NON-IDR

LINE NO.	MTH	CUSTOMERS		BOOKED kWH (c)	ADJUSTMENT TO KWH SALES FOR CHANGE IN:				FINAL ADJUSTED KWH (h)
		BILLED (a)	TEST YEAR (b)		WEATHER (d)	CUSTOMERS (e)	OTHER (f)	TOTAL (g)	
1	JAN 21	195,067	198,142	1,998,993,921	27,669,352	31,511,769	0	59,181,121	2,058,175,042
2									
3	FEB	195,641	198,142	1,977,503,676	313,853	25,279,654	0	25,593,506	2,003,097,182
4									
5	MAR	196,641	198,142	2,201,181,387	(107,191,334)	16,802,057	0	(90,389,277)	2,110,792,110
6									
7	APR	196,661	198,142	1,800,792,498	28,148,997	13,561,274	0	41,710,271	1,842,502,769
8									
9	MAY	197,010	198,142	2,029,244,473	66,438,897	11,659,838	0	78,098,735	2,107,343,208
10									
11	JUN	197,289	198,142	2,281,615,721	118,972,530	9,864,809	0	128,837,338	2,410,453,059
12									
13	JUL	197,702	198,142	2,773,542,025	44,002,738	6,172,717	0	50,175,455	2,823,717,480
14									
15	AUG	198,092	198,142	2,813,879,859	83,323,973	710,246	0	84,034,219	2,897,914,078
16									
17	SEP	197,946	198,142	2,861,233,955	(5,843,242)	2,833,105	0	(3,010,136)	2,858,223,819
18									
19	OCT	197,922	198,142	2,450,797,322	(30,903,232)	2,724,181	0	(28,179,051)	2,422,618,271
20									
21	NOV	197,868	198,142	2,065,732,092	(24,731,078)	2,860,546	0	(21,870,531)	2,043,861,561
22									
23	DEC	198,142	198,142	1,930,751,950	36,980,866	0	0	36,980,866	1,967,732,816
24									
25	TOTAL	2,365,981	2,377,704	27,185,268,879	237,182,320	123,980,196	0	361,162,516	27,546,431,395

**PUC DOCKET NO.  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
MONTHLY SALES DATA  
FOR THE TEST YEAR ENDING DECEMBER 31, 2021**

**SPONSOR: D. E. NELSON**

LISTING OF DATA BY INDIVIDUAL RATE CLASS

SECONDARY SERVICE - GREATER THAN 10 KW - IDR

LINE NO.	MTH	CUSTOMERS		BOOKED kWH (c)	ADJUSTMENT TO KWH SALES FOR CHANGE IN:				FINAL ADJUSTED KWH (h)
		BILLED (a)	TEST YEAR (b)		WEATHER (d)	CUSTOMERS (e)	OTHER (f)	TOTAL (g)	
1	JAN 21	5,289	5,446	1,351,918,368	18,969,213	40,130,683	0	59,099,896	1,411,018,264
2									
3	FEB	5,291	5,446	1,326,371,430	213,943	38,856,090	0	39,070,032	1,365,441,462
4									
5	MAR	5,289	5,446	1,339,560,309	(66,660,369)	39,763,844	0	(26,896,526)	1,312,663,783
6									
7	APR	5,290	5,446	1,346,806,153	21,511,367	39,716,779	0	61,228,146	1,408,034,299
8									
9	MAY	5,309	5,446	1,406,273,540	46,960,692	36,289,221	0	83,249,913	1,489,523,453
10									
11	JUN	5,371	5,446	1,462,016,083	76,967,106	20,415,417	0	97,382,524	1,559,398,607
12									
13	JUL	5,367	5,446	1,695,733,062	27,238,488	24,960,483	0	52,198,971	1,747,932,033
14									
15	AUG	5,364	5,446	1,697,138,007	51,010,648	25,944,317	0	76,954,965	1,774,092,972
16									
17	SEP	5,374	5,446	1,692,406,091	(3,499,091)	22,674,588	0	19,175,498	1,711,581,589
18									
19	OCT	5,455	5,446	1,554,722,199	(19,550,133)	(2,565,078)	0	(22,115,211)	1,532,606,988
20									
21	NOV	5,449	5,446	1,463,865,882	(17,491,626)	(805,946)	0	(18,297,572)	1,445,568,310
22									
23	DEC	5,446	5,446	1,408,196,282	26,972,040	0	0	26,972,040	1,435,168,322
24									
25	TOTAL	64,294	65,352	17,745,007,406	162,642,277	285,380,399	0	448,022,676	18,193,030,082



**PUC DOCKET NO.  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
MONTHLY SALES DATA  
FOR THE TEST YEAR ENDING DECEMBER 31, 2021**

**SPONSOR: D. E. NELSON**

LISTING OF DATA BY INDIVIDUAL RATE CLASS

PRIMARY SERVICE - 10 KW AND BELOW

LINE NO.	MTH	CUSTOMERS		BOOKED KWH (c)	ADJUSTMENT TO KWH SALES FOR CHANGE IN:				FINAL ADJUSTED KWH (h)
		BILLED (a)	TEST YEAR (b)		WEATHER (d)	CUSTOMERS (e)	OTHER (f)	TOTAL (g)	
1	JAN 21	2,979	3,101	2,226,543	0	91,184	0	91,184	2,317,727
2									
3	FEB	2,976	3,101	2,052,440	0	86,208	0	86,208	2,138,648
4									
5	MAR	3,005	3,101	1,836,764	0	58,679	0	58,679	1,895,443
6									
7	APR	3,034	3,101	2,697,261	0	59,564	0	59,564	2,756,825
8									
9	MAY	3,065	3,101	2,349,193	0	27,592	0	27,592	2,376,785
10									
11	JUN	3,069	3,101	2,389,009	0	24,910	0	24,910	2,413,919
12									
13	JUL	3,081	3,101	2,229,288	0	14,471	0	14,471	2,243,759
14									
15	AUG	3,093	3,101	2,289,003	0	5,920	0	5,920	2,294,923
16									
17	SEP	3,096	3,101	2,439,904	0	3,940	0	3,940	2,443,844
18									
19	OCT	3,111	3,101	2,267,846	0	(7,290)	0	(7,290)	2,260,556
20									
21	NOV	3,103	3,101	2,265,679	0	(1,460)	0	(1,460)	2,264,219
22									
23	DEC	3,101	3,101	2,418,619	0	0	0	0	2,418,619
24									
25	TOTAL	36,713	37,212	27,461,549	0	363,719	0	363,719	27,825,268

**PUC DOCKET NO.  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
MONTHLY SALES DATA  
FOR THE TEST YEAR ENDING DECEMBER 31, 2021**

**SPONSOR: D. E. NELSON**

LISTING OF DATA BY INDIVIDUAL RATE CLASS

PRIMARY SERVICE - GREATER THAN 10 KW - NON-IDR - DISTRIBUTION LINE

LINE NO.	MTH	CUSTOMERS		BOOKED KWH (c)	ADJUSTMENT TO KWH SALES FOR CHANGE IN:				FINAL ADJUSTED KWH (h)
		BILLED (a)	TEST YEAR (b)		WEATHER (d)	CUSTOMERS (e)	OTHER (f)	TOTAL (g)	
1	JAN 21	5,712	5,560	142,162,335	142,823	(3,783,031)	0	(3,640,208)	138,522,127
2									
3	FEB	5,688	5,560	136,104,227	111,467	(3,062,824)	0	(2,951,357)	133,152,870
4									
5	MAR	5,669	5,560	125,450,911	217,629	(2,412,092)	0	(2,194,463)	123,256,448
6									
7	APR	5,641	5,560	146,049,568	333,618	(2,097,149)	0	(1,763,530)	144,286,038
8									
9	MAY	5,598	5,560	168,470,619	1,603,937	(1,143,602)	0	460,335	168,930,954
10									
11	JUN	5,545	5,560	176,125,535	2,189,642	476,444	0	2,666,087	178,791,622
12									
13	JUL	5,545	5,560	182,621,139	1,394,652	494,016	0	1,888,667	184,509,806
14									
15	AUG	5,534	5,560	112,099,971	1,403,704	526,671	0	1,930,375	114,030,346
16									
17	SEP	5,544	5,560	170,101,246	183,102	490,913	0	674,015	170,775,261
18									
19	OCT	5,543	5,560	216,102,761	(891,610)	662,772	0	(228,838)	215,873,923
20									
21	NOV	5,551	5,560	157,504,876	(651,290)	255,367	0	(395,922)	157,108,954
22									
23	DEC	5,560	5,560	168,890,297	(159,809)	0	0	(159,809)	168,730,488
24									
25	TOTAL	67,130	66,720	1,901,683,485	5,877,865	(9,592,514)	0	(3,714,649)	1,897,968,836

**PUC DOCKET NO.  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
MONTHLY SALES DATA  
FOR THE TEST YEAR ENDING DECEMBER 31, 2021**

**SPONSOR: D. E. NELSON**

LISTING OF DATA BY INDIVIDUAL RATE CLASS

PRIMARY SERVICE - GREATER THAN 10 KW - IDR - DISTRIBUTION LINE

LINE NO.	MTH	CUSTOMERS		BOOKED KWH (c)	ADJUSTMENT TO KWH SALES FOR CHANGE IN:				FINAL ADJUSTED KWH (h)
		BILLED* (a)	TEST YEAR (b)		WEATHER (d)	CUSTOMERS (e)	OTHER (f)	TOTAL (g)	
1	JAN 21	1,521	1,598	1,196,329,426	1,297,259	60,563,686	0	61,860,945	1,258,190,371
2									
3	FEB	1,525	1,598	1,150,822,551	1,010,352	55,088,555	0	56,098,907	1,206,921,458
4									
5	MAR	1,522	1,598	1,014,192,818	1,883,466	50,643,005	0	52,526,472	1,066,719,290
6									
7	APR	1,519	1,598	1,181,580,735	2,880,802	61,451,533	0	64,332,334	1,245,913,069
8									
9	MAY	1,531	1,598	1,246,661,858	12,473,016	54,556,724	0	67,029,740	1,313,691,598
10									
11	JUN	1,565	1,598	1,284,301,945	16,259,501	27,081,127	0	43,340,628	1,327,642,573
12									
13	JUL	1,564	1,598	1,342,534,030	10,447,366	29,185,522	0	39,632,888	1,382,166,918
14									
15	AUG	1,560	1,598	1,253,721,174	16,006,175	30,539,362	0	46,545,537	1,300,266,711
16									
17	SEP	1,556	1,598	1,307,569,606	1,441,339	35,294,295	0	36,735,634	1,344,305,240
18									
19	OCT	1,600	1,598	1,300,302,492	(5,341,781)	(1,625,378)	0	(6,967,159)	1,293,335,333
20									
21	NOV	1,597	1,598	1,256,982,908	(5,192,516)	787,090	0	(4,405,426)	1,252,577,482
22									
23	DEC	1,598	1,598	1,336,111,748	(1,264,272)	0	0	(1,264,272)	1,334,847,476
24									
25	TOTAL	18,658	19,176	14,871,111,291	51,900,706	403,565,521	0	455,466,228	15,326,577,519

**PUC DOCKET NO.  
ONCOR ELECTRIC DELIVERY COMPANY LLC  
MONTHLY SALES DATA  
FOR THE TEST YEAR ENDING DECEMBER 31, 2021**

**SPONSOR: D. E. NELSON**

LISTING OF DATA BY INDIVIDUAL RATE CLASS

PRIMARY SERVICE - GREATER THAN 10 KW - IDR - SUBSTATION

LINE NO.	MTH	CUSTOMERS		BOOKED KWH (c)	ADJUSTMENT TO KWH SALES FOR CHANGE IN:				FINAL ADJUSTED KWH (h)
		BILLED* (a)	TEST YEAR (b)		WEATHER (d)	CUSTOMERS (e)	OTHER (f)	TOTAL (g)	
1	JAN 21	121	130	455,381,089	484,508	33,871,321	0	34,355,828	489,736,917
2									
3	FEB	121	130	440,484,862	356,833	32,763,337	0	33,120,170	473,605,032
4									
5	MAR	122	130	370,699,961	682,968	24,308,194	0	24,991,162	395,691,123
6									
7	APR	122	130	475,999,602	718,286	31,213,089	0	31,931,375	507,930,977
8									
9	MAY	122	130	501,702,318	3,713,953	32,898,513	0	36,612,466	538,314,784
10									
11	JUN	124	130	494,361,390	4,434,285	23,920,712	0	28,354,998	522,716,388
12									
13	JUL	124	130	528,389,711	2,558,634	25,567,244	0	28,125,878	556,515,589
14									
15	AUG	128	130	628,154,488	3,219,432	9,814,914	0	13,034,346	641,188,834
16									
17	SEP	129	130	561,285,652	(258,368)	4,351,052	0	4,092,683	565,378,335
18									
19	OCT	129	130	542,421,610	(1,629,365)	4,204,819	0	2,575,454	544,997,064
20									
21	NOV	129	130	542,819,922	(1,502,529)	4,207,906	0	2,705,377	545,525,299
22									
23	DEC	130	130	550,146,821	(859,135)	0	0	(859,135)	549,287,686
24									
25	TOTAL	1,501	1,560	6,091,847,426	11,919,502	227,121,100	0	239,040,602	6,330,888,028