

2022 RATE CASE
 ONCOR ELECTRIC DELIVERY COMPANY LLC
 LABOR FUNCTIONALIZATION SUMMARY FOR OPERATION & MAINTENANCE EXPENSES
 TEST YEAR ENDING DECEMBER 31, 2021
 SPONSOR. W. ALAN LEDBETTER

A595	516871	MTN Mesquite/Terrell MC	Based on Account	-	-	-	-	14,627	-	14,627	-	-	14,627
A595	516876	HEB Operations	Based on Account	-	-	-	-	110,892	-	110,892	-	-	110,892
A595	516882	Palestine Operations	Based on Account	-	-	-	-	5,400	-	5,400	-	-	5,400
A595	533926	Smart Grid Com & Controls	Based on Account	-	-	-	-	16	-	16	-	-	16
A596	511210	MCK FB/LDL Operations	Based on Account	-	-	-	-	8	-	8	-	-	8
A596	511430	North Meter Technician	Based on Department	-	-	-	-	-	-	-	4	-	4
A596	516075	Central Construction Service	Based on Account	-	-	-	-	4	-	4	-	-	4
A596	516076	West Texas Construction Service	Based on Account	-	-	-	-	4	-	4	-	-	4
A596	516077	Northeast Construction Service	Based on Account	-	-	-	-	11	-	11	-	-	11
A596	516078	Northwest Construction Service	Based on Account	-	-	-	-	0	-	0	-	-	0
A596	516079	Southeast Construction Service	Based on Account	-	-	-	-	28	-	28	-	-	28
A596	516083	Network Dallas	Based on Account	-	-	-	-	3,388	-	3,388	-	-	3,388
A596	516085	MCK Dallas North MC	Based on Account	-	-	-	-	2,137	-	2,137	-	-	2,137
A596	516156	FWN/DEC MC	Based on Account	-	-	-	-	593	-	593	-	-	593
A596	516157	BBK Operations	Based on Account	-	-	-	-	27	-	27	-	-	27
A596	516158	ARL/CLEB Operations	Based on Account	-	-	-	-	13	-	13	-	-	13
A596	516159	HEB MC	Based on Account	-	-	-	-	1,736	-	1,736	-	-	1,736
A596	516225	DGT PC Technicians	Based on Account	-	-	-	-	4,549	-	4,549	-	-	4,549
A596	516230	MTN Dallas NE MC	Based on Account	-	-	-	-	5,698	-	5,698	-	-	5,698
A596	516231	MCK McKinney MC	Based on Account	-	-	-	-	5,646	-	5,646	-	-	5,646
A596	516240	DES Dallas SW Operations	Based on Account	-	-	-	-	52	-	52	-	-	52
A596	516241	Streetlight Maintenance	Based on Account	-	-	-	-	183,679	-	183,679	-	-	183,679
A596	516244	MTN DNE Operations	Based on Account	-	-	-	-	50	-	50	-	-	50
A596	516310	Program Services	Based on Account	-	-	-	-	14	-	14	-	-	14
A596	516341	MTN Mesquite/Terrell Operation	Based on Account	-	-	-	-	273	-	273	-	-	273
A596	516342	MCK DNO/MCK/CEL Operations	Based on Account	-	-	-	-	19	-	19	-	-	19
A596	516343	MCK Farmers Branch MC	Based on Account	-	-	-	-	2,940	-	2,940	-	-	2,940
A596	516344	DES Desoto MC	Based on Account	-	-	-	-	2,403	-	2,403	-	-	2,403
A596	516345	FWN/DEC Operations	Based on Account	-	-	-	-	70	-	70	-	-	70
A596	516346	Southwest Construction Service	Based on Account	-	-	-	-	21	-	21	-	-	21
A596	516348	Dallas North Operations	Based on Account	-	-	-	-	14	-	14	-	-	14
A596	516612	BWD Operations	Based on Account	-	-	-	-	311	-	311	-	-	311
A596	516614	Brady M&C	Based on Account	-	-	-	-	314	-	314	-	-	314
A596	516615	Brady Operations	Based on Account	-	-	-	-	112	-	112	-	-	112
A596	516632	Midland MC	Based on Account	-	-	-	-	3,473	-	3,473	-	-	3,473
A596	516633	Midland Operations	Based on Account	-	-	-	-	412	-	412	-	-	412
A596	516635	Stanton Operations	Based on Account	-	-	-	-	347	-	347	-	-	347
A596	516636	Stanton M&C	Based on Account	-	-	-	-	206	-	206	-	-	206
A596	516642	Snyder-Sweetwater Ops	Based on Account	-	-	-	-	483	-	483	-	-	483
A596	516643	Big Spring Ops	Based on Account	-	-	-	-	47	-	47	-	-	47
A596	516651	MCK Celeste MC	Based on Account	-	-	-	-	16	-	16	-	-	16
A596	516652	MNW MC	Based on Account	-	-	-	-	1,406	-	1,406	-	-	1,406
A596	516662	MCK Lake Dallas MC	Based on Account	-	-	-	-	143	-	143	-	-	143
A596	516672	Odessa MC	Based on Account	-	-	-	-	10,256	-	10,256	-	-	10,256
A596	516673	Odessa Ops	Based on Account	-	-	-	-	773	-	773	-	-	773
A596	516675	Monahans Operations	Based on Account	-	-	-	-	323	-	323	-	-	323
A596	516682	Wichita Falls MC	Based on Account	-	-	-	-	339	-	339	-	-	339
A596	516707	Waco/Hillsboro MC	Based on Account	-	-	-	-	1,825	-	1,825	-	-	1,825
A596	516708	Waco/Hillsboro Operations	Based on Account	-	-	-	-	2,719	-	2,719	-	-	2,719
A596	516723	Temple Operations	Based on Account	-	-	-	-	99	-	99	-	-	99
A596	516733	Killeen Operations	Based on Account	-	-	-	-	836	-	836	-	-	836

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A596	516742	Taylor MC	Based on Account	-	-	-	-	78	-	78	-	-	78
A596	516743	Round Rock Operations	Based on Account	-	-	-	-	875	-	875	-	-	875
A596	516762	DES Dallas SW MC	Based on Account	-	-	-	-	4,015	-	4,015	-	-	4,015
A596	516763	DES Waxahachie MC	Based on Account	-	-	-	-	342	-	342	-	-	342
A596	516771	ARL/CLEB MC Supervisor	Based on Account	-	-	-	-	2,004	-	2,004	-	-	2,004
A596	516774	Corsicana/Mexia MC	Based on Account	-	-	-	-	978	-	978	-	-	978
A596	516776	BBK MC Supervisor	Based on Account	-	-	-	-	247	-	247	-	-	247
A596	516812	Lufkin MC	Based on Account	-	-	-	-	1,028	-	1,028	-	-	1,028
A596	516813	Lufkin Operations	Based on Account	-	-	-	-	1,033	-	1,033	-	-	1,033
A596	516822	Jacksonville Operations	Based on Account	-	-	-	-	1,014	-	1,014	-	-	1,014
A596	516829	Athens Operations	Based on Account	-	-	-	-	570	-	570	-	-	570
A596	516832	Sulphur Springs Operations	Based on Account	-	-	-	-	606	-	606	-	-	606
A596	516833	Paris Operations	Based on Account	-	-	-	-	230	-	230	-	-	230
A596	516841	TEX PAR SS Admin	Based on Account	-	-	-	-	10	-	10	-	-	10
A596	516842	Texoma MC	Based on Account	-	-	-	-	2,949	-	2,949	-	-	2,949
A596	516843	Texoma Operations	Based on Account	-	-	-	-	119	-	119	-	-	119
A596	516862	Tyler MC	Based on Account	-	-	-	-	2,239	-	2,239	-	-	2,239
A596	516863	Tyler Operations	Based on Account	-	-	-	-	40	-	40	-	-	40
A596	516871	MTN Mesquite/Terrell MC	Based on Account	-	-	-	-	2,444	-	2,444	-	-	2,444
A596	516876	HEB Operations	Based on Account	-	-	-	-	74	-	74	-	-	74
A596	516882	Palestine Operations	Based on Account	-	-	-	-	1,253	-	1,253	-	-	1,253
A596	533926	Smart Grid Com & Controls	Based on Account	-	-	-	-	67	-	67	-	-	67
A597	511325	PMDS Metro West Design	Based on Account	-	-	-	-	-	-	-	11,237	-	11,237
A597	511430	North Meter Technician	Based on Department	-	-	-	-	-	-	-	1,720,529	-	1,720,529
A597	511440	MS Electric Meter Shop	Based on Department	-	-	-	-	-	-	-	1,805,384	-	1,805,384
A597	511460	MS Meter Technology	Based on Department	-	-	-	-	-	-	-	157,197	-	157,197
A597	511481	Revenue Security Admin	Based on Department	-	-	-	-	-	-	-	175,094	-	175,094
A597	511482	Revenue Sec and Assurance Metr	Based on Department	-	-	-	-	-	-	-	996,013	-	996,013
A597	511483	Tampering Review Team	Based on Department	-	-	-	-	-	-	-	959,508	-	959,508
A597	511485	Rev Sec and Assurance East	Based on Department	-	-	-	-	-	-	-	681,488	-	681,488
A597	511486	Revenue Assurance West	Based on Department	-	-	-	-	-	-	-	511,572	-	511,572
A597	511488	East Meter Technician	Based on Department	-	-	-	-	-	-	-	1,902,731	-	1,902,731
A597	511489	West Meter Technician	Based on Department	-	-	-	-	-	-	-	1,634,412	-	1,634,412
A597	511492	Metro Field Services Garland	Based on Department	-	-	-	-	-	-	-	131	-	131
A597	511496	Metro Field Services Arlington	Based on Department	-	-	-	-	-	-	-	9,139	-	9,139
A597	511497	South Meter Technician	Based on Department	-	-	-	-	-	-	-	2,070,602	-	2,070,602
A597	516617	Stephenville Measurement Serv	Based on Department	-	-	-	-	-	-	-	7,137	-	7,137
A597	516634	Midland Meter Services	Based on Department	-	-	-	-	-	-	-	4,811	-	4,811
A597	516637	Big Spring Meter Services	Based on Department	-	-	-	-	-	-	-	6,917	-	6,917
A597	516744	Round Rock Meter Services	Based on Department	-	-	-	-	-	-	-	15	-	15
A597	516844	Texoma Meter Services	Based on Department	-	-	-	-	-	-	-	2,457	-	2,457
A597	516871	MTN Mesquite/Terrell MC	Based on Account	-	-	-	-	-	-	-	28,820	-	28,820
A598	511488	East Meter Technician	Based on Department	-	-	-	-	-	-	-	1	-	1
A598	516075	Central Construction Service	Based on Account	-	-	-	-	52	-	52	-	-	52
A598	516085	MCK Dallas North MC	Based on Account	-	-	-	-	379	-	379	-	-	379
A598	516156	FWN/DEC MC	Based on Account	-	-	-	-	119	-	119	-	-	119
A598	516157	BBK Operations	Based on Account	-	-	-	-	8	-	8	-	-	8
A598	516158	ARL/CLEB Operations	Based on Account	-	-	-	-	4	-	4	-	-	4
A598	516159	HEB MC	Based on Account	-	-	-	-	524	-	524	-	-	524
A598	516225	DGT PC Technicians	Based on Account	-	-	-	-	105	-	105	-	-	105
A598	516230	MTN Dallas NE MC	Based on Account	-	-	-	-	366	-	366	-	-	366

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A598	516231	MCK McKinney MC	Based on Account	-	-	-	-	12	-	12	-	-	12								
A598	516310	Program Services	Based on Account	-	-	-	-	11	-	11	-	-	11								
A598	516341	MTN Mesquite/Terrell Operation	Based on Account	-	-	-	-	1,584	-	1,584	-	-	1,584								
A598	516343	MCK Farmers Branch MC	Based on Account	-	-	-	-	128	-	128	-	-	128								
A598	516344	DES Desoto MC	Based on Account	-	-	-	-	115	-	115	-	-	115								
A598	516345	FWN/DEC Operations	Based on Account	-	-	-	-	14	-	14	-	-	14								
A598	516346	Southwest Construction Service	Based on Account	-	-	-	-	4	-	4	-	-	4								
A598	516612	BWD Operations	Based on Account	-	-	-	-	794	-	794	-	-	794								
A598	516614	Brady M&C	Based on Account	-	-	-	-	4,881	-	4,881	-	-	4,881								
A598	516615	Brady Operations	Based on Account	-	-	-	-	36	-	36	-	-	36								
A598	516632	Midland MC	Based on Account	-	-	-	-	1,214	-	1,214	-	-	1,214								
A598	516633	Midland Operations	Based on Account	-	-	-	-	157	-	157	-	-	157								
A598	516635	Stanton Operations	Based on Account	-	-	-	-	2	-	2	-	-	2								
A598	516642	Snyder-Sweetwater Ops	Based on Account	-	-	-	-	7,268	-	7,268	-	-	7,268								
A598	516643	Big Spring Ops	Based on Account	-	-	-	-	3,044	-	3,044	-	-	3,044								
A598	516652	MNW MC	Based on Account	-	-	-	-	15,568	-	15,568	-	-	15,568								
A598	516662	MCK Lake Dallas MC	Based on Account	-	-	-	-	260	-	260	-	-	260								
A598	516672	Odessa MC	Based on Account	-	-	-	-	639	-	639	-	-	639								
A598	516673	Odessa Ops	Based on Account	-	-	-	-	2,181	-	2,181	-	-	2,181								
A598	516682	Wichita Falls MC	Based on Account	-	-	-	-	1,828	-	1,828	-	-	1,828								
A598	516683	Wichita Falls Operations	Based on Account	-	-	-	-	3,677	-	3,677	-	-	3,677								
A598	516707	Waco/Hillsboro MC	Based on Account	-	-	-	-	1,313	-	1,313	-	-	1,313								
A598	516708	Waco/Hillsboro Operations	Based on Account	-	-	-	-	4,503	-	4,503	-	-	4,503								
A598	516723	Temple Operations	Based on Account	-	-	-	-	3,127	-	3,127	-	-	3,127								
A598	516733	Killeen Operations	Based on Account	-	-	-	-	1,903	-	1,903	-	-	1,903								
A598	516742	Taylor MC	Based on Account	-	-	-	-	1,512	-	1,512	-	-	1,512								
A598	516743	Round Rock Operations	Based on Account	-	-	-	-	829	-	829	-	-	829								
A598	516762	DES Dallas SW MC	Based on Account	-	-	-	-	180	-	180	-	-	180								
A598	516763	DES Waxahachie MC	Based on Account	-	-	-	-	469	-	469	-	-	469								
A598	516771	ARL/CLEB MC Supervisor	Based on Account	-	-	-	-	247	-	247	-	-	247								
A598	516774	Corsicana/Mexia MC	Based on Account	-	-	-	-	3,078	-	3,078	-	-	3,078								
A598	516776	BBK MC Supervisor	Based on Account	-	-	-	-	593	-	593	-	-	593								
A598	516812	Lufkin MC	Based on Account	-	-	-	-	2,769	-	2,769	-	-	2,769								
A598	516813	Lufkin Operations	Based on Account	-	-	-	-	603	-	603	-	-	603								
A598	516822	Jacksonville Operations	Based on Account	-	-	-	-	3,111	-	3,111	-	-	3,111								
A598	516829	Athens Operations	Based on Account	-	-	-	-	4,845	-	4,845	-	-	4,845								
A598	516832	Sulphur Springs Operations	Based on Account	-	-	-	-	936	-	936	-	-	936								
A598	516833	Paris Operations	Based on Account	-	-	-	-	2,099	-	2,099	-	-	2,099								
A598	516841	TEX PAR SS Admin	Based on Account	-	-	-	-	0	-	0	-	-	0								
A598	516842	Texoma MC	Based on Account	-	-	-	-	1,188	-	1,188	-	-	1,188								
A598	516843	Texoma Operations	Based on Account	-	-	-	-	831	-	831	-	-	831								
A598	516862	Tyler MC	Based on Account	-	-	-	-	615	-	615	-	-	615								
A598	516863	Tyler Operations	Based on Account	-	-	-	-	138	-	138	-	-	138								
A598	516871	MTN Mesquite/Terrell MC	Based on Account	-	-	-	-	766	-	766	-	-	766								
A598	516876	HEB Operations	Based on Account	-	-	-	-	6	-	6	-	-	6								
A598	516882	Palestine Operations	Based on Account	-	-	-	-	7,335	-	7,335	-	-	7,335								
A598	533926	Smart Grid Com & Controls	Based on Account	-	-	-	-	7	-	7	-	-	7								
Total Distribution Expense - Maintenance				\$	139,624	\$	-	\$	139,624	\$	55,999,113	\$	-	\$	55,999,113	\$	13,457,962	\$	-	\$	69,596,699
Total Distribution Expense				\$	197,904	\$	-	\$	197,904	\$	113,209,555	\$	-	\$	113,209,555	\$	23,072,421	\$	764	\$	136,480,643

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Customer Accounts Expenses

A901	S21900	Corporate Department - ESD	Direct Assigned Based on a 1/86/13 Split	\$	-	\$	-	\$	-	\$	114	\$	-	\$	114	\$	9,829	\$	1,486	\$	11,429
A903	S11224	Central Metro East Design	Based on Department	-	-	-	-	-	-	8,039	-	-	8,039	-	-	-	-	-	-	-	8,039
A903	S11481	Revenue Security Admin	Based on Department	-	-	-	-	-	-	-	-	-	-	-	28,983	-	-	-	-	-	28,983
A903	S11654	Electric Operations Dispatch	Based on Department	-	-	-	-	-	-	-	-	-	-	-	-	-	3,355,007	-	-	-	3,355,007
A903	S11805	Distribution Advancement	Based on Department	-	-	-	-	-	-	2,695	-	-	2,695	-	-	-	-	-	-	-	2,695
A903	S21930	Contact Center Operations	Based on Department	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,520	-	7,520
A903	S21950	Revenue Management	Based on Department	-	-	-	-	-	-	-	-	-	-	-	-	-	4,619,109	-	-	-	4,619,109
A903	S21960	Rep & Market Relations	Based on Department	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	953,545	-	953,545
A903	S21980	Customer Relations	Based on Department	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	263,945	263,945
A903	S33310	Stakeholder Operations	Based on Department	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23,657	23,657
Total Customer Accounts Expenses				\$	-	\$	-	\$	-	\$	10,848	\$	-	\$	10,848	\$	8,012,928	\$	1,250,152	\$	9,273,927

Administrative & General Expenses

A920	S11020	Supply Chain Strategy & Techno	Based on Department	\$	-	\$	-	\$	-	\$	2,400	\$	-	\$	2,400	\$	-	\$	-	\$	2,400
A920	S11130	Distribution Planning	Based on Department	-	-	-	-	-	-	(76,667)	-	-	(76,667)	-	-	-	-	-	-	-	(76,667)
A920	S11151	Customer & Market Flow	Based on PAYXAG Factor	88,379	-	-	-	88,379	243,824	-	243,824	66,465	2,689	-	-	-	-	-	-	-	401,356
A920	S11152	Workforce Enablement	Based on PAYXAG Factor	54,565	-	-	-	54,565	150,538	-	150,538	41,036	1,660	-	-	-	-	-	-	-	247,799
A920	S11155	West TX Engineering Major Dsgn	Based on Department	-	-	-	-	-	15,000	-	15,000	-	-	-	-	-	-	-	-	-	15,000
A920	S11156	Cybersecurity	Based on PAYXAG Factor	292,989	-	-	-	292,989	808,314	-	808,314	220,340	8,915	-	-	-	-	-	-	-	1,330,558
A920	S11158	IT Distribution	Based on Department	-	-	-	-	-	14,562	-	14,562	-	-	-	-	-	-	-	-	-	14,562
A920	S11181	Sys Ops Distr Admin	Based on Department	-	-	-	-	-	112,120	-	112,120	-	-	-	-	-	-	-	-	-	112,120
A920	S11217	Metro East Design	Based on Department	-	-	-	-	-	34,719	-	34,719	-	-	-	-	-	-	-	-	-	34,719
A920	S11316	PMDS ROW	Based on Department	-	-	-	-	-	(15,000)	-	(15,000)	-	-	-	-	-	-	-	-	-	(15,000)
A920	S11453	Meter Reading Support	Based on Department	-	-	-	-	-	-	-	-	322,049	-	-	-	-	-	-	-	-	322,049
A920	S11501	Resource Planning Admin	Based on Department	-	-	-	-	-	(6,667)	-	(6,667)	-	-	-	-	-	-	-	-	-	(6,667)
A920	S11654	Electric Operations Dispatch	Based on Department	-	-	-	-	-	-	-	-	157,070	-	-	-	-	-	-	-	-	157,070
A920	S11805	Distribution Advancement	Based on Department	-	-	-	-	-	7,485	-	7,485	-	-	-	-	-	-	-	-	-	7,485
A920	S11901	SCADA Automation	Based on Department	-	-	-	-	-	24,736	-	24,736	-	-	-	-	-	-	-	-	-	24,736
A920	S15001	TRN Admin	Based on Department	(75,000)	-	-	-	(75,000)	-	-	-	-	-	-	-	-	-	-	-	-	(75,000)
A920	S15660	Transmission Engineering	Based on Department	(36,667)	-	-	-	(36,667)	-	-	-	-	-	-	-	-	-	-	-	-	(36,667)
A920	S15670	Transmission Const Planning	Based on Department	5,000	-	-	-	5,000	-	-	-	-	-	-	-	-	-	-	-	-	5,000
A920	S16003	Dallas Customer Operations Adm	Based on Department	-	-	-	-	-	-	-	-	-	323,365	-	-	-	-	-	-	-	323,365
A920	S16004	Rev Forecasting & Modeling	Based on PAYXAG Factor	93,120	-	-	-	93,120	256,905	-	256,905	70,030	2,833	-	-	-	-	-	-	-	422,889
A920	S16005	Distribution Services Admin	Based on Department	-	-	-	-	-	155,827	-	155,827	-	-	-	-	-	-	-	-	-	155,827
A920	S16007	Dallas Customer Operations	Based on Department	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	424,863
A920	S16150	Engineering	Based on Department	-	-	-	-	-	17,616	-	17,616	172	-	-	-	-	-	-	-	-	17,788
A920	S16330	Mutual Assist and Emerg Perf	Based on Department	-	-	-	-	-	566,414	-	566,414	-	-	-	-	-	-	-	-	-	566,414
A920	S16401	Transformation Program Office	Based on Department	-	-	-	-	-	-	-	-	-	312,859	-	-	-	-	-	-	-	312,859
A920	S16532	Fleet Mgmt and Support	Based on PAYXAG Factor	107,707	-	-	-	107,707	297,148	-	297,148	81,000	3,277	-	-	-	-	-	-	-	489,132
A920	S16540	Dist Adv/Appl Support	Based on Department	5,706	-	-	-	5,706	12,167	-	12,167	-	-	-	-	-	-	-	-	-	17,873
A920	S16541	Operations Training	Based on PAYXAG Factor	160,808	-	-	-	160,808	443,645	-	443,645	120,934	4,893	-	-	-	-	-	-	-	730,280
A920	S16631	WTX District Manager	Based on Department	-	-	-	-	-	(5,195)	-	(5,195)	-	-	-	-	-	-	-	-	-	(5,195)
A920	S16863	Tyler Operations	Based on Department	-	-	-	-	-	55	-	55	0	-	-	-	-	-	-	-	-	56
A920	S19000	CFO	Based on PAYXAG Factor	121,727	-	-	-	121,727	335,827	-	335,827	91,544	3,704	-	-	-	-	-	-	-	552,802
A920	S19700	Economic Development	Based on Department	-	-	-	-	-	-	-	-	-	454,363	-	-	-	-	-	-	-	454,363
A920	S21100	Oncor Group Admin	Based on PAYXAG Factor	249,633	-	-	-	249,633	688,701	-	688,701	187,735	7,596	-	-	-	-	-	-	-	1,133,664
A920	S21120	Corporate Compliance	Based on PAYXAG Factor	122,269	-	-	-	122,269	337,322	-	337,322	91,951	3,720	-	-	-	-	-	-	-	555,262
A920	S21154	Public Advocacy	Based on PAYXAG Factor	183,249	-	-	-	183,249	505,558	-	505,558	137,811	5,576	-	-	-	-	-	-	-	832,194
A920	S21800	Oncor COO	Based on PAYXAG Factor	152,563	-	-	-	152,563	420,899	-	420,899	114,734	4,642	-	-	-	-	-	-	-	692,837

2022 RATE CASE
 ONCOR ELECTRIC DELIVERY COMPANY LLC
 LABOR FUNCTIONALIZATION SUMMARY FOR OPERATION & MAINTENANCE EXPENSES
 TEST YEAR ENDING DECEMBER 31, 2021
 SPONSOR: W. ALAN LEDBETTER

A920	521810	Strategy & Emerging Issues	Based on Department	-	-	-	-	208,259	-	208,259	-	-	208,259
A920	521820	Strategic Sourcing Procurement	Based on Department	-	-	-	-	129,506	-	129,506	-	-	129,506
A920	521900	Corporate Department - ESD	Based on PAYXAG Factor	6,333,743	-	-	6,333,743	17,473,884	-	17,473,884	4,763,251	192,716	28,763,594
A920	521930	Contact Center Operations	Based on Department	-	-	-	-	-	-	-	-	888,508	888,508
A920	521940	Customer Analytics & Data	Based on Department	-	-	-	-	-	-	-	-	330,670	330,670
A920	521950	Revenue Management	Based on Department	-	-	-	-	-	-	-	4,468	-	4,468
A920	521960	Rep & Market Relations	Based on Department	-	-	-	-	-	-	-	-	1,456,582	1,456,582
A920	521970	Measurement and Billing Admin	Based on Department	-	-	-	-	-	-	-	298,155	-	298,155
A920	521980	Customer Relations	Based on Department	-	-	-	-	-	-	-	-	840,853	840,853
A920	521981	Customer Engagement Admin	Based on Department	-	-	-	-	-	-	-	-	273,172	273,172
A920	521990	Market Performance	Based on Department	-	-	-	-	-	-	-	-	2,204,363	2,204,363
A920	521992	TMC Admin	Based on PAYXAG Factor	107,314	-	-	107,314	296,065	-	296,065	80,705	3,265	487,349
A920	522630	EMS Data Management	Based on Department	(60,000)	-	-	(60,000)	-	-	-	-	-	(60,000)
A920	533100	CUSTOMER SERVICE ADMIN	Based on Department	-	-	-	-	-	-	-	-	504,887	504,887
A920	533200	Communications	Based on Department	-	-	-	-	-	-	-	-	1,003,168	1,003,168
A920	533300	FT WORTH CUST OPS ADMIN	Based on Department	-	-	-	-	-	-	-	-	496,097	496,097
A920	533310	Stakeholder Operations	Based on Department	-	-	-	-	-	-	-	-	577,929	577,929
A920	533400	HR Corporate Security	Based on PAYXAG Factor	152,619	-	-	152,619	421,055	-	421,055	114,776	4,644	693,094
A920	533401	Strategic Administration	Based on Department	-	-	-	-	-	-	-	-	57,404	57,404
A920	533410	Large C&I Customer Operations	Based on Department	-	-	-	-	-	-	-	-	1,869,920	1,869,920
A920	533420	Market Relations Admin	Based on Department	-	-	-	-	-	-	-	-	329,879	329,879
A920	533422	Forth Worth/Arlington	Based on Department	-	-	-	-	-	-	-	-	1,205,445	1,205,445
A920	533423	Metro Region Customer Ops	Based on Department	-	-	-	-	-	-	-	-	1,632,899	1,632,899
A920	533424	East Region Customer Ops Tyler	Based on Department	-	-	-	-	-	-	-	-	720,816	720,816
A920	533425	South Region Customer Ops Waco	Based on Department	-	-	-	-	-	-	-	-	709,267	709,267
A920	533426	West Region Customer Ops - Wic	Based on Department	-	-	-	-	-	-	-	-	708,571	708,571
A920	533510	Financial Support & Reporting	Based on PAYXAG Factor	544,969	-	-	544,969	1,503,490	-	1,503,490	409,840	16,582	2,474,881
A920	533710	HR Admin	Based on PAYXAG Factor	94,380	-	-	94,380	260,381	-	260,381	70,978	2,872	428,611
A920	533720	HR Support	Based on PAYXAG Factor	191,082	-	-	191,082	527,167	-	527,167	143,702	5,814	867,765
A920	533730	HR Total Rewards	Based on PAYXAG Factor	137,227	-	-	137,227	378,589	-	378,589	103,201	4,175	623,192
A920	533731	Human Resources Health and Wel	Based on PAYXAG Factor	145,523	-	-	145,523	401,477	-	401,477	109,440	4,428	660,868
A920	533732	Human Resources Pension and Th	Based on PAYXAG Factor	53,300	-	-	53,300	147,048	-	147,048	40,084	1,622	242,054
A920	533740	HR Employee Relations	Based on PAYXAG Factor	330,404	-	-	330,404	911,537	-	911,537	248,478	10,053	1,500,472
A920	533750	Training and Development	Based on PAYXAG Factor	133,476	-	-	133,476	368,241	-	368,241	100,380	4,061	606,157
A920	533760	HR DIVERSITY EQ INCLUSION	Based on PAYXAG Factor	100,215	-	-	100,215	276,479	-	276,479	75,366	3,049	455,110
A920	533800	Municipal Reg and Support Srvc	Based on PAYXAG Factor	92,095	-	-	92,095	254,078	-	254,078	69,260	2,802	418,236
A920	533901	Rates_Regulatory_Admin	Based on PAYXAG Factor	55,134	-	-	55,134	152,106	-	152,106	41,463	1,678	250,381
A920	533902	Rates_Regulatory_Financial	Based on PAYXAG Factor	82,758	-	-	82,758	228,318	-	228,318	62,238	2,518	375,833
A920	533903	Rates_Retail_Regulation	Based on PAYXAG Factor	104,920	-	-	104,920	289,460	-	289,460	78,905	3,192	476,478
A920	533904	Regulatory Strategy	Based on PAYXAG Factor	163,627	-	-	163,627	451,423	-	451,423	123,055	4,979	743,083
A920	533905	Regulatory Support	Based on PAYXAG Factor	107,402	-	-	107,402	296,307	-	296,307	80,771	3,268	487,748
A920	533906	Regulatory_Legal	Based on PAYXAG Factor	100,605	-	-	100,605	277,554	-	277,554	75,659	3,061	456,879
A920	533907	Load Research and Reg Affairs	Based on PAYXAG Factor	107,215	-	-	107,215	295,791	-	295,791	80,631	3,262	486,899
A920	533908	Rates and Cost Analysis	Based on PAYXAG Factor	121,042	-	-	121,042	333,937	-	333,937	91,029	3,683	549,691
A920	533920	Technology & Cust PMO	Based on PAYXAG Factor	163,371	-	-	163,371	450,718	-	450,718	122,862	4,971	741,923
A920	533922	Fin Governance & Risk Mgmt	Based on PAYXAG Factor	275,826	-	-	275,826	760,963	-	760,963	207,433	8,393	1,252,615
A920	533923	Strategy & Architecture	Based on PAYXAG Factor	62,625	-	-	62,625	172,774	-	172,774	47,097	1,905	284,402
A920	533925	Advanced Metering Systems	Based on Department	-	-	-	-	-	-	-	92,302	-	92,302
A920	533926	Smart Grid Com & Controls	Based on Department	-	-	-	-	1,981,856	-	1,981,856	162	-	1,982,018
A920	533927	Integrated Platform Ops	Based on PAYXAG Factor	120,809	-	-	120,809	333,295	-	333,295	90,854	3,676	548,634
A920	533928	Adv Analytics and Automation	Based on PAYXAG Factor	86,801	-	-	86,801	239,472	-	239,472	65,278	2,641	394,192

2022 RATE CASE
ONCOR ELECTRIC DELIVERY COMPANY LLC
LABOR FUNCTIONALIZATION SUMMARY FOR OPERATION & MAINTENANCE EXPENSES
TEST YEAR ENDING DECEMBER 31, 2021
SPONSOR: W. ALAN LEDBETTER

A920	533931	Claims Administration	Based on PAYXAG Factor	322,296	-	-	322,296	889,167	-	889,167	242,380	9,806	1,463,649
A920	533940	Regulatory Affairs_Austin	Based on PAYXAG Factor	137,602	-	-	137,602	379,625	-	379,625	103,483	4,187	624,898
A920	533950	Corp Legal	Based on PAYXAG Factor	578,380	-	-	578,380	1,595,668	-	1,595,668	434,967	17,598	2,626,614
A920	571900	Corporate Department - TRN	Based on Department	1,854,522	-	-	1,854,522	-	-	-	-	-	1,854,522
A920	573000	Transmission Services	Based on T-PAYXAG Factor	378,583	-	-	378,583	90,425	-	90,425	-	-	469,008
A920	573923	Smart Grid Com & Controls -TRN	Based on Department	144,921	-	-	144,921	-	-	-	-	-	144,921
A920	575400	Environmental Admin	Based on T-PAYXAG Factor	246,630	-	-	246,630	58,908	-	58,908	-	-	305,537
A920	576520	Environmental Lab	Based on T-PAYXAG Factor	232,068	-	-	232,068	55,429	-	55,429	-	-	287,497
A920	576530	Waste Management	Based on T-PAYXAG Factor	427,318	-	-	427,318	102,065	-	102,065	-	-	529,383
A920	576532	Fleet Support and Admin	Based on T-PAYXAG Factor	70,579	-	-	70,579	16,858	-	16,858	-	-	87,437
A920	576540	Field Ops	Based on T-PAYXAG Factor	269,494	-	-	269,494	64,369	-	64,369	-	-	333,863
A920	582300	Treasury	Based on PAYXAG Factor	268,774	-	-	268,774	741,510	-	741,510	202,130	8,178	1,220,592
A920	583100	Controller Admin	Based on PAYXAG Factor	825,754	-	-	825,754	2,278,135	-	2,278,135	621,003	25,125	3,750,017
A920	584310	Environmental Admin	Based on PAYXAG Factor	54,519	-	-	54,519	150,411	-	150,411	41,001	1,659	247,591
A920	584320	Lab	Based on PAYXAG Factor	45,629	-	-	45,629	125,884	-	125,884	34,315	1,388	207,216
A920	584330	Waste Mgmt	Based on PAYXAG Factor	256,404	-	-	256,404	707,383	-	707,383	192,827	7,802	1,164,416
A920	584340	Field Ops	Based on PAYXAG Factor	128,096	-	-	128,096	353,397	-	353,397	96,333	3,898	581,724
A920	585100	Oncor Internal Audit	Based on PAYXAG Factor	310,258	-	-	310,258	855,957	-	855,957	233,328	9,440	1,408,983
A932	516158	ARL/CLEB Operations	Based on Department	-	-	-	-	26	-	26	-	-	26
A932	516159	HEB MC	Based on Department	-	-	-	-	625	-	625	0	-	625
A932	516225	DGT PC Technicians	Based on Department	-	-	-	-	16	-	16	0	-	16
A932	516244	MTN DNE Operations	Based on Department	-	-	-	-	490	-	490	0	-	490
A932	516310	Program Services	Based on Department	-	-	-	-	0	-	0	-	-	0
A932	516346	Southwest Construction Service	Based on Department	-	-	-	-	6	-	6	-	-	6
A932	516652	MNW MC	Based on Department	-	-	-	-	275	-	275	1	-	276
A932	516672	Odessa MC	Based on Department	-	-	-	-	467	-	467	13	-	480
A932	516682	Wichita Falls MC	Based on Department	-	-	-	-	244	-	244	0	-	244
A932	516707	Waco/Hillsboro MC	Based on Department	-	-	-	-	146	-	146	0	-	147
A932	516708	Waco/Hillsboro Operations	Based on Department	-	-	-	-	1	-	1	-	-	1
A932	516733	Killeen Operations	Based on Department	-	-	-	-	131	-	131	1	-	132
A932	516763	DES Waxahachie MC	Based on Department	-	-	-	-	146	-	146	0	-	146
A932	516771	ARL/CLEB MC Supervisor	Based on Department	-	-	-	-	54	-	54	0	-	54
A932	516813	Lufkin Operations	Based on Department	-	-	-	-	186	-	186	0	-	186
A932	516822	Jacksonville Operations	Based on Department	-	-	-	-	211	-	211	0	-	211
A932	516833	Paris Operations	Based on Department	-	-	-	-	22	-	22	0	-	22
A932	516843	Texoma Operations	Based on Department	-	-	-	-	42	-	42	-	-	42
A932	516871	MTN Mesquite/Terrell MC	Based on Department	-	-	-	-	31	-	31	1	-	31
A935	521900	Corporate Department - ESD	Based on PAYXAG Factor	144	-	-	144	398	-	398	109	4	656
A935	533926	Smart Grid Com & Controls	Based on Department	-	-	-	-	1,273,477	-	1,273,477	104	-	1,273,581
A935	573923	Smart Grid Com & Controls -TRN	Based on Activity	718,638	-	-	718,638	-	-	-	-	-	718,638
Total Administrative & General Expenses				\$ 18,705,142	\$ -	\$ -	\$ 18,705,142	\$ 44,911,666	\$ -	\$ 44,911,666	\$ 11,796,692	\$ 17,767,779	\$ 93,181,279
Total O&M & A&G Expense				\$ 60,031,551	\$ -	\$ -	\$ 60,031,551	\$ 158,924,361	\$ -	\$ 158,924,361	\$ 42,882,041	\$ 19,018,695	\$ 280,856,648

2022 Rate Case
Oncor Electric Delivery Company LLC
II-D-1 O&M Expenses
For the Test Year Ending December 31, 2021
Sponsor: W. Alan Ledbetter

Please reference WP/II-D-Functionalization and WP/II-D Adjustment Summary.

2022 Rate Case
Oncor Electric Delivery Company LLC
II-D-2 A&G Expenses
For the Test Year Ending December 31, 2021
Sponsor: W. Alan Ledbetter

Please reference WP/II-D-Functionalization and WP/II-D Adjustment Summary.

2022 RATE CASE
ONCOR ELECTRIC DELIVERY COMPANY LLC
II-D-2.6a SUMMARY OF INDUSTRY ORGANIZATION DUES
FOR THE TEST YEAR ENDING DECEMBER 31, 2021
SPONSOR: W. ALAN LEDBETTER

No legislative advocacy amounts have been included in Schedule II-D-2.6a

2022 Rate Case
Oncor Electric Delivery Company LLC
II-D-3 Payroll Expense Distribution
For the Test Year Ending December 31, 2021
Sponsor: W. Alan Ledbetter

Please reference WP/II-D-Labor Functionalization and WP/II-D Adjustment Summary.

2022 RATE CASE
 ONCOR ELECTRIC DELIVERY COMPANY LLC
 PREMIUM BILLING INFORMATION
 TEST YEAR ENDING DECEMBER 31, 2021
 SPONSOR: W. ALAN LEDBETTER

Acctg Date	Period	Year	Sum Amount	voucher	vendor	vend name	invoice	checkno	GL Unit	Journal ID	Descr	Account	Dept	Activity	EC	Project	Location	po
1/29/2021	1	2021	93,147.32	00479914	012039670	METLIFE	ADDLTLIFEJAN21	7213000090	ESD	PUR0954014		9260000	521900	4500	557	00004500	0000	
1/29/2021	1	2021	20,988.90	00479914	012039670	METLIFE	ADDLTLIFEJAN21	7213000090	TRN	PUR0954009		9260000	571900	9010	552	0000SUPT	0000	
1/29/2021	1	2021	383,542.42	00479914	012039670	METLIFE	ADDLTLIFEJAN21	7213000090	ESD	PUR0954014		9260000	521900	0000	551	00000000	0000	
1/29/2021	1	2021	30,835.25	00479914	012039670	METLIFE	ADDLTLIFEJAN21	7213000090	TRN	PUR0954009		9260000	571900	9010	557	0000SUPT	0000	
1/29/2021	1	2021	66,810.47	00479914	012039670	METLIFE	ADDLTLIFEJAN21	7213000090	ESD	PUR0954014		9260000	521900	4500	552	00004500	0000	
1/29/2021	1	2021	98,000.49	00479914	012039670	METLIFE	ADDLTLIFEJAN21	7213000090	TRN	PUR0954009		9260000	571900	9010	551	0000SUPT	0000	
2/26/2021	2	2021	21,412.08	00484856	012039670	METLIFE	ADDLTLIFEFEB21	7213000178	TRN	PUR0954937		9260000	571900	9010	552	0000SUPT	0000	
2/26/2021	2	2021	98,117.55	00484856	012039670	METLIFE	ADDLTLIFEFEB21	7213000178	TRN	PUR0954937		9260000	571900	9010	551	0000SUPT	0000	
2/26/2021	2	2021	66,483.95	00484856	012039670	METLIFE	ADDLTLIFEFEB21	7213000178	ESD	PUR0954940		9260000	521900	4500	552	00004500	0000	
2/26/2021	2	2021	92,723.59	00484856	012039670	METLIFE	ADDLTLIFEFEB21	7213000178	ESD	PUR0954940		9260000	521900	4500	557	00004500	0000	
2/26/2021	2	2021	32,204.83	00484856	012039670	METLIFE	ADDLTLIFEFEB21	7213000178	TRN	PUR0954937		9260000	571900	9010	557	0000SUPT	0000	
2/26/2021	2	2021	380,212.03	00484856	012039670	METLIFE	ADDLTLIFEFEB21	7213000178	ESD	PUR0954940		9260000	521900	0000	551	00000000	0000	
1/28/2021	1	2021	104,614.85	00480149	012013790	SCOTT & WHITE	HMOSWFEB2021	0000244609	ESD	PUR0953956		9260000	521900	0000	556	BENEFITS	0000	
1/28/2021	1	2021	12,545.68	00480149	012013790	SCOTT & WHITE	HMOSWFEB2021	0000244609	TRN	PUR0953951		9260000	571900	9010	556	0000SUPT	0000	
2/25/2021	2	2021	12,545.68	00484895	012013790	SCOTT & WHITE	HMOSWMAR2021	0000247052	TRN	PUR0954887		9260000	571900	9010	556	0000SUPT	0000	
2/25/2021	2	2021	105,390.41	00484895	012013790	SCOTT & WHITE	HMOSWMAR2021	0000247052	ESD	PUR0954892		9260000	521900	0000	556	BENEFITS	0000	
3/4/2021	3	2021	525.00	00486618	012039670	METLIFE	2021TAKEOVERLTD	7213000192	TRN	PUR0955345		9260000	571900	9010	557	0000SUPT	0000	
3/24/2021	3	2021	105,390.41	00489929	012013790	SCOTT & WHITE	HMOSWAPR2021	0000250036	ESD	PUR0955836		9260000	521900	0000	556	BENEFITS	0000	
3/24/2021	3	2021	12,545.68	00489929	012013790	SCOTT & WHITE	HMOSWAPR2021	0000250036	TRN	PUR0955840		9260000	571900	9010	556	0000SUPT	0000	
3/4/2021	3	2021	3,150.00	00486618	012039670	METLIFE	2021TAKEOVERLTD	7213000192	ESD	PUR0955341		9260000	521900	4500	557	00004500	0000	
3/25/2021	3	2021	94,102.14	00490037	012039670	METLIFE	ADDLTLIFEMAR21	7213000264	TRN	PUR0955870		9260000	571900	9010	551	0000SUPT	0000	
3/25/2021	3	2021	20,934.64	00490037	012039670	METLIFE	ADDLTLIFEMAR21	7213000264	TRN	PUR0955870		9260000	571900	9010	552	0000SUPT	0000	
3/25/2021	3	2021	372,052.83	00490037	012039670	METLIFE	ADDLTLIFEMAR21	7213000264	ESD	PUR0955873		9260000	521900	0000	551	00000000	0000	
3/25/2021	3	2021	91,537.47	00490037	012039670	METLIFE	ADDLTLIFEMAR21	7213000264	ESD	PUR0955873		9260000	521900	4500	557	00004500	0000	
3/25/2021	3	2021	65,814.34	00490037	012039670	METLIFE	ADDLTLIFEMAR21	7213000264	ESD	PUR0955873		9260000	521900	4500	552	00004500	0000	
3/25/2021	3	2021	30,998.34	00490037	012039670	METLIFE	ADDLTLIFEMAR21	7213000264	TRN	PUR0955870		9260000	571900	9010	557	0000SUPT	0000	
4/29/2021	4	2021	95,455.14	00497058	012039670	METLIFE	ADDLTLIFEAPR21	7213000394	TRN	PUR0957001		9260000	571900	9010	551	0000SUPT	0000	
4/29/2021	4	2021	31,440.17	00497058	012039670	METLIFE	ADDLTLIFEAPR21	7213000394	TRN	PUR0957001		9260000	571900	9010	557	0000SUPT	0000	
4/29/2021	4	2021	65,503.94	00497058	012039670	METLIFE	ADDLTLIFEAPR21	7213000394	ESD	PUR0956996		9260000	521900	4500	552	00004500	0000	
4/29/2021	4	2021	21,134.65	00497058	012039670	METLIFE	ADDLTLIFEAPR21	7213000394	TRN	PUR0957001		9260000	571900	9010	552	0000SUPT	0000	
4/29/2021	4	2021	91,521.33	00497058	012039670	METLIFE	ADDLTLIFEAPR21	7213000394	ESD	PUR0956996		9260000	521900	4500	557	00004500	0000	
4/29/2021	4	2021	368,491.11	00497058	012039670	METLIFE	ADDLTLIFEAPR21	7213000394	ESD	PUR0956996		9260000	521900	0000	551	00000000	0000	
4/27/2021	4	2021	12,545.68	00496972	012013790	SCOTT & WHITE	HMOSWMAY2021	0000253437	TRN	PUR0956924		9260000	571900	9010	556	0000SUPT	0000	
4/27/2021	4	2021	102,495.33	00496972	012013790	SCOTT & WHITE	HMOSWMAY2021	0000253437	ESD	PUR0956935		9260000	521900	0000	556	BENEFITS	0000	
5/26/2021	5	2021	103,942.87	00502627	012013790	SCOTT & WHITE	HMOSWJUN2021	0000256255	ESD	PUR0957919		9260000	521900	0000	556	BENEFITS	0000	
5/28/2021	5	2021	30,831.72	00503284	012039670	METLIFE	ADDLTLIFEMAY21	7213000535	TRN	PUR0957999		9260000	571900	9010	557	0000SUPT	0000	
5/28/2021	5	2021	95,974.49	00503284	012039670	METLIFE	ADDLTLIFEMAY21	7213000535	TRN	PUR0957999		9260000	571900	9010	551	0000SUPT	0000	

2022 RATE CASE
 ONCOR ELECTRIC DELIVERY COMPANY LLC
 PREMIUM BILLING INFORMATION
 TEST YEAR ENDING DECEMBER 31, 2021
 SPONSOR: W. ALAN LEDBETTER

Acctg Date	Period	Year	Sum Amount	voucher	vendor	vend name	invoice	checkno	GL Unit	Journal ID	Descr	Account	Dept	Activity	EC	Project	Location	po
5/28/2021	5	2021	20,762.56	00503284	012039670	METLIFE	ADDLTLIFEMAY21	7213000535	TRN	PUR0957999		9260000	571900	9010	552	0000SUPT	0000	
5/26/2021	5	2021	12,545.68	00502627	012013790	SCOTT & WHITE	HMOSWJUN2021	0000256255	TRN	PUR0957923		9260000	571900	9010	556	0000SUPT	0000	
5/28/2021	5	2021	64,953.40	00503284	012039670	METLIFE	ADDLTLIFEMAY21	7213000535	ESD	PUR0958004		9260000	521900	4500	552	00004500	0000	
5/28/2021	5	2021	367,082.97	00503284	012039670	METLIFE	ADDLTLIFEMAY21	7213000535	ESD	PUR0958004		9260000	521900	0000	551	00000000	0000	
5/28/2021	5	2021	90,852.50	00503284	012039670	METLIFE	ADDLTLIFEMAY21	7213000535	ESD	PUR0958004		9260000	521900	4500	557	00004500	0000	
6/30/2021	6	2021	362,142.67	00508071	012039670	METLIFE	ADDLTLIFEJUN21	7213000658	ESD	PUR0959026		9260000	521900	0000	551	00000000	0000	
6/25/2021	6	2021	102,615.93	00508104	012013790	SCOTT & WHITE	HMOSWJUL21	0000259440	ESD	PUR0958838		9260000	521900	0000	556	BENEFITS	0000	
6/30/2021	6	2021	65,041.44	00508071	012039670	METLIFE	ADDLTLIFEJUN21	7213000658	ESD	PUR0959026		9260000	521900	4500	552	00004500	0000	
6/25/2021	6	2021	12,545.68	00508104	012013790	SCOTT & WHITE	HMOSWJUL21	0000259440	TRN	PUR0958842		9260000	571900	9010	556	0000SUPT	0000	
6/30/2021	6	2021	91,309.48	00508071	012039670	METLIFE	ADDLTLIFEJUN21	7213000658	ESD	PUR0959026		9260000	521900	4500	557	00004500	0000	
6/30/2021	6	2021	95,242.60	00508071	012039670	METLIFE	ADDLTLIFEJUN21	7213000658	TRN	PUR0959031		9260000	571900	9010	551	0000SUPT	0000	
6/30/2021	6	2021	31,400.68	00508071	012039670	METLIFE	ADDLTLIFEJUN21	7213000658	TRN	PUR0959031		9260000	571900	9010	557	0000SUPT	0000	
6/30/2021	6	2021	20,974.70	00508071	012039670	METLIFE	ADDLTLIFEJUN21	7213000658	TRN	PUR0959031		9260000	571900	9010	552	0000SUPT	0000	
7/28/2021	7	2021	90,843.77	00512835	012039670	METLIFE	ADDLTLIFEJUL21	7213000763	ESD	PUR0959894		9260000	521900	4500	557	00004500	0000	
7/28/2021	7	2021	361,134.76	00512835	012039670	METLIFE	ADDLTLIFEJUL21	7213000763	ESD	PUR0959894		9260000	521900	0000	551	00000000	0000	
7/28/2021	7	2021	21,047.67	00512835	012039670	METLIFE	ADDLTLIFEJUL21	7213000763	TRN	PUR0959887		9260000	571900	9010	552	0000SUPT	0000	
7/28/2021	7	2021	64,693.21	00512835	012039670	METLIFE	ADDLTLIFEJUL21	7213000763	ESD	PUR0959894		9260000	521900	4500	552	00004500	0000	
7/28/2021	7	2021	94,700.53	00512835	012039670	METLIFE	ADDLTLIFEJUL21	7213000763	TRN	PUR0959887		9260000	571900	9010	551	0000SUPT	0000	
7/28/2021	7	2021	107,173.86	00513055	012013790	SCOTT & WHITE	HMOSWAUG2021	0000262438	ESD	PUR0959894		9260000	521900	0000	556	BENEFITS	0000	
7/28/2021	7	2021	12,545.68	00513055	012013790	SCOTT & WHITE	HMOSWAUG2021	0000262438	TRN	PUR0959887		9260000	571900	9010	556	0000SUPT	0000	
7/28/2021	7	2021	31,638.97	00512835	012039670	METLIFE	ADDLTLIFEJUL21	7213000763	TRN	PUR0959887		9260000	571900	9010	557	0000SUPT	0000	
8/25/2021	8	2021	20,834.88	00517300	012039670	METLIFE	ADDLTLIFEJUL21	7213000868	TRN	PUR0960766		9260000	571900	9010	552	0000SUPT	0000	
8/25/2021	8	2021	92,406.01	00517300	012039670	METLIFE	ADDLTLIFEJUL21	7213000868	TRN	PUR0960766		9260000	571900	9010	551	0000SUPT	0000	
8/24/2021	8	2021	12,545.68	00517396	012013790	SCOTT & WHITE	HMOSWSEP221	0000265608	TRN	PUR0960733		9260000	571900	9010	556	0000SUPT	0000	
8/24/2021	8	2021	106,605.32	00517396	012013790	SCOTT & WHITE	HMOSWSEP221	0000265608	ESD	PUR0960727		9260000	521900	0000	556	BENEFITS	0000	
8/25/2021	8	2021	356,794.40	00517300	012039670	METLIFE	ADDLTLIFEJUL21	7213000868	ESD	PUR0960770		9260000	521900	0000	551	00000000	0000	
8/25/2021	8	2021	91,356.82	00517300	012039670	METLIFE	ADDLTLIFEJUL21	7213000868	ESD	PUR0960770		9260000	521900	4500	557	00004500	0000	
8/25/2021	8	2021	64,457.04	00517300	012039670	METLIFE	ADDLTLIFEJUL21	7213000868	ESD	PUR0960770		9260000	521900	4500	552	00004500	0000	
8/25/2021	8	2021	31,641.65	00517300	012039670	METLIFE	ADDLTLIFEJUL21	7213000868	TRN	PUR0960766		9260000	571900	9010	557	0000SUPT	0000	
9/29/2021	9	2021	91,171.46	00522619	012039670	METLIFE	ADDLTLIFESEP21	7213001007	ESD	PUR0962084		9260000	521900	4500	557	00004500	0000	
9/24/2021	9	2021	12,545.68	00522392	012013790	SCOTT & WHITE	HMOSWOCT2021	0000270384	TRN	PUR0961903		9260000	571900	9010	556	0000SUPT	0000	
9/29/2021	9	2021	64,286.44	00522619	012039670	METLIFE	ADDLTLIFESEP21	7213001007	ESD	PUR0962084		9260000	521900	4500	552	00004500	0000	
9/29/2021	9	2021	93,156.82	00522619	012039670	METLIFE	ADDLTLIFESEP21	7213001007	TRN	PUR0962092		9260000	571900	9010	551	0000SUPT	0000	
9/29/2021	9	2021	357,951.34	00522619	012039670	METLIFE	ADDLTLIFESEP21	7213001007	ESD	PUR0962084		9260000	521900	0000	551	00000000	0000	
9/29/2021	9	2021	31,462.21	00522619	012039670	METLIFE	ADDLTLIFESEP21	7213001007	TRN	PUR0962092		9260000	571900	9010	557	0000SUPT	0000	
9/24/2021	9	2021	96,653.23	00522392	012013790	SCOTT & WHITE	HMOSWOCT2021	0000270384	ESD	PUR0961909		9260000	521900	0000	556	BENEFITS	0000	
9/29/2021	9	2021	20,855.91	00522619	012039670	METLIFE	ADDLTLIFESEP21	7213001007	TRN	PUR0962092		9260000	571900	9010	552	0000SUPT	0000	

2022 RATE CASE
 ONCOR ELECTRIC DELIVERY COMPANY LLC
 PREMIUM BILLING INFORMATION
 TEST YEAR ENDING DECEMBER 31, 2021
 SPONSOR: W. ALAN LEDBETTER

Acctg Date	Period	Year	Sum Amount	voucher	vendor	vend name	invoice	checkno	GL Unit	Journal ID	Descr	Account	Dept	Activity	EC	Project	Location	po
10/27/2021	10	2021	92,945.88	00527468	012039670	METLIFE	ADDLTLIFEEOCT21	7213001118	TRN	PUR0963253		9260000	571900	9010	551	0000SUPT	0000	
10/27/2021	10	2021	90,359.44	00527468	012039670	METLIFE	ADDLTLIFEEOCT21	7213001118	ESD	PUR0963259		9260000	521900	4500	557	00004500	0000	
10/25/2021	10	2021	8,564.83	00527196	012013790	SCOTT & WHITE	HMOSWNOV2021	0000276498	TRN	PUR0963139		9260000	571900	9010	556	0000SUPT	0000	
10/25/2021	10	2021	100,634.07	00527196	012013790	SCOTT & WHITE	HMOSWNOV2021	0000276498	ESD	PUR0963133		9260000	521900	0000	556	BENEFITS	0000	
10/27/2021	10	2021	63,520.82	00527468	012039670	METLIFE	ADDLTLIFEEOCT21	7213001118	ESD	PUR0963259		9260000	521900	4500	552	00004500	0000	
10/27/2021	10	2021	31,323.79	00527468	012039670	METLIFE	ADDLTLIFEEOCT21	7213001118	TRN	PUR0963253		9260000	571900	9010	557	0000SUPT	0000	
10/27/2021	10	2021	20,782.84	00527468	012039670	METLIFE	ADDLTLIFEEOCT21	7213001118	TRN	PUR0963253		9260000	571900	9010	552	0000SUPT	0000	
10/27/2021	10	2021	351,675.74	00527468	012039670	METLIFE	ADDLTLIFEEOCT21	7213001118	ESD	PUR0963259		9260000	521900	0000	551	00000000	0000	
11/22/2021	11	2021	63,579.93	00531403	012039670	METLIFE	ADDLTLIFENOV21	7213001228	ESD	PUR0964271		9260000	521900	4500	552	00004500	0000	
11/22/2021	11	2021	30,840.31	00531403	012039670	METLIFE	ADDLTLIFENOV21	7213001228	TRN	PUR0964278		9260000	571900	9010	557	0000SUPT	0000	
11/22/2021	11	2021	90,475.43	00531403	012039670	METLIFE	ADDLTLIFENOV21	7213001228	ESD	PUR0964271		9260000	521900	4500	557	00004500	0000	
11/22/2021	11	2021	20,499.51	00531403	012039670	METLIFE	ADDLTLIFENOV21	7213001228	TRN	PUR0964278		9260000	571900	9010	552	0000SUPT	0000	
11/24/2021	11	2021	11,218.73	00531733	012013790	SCOTT & WHITE	HMOSWDEC2021	0000282414	TRN	PUR0964364		9260000	571900	9010	556	0000SUPT	0000	
11/22/2021	11	2021	350,645.46	00531403	012039670	METLIFE	ADDLTLIFENOV21	7213001228	ESD	PUR0964271		9260000	521900	0000	551	00000000	0000	
11/24/2021	11	2021	97,139.75	00531733	012013790	SCOTT & WHITE	HMOSWDEC2021	0000282414	ESD	PUR0964358		9260000	521900	0000	556	BENEFITS	0000	
11/22/2021	11	2021	91,377.02	00531403	012039670	METLIFE	ADDLTLIFENOV21	7213001228	TRN	PUR0964278		9260000	571900	9010	551	0000SUPT	0000	
12/21/2021	12	2021	64,423.71	00535914	012039670	METLIFE	ADDLTLIFEDEC21	7213001346	ESD	PUR0965394		9260000	521900	4500	552	00004500	0000	
12/21/2021	12	2021	31,131.01	00535914	012039670	METLIFE	ADDLTLIFEDEC21	7213001346	TRN	PUR0965398		9260000	571900	9010	557	0000SUPT	0000	
12/21/2021	12	2021	20,688.66	00535914	012039670	METLIFE	ADDLTLIFEDEC21	7213001346	TRN	PUR0965398		9260000	571900	9010	552	0000SUPT	0000	
12/21/2021	12	2021	92,794.11	00535914	012039670	METLIFE	ADDLTLIFEDEC21	7213001346	TRN	PUR0965398		9260000	571900	9010	551	0000SUPT	0000	
12/21/2021	12	2021	351,948.13	00535914	012039670	METLIFE	ADDLTLIFEDEC21	7213001346	ESD	PUR0965394		9260000	521900	0000	551	00000000	0000	
12/21/2021	12	2021	91,876.02	00535914	012039670	METLIFE	ADDLTLIFEDEC21	7213001346	ESD	PUR0965394		9260000	521900	4500	557	00004500	0000	

2022 RATE CASE
ONCOR ELECTRIC DELIVERY COMPANY LLC
II-E-1_1 PER BOOK DEPRECIATION AND AMORTIZATION EXPENSE
FOR THE TEST YEAR ENDING DECEMBER 31, 2021
SPONSOR: D. A. WATSON

Business Unit	Function	Line Item	Per Book Expense
NTUSU	Transmission Pant	4031200-Depr-Transmission Plant	30,502,034.41
TRN	Transmission Pant	4031200-Depr-Transmission Plant	219,968,525.36
TRN	Transmission Pant	4031202-Depr-Transmission-Sandow	2,219.76
NTUSU	Transmission Pant	4031211-Depr Exp - Transm Substation	11,566,560.56
TRN	Transmission Pant	4031211-Depr Exp - Transm Substation	93,576,312.62
	Transmission Pant Total		355,615,652.71
ESD	Distribution (Non Substation)	4031300-Depr-Distribution System	330,681,059.91
NTUSU	Distribution (Non Substation)	4031300-Depr-Distribution System	138,897.96
ESD	Distribution (Non Substation)	4031304-Depr - Distribution - IDR	6,246,100.26
	Distribution (Non Substation) Total		337,066,058.13
NTUSU	Distribution Substation	4031310-Depr-Dist Substation	4,160,368.76
TRN	Distribution Substation	4031310-Depr-Dist Substation	40,002,595.48
	Distribution Substation Total		44,162,964.24
ESD	Transportation Equipment	4031730-Depn Exp-Transportation Equipm	1,052,635.55
NTUSU	Transportation Equipment	4031730-Depn Exp-Transportation Equipm	71,042.64
TRN	Transportation Equipment	4031730-Depn Exp-Transportation Equipm	572,003.80
	Transportation Equipment Total		1,695,681.99
ESD	General Plant	4031770-Gen Plt-Commun Equip	1,697,132.28
TRN	General Plant	4031795-Depr - Leasehold Improvements	98,939.76
ESD	General Plant	4031795-Depr - Leasehold Improvements	341,905.59
TRN	General Plant	4031798-Depr-General Plant	8,777,087.79
TRN	General Plant	4031770-Gen Plt-Commun Equip	2,994,942.39
ESD	General Plant	4031796-Depr - General Plant - AMS	2,310,012.36
ESD	General Plant	4031798-Depr-General Plant	22,978,577.37
NTUSU	General Plant	4031798-Depr-General Plant	173,363.06
	General Plant Total		39,371,960.60

2022 RATE CASE
ONCOR ELECTRIC DELIVERY COMPANY LLC
II-E-1_1 PER BOOK DEPRECIATION AND AMORTIZATION EXPENSE
FOR THE TEST YEAR ENDING DECEMBER 31, 2021
SPONSOR: D. A. WATSON

Business Unit	Function	Line Item	Per Book Expense
ESD	Intangible Plant	4041000-Electric Plant	54,199,036.30
TRN	Intangible Plant	4041000-Electric Plant	11,190,967.60
ESD	Intangible Plant	4041003-Amortization Expense - AMS	1,083,338.40
	Intangible Plant Total		66,473,342.30
	Grand Total		844,385,659.97

2022 RATE CASE
ONCOR ELECTRIC DELIVERY LLC
WP IE-1_02 PER BOOK DEPRECIATION EXPENSE
FOR THE TEST YEAR ENDING DECEMBER 31, 2021

SPONSOR D. A. WATSON

		ONCOR LEGACY						
				Known Change	Original	Existing Annual	Existing Annual	Allocated Per Book
303	Intangible	920,182,464.86			920,182,464.86			65,390,003.90
303	IMS	146,467,816.21			146,167,816.21		1,083,338.40	1,083,338.40
350	Land and Land Rights	616,585,378.14	658,973.65	3,844.01	521,566,382.52	1.00%	5,215,663.83	4,909,595.52
352	Structures and Improvements	397,934,615.40			312,392,691.69	2.84%	8,871,952.44	8,351,323.91
353	Station Equipment	3,559,128,940.87			3,275,784,328.60	2.49%	81,567,029.78	76,780,470.83
354	Towers and Fixtures	1,931,024,292.79	1,371,537.48	17,921.42	1,433,247,198.92	2.24%	32,104,737.26	30,220,750.33
355	Poles and Fixtures	2,872,599,246.05	1,828,935.13	42,568.47	2,646,547,290.96	3.99%	105,597,236.91	99,400,524.82
356	Overhead Conductor	3,045,455,059.44	873,739.87	17,278.20	2,597,173,723.16	3.39%	88,044,189.22	82,877,534.22
357	Underground Conduit	60,197,134.76			60,197,134.76	2.19%	1,318,317.25	1,240,955.07
358	Underground Conductor and Devices	84,097,342.58			84,097,342.58	2.73%	2,295,857.45	2,161,130.75
352	DC Tie	1,686,568.94			1,686,568.94	2.84%	47,898.56	45,087.75
353	DC Tie	30,852,548.71			30,852,548.71	2.49%	768,228.46	723,146.88
352	SVC	20,424,706.28			12,728,829.08	2.84%	361,498.75	340,285.09
353	SVC	339,034,197.07			273,676,085.30	2.49%	6,814,534.52	6,414,640.46
	Total Transmission	12,959,020,031.03	4,733,186.13	81,612.10	11,249,950,125.22	2.96%	333,007,144.43	313,465,445.64
360	Land and Land Rights	5,858,701.52			5,858,701.52	1.21%	70,890.29	65,330.33
361	Structures and Improvements	227,950,837.85			190,221,732.22	2.07%	3,937,589.86	3,628,762.60
362	Station Equipment	2,436,284,040.71	3,146,147.44		2,328,129,108.47	1.69%	39,398,551.82	36,308,502.55
	Total Distribution Substation	2,670,093,580.08	3,146,147.44		2,524,209,542.21		43,407,031.97	40,002,595.48
360	Land and Land Rights	18,508,221.20			18,508,221.20	1.21%	223,949.48	216,136.44
364	Poles, Towers, and Fixtures	2,679,007,190.30			2,678,358,260.81	2.89%	77,404,553.74	74,704,102.59
365	Overhead Conductor and Devices	1,676,515,251.76			1,675,410,858.12	2.83%	47,414,127.28	45,759,967.06
366	Underground Conduit	1,082,662,295.79			1,082,118,478.11	1.91%	20,668,462.93	19,947,391.99
367	Underground Conductor and Devices	2,555,767,640.03			2,553,927,527.97	2.58%	65,891,330.22	63,592,546.63
368	Line Transformers	2,493,082,806.52			2,493,077,762.40	2.37%	59,085,942.97	57,024,582.31
369	Services	1,652,238,990.36			1,652,238,990.36	2.79%	46,097,467.83	44,489,242.56
370	Meters (Post AMS)	199,955,073.44			199,955,073.44	3.91%	7,818,243.37	7,545,484.43
371	Installation on Customer Premises	54,631,096.93			54,631,096.93	2.98%	1,628,006.69	1,571,209.61
373	Street Lighting	437,411,078.04			437,403,825.89	3.75%	16,402,643.47	15,830,396.29
	Total Distribution	12,849,779,644.37			12,846,630,095.23	2.68%	342,634,727.98	330,681,059.91
370	IDR Meters	162,996,844.14			162,996,844.14	3.91%	6,373,176.61	6,246,100.26
370	AMS Meters	211,112,886.01						
370	AMR Meters	82,679.48						

2022 RATE CASE
ONCOR ELECTRIC DELIVERY LLC
WP H-E-1_02 PER BOOK DEPRECIATION EXPENSE
FOR THE TEST YEAR ENDING DECEMBER 31, 2021

SPONSOR: D. A. WATSON

		ONCOR LEGACY				
		Known Change	Original	Existing Annual	Existing Annual	Allocated Per Book
392	Transportation Equipment	22,863,062 02	21,475,509 99		1,231,096 38	1,624,639 35
397	Communication Equip Depreciated	77,314,645 46	77,314,645 46			4,692,074.67
Retired Fully Accrued Assets						
391	Computer Equipment	92,232,607 96	92,232,607.96			0
394	Small Tools	11,312,220 90	11,312,220 90			0
396	Power Operated Equipment	3,228,020 48	3,228,020 48			0
397	Communication Equipment	3017140 88	3,017,140 88			0
		109,789,990 22	109,789,990 22			0
389	Land and Land Rights	142,598 20	142,598 20	1.78%	2,538 25	2,971 31
390	Structures and Improvements	253,852,225 83	252,408,828 78	1.78%	4,492,877 15	5,259,432 10
Amortized Accounts (Retire Assets > ASL)						
391	Office Furniture and Equipment	22,857,229 64	20,722,829.10	6 87%	1,423,658.36	1,666,556 69
391	Computer Equipment	192,933,034 06	192,918,986 37	6 87%	13,253,534 36	15,514,794.13
393	Stores Equipment	4,996,536.59	4,996,536.59	3.02%	150,895 41	176,640.52
394	Large Tools	18,277,261 68	18,277,261 68	3 10%	566,595 11	663,265.08
394	Small Tools	13,839,101 96	13,755,751 02	3 10%	426,428 28	499,183 60
395	Laboratory Equipment	51,910,323 74	51,910,323 74	4.43%	2,299,627.34	2,691,979.65
396	Power Operated Equipment	9,669,865 94	9,311,426 29	3 19%	297,034.50	347,713.22
397	Communication Equipment	68,462,111 15	68,445,540 33	5 26%	3,600,235 42	4,214,491.76
398	Miscellaneous Equipment	12,767,813 69	12,736,446 77	4 82%	613,896 73	718,637 10
	General Amortized	395,713,278 45	393,075,101 89		27127320.92	31,755,665 16
	Total General Plant Excl Transportation	836,812,738 16	832,731,164.55	3 90%	33,306,398.23	
Other Assets						
390	General Plant Leasehold Improvements	25,839,805 21 (3)	6,588,405 21 (3)		440,845.35	440,845.35
392	Plane	4,277,641.00				
390	ESB Improvements	10,713,503 41				
397	Communication Equip	41,548,504 43				
391	Office Furniture and Equipment	16,170,086.25 (1)	16,170,086 25 (1)		2,310,012 36	2,310,012.36
349	Fee Land	115,906,329 26 (2)	93,368,707.02 (2)		0 00	0 00
374	Fee Land	96,116,029 03 (2)	95,936,059 93 (2)		0 00	0 00
388	Fee Land	33,672,086 14 (2)	33,301,137.38 (2)		0 00	0 00
	Total Other Items	344,243,984 73				
	Total Company	31,123,655,731 09	28,703,343,562 41			758,493,182 94

2022 RATE CASE
ONCOR ELECTRIC DELIVERY LLC
WP II-E-1_02 PER BOOK DEPRECIATION EXPENSE
FOR THE TEST YEAR ENDING DECEMBER 31, 2021

SPONSOR: D. A. WATSON

NTUSU

	Original	Existing Annual	Existing Annual	Allocated Per Book	Total
303 Intangible					65,390,003.90
303 IMS					1,083,338.40
350 Land and Land Rights	94,360,021.97	0.00%	-	-	4,913,439.53
352 Structures and Improvements	85,541,923.71	2.16%	1,847,705.55	1,870,264.26	10,221,588.16
353 Station Equipment	283,344,612.27	2.55%	7,225,287.61	7,313,501.41	84,093,972.24
354 Towers and Fixtures	496,405,556.39	2.04%	10,126,673.35	10,250,310.27	40,488,982.02
355 Poles and Fixtures	224,223,019.96	2.89%	6,480,045.28	6,559,160.38	106,002,253.68
356 Overhead Conductor	447,407,596.41	3.14%	14,048,598.53	14,220,118.37	97,114,930.79
357 Underground Conduit	-	0.00%	-	-	1,240,955.07
358 Underground Conductor and Devices	-	0.00%	-	-	2,161,130.75
352 DC Tie	-	2.16%	-	-	45,087.75
353 DC Tie	-	2.55%	-	-	723,146.88
352 SVC	7,695,877.20	2.16%	166,230.95	168,260.47	508,545.56
353 SVC	65,358,111.77	2.55%	1,666,631.85	1,686,979.82	8,101,620.28
Total Transmission	1,704,336,719.68		41,561,173.12	42,068,594.97	355,615,652.71
360 Land and Land Rights	-	0.00%	-	-	65,330.33
361 Structures and Improvements	37,729,105.63	2.68%	1,011,140.03	914,018.43	4,542,781.03
362 Station Equipment	105,008,784.80	3.42%	3,591,300.44	3,246,350.33	39,554,852.89
Total Distribution Substation	142,737,890.43	3.22%	4,602,440.47	4,160,368.76	44,162,964.24
360 Land and Land Rights	-	0.00%	-	-	216,136.44
364 Poles, Towers, and Fixtures	648,929.49	4.48%	29,072.04	29,072.07	74,733,174.66
365 Overhead Conductor and Devices	1,104,393.64	3.87%	42,740.03	42,740.07	45,802,707.13
366 Underground Conduit	543,817.68	1.74%	9,462.43	9,462.44	19,956,854.43
367 Underground Conductor and Devices	1,840,112.06	3.11%	57,227.49	57,227.53	63,649,774.17
368 Line Transformers	5,044.12	2.37%	119.55	119.55	57,024,701.85
369 Services	-	0.00%	-	-	44,489,242.56
370 Meters (Post AMS)	-	0.00%	-	-	7,545,484.43
371 Installation on Customer Premises	-	0.00%	-	-	1,571,209.61
373 Street Lighting	7,252.15	3.81%	276.31	276.31	15,830,672.60
Total Distribution	4,149,549.14	3.35%	138,897.84	138,897.96	330,819,957.87
370 IDR Meters	-	0.00%	-	-	6,246,100.26
370 AMS Meters					
370 AMR Meters					

2022 RATE CASE
ONCOR ELECTRIC DELIVERY LLC
WP IE-1_02 PER BOOK DEPRECIATION EXPENSE
FOR THE TEST YEAR ENDING DECEMBER 31, 2021

SPONSOR: D. A. WATSON

NTUSU					
	Original	Existing Annual	Existing Annual	Allocated Per Book	Total
392 Transportation Equipment	1,387,552 03		71,042 64	71,042 64	1,695,681 99
397 Communication Equip Depreciated			-		4,692,074 67
Retired Fully Accrued Assets					
391 Computer Equipment					-
394 Small Tools					-
396 Power Operated Equipment					-
397 Communication Equipment					-
389 Land and Land Rights	-	0 00%	-		2,971 31
390 Structures and Improvements	1,443,397 05	2 22%	32,043 41	57,000 14	5,316,432 24
Amortized Accounts (Retire Assets > ASL)					
391 Office Furniture and Equipment	2,134,400 54	2 23%	47,597 13	84,667 72	1,751,224 41
391 Computer Equipment	14,047 69	2 23%	313 26	557 25	15,515,351 38
393 Stores Equipment	-	1 71%	-	-	176,640 52
394 Large Tools	-	3 29%	-	-	663,265 08
394 Small Tools	83,350 94	3 29%	2,742 25	4,878 02	504,061 62
395 Laboratory Equipment	-	1 85%	-	-	2,691,979 65
396 Power Operated Equipment	358,439 65	2 92%	10,466 44	18,618 13	366,331 35
397 Communication Equipment	16,570 82	20 00%	3,314 16	5,895 37	4,220,387 13
398 Miscellaneous Equipment	31,366 92	3 13%	981 78	1,746 44	720,383 53
General Amortized	4,081,573 61		97,458 44	173,363 06	31929028 22
Total General Plant Excl Transporation	5,469,125 64		147,521 14		38,316,784 88
Other Assets					
390 General Plant Leasehold Improvements	- (3)				440,845 35
392 Plane					-
390 ESB Improvements					-
397 Communication Equip					-
391 Office Furniture and Equipment	- (1)				2,310,012 36
349 Fee Land	22,537,622 24 (2)				-
374 Fee Land	179,969 10 (2)				-
388 Fee Land	370,948 76 (2)				-
Total Other Items					-
Total Company	1,858,080,836 92		46,521,075 21	46,438,904 33	844,385,659 97

2022 RATE CASE
ONCOR ELECTRIC DELIVERY LLC
WP II-E-1_03 PROPOSED EXPENSE
FOR THE TEST YEAR ENDING DECEMBER 31, 2021

SPONSOR: D. A. WATSON

Plant Acct	Total Company	Plant Known & Measurable	Adjusted Total	Oncor Ret	NTUSU Ret	Adjusted Plant
Intangible 3 year	408,077.79		408,077.79			408,077.79
Intangible 5 year	32,215,865.04		32,215,865.04			32,215,865.04
Intangible 8 year	328,240,028.10		328,240,028.10			328,240,028.10
Intangible 15 year	559,318,493.93		559,318,493.93			559,318,493.93
303 IMS	146,167,816.21		146,167,816.21			146,167,816.21
349	115,906,329.26		115,906,329.26			115,906,329.26
350	616,585,378.14	(658,973.65)	615,926,404.49			615,926,404.49
352	397,934,615.40		397,934,615.40			397,934,615.40
352 DC Tie	1,686,568.94		1,686,568.94			1,686,568.94
352 SVC	20,424,706.28		20,424,706.28			20,424,706.28
353	3,559,128,940.87		3,559,128,940.87			3,559,128,940.87
353 DC Tie	30,852,548.71		30,852,548.71			30,852,548.71
353 SVC	339,034,197.07		339,034,197.07			339,034,197.07
354	1,931,024,292.79	(1,371,537.48)	1,929,652,755.31			1,929,652,755.31
355	2,872,599,246.05	(1,828,935.13)	2,870,770,310.92			2,870,770,310.92
356	3,045,455,059.44	(873,739.87)	3,044,581,319.57			3,044,581,319.57
357	60,197,134.76		60,197,134.76			60,197,134.76
358	84,097,342.58		84,097,342.58			84,097,342.58
						0.00
						0.00
						0.00
						0.00
						0.00
			2,433,137,893.71			2,433,137,893.71
						0.00
360	18,508,221.20		18,508,221.20			18,508,221.20
360 DS	5,858,701.52		5,858,701.52			5,858,701.52
361	227,950,837.85		227,950,837.85			227,950,837.85
362 incl mob gen	2,436,284,040.71	(3,146,147.00)	2,433,137,893.71			2,433,137,893.71
364	2,679,007,190.30		2,679,007,190.30			2,679,007,190.30
365	1,676,515,251.76		1,676,515,251.76			1,676,515,251.76
366	1,082,662,295.79		1,082,662,295.79			1,082,662,295.79
367	2,555,767,640.03		2,555,767,640.03			2,555,767,640.03
368	2,493,082,806.52		2,493,082,806.52			2,493,082,806.52
369	1,652,238,990.36		1,652,238,990.36			1,652,238,990.36
370	199,955,073.44		199,955,073.44			199,955,073.44
370 AMR	82,679.48		82,679.48			82,679.48
370 AMS	211,112,886.01		211,112,886.01			211,112,886.01
370 IDR	162,996,844.14		162,996,844.14			162,996,844.14
371	54,631,096.93		54,631,096.93			54,631,096.93
373	437,411,078.04		437,411,078.04			437,411,078.04
374	96,116,029.03		96,116,029.03			96,116,029.03
387 AMG	41,548,504.43		41,548,504.43			41,548,504.43
388	33,672,086.14		33,672,086.14			33,672,086.14

2022 RATE CASE
ONCOR ELECTRIC DELIVERY LLC
WP II-E-1_03 PROPOSED EXPENSE
FOR THE TEST YEAR ENDING DECEMBER 31, 2021

SPONSOR: D. A. WATSON

Plant Acct	Total Company	Plant Known & Measurable	Adjusted Total	Oncor Ret	NTUSU Ret	Adjusted Plant
389	142,598.20		142,598.20			142,598.20
390	264,565,729.24	(10,713,503.41)	253,852,225.83			253,852,225.83
390 GLH	25,839,805.21	(19,251,400.00)	6,588,405.21			6,588,405.21
391	22,857,229.64		22,857,229.64			22,857,229.64
391 AMG	16,170,086.25		16,170,086.25			16,170,086.25
391 Computer	285,165,642.02		285,165,642.02	92,232,607.96		192,933,034.06
392 Heavy Trucks	1,040,309.39		1,040,309.39	84,179.91		956,129.48
392 Light Trucks	5,223,004.77		5,223,004.77	1,883,341.65	409,764.98	2,929,898.14
392 Plane	4,277,641.00	(4,277,641.00)	0.00			0.00
392 Trailer	16,599,747.86		16,599,747.86			16,599,747.86
393	4,996,536.59		4,996,536.59			4,996,536.59
394 Large Tools	18,277,261.68		18,277,261.68			18,277,261.68
394 Small Tools	25,151,322.86		25,151,322.86	11,312,220.90		13,839,101.96
395	51,910,323.74		51,910,323.74			51,910,323.74
396	12,897,886.42		12,897,886.42	3,228,020.48		9,669,865.94
397G	71,479,252.03		71,479,252.03	3,017,140.88		68,462,111.15
397 Depr GTC	77,314,645.46		77,314,645.46			77,314,645.46
398	12,767,813.69		12,767,813.69			12,767,813.69
Total	31,123,355,731.09	(42,121,877.54)	33,514,371,747.26	111,757,511.78	409,764.98	33,402,204,470.50

2022 RATE CASE
ONCOR ELECTRIC DELIVERY LLC
WP II-E-1_03 PROPOSED EXPENSE
FOR THE TEST YEAR ENDING DECEMBER 31, 2021

SPONSOR: D. A. WATSON

Plant Acct	Plant Functionalization										Check
	TRAN	NTU TRAN	DC Tie	Consolidated TRAN	DIST	NTU DIST	Consolidated DIST	MET	TDCS	Total	
Intangible 3 year	193,396 23			193,396 23	208,242 10		208,242 10	6,068 12	371.35	408,077 80	(0 01)
Intangible 5 year	13,640,467 40			13,640,467 40	11,753,973 87		11,753,973 87	342,367 14	6,479,056 64	32,215,865 05	(0 01)
Intangible 8 year	155,462,394 47			155,462,394 47	138,952,490 35		138,952,490 35	4,943,660 92	28,881,482 36	328,240,028 10	0 00
Intangible 15 year	78,009,762 45			78,009,762 45	172,418,666 50		172,418,666 50	33,841,800 57	275,048,264 39	559,318,493 91	0 02
303 IMS				0 00			0 00	146,167,816 21		146,167,816 21	0 00
349	93,368,707 02	22,537,622 24		115,906,329 26			0 00			115,906,329 26	0 00
350	521,566,382 52	94,360,021 97		615,926,404 49			0 00			615,926,404 49	0 00
352	312,392,691 69	85,541,923 71		397,934,615 40			0 00			397,934,615 40	0 00
352 DC Tie			1,686,568 94	1,686,568 94			0 00			1,686,568 94	0 00
352 SVC	12,728,829 08	7,695,877 20		20,424,706 28			0 00			20,424,706 28	0 00
353	2,945,321,744 85	231,488,004 75		3,176,809,749 60	330,462,583 75	51,856,607 52	382,319,191 27			3,559,128,940 87	0 00
353 DC Tie			30,852,548 71	30,852,548 71			0 00			30,852,548 71	0 00
353 SVC	222,278,018 49	65,358,111 77		287,636,130 26	51,398,066 81		51,398,066 81			339,034,197 07	0 00
354	1,433,247,198 92	496,405,556 39		1,929,652,755 31			0 00			1,929,652,755 31	0 00
355	2,646,547,290 96	224,223,019 96		2,870,770,310 92			0 00			2,870,770,310 92	0 00
356	2,597,173,723 16	447,407,596 41		3,044,581,319 57			0 00			3,044,581,319 57	0 00
357	60,197,134 76			60,197,134 76			0 00			60,197,134 76	0 00
358	84,097,342 58			84,097,342 58			0 00			84,097,342 58	0 00
360					18,508,221 20		18,508,221 20			18,508,221 20	0 00
360 DS	1,320,894 71			1,320,894 71	4,537,806 81		4,537,806 81			5,858,701 52	0 00
361	53,159,678 73	16,042,221 25		69,201,899 98	137,062,053 49	21,686,884 38	158,748,937 87			227,950,837 85	0 00
362 incl mob gen	571,075,226 23	39,195,173 55		610,270,399 78	1,757,053,882 68	65,813,611 25	1,822,867,493 93			2,433,137,893 71	0 00
364				0 00	2,678,358,260 81	648,929 49	2,679,007,190 30			2,679,007,190 30	0 00
365				0 00	1,675,410,858 12	1,104,393 64	1,676,515,251 76			1,676,515,251 76	0 00
366				0 00	1,082,118,478 11	543,817 68	1,082,662,295 79			1,082,662,295 79	0 00
367				0 00	2,553,927,527 97	1,840,112 06	2,555,767,640 03			2,555,767,640 03	0 00
368				0 00	2,493,077,762 40	5,044 12	2,493,082,806 52			2,493,082,806 52	0 00
369				0 00	1,652,238,990 36		1,652,238,990 36			1,652,238,990 36	0 00
370				0 00			0 00	199,955,073 44		199,955,073 44	0 00
370 AMR				0 00			0 00	82,679 48		82,679 48	0 00
370 AMS				0 00			0 00	211,112,886 01		211,112,886 01	0 00
370 IDR				0 00			0 00	162,996,844 14		162,996,844 14	0 00
371				0 00	54,631,096 93		54,631,096 93			54,631,096 93	0 00
373				0 00	437,403,825 89	7,252 15	437,411,078 04			437,411,078 04	0 00
374	24,591,238 71	49,119 30		24,640,358 01	71,344,821 22	130,849 80	71,475,671 02			96,116,029 03	0 00
387 AMG				0 00	0 00		0 00	41,548,504 43		41,548,504 43	0 00
388	7,424,940 30	370,948 76		7,795,889 06	19,410,065 62		19,410,065 62	3,908,190 45	2,557,941 01	33,672,086 14	0 00

2022 RATE CASE
ONCOR ELECTRIC DELIVERY LLC
WP II-E-1_03 PROPOSED EXPENSE
FOR THE TEST YEAR ENDING DECEMBER 31, 2021

SPONSOR: D. A. WATSON

Plant Functionalization											
Plant Acct	TRAN	NTU TRAN	DC Tie	Consolidated TRAN	DIST	NTU DIST	Consolidated DIST	MET	TDCS	Total	Check
389	60,493 90			60,493 90	78,748 83		78,748 83	3,342 98	12 49	142,598.20	0 00
390	74,671,948 39	1,443,397 05		76,115,345 44	139,458,227 11		139,458,227 11	24,827,984 84	13,450,668 44	253,852,225.83	0 00
390 GLH	4,415,569 92			4,415,569 92	2,039,908.89		2,039,908 89	40,900 43	92,025.97	6,588,405.21	0 00
391	8,868,849.88	2,134,400 54	0 00	11,003,250 42	9,631,000 84		9,631,000 84	1,229,057 46	993,920 92	22,857,229 64	0 00
391 AMG				0 00			0 00	16,170,086.25		16,170,086 25	0 00
391 Computer	44,741,420 95	14,047 69		44,755,468 64	58,495,925 50		58,495,925 50	33,523,898 60	56,157,741 32	192,933,034 06	0 00
392 Heavy Trucks	86,974 61			86,974 61	869,154 87		869,154 87			956,129.48	0 00
392 Light Trucks	60,365.11	856,573 05		916,938 16	2,012,959 98		2,012,959 98			2,929,898 14	0 00
392 Plane				0 00			0 00			0 00	0 00
392 Trailer	8,611,740 86	121,214 00		8,732,954 86	7,866,793 00		7,866,793 00			16,599,747.86	0 00
393	1,193,181 83			1,193,181 83	3,228,206.22		3,228,206 22	575,148 54		4,996,536 59	0 00
394 Large Tools	6,105,076 84			6,105,076.84	10,983,974 58		10,983,974 58	1,188,210 26		18,277,261 68	0 00
394 Small Tools	5,083,797 09	83,350 94		5,167,148 03	7,924,859 88		7,924,859 88	747,094 05		13,839,101 96	(0 00)
395	30,439,015 97			30,439,015 97	17,734,119 20		17,734,119 20	3,737,188 57		51,910,323 74	0 00
396	2,277,198.71	358,439 65		2,635,638 36	6,235,290 25		6,235,290 25	798,937 33		9,669,865 94	0 00
397G	46,242,442 47	16,570 82		46,259,013 29	18,261,071 90		18,261,071 90	2,439,749 94	1,502,276 02	68,462,111 15	0 00
397 Depr GTC	35,081,287 30			35,081,287 30	40,676,395 47		40,676,395 47	1,556,962 69		77,314,645 46	0 00
398	5,788,727 40	31,366 92		5,820,094 32	5,763,893 68		5,763,893 68	1,183,825 69		12,767,813 69	0 00
Total	12,107,525,154 49	1,735,734,557 92	32,539,117 65	13,875,798,830 06	15,671,538,205 19	143,637,502 09	15,815,175,707 28	892,928,278 54	385,163,760 91	30,969,066,576.79	2,545,305,170 47

2022 RATE CASE
ONCOR ELECTRIC DELIVERY LLC
WP II-E-1_03 PROPOSED EXPENSE
FOR THE TEST YEAR ENDING DECEMBER 31, 2021

SPONSOR: D. A. WATSON

Plant Acct	Depr rate	Depr Amt	Plant x Rate	Amortization True UP	Total Depr & Amort
Intangible 3 year	31 65%		129,156.76		129,156.76
Intangible 5 year	19 18%		6,178,312.83		6,178,312.83
Intangible 8 year	11 26%		36,973,870.59		36,973,870.59
Intangible 15 year	6 46%		36,138,871.66		36,138,871.66
303 IMS			1,083,338.40		1,083,338.40
349					-
350	0 98%		6,022,981.18		6,022,981.18
352	2 65%		10,561,089.48		10,561,089.48
352 DC Tie	2 55%		42,946.31		42,946.31
352 SVC	5 38%		1,099,391.21		1,099,391.21
353	2 25%		80,110,052.38		80,110,052.38
353 DC Tie	2 81%		865,432.83		865,432.83
353 SVC	3 71%		12,587,329.53		12,587,329.53
354	1 96%		37,740,833.35		37,740,833.35
355	3 13%		89,864,312.40		89,864,312.40
356	2 72%		82,695,046.38		82,695,046.38
357	1 76%		1,056,604.96		1,056,604.96
358	2 28%		1,915,431.10		1,915,431.10
360	1 24%		229,981.78		229,981.78
360 DS	1 38%		81,046.75		81,046.75
361	2 08%		4,751,510.69		4,751,510.69
362 incl mob gen	2 09%		50,799,205.18		50,799,205.18
364	3 55%		95,086,678.43		95,086,678.43
365	3 18%		53,389,546.85		53,389,546.85
366	2 18%		23,590,703.32		23,590,703.32
367	2 22%		56,776,912.56		56,776,912.56
368	2 27%		56,703,754.87		56,703,754.87
369	3 04%		50,246,720.28		50,246,720.28
370	5 23%		10,466,009.70		10,466,009.70
370 AMR					-
370 AMS					-
370 IDR	4 13%		6,729,285.14		6,729,285.14
371	4 38%		2,390,143.42		2,390,143.42
373	4 80%		21,014,035.37		21,014,035.37
374					-
387 AMG					-
388					-

2022 RATE CASE
ONCOR ELECTRIC DELIVERY LLC
WP II-E-1_03 PROPOSED EXPENSE
FOR THE TEST YEAR ENDING DECEMBER 31, 2021

SPONSOR, D. A. WATSON

Plant Acct	Depr rate	Depr Amt	Plant x Rate	Amortization True UP	Total Depr & Amort
389	2.05%		2,916.35		2,916.35
390	1.96%		4,979,353.60		4,979,353.60
390 GLH			439,227.01		439,227.01
391	5.00%		1,142,861.48	334,158.45	1,477,019.93
391 AMG			2,310,705.33		2,310,705.33
391 Computer	14.29%		27,561,862.01	7,455,224.06	35,017,086.07
392 Heavy Trucks	8.00%		76,490.36	38,338.22	114,828.57
392 Light Trucks	11.43%		334,845.50	125,676.39	460,521.89
392 Plane			-		-
392 Trailer	5.33%		885,319.89	287,491.18	1,172,811.06
393	2.50%		124,913.41	153,520.64	278,434.06
394 Large Tools	2.86%		522,207.48	523,610.75	1,045,818.23
394 Small Tools	10.00%		1,383,910.20	334,597.86	1,718,508.05
395	4.00%		2,076,412.95	1,293,486.38	3,369,899.33
396	5.33%		515,726.18	220,013.03	735,739.21
397G	6.67%		4,564,140.74	1,515,156.44	6,079,297.18
397 Depr GTC	4.67%		3,613,499.23		3,613,499.23
398	4.55%		580,355.17	193,836.29	774,191.46
Total			888,435,282.55	12,475,109.68	900,910,392.23

2022 RATE CASE
ONCOR ELECTRIC DELIVERY LLC
WP II-E-1_03 PROPOSED EXPENSE
FOR THE TEST YEAR ENDING DECEMBER 31, 2021

SPONSOR: D. A. WATSON

Plant Acct	Expense Allocation										Check
	TRAN	NTU TRAN	DC Tie	Consolidated TRAN	DIST	NTU DIST	Consolidated DIST	MET	TDCS	Total	
Intangible 3 year	61,209 97			61,209 97	65,908 70		65,908 70	1,920 56	117 53	129,156 77	0 00
Intangible 5 year	2,615,949 46			2,615,949 46	2,254,160 41		2,254,160 41	65,658 68	1,242,544 28	6,178,312 83	0 00
Intangible 8 year	17,511,716 92			17,511,716 92	15,651,995 36		15,651,995 36	556,867 73	3,253,290 58	36,973,870 59	-
Intangible 15 year	5,040,392 59			5,040,392 59	11,140,371 95		11,140,371 95	2,186,597 62	17,771,509 50	36,138,871 66	(0 00)
303 IMS				25,229,268 95				1,083,338 40		1,083,338 40	-
349											
350	5,100,259 51	922,721 66	-	6,022,981 18	-	-	-	-	-	6,022,981 18	-
352	8,290,827 29	2,270,262 19	-	10,561,089 48	-	-	-	-	-	10,561,089 48	-
352 DC Tie	-	-	42,946 31	42,946 31	-	-	-	-	-	42,946 31	-
352 SVC	685,148 79	414,242 42	-	1,099,391 21	-	-	-	-	-	1,099,391 21	-
353	66,294,276 82	5,210,408 64	-	71,504,685 46	7,438,161 23	1,167,205 69	8,605,366 92	-	-	80,110,052 38	-
353 DC Tie	-	-	865,432 83	865,432 83	-	-	-	-	-	865,432 83	-
353 SVC	8,252,520 51	2,426,551 94	-	10,679,072 45	1,908,257 07	-	1,908,257 07	-	-	12,587,329 53	-
354	28,031,957 32	9,708,876 03	-	37,740,833 35	-	-	-	-	-	37,740,833 35	-
355	82,845,413 18	7,018,899 23	-	89,864,312 40	-	-	-	-	-	89,864,312 40	-
356	70,542,836 25	12,152,210 12	-	82,695,046 38	-	-	-	-	-	82,695,046 38	-
357	1,056,604 96	-	-	1,056,604 96	-	-	-	-	-	1,056,604 96	-
358	1,915,431 10	-	-	1,915,431 10	-	-	-	-	-	1,915,431 10	-
360	-	-	-	-	229,981 78	-	229,981 78	-	-	229,981 78	-
360 DS	18,272 69	-	-	18,272 69	62,774 06	-	62,774 06	-	-	81,046 75	-
361	1,108,084 46	334,391 34	-	1,442,475 80	2,856,983 63	452,051 26	3,309,034 89	-	-	4,751,510 69	-
362 incl mob gen	11,922,944 30	818,319 29	-	12,741,263 59	36,683,880 89	1,374,060 69	38,057,941 59	-	-	50,799,205 18	-
364	-	-	-	-	95,063,645 81	23,032 62	95,086,678 43	-	-	95,086,678 43	-
365	-	-	-	-	53,354,376 83	35,170 02	53,389,546 85	-	-	53,389,546 85	-
366	-	-	-	-	23,578,853 79	11,849 53	23,590,703 32	-	-	23,590,703 32	-
367	-	-	-	-	56,736,034 09	40,878 47	56,776,912 56	-	-	56,776,912 56	-
368	-	-	-	-	56,703,640 15	114 73	56,703,754 87	-	-	56,703,754 87	-
369	-	-	-	-	50,246,720 28	-	50,246,720 28	-	-	50,246,720 28	-
370	-	-	-	-	-	-	-	10,466,009 70	-	10,466,009 70	-
370 AMR	-	-	-	-	-	-	-	-	-	-	-
370 AMS	-	-	-	-	-	-	-	-	-	-	-
370 IDR	-	-	-	-	-	-	-	6,729,285 14	-	6,729,285 14	-
371	-	-	-	-	2,390,143 42	-	2,390,143 42	-	-	2,390,143 42	-
373	-	-	-	-	21,013,686 96	348 41	21,014,035 37	-	-	21,014,035 37	-
374	-	-	-	-	-	-	-	-	-	-	-
387 AMG	-	-	-	-	-	-	-	-	-	-	-
388	-	-	-	-	-	-	-	-	-	-	-

2022 RATE CASE
ONCOR ELECTRIC DELIVERY LLC
WP II-E-1_03 PROPOSED EXPENSE
FOR THE TEST YEAR ENDING DECEMBER 31, 2021

SPONSOR. D. A. WATSON

Plant Acct	Expense Allocation										Check
	TRAN	NTU TRAN	DC Tie	Consolidated TRAN	DIST	NTU DIST	Consolidated DIST	MET	TDCS	Total	
389	1,237 19	-	-	1,237 19	1,610 53	-	1,610 53	68 37	0 26	2,916 35	-
390	1,464,702 68	28,312 47	-	1,493,015 15	2,735,496 30	-	2,735,496 30	487,005 05	263,837 10	4,979,353.60	-
390 GLH	294,371 33	-	-	294,371 33	135,993 93	-	135,993 93	2,726 70	6,135 06	439,227 01	-
391	586,453 91	106,720 03	-	693,173.94	636,851 25	-	636,851 25	81,271 59	65,723 16	1,477,019 93	-
391 AMG	-	-	-	-	-	-	-	2,310,705.33	-	2,310,705 33	-
391 Computer	8,120,633 59	2,006 81	-	8,122,640.40	10,617,096 36	-	10,617,096 36	6,084,636 81	10,192,712 50	35,017,086 07	-
392 Heavy Trucks	10,445 42	-	-	10,445.42	104,383 16	-	104,383 16	-	-	114,828 57	-
392 Light Trucks	10,557 95	97,894 06	-	108,452 02	352,069 87	-	352,069 87	-	-	460,521 89	-
392 Plane	-	-	-	-	-	-	-	-	-	-	-
392 Trailer	609,536 76	6,464 75	-	616,001 51	556,809 55	-	556,809 55	-	-	1,172,811 06	-
393	66,490 55	-	-	66,490 55	179,893 12	-	179,893 12	32,050 39	-	278,434 06	-
394 Large Tools	349,330 26	-	-	349,330 26	628,499 01	-	628,499 01	67,988 96	-	1,045,818 23	-
394 Small Tools	632,039 09	8,335 09	-	640,374 18	985,251 99	-	985,251 99	92,881 88	-	1,718,508 05	0 00
395	1,976,031 21	-	-	1,976,031 21	1,151,258 40	-	1,151,258.40	242,609.72	-	3,369,899 33	-
396	175,256 90	19,116 78	-	194,373 68	479,878 03	-	479,878 03	61,487.51	-	735,739 21	-
397G	4,106,483 26	1,104 72	-	4,107,587 98	1,621,644 14	-	1,621,644 14	216,657 94	133,407 13	6,079,297.18	-
397 Depr GTC	1,639,614 38	-	-	1,639,614 38	1,901,116 18	-	1,901,116 18	72,768 66	-	3,613,499 23	-
398	351,222 76	1,425 77	-	352,648 52	349,716 01	-	349,716 01	71,826 93	-	774,191 46	-
Total	331,688,253 36	41,548,263 35	908,379 14	399,374,164 79	459,817,144 22	3,104,711 42	462,921,855 63	30,914,363.68	32,929,277 08	900,910,392 24	-

2022 RATE CASE
ONCOR ELECTRIC DELIVERY COMPANY LLC
AD VALOREM TAX ADJUSTMENT
TEST YEAR ENDING DECEMBER 31, 2021
SPONSOR: B. L. CLUTTER

Line No.	Description (a)	Reference (b)	Amount (c)
1	Ad Valorem Tax Adjustment		
2			
3	Tax Year 2021 Total Tax Due Excluding Non Utility Plant	WP/II-E-2/2, Ln 3, Col (e)	261,551,389
4			
5	Ad Valorem Tax Per Book	Sch II-E-2, Pg 1, Ln 11, Col (d)	<u>261,783,171</u>
6			
7	Related to non-utility plant and out of period adjustments recorded during the test year		<u>(231,781)</u>
8			
9			
10			
11	Adjusted Taxes Excluding Non-utility Plant	WP/II-E-2/2, Ln 1, Col (e)	283,681,884
12			
13	Tax Year 2021 Total Tax Due Excluding Non Utility Plant	Ln 3	<u>261,551,389</u>
14			
15	Related to purchases, sales, or other adjustments to net plant		<u>22,130,495</u>
16			
17			
18	Total Adjustment to Test Year Ad Valorem Tax Expense	Ln 7 + Ln 15	<u><u>21,898,714</u></u>

2022 RATE CASE
ONCOR ELECTRIC DELIVERY COMPANY LLC
AD VALOREM TAX CALCULATIONS
TEST YEAR ENDING DECEMBER 31, 2021
SPONSOR: B. L. CLUTTER

Line No	Tax Year	Taxable Value	Gross Tax	Discounts	Net Tax	Effective Tax Rate
	(a)	(b)	(c)	(d)	(e)	(f)
1	2022	13,085,949,401	284,162,730	480,846	283,681,884	2.17%
2						
3	2021	12,065,110,414	261,995,107	443,718	261,551,389	2.17%
4						
5	Net Change	1,020,838,987	22,167,623	37,128	22,130,495	0.00%

2022 RATE CASE
ONCOR ELECTRIC DELIVERY COMPANY LLC
TEXAS GROSS MARGIN TAX CALCULATION
TEST YEAR ENDING DECEMBER 31, 2021
SPONSOR: B. L. CLUTTER

Line No	Description (a)	Reference (b)	Adjusted Regulated T&D (c)	TRAN (d)	NTU TRAN (e)	DC TIE (f)	Consol TRAN (g)	DIST (h)	NTU DIST (i)	Consol DIST (j)	MET (k)	TDCS (l)
1	Cost of Service	Sch I-A-1, Pg 1, Ln 8	5,824,068,018	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
2	Less											
3	Intra-company Transmission Revenue	Sch IV-J-6, Pg 10	517,244,509	455,317,660	61,926,849	-	517,244,509	-	-	-	-	-
4	Transmission Operating Agreement Test Year		9,589,049	9,589,049	-	-	9,589,049	-	-	-	-	-
5	WDSS Revenues	Sch II-D-1, Pg 1, Ln 37, Col (s)	13,295,686	-	-	-	-	-	13,295,686	13,295,686	-	-
6	Revenue for TGMT Calculation		5,283,938,774	847,785,235	111,335,518	2,245,378	961,366,130	4,012,552,544	0	4,012,552,544	205,435,693	104,584,406
7												
8	30% Deduction		1,585,181,632	254,335,570	33,400,655	673,613	288,409,839	1,203,765,763	0	1,203,765,763	61,630,708	31,375,322
9												
10	Texas Gross Margin Tax Base		3,698,757,142	593,449,664	77,934,863	1,571,764	672,956,291	2,808,786,781	0	2,808,786,781	143,804,985	73,209,084
11												
12	Tax Rate		0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%
13												
14	Requested Texas Gross Margin Tax		27,740,679	4,450,872	584,511	11,788	5,047,172	21,065,901	-	21,065,901	1,078,537	549,068

2022 RATE CASE
ONCOR ELECTRIC DELIVERY COMPANY LLC
ADJUSTED PAYROLL TAX EXPENSE
TEST YEAR ENDING DECEMBER 31, 2021
SPONSOR: B. L. CLUTTER

Line No.

1	Labor Expense	280,856,648	Sch II-D-3, Pg 1, Ln 107, Col (g)
2	Adjusted Labor Expense	299,779,685	Sch II-D-3, Pg 1, Ln 107, Col (i)
3	Total Labor Expense Adjustment	<u>18,923,037</u>	
4			
5			
6			

		Payroll Tax Expense Applicable to						
	Tax	Total Payroll Tax Expense	Incentive Compensation	2021 Statutory Rate	2022 Statutory Rate	Effective Rate	Adjusted Effective Rate	Adjusted Payroll Tax Expense
7								
8								
9	FICA	16,232,060	1,624,362	7.65%	7.65%	5.78%	5.78%	17,325,713
10	FUTA	203,183	-	0.60%	0.60%	0.07%	0.07%	216,873
11	SUTA	279,264	-	0.61%	0.61%	0.10%	0.10%	298,080

2022 RATE CASE
ONCOR ELECTRIC DELIVERY COMPANY LLC
PAYROLL TAX RETURNS
TEST YEAR ENDING DECEMBER 31, 2021
SPONSOR: B. L. CLUTTER

This information is confidential and will be made available only after execution of a certification to be bound by the draft protective order set forth in Section VII of this Rate Filing Package or a protective order issued in this docket.

ONCOR ELECTRIC DELIVERY COMPANY LLC
MUNICIPAL FRANCHISE FEE ADJUSTMENT
TEST YEAR ENDING DECEMBER 31, 2021
SPONSOR: B. L. CLUTTER

Line No.	Description	Reference	Amount
	(a)	(b)	(c)
1	Municipal Franchise Fee Paid on kWh:		
2			
3	Test Year kWh Franchise Fee Basis		96,520,145,413
4	Test Year Billed kWh (excl wholesale)	Sch II-H-4.1, Pg 1, Col (b)	135,522,388,185
5	Percentage of kWh Basis to kWh Billed	Ln 3 / Ln 4	71.221%
6			
7	Adjusted Test Year Billed kWh (excl wholesale)	Sch II-H-4.1, Pg 9, Col (b)	138,716,285,644
8			
9	Adjusted kWh franchise fee basis	Ln 5 * Ln 7	98,795,125,799
10			
11	Average Franchise Fee Factor		0.28580%
12			
13	Requested Test Year Municipal Franchise Fee Paid on kWh		<u>\$ 282,356,470</u>
14			
15			
16			
17	Municipal Franchise Fee Paid on Discretionary Revenue:		
18			
19	Per Book Municipal Franchise Fee on Discretionary Revenue		\$ 784,792
20	Remove Nonrecurring Adjustments		<u>(125,424)</u>
21	Adjusted Test Year Municipal Franchise Fee on Discretionary Revenue		659,368
22			
23	Test Year Billed Discretionary Charges	Sch II-E-5, Pg 1, Ln 5, Col (d)	20,397,857
24			
25	Effective Tax Rate	Ln 21 / Ln 23	3.233%
26			
27	Adjusted Test Year Billed Discretionary Revenue	Sch II-E-5, Pg 1, Ln 5, Col (i)	22,468,503
28			
29	Requested Municipal Franchise Fee Paid on Discretionary Revenue	Ln 27 * Ln 25	<u>\$ 726,407</u>
30			
31			
32	Total Requested Municipal Franchise Fee Expense	Ln 13 + Ln 29	<u>\$ 283,082,877</u>
33			
34	Total Test Year Municipal Franchise Fee Expense		276,888,389
35			
36	Total Municipal Franchise Fee Adjustment		<u>\$ 6,194,488</u>

**2022 RATE CASE
ONCOR ELECTRIC DELIVERY COMPANY LLC
REQUESTED AD VALOREM TAX EXPENSE ON TEST YEAR NET UTILITY PLANT
TEST YEAR ENDING DECEMBER 31, 2021
SPONSOR: B. L. CLUTTER**

	Source	YE2020 Tax Year 2021	YE2021 Tax Year 2022	Net Plant Increase	Taxable Value Factor	Taxable Value Increase	Tax Expense Increase
Net Utility Plant	II-B-5,6,11	18,912,466,994	20,540,362,672	1,627,895,677	63%	1,020,838,987	
Taxable Value (owned)	V-Tax, TPT	12,065,110,414	13,085,949,401				
Effective Tax Rate		2.17%	2.17%				
Tax, before discount	V-Tax, TPT	261,995,107	284,162,730				
Discount		443,718	480,846				
Net Tax Expense		261,551,389	283,681,884				22,130,495

*Values above do not include non-utility plant

To Remove NUP from 2021 Taxable Value and Tax Expense

Total Taxable Value (owned)		12,075,526,728
Non-Utility Plant	Acct 121	16,610,527
At Market Value		10,416,314
Taxable Value (owned), excl NUP		12,065,110,414
NUP % of total		0.0863%
Tax Expense, excl PPA		261,777,198
Tax Expense on NUP		225,808
Tax Expense, excl NUP		261,551,389

To Adjust Discount

Discount on 2021 taxes paid	TPT	443,718
Percentage of Total Taxable Value		0.0037%
Discount on 2022 tax due		480,846

2022 RATE CASE
ONCOR ELECTRIC DELIVERY COMPANY LLC
ESTIMATED AD VALOREM TAX EXPENSE ON TEST YEAR NET UTILITY PLANT
TEST YEAR ENDING DECEMBER 31, 2021
SPONSOR: B. L. CLUTTER

Beginning Balance for	TY2017	TY2018	TY2019	TY2020	TY2021
Property, plant and equipment	19,771,440,193	21,045,216,834	22,433,378,136	25,902,971,221	28,030,790,516
Less accumulated depreciation	7,328,972,895	7,870,581,722	8,151,022,416	8,736,471,594	9,118,323,522
Utility plant, less accumulated depreciation	12,442,467,298	13,174,635,112	14,282,355,720	17,166,499,627	18,912,466,994
New CWIP (exclude replacements)	230,235,023	118,233,168	142,340,598	247,875,266	199,734,843
Materials & Supplies	89,545,514	90,762,588	115,857,175	148,363,995	144,211,767
Gross plant subject to ad valorem taxes	20,091,220,730	21,254,212,590	22,691,575,908	26,299,210,482	28,374,737,126
Net plant subject to ad valorem taxes	12,762,247,835	13,383,630,869	14,540,553,492	17,562,738,889	19,256,413,604
Non-utility Plant (excluded)	2,492,824	2,578,170	11,779,350	11,779,350	16,610,527
Book to Taxable Value % (owned)	58%	57%	59%	63%	63%
Taxable Value (owned)	7,459,558,389	7,657,463,757	8,576,814,860	11,007,278,660	12,075,526,728
Less Non-utility plant	1,457,061	1,475,104	6,948,106	7,382,595	10,416,314
Taxable Value (owned), excl NUP	7,458,101,328	7,655,988,653	8,569,866,754	10,999,896,065	12,065,110,414
Taxable Value (leased)	41,402,158	70,919,376	68,764,060	76,090,318	85,223,140
Total Taxable Value, excl NUP	7,499,503,486	7,726,908,029	8,638,630,814	11,075,986,383	12,150,333,554
Total Ad Valorem Tax Expense (4082602)	176,424,325	183,158,671	211,627,100	243,059,615	261,783,171
Less: TY2019 NTU	-	-	16,438,017	-	-
Less: Prior Period Adjustments	36,660	99,159	(184,135)	(26,359)	5,973
Less: Non-utility Plant	34,453	35,264	158,272	163,038	225,808
Ad Valorem Tax Expense (owned)	176,353,211	183,024,248	195,214,946	242,922,936	261,551,389
Effective Tax Rate	2.36%	2.39%	2.28%	2.21%	2.17%

2022 RATE CASE
ONCOR ELECTRIC DELIVERY COMPANY LLC
AD VALOREM TAX EXPENSE BY MONTH
TEST YEAR ENDING DECEMBER 31, 2021
SPONSOR: B. L. CLUTTER

Line No	Month	Expense	FERC Account
	(a)	(b)	(c)
1	January	22,865,175	408
2	February	22,863,796	408
3	March	22,795,899	408
4	April	22,863,732	408
5	May	22,863,883	408
6	June	21,863,956	408
7	July	21,872,504	408
8	August	21,863,907	408
9	September	22,232,601	408
10	October	22,232,601	408
11	November	22,296,089	408
12	December	15,169,026	408
13			
14	Total	261,783,171	

**2022 RATE CASE
ONCOR ELECTRIC DELIVERY COMPANY LLC
OPERATING INCOME AS REPORTED IN FINANCIAL STATEMENTS
TEST YEAR ENDING DECEMBER 31, 2021
SPONSOR: B. L. CLUTTER**

	<u>TOTAL</u>	<u>OPERATING</u>	<u>NON-OPERATING</u>
1 Income Before Tax	922,954,112	954,300,874	(31,346,762)
2			
3 Income Taxes:			
4 Federal	129,777,751	142,379,670	(12,601,920)
5 State	23,900,185	23,877,559	22,626
6 ITC	(1,174,250)	(1,174,250)	-
7	<u>152,503,686</u>	<u>165,082,980</u>	<u>(12,579,294)</u>
8			
9 Net Income	770,450,426	789,217,894	(18,767,468)
10			
11 Federal Income Taxes	128,603,501	141,205,420	(12,601,920)
12			
13 Interest Expense	412,784,753	412,784,753	-
14			
15			
16 Return on Rate Base		1,202,002,647	
17			
18 Federal Income Taxes			
19 Current	61,790,068	78,901,801	(17,111,733)
20 Deferred	66,813,433	62,303,620	4,509,813
21	<u>128,603,501</u>	<u>141,205,420</u>	<u>(12,601,920)</u>

2022 RATE CASE
ONCOR ELECTRIC DELIVERY COMPANY LLC
TAX EXPENSE RECONCILIATION AS REPORTED IN FINANCIAL STATEMENTS
TEST YEAR ENDING DECEMBER 31, 2021
SPONSOR: B. L. CLUTTER

	Total		Operating		Non-Operating		Adjusted Non-Operating*	
	Pre-Yax	Tax	Pre-Yax	Tax	Pre-Yax	Tax	Pre-Yax	Tax
1 Operating PTBI	922,954,112	193,820,364	954,300,874	200,403,184	(31,346,762)	(6,582,820)	22,801,213	4,788,255
2								
3 Meals & Entertainment	1,697,686	356,514	1,697,686	356,514	-	-	-	-
4 AFUDC Equity	(27,208,033)	(5,713,687)	-	-	(27,208,033)	(5,713,687)	(27,208,033)	(5,713,687)
5 Nondeductible Penalties & Fines	764,038	160,448	-	-	764,038	160,448	764,038	160,448
6 Social Club Dues and Fees	207,160	43,504	207,160	43,504	-	-	-	-
7 Commuter Expenses	1,420,342	298,272	1,420,342	298,272	-	-	-	-
8 Civic and Political Activities	3,172,909	666,311	-	0	3,172,909	666,311	3,172,909	666,311
9 Supplemental Retirement Insurance Premium	(4,406,128)	(925,287)	(4,968,013)	(1,043,283)	561,884	117,996	561,884	117,996
10 Salary Deferral Trust Interest & Dividend Income	(4,828,414)	(1,013,967)	-	-	(4,828,414)	(1,013,967)	(4,828,414)	(1,013,967)
11 Salary Deferral Insurance Premium Benefit Expense	(5,151,437)	(1,081,802)	-	-	(5,151,437)	(1,081,802)	(5,151,437)	(1,081,802)
12 Split-Dollar Life Insurance Premiums	(1,689)	(355)	(1,689)	(355)	-	-	-	-
13 Non-recoverable Pension & OPEBs	3,439,754	722,348	-	-	3,439,754	722,348	3,439,754	722,348
14 SARs Capitalized	353,019	74,134	-	-	353,019	74,134	353,019	74,134
15 Amortization of Organizational Expenditures	(120,366)	(25,277)	(120,366)	(25,277)	-	-	-	-
16 Federal Benefit of State	(23,900,185)	(5,019,039)	(23,877,559)	(5,014,287)	(22,626)	(4,751)	(22,626)	(4,751)
17 TGMT		23,900,185		23,877,559		22,626		22,626
18 Total Perms	(54,561,344)	12,442,303	(25,642,439)	18,492,647	(28,918,905)	(6,050,344)	(28,918,905)	(6,050,344)
19 Protected Excess DFIT Amortization		(22,126,156)		(22,126,156)		-		-
20 Non-protected Excess DFIT Amortization		(30,159,720)		(30,159,720)		-		-
21 Reverse Flow Through		280,766		280,766		-		-
22 Tax Expense Before Discretres		154,257,556		166,890,721		(12,633,165)		(1,262,090)
23								
24 Discretres								
25 ITC		(1,174,250)		(1,174,250)		-		-
26 R&D Credit		(352,219)		(352,219)		-		-
27 FIN48 Interest		13,309		13,309		-		-
28 Prior Period and Other Adjustments		(240,711)		(294,581)		53,871		53,871
29 YTD Discrete Items		(1,753,871)		(1,807,741)		53,871		53,871
30								
31 Taxes Calculated		152,503,686		165,082,980		(12,579,294)		(1,208,219)
32 Federal Only		128,603,501		141,205,420		(12,601,919)		(1,230,845)
33								

34 *As presented on schedule II-E-4.2
35 *See WP/II-E-3/3

2022 RATE CASE
ONCOR ELECTRIC DELIVERY COMPANY LLC
BELOW THE LINE TAX EXPENSE
TEST YEAR ENDING DECEMBER 31, 2021
SPONSOR: B. L. CLUTTER

	Total Company	Adjustments	Total
1 Non-Operating Income Taxes:			
2 4092000 Current FIT - Other Income	(17,111,734)	10,930,056	(6,181,677)
3 4092100 State - Income Taxes-Non Oper	22,626		22,626
4 4102000 Def FIT - Other Income	4,509,813	441,019	4,950,832
5 4112000 Def FIT - Non Operating Income	-		-
6	(12,579,295)	11,371,075	(1,208,219)
7			
8			
9			
10 Other Deductions:	Pre-tax Adjustments	Tax Effect	Tax Account
11 4210200 Disposition of Property-Loss	125,486	26,352	4092000
12 4250000 Miscellaneous Amortization	977,879	205,355	4092000
13 4253800 Reg Asset Amortization	2,100,089	441,019	4102000
14 4265500 Other Deductions-Non Operating	50,944,520	10,698,349	4092000
15	54,147,975	11,371,075	

2022 RATE CASE
ONCOR ELECTRIC DELIVERY COMPANY LLC
RETURN ON RATE BASE & SYNCHRONIZED INTEREST
TEST YEAR ENDING DECEMBER 31, 2021
SPONSOR: B. L. CLUTTER

Line No	Description	Amount Per Books	Known & Measurable Changes	Adjusted T&D	TRAN	NTU TRAN	DC TIE	Consol TRAN	DIST	NTU DIST	Consol DIST	MET	TDCS	TOTAL	Schedule Reference
1	Total WACC 7.05%														II-C-1.1
2	Debt WACC 2.41%														II-C-1.1
3															
4															
5	Total Rate Base			18,815,928,376	7,764,032,546	1,253,226,003	9,713,064	9,026,971,614	9,061,557,950	101,006,266	9,162,564,215	421,320,140	205,072,407	18,815,928,376	II-B
6															
7															
8															
9	Return on Rate Base	1,202,002,647	124,520,303	1,326,522,951	547,364,295	88,352,433	684,771	636,401,499	638,839,835	7,120,942	645,960,777	29,703,070	14,457,605	1,326,522,951	
10															
11															
12	Synchronized Interest	412,784,753	40,679,121	453,463,874	187,113,184	30,202,747	234,085	217,550,016	218,383,547	2,434,251	220,817,798	10,153,815	4,942,245	453,463,874	

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

Please see Schedule II-E-3.2b and the workpapers for Schedule II-E-3 for details.

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

Line No.	Tax Class	Rate	Convention	2017 Oncor Tax	2018 Oncor Tax	2019 Oncor Tax	2019 Acquired	2019 NTU Tax	2020 Oncor Tax	2020 NTU Tax	2021 Oncor Tax	2021 NTU Tax
				Additions	Additions	Additions	NTU	Additions	Additions	Additions	Additions	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1	TOTAL											
2	00.11 00.11 Furn, Fixt, Equip	MACRS 7	HY	997,545	1,256,688	2,620,219	4,042,131	(1,156,147)	11,311,160	23,509	4,973,457	
3	00.12 00 12. Info Systems	MACRS 5	HY	12,290,349	5,655,898	10,602,111	7,333		61,719,114		15,137,581	
4	00.21 00.21 Airplanes	MACRS 5	HY	-	2,617,666	1,659,975			-		-	
5	00.22 00 22: Automobiles	MACRS 5	HY	636,669	328,795	553,113			2,072,741	55,489	1,002,861	
6	00.241 00.241. Light Trucks	MACRS 5	HY	2,196,684	310,099	-	1,044,540	(70,853)	1,192		-	
7	00.242 00.242 Heavy Trucks	MACRS 5	HY	678,187	365,429	-			328,224		90,231	
8	00.27 00 27: Trailers	MACRS 5	HY	643,724	1,429,135	615,252			739,247	52,909	181,842	
9	00 28 00 28: Boats	MACRS 10	HY	-	-	30,721			20,022		-	
10	00.3 00 3: Land Improv	MACRS 15	HY	4,989,497	19,641,172	11,911,238	9,057,064		30,575,380		46,702,065	
11	40 4 40 4: Railroad Track	MACRS 7	HY	-	-	-			(1,810)		-	
12	49.14 49.14: Trans & Dist Plnt	MACRS 20	HY	249,815,911	494,249,407	611,990,452	69,329,950	(39,105)	774,138,006	(670,469)	810,880,205	75,379
13	49 14A 49.14A Trans 4/05-1/11	MACRS 15	HY	311,070,711	632,050,058	857,674,198	1,133,906,683	7,749,330	1,059,592,248	4,858,264	1,043,935,398	(985,173)
14	49.14B 49 14B: Meters	MACRS 20	HY	2,820,858	2,161,649	10,305,819			11,539,390		10,353,307	
15	49.14C 49.14C Smart Meters	MACRS 10	HY	23,415,151	61,086,583	74,518,693		16,798	80,368,252		84,161,731	
16	49 14D 49.14D Street Lighting	MACRS 7	HY	10,656,252	18,364,980	23,595,625	7,252		24,821,565		24,029,801	
17	57 0 57 0: Distr Trades Serv	MACRS 5	HY	3,979,412	6,265,982	4,872,320	2,199,556	(1,949,432)	13,966,086		9,342,712	
18	AM15 AM15: 197 Amortization	SL 15	MM	15,900,000	-	-			-		-	
19	LH LH. LH Improv	MACRS 39	MM	42,774	9,976	-			25,686,592		153,214	
20	LR46 LR46: Easements 46 Yr	SL 46	HY	1,230,506	2,071,284	6,130,177			(110,122)		8,326,189	
21	LR84 LR84: Easements 84 Yr	SL 84	HY	10,669,200	3,784,851	17,561,905	100,012,366		46,742,174		15,495,569	5,751,215
22	ND ND: Non Depr	None		8,022,097	28,547,869	3,043,428	54,778,215	(3,235,813)	15,424,521		33,730,417	(5,751,215)
23	RP RP: RP 81-86 & Post92	MACRS 39	MM	21,658,814	31,181,436	29,050,181	133,694,687	(700,091)	40,037,827	1,146,039	55,251,619	(215,000)
24	TOTAL			681,714,340	1,311,378,956	1,666,735,427	1,508,079,776	614,686	2,198,971,809	5,465,740	2,163,748,198	(1,124,794)
25												

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

Line No.	Tax Class	Rate	Convention	2017 Oncor Tax Additions	2018 Oncor Tax Additions	2019 Oncor Tax Additions	2019 Acquired NTU	2019 NTU Tax Additions	2020 Oncor Tax Additions	2020 NTU Tax Additions	2021 Oncor Tax Additions	2021 NTU Tax Additions
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
26	<u>TRAN</u>		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	-
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	-
29	00.21 00.21. Airplanes	MACRS 5	HY	-	1,215,205	770,614	-	-	-	-	-	-
30	00.22 00.22: Automobiles	MACRS 5	HY	295,562	152,637	256,773	-	-	962,234	-	465,560	-
31	00.241 00.241: Light Trucks	MACRS 5	HY	1,019,772	143,958	-	-	-	553	-	-	-
32	00 242 00 242: Heavy Trucks	MACRS 5	HY	314,837	169,644	-	-	-	152,372	-	41,888	-
33	00.27 00.27: Trailers	MACRS 5	HY	298,838	663,451	285,620	-	-	343,183	-	84,417	-
34	00.28 00.28: Boats	MACRS 10	HY	-	-	14,262	-	-	9,295	-	-	-
35	00 3 00.3 Land Improv	MACRS 15	HY	2,316,286	9,118,069	5,529,583	-	-	14,194,083	-	21,680,614	-
36	40.4 40.4. Railroad Track	MACRS 7	HY	-	-	-	-	-	(840)	-	-	-
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	-
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	-
39	49 14B 49 14B Meters	MACRS 20	HY	1,309,534	1,003,507	4,784,295	-	-	5,356,959	-	4,806,341	-
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	-
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	-
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	-
43	AM15 AM15: 197 Amortization	SL 15	MM	7,381,296	-	-	-	-	-	-	-	-
44	LH LH: LH Improv	MACRS 39	MM	19,857	4,631	-	-	-	11,924,549	-	71,127	-
45	LR46 LR46: Easements 46 Yr	SL 46	HY	571,241	961,557	2,845,827	-	-	(51,122)	-	3,865,287	-
46	LR84 LR84: Easements 84 Yr	SL 84	HY	4,952,989	1,757,051	8,152,806	-	-	21,699,234	-	7,193,546	-
47	ND ND: Non Depr	None		3,724,118	13,252,847	1,412,858	-	-	7,160,563	-	15,658,754	-
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	-
49	TRAN TOTAL			316,473,915	608,784,659	773,752,662	-	-	1,020,834,059	-	1,004,482,116	-
50												

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

Line No.	Tax Class	Rate	Convention	2017 Oncor Tax Additions	2018 Oncor Tax Additions	2019 Oncor Tax Additions	2019 Acquired NTU	2019 NTU Tax Additions	2020 Oncor Tax Additions	2020 NTU Tax Additions	2021 Oncor Tax Additions	2021 NTU Tax Additions
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
51	NTU TRAN		92.44%									
52	00.11 00.11: Furn, Fixt, Equip	MACRS 7	HY	-	-	-	3,736,570	(1,068,750)	-	21,732	-	-
53	00.12 00.12: Info Systems	MACRS 5	HY	-	-	-	6,778	-	-	-	-	-
54	00.21 00.21: Airplanes	MACRS 5	HY	-	-	-	-	-	-	-	-	-
55	00.22 00.22: Automobiles	MACRS 5	HY	-	-	-	-	-	-	51,294	-	-
56	00.241 00.241: Light Trucks	MACRS 5	HY	-	-	-	965,580	(65,497)	-	-	-	-
57	00.242 00.242: Heavy Trucks	MACRS 5	HY	-	-	-	-	-	-	-	-	-
58	00.27 00.27 Trailers	MACRS 5	HY	-	-	-	-	-	-	48,909	-	-
59	00.28 00.28: Boats	MACRS 10	HY	-	-	-	-	-	-	-	-	-
60	00.3 00.3: Land Improv	MACRS 15	HY	-	-	-	8,372,405	-	-	-	-	-
61	40.4 40.4: Railroad Track	MACRS 7	HY	-	-	-	-	-	-	-	-	-
62	49.14 49.14: Trans & Dist Plnt	MACRS 20	HY	-	-	-	64,089,030	(36,149)	-	(619,786)	-	69,681
63	49.14A 49.14A Trans 4/05-1/11	MACRS 15	HY	-	-	-	1,048,190,269	7,163,528	-	4,491,009	-	(910,700)
64	49.14B 49.14B: Meters	MACRS 20	HY	-	-	-	-	-	-	-	-	-
65	49.14C 49.14C: Smart Meters	MACRS 10	HY	-	-	-	-	15,528	-	-	-	-
66	49.14D 49.14D Street Lighting	MACRS 7	HY	-	-	-	6,704	-	-	-	-	-
67	57.0 57.0: Distr Trades Serv	MACRS 5	HY	-	-	-	2,033,283	(1,802,067)	-	-	-	-
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
72	ND ND Non Depr	None		-	-	-	50,637,317	(2,991,206)	-	-	-	(5,316,459)
73	RP RP: RP 81-86 & Post92	MACRS 39	MM	-	-	-	123,588,185	(647,168)	-	1,059,405	-	(198,747)
74	NTU TRAN TOTAL			-	-	-	1,394,078,163	568,220	-	5,052,564	-	(1,039,767)
75												

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

Line No.	Tax Class	Rate	Convention	2017 Oncor Tax	2018 Oncor Tax	2019 Oncor Tax	2019 Acquired	2019 NTU Tax	2020 Oncor Tax	2020 NTU Tax	2021 Oncor Tax	2021 NTU Tax
				Additions	Additions	Additions	NTU	Additions	Additions	Additions	Additions	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
76	DC Tie		0.06%									
77	00.11 00.11. Furn, Fixt, Equip	MACRS 7	HY	591	744	1,552	-	-	6,699	-	2,946	-
78	00.12 00.12. Info Systems	MACRS 5	HY	7,279	3,350	6,279	-	-	36,554	-	8,965	-
79	00.21 00.21. Airplanes	MACRS 5	HY	-	1,550	983	-	-	-	-	-	-
80	00.22 00.22. Automobiles	MACRS 5	HY	377	195	328	-	-	1,228	-	594	-
81	00.241 00.241. Light Trucks	MACRS 5	HY	1,301	184	-	-	-	1	-	-	-
82	00.242 00.242. Heavy Trucks	MACRS 5	HY	402	216	-	-	-	194	-	53	-
83	00.27 00.27. Trailers	MACRS 5	HY	381	846	364	-	-	438	-	108	-
84	00.28 00.28 Boats	MACRS 10	HY	-	-	18	-	-	12	-	-	-
85	00.3 00.3. Land Improv	MACRS 15	HY	2,955	11,633	7,055	-	-	18,109	-	27,660	-
86	40.4 40.4. Railroad Track	MACRS 7	HY	-	-	-	-	-	(1)	-	-	-
87	49.14 49.14. Trans & Dist Plnt	MACRS 20	HY	147,956	292,724	362,457	-	-	458,491	-	480,252	-
88	49.14A 49.14A: Trans 4/05-1/11	MACRS 15	HY	184,235	374,338	507,966	-	-	627,554	-	618,281	-
89	49.14B 49.14B: Meters	MACRS 20	HY	1,671	1,280	6,104	-	-	6,834	-	6,132	-
90	49.14C 49.14C. Smart Meters	MACRS 10	HY	13,868	36,179	44,134	-	-	47,599	-	49,846	-
91	49.14D 49.14D Street Lighting	MACRS 7	HY	6,311	10,877	13,975	-	-	14,701	-	14,232	-
92	57.0 57.0. Distr Trades Serv	MACRS 5	HY	2,357	3,711	2,886	-	-	8,272	-	5,533	-
93	AM15 AM15: 197 Amortization	SL 15	MM	9,417	-	-	-	-	-	-	-	-
94	LH LH: LH Improv	MACRS 39	MM	25	6	-	-	-	15,213	-	91	-
95	LR46 LR46: Easements 46 Yr	SL 46	HY	729	1,227	3,631	-	-	(65)	-	4,931	-
96	LR84 LR84: Easements 84 Yr	SL 84	HY	6,319	2,242	10,401	-	-	27,684	-	9,177	-
97	ND ND: Non Depr	None		4,751	16,908	1,803	-	-	9,135	-	19,977	-
98	RP RP: RP 81-86 & Post92	MACRS 39	MM	12,828	18,468	17,205	-	-	23,713	-	32,723	-
99	DC TIE TOTAL			403,752	776,677	987,140	-	-	1,302,362	-	1,281,501	-

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

Line No.	Tax Class	Rate	Convention	2017 Oncor Tax	2018 Oncor Tax	2019 Oncor Tax	2019 Acquired	2019 NTU Tax	2020 Oncor Tax	2020 NTU Tax	2021 Oncor Tax	2021 NTU Tax
				Additions	Additions	Additions	NTU	Additions	Additions	Additions	Additions	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
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	-
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	-
104	00.21 00 21: Airplanes	MACRS 5	HY	-	1,317,872	835,719	-	-	-	-	-	-
105	00.22 00.22: Automobiles	MACRS 5	HY	320,533	165,533	278,466	-	-	1,043,527	-	504,893	-
106	00.241 00.241: Light Trucks	MACRS 5	HY	1,105,927	156,120	-	-	-	600	-	-	-
107	00.242 00.242: Heavy Trucks	MACRS 5	HY	341,435	183,976	-	-	-	165,245	-	45,427	-
108	00.27 00.27: Trailers	MACRS 5	HY	324,085	719,502	309,750	-	-	372,176	-	91,549	-
109	00.28 00.28: Boats	MACRS 10	HY	-	-	15,467	-	-	10,080	-	-	-
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	-
111	40.4 40.4, Railroad Track	MACRS 7	HY	-	-	-	-	-	(911)	-	-	-
112	49.14 49.14, Trans & Dist Pnt	MACRS 20	HY	125,770,541	248,831,289	308,108,358	-	-	389,742,012	-	408,239,978	-
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	-
114	49.14B 49.14B: Meters	MACRS 20	HY	1,420,169	1,088,288	5,188,494	-	-	5,809,539	-	5,212,402	-
115	49.14C 49.14C: Smart Meters	MACRS 10	HY	11,788,425	30,754,217	37,516,651	-	-	40,461,628	-	42,371,466	-
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	-
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	-
118	AM15 AM15: 197 Amortization	SL 15	MM	8,004,901	-	-	-	-	-	-	-	-
119	LH LH LH Improv	MACRS 39	MM	21,535	5,023	-	-	-	12,931,989	-	77,136	-
120	LR46 LR46: Easements 46 Yr	SL 46	HY	619,502	1,042,794	3,086,255	-	-	(55,441)	-	4,191,844	-
121	LR84 LR84: Easements 84 Yr	SL 84	HY	5,371,440	1,905,494	8,841,592	-	-	23,532,482	-	7,801,289	-
122	ND ND: Non Depr	None		4,038,748	14,372,507	1,532,222	-	-	7,765,520	-	16,981,676	-
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	-
124	DIST TOTAL			343,211,050	660,217,517	839,122,757	-	-	1,107,078,699	-	1,089,345,271	-
125												

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

Line No.	Tax Class	Rate	Convention	2017 Oncor Tax	2018 Oncor Tax	2019 Oncor Tax	2019 Acquired	2019 NTU Tax	2020 Oncor Tax	2020 NTU Tax	2021 Oncor Tax	2021 NTU Tax
				Additions	Additions	Additions	NTU	Additions	Additions	Additions	Additions	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
126	NTU DIST		7.56%									
127	00.11 00.11: Furn, Fixt, Equip	MACRS 7	HY	-	-	-	305,560	(87,398)	-	1,777	-	-
128	00.12 00.12: Info Systems	MACRS 5	HY	-	-	-	554	-	-	-	-	-
129	00.21 00.21: Airplanes	MACRS 5	HY	-	-	-	-	-	-	-	-	-
130	00.22 00.22: Automobiles	MACRS 5	HY	-	-	-	-	-	-	4,195	-	-
131	00.241 00.241: Light Trucks	MACRS 5	HY	-	-	-	78,961	(5,356)	-	-	-	-
132	00.242 00.242: Heavy Trucks	MACRS 5	HY	-	-	-	-	-	-	-	-	-
133	00.27 00.27: Trailers	MACRS 5	HY	-	-	-	-	-	-	4,000	-	-
134	00.28 00.28: Boats	MACRS 10	HY	-	-	-	-	-	-	-	-	-
135	00.3 00.3: Land Improv	MACRS 15	HY	-	-	-	684,659	-	-	-	-	-
136	40.4 40.4: Railroad Track	MACRS 7	HY	-	-	-	-	-	-	-	-	-
137	49.14 49.14: Trans & Dist Pnt	MACRS 20	HY	-	-	-	5,240,920	(2,956)	-	(50,683)	-	5,698
138	49.14A 49.14A: Trans 4/05-1/11	MACRS 15	HY	-	-	-	85,716,414	585,802	-	367,255	-	(74,473)
139	49.14B 49.14B: Meters	MACRS 20	HY	-	-	-	-	-	-	-	-	-
140	49.14C 49.14C: Smart Meters	MACRS 10	HY	-	-	-	-	1,270	-	-	-	-
141	49.14D 49.14D: Street Lighting	MACRS 7	HY	-	-	-	548	-	-	-	-	-
142	57.0 57.0: Distr Trades Serv	MACRS 5	HY	-	-	-	166,273	(147,365)	-	-	-	-
143	AM15 AM15: 197 Amortization	SL 15	MM	-	-	-	-	-	-	-	-	-
144	LH LH: LH Improv	MACRS 39	MM	-	-	-	-	-	-	-	-	-
145	LR46 LR46: Easements 46 Yr	SL 46	HY	-	-	-	-	-	-	-	-	-
146	LR84 LR84: Easements 84 Yr	SL 84	HY	-	-	-	7,560,324	-	-	-	-	434,757
147	ND ND: Non Depr	None	-	-	-	-	4,140,898	(244,608)	-	-	-	(434,757)
148	RP RP 81-86 & Post92	MACRS 39	MM	-	-	-	10,106,501	(52,923)	-	86,634	-	(16,253)
149	NTU DIST TOTAL			-	-	-	114,001,613	46,467	-	413,177	-	(85,028)
150												

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

Line No.	Tax Class	Rate	Convention	2017 Oncor Tax Additions	2018 Oncor Tax Additions	2019 Oncor Tax Additions	2019 Acquired NTU	2019 NTU Tax Additions	2020 Oncor Tax Additions	2020 NTU Tax Additions	2021 Oncor Tax Additions	2021 NTU Tax Additions
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
151	MET		1.71%									
152	00 11 00.11 Furn, Fixt, Equip	MACRS 7	HY	17,080	21,517	44,863	-	-	193,667	-	85,155	-
153	00 12 00 12: Info Systems	MACRS 5	HY	210,433	96,839	181,527	-	-	1,056,743	-	259,183	-
154	00 21 00.21: Airplanes	MACRS 5	HY	-	44,819	28,422	-	-	-	-	-	-
155	00 22 00 22: Automobiles	MACRS 5	HY	10,901	5,630	9,470	-	-	35,489	-	17,171	-
156	00.241 00 241: Light Trucks	MACRS 5	HY	37,611	5,309	-	-	-	20	-	-	-
157	00.242 00 242 Heavy Trucks	MACRS 5	HY	11,612	6,257	-	-	-	5,620	-	1,545	-
158	00.27 00 27: Trailers	MACRS 5	HY	11,022	24,469	10,534	-	-	12,657	-	3,113	-
159	00.28 00 28: Boats	MACRS 10	HY	-	-	526	-	-	343	-	-	-
160	00.3 00.3 Land Improv	MACRS 15	HY	85,429	336,292	203,942	-	-	523,506	-	799,624	-
161	40.4 40.4 Railroad Track	MACRS 7	HY	-	-	-	-	-	(31)	-	-	-
162	49.14 49 14: Trans & Dist Pnt	MACRS 20	HY	4,277,299	8,462,442	10,478,381	-	-	13,254,640	-	13,883,733	-
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	-
164	49.14B 49 14B: Meters	MACRS 20	HY	48,298	37,011	176,454	-	-	197,575	-	177,267	-
165	49.14C 49.14C: Smart Meters	MACRS 10	HY	400,910	1,045,913	1,275,895	-	-	1,376,050	-	1,441,001	-
166	49.14D 49.14D Street Lighting	MACRS 7	HY	182,454	314,442	404,000	-	-	424,990	-	411,434	-
167	57 0 57.0: Distr Trades Serv	MACRS 5	HY	68,135	107,285	83,423	-	-	239,125	-	159,964	-
168	AM15 AM15: 197 Amortization	SL 15	MM	272,237	-	-	-	-	-	-	-	-
169	LH LH: LH Improv	MACRS 39	MM	732	171	-	-	-	439,801	-	2,623	-
170	LR46 LR46: Easements 46 Yr	SL 46	HY	21,068	35,464	104,960	-	-	(1,885)	-	142,559	-
171	LR84 LR84: Easements 84 Yr	SL 84	HY	182,676	64,803	300,692	-	-	800,310	-	265,312	-
172	ND ND: Non Depr	None		137,353	488,791	52,109	-	-	264,096	-	577,526	-
173	RP RP: RP 81-86 & Post92	MACRS 39	MM	370,838	533,882	497,392	-	-	685,520	-	946,007	-
174	MET TOTAL			11,672,180	22,453,174	28,537,519	-	-	37,650,366	-	37,047,274	-
175												

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

Line No.	Tax Class	Rate	Convention	2017 Oncor Tax	2018 Oncor Tax	2019 Oncor Tax	2019 Acquired	2019 NTU Tax	2020 Oncor Tax	2020 NTU Tax	2021 Oncor Tax	2021 NTU Tax
				Additions	Additions	Additions	NTU	Additions	Additions	Additions	Additions	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
176	TDCS		1.46%									
177	00.11 00.11: Furn, Fixt, Equip	MACRS 7	HY	14,565	18,348	38,257	-	-	165,150	-	72,615	-
178	00.12 00.12: Info Systems	MACRS 5	HY	179,447	82,580	154,797	-	-	901,137	-	221,018	-
179	00.21 00.21: Airplanes	MACRS 5	HY	-	38,220	24,237	-	-	-	-	-	-
180	00.22 00.22: Automobiles	MACRS 5	HY	9,296	4,801	8,076	-	-	30,263	-	14,642	-
181	00.241 00.241 Light Trucks	MACRS 5	HY	32,073	4,528	-	-	-	17	-	-	-
182	00.242 00.242 Heavy Trucks	MACRS 5	HY	9,902	5,335	-	-	-	4,792	-	1,317	-
183	00.27 00.27: Trailers	MACRS 5	HY	9,399	20,866	8,983	-	-	10,793	-	2,655	-
184	00.28 00.28: Boats	MACRS 10	HY	-	-	449	-	-	292	-	-	-
185	00.3 00.3: Land Improv	MACRS 15	HY	72,850	286,773	173,911	-	-	446,419	-	681,878	-
186	40.4 40.4: Railroad Track	MACRS 7	HY	-	-	-	-	-	(26)	-	-	-
187	49.14 49.14 Trans & Dist Plnt	MACRS 20	HY	3,647,464	7,216,341	8,935,432	-	-	11,302,885	-	11,839,343	-
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	-
189	49.14B 49.14B: Meters	MACRS 20	HY	41,186	31,561	150,471	-	-	168,482	-	151,165	-
190	49.14C 49.14C: Smart Meters	MACRS 10	HY	341,875	891,901	1,088,018	-	-	1,173,425	-	1,228,812	-
191	49.14D 49.14D Street Lighting	MACRS 7	HY	155,588	268,140	344,510	-	-	362,410	-	350,850	-
192	57.0 57.0 Distr Trades Serv	MACRS 5	HY	58,102	91,487	71,139	-	-	203,913	-	136,409	-
193	AM15 AM15. 197 Amortization	SL 15	MM	232,150	-	-	-	-	-	-	-	-
194	LH LH: LH Improv	MACRS 39	MM	625	146	-	-	-	375,040	-	2,237	-
195	LR46 LR46 Easements 46 Yr	SL 46	HY	17,966	30,242	89,504	-	-	(1,608)	-	121,567	-
196	LR84 LR84 Easements 84 Yr	SL 84	HY	155,777	55,261	256,414	-	-	682,464	-	226,245	-
197	ND ND: Non Depr	None		117,127	416,816	44,436	-	-	225,207	-	492,485	-
198	RP RP RP 81-86 & Post92	MACRS 39	MM	316,232	455,268	424,150	-	-	584,577	-	806,707	-
199	TDCS TOTAL			9,953,443	19,146,929	24,335,349	-	-	32,106,323	-	31,592,037	-

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

Line No.	Tax Class	Rate	Convention	Total Tax Depr Basis	2021 Oncor Depr on V2017-V2021	2021 NTU Depr on all Vintages	2022 Oncor Forecast Depr on V2017-V2021	2022 NTU Forecast Depr on all Vintages	2023 Oncor Forecast Depr on V2017-V2021	2023 NTU Forecast Depr on all Vintages	Oncor V2017-12/31/2021 ADFIT at	NTU ADFIT at 12/31/2021
	(a)	(b)	(c)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
1	TOTAL											
2	00 11 00 11 Furn, Fixt, Equip	MACRS 7	HY	24,068,561	4,496,527	228,223	3,937,499	97,513	2,869,265	85,018		
3	00 12 00 12 Info Systems	MACRS 5	HY	105,412,385	30,315,005	455	22,148,345	455	12,840,933	455		
4	00.21 00.21 Airplanes	MACRS 5	HY	4,277,641	620,270		492,784		342,007			
5	00.22 00.22. Automobiles	MACRS 5	HY	4,649,667	1,184,135	14,427	940,073	8,656	553,519	6,109		
6	00.241 00.241: Light Trucks	MACRS 5	HY	3,481,661	264,473	53,261	230,005	51,658	17,997	51,658		
7	00 242 00.242 Heavy Trucks	MACRS 5	HY	1,462,071	238,725		194,075		76,918			
8	00 27 00 27 Trailers	MACRS 5	HY	3,662,110	608,559	20,105	485,547	12,063	274,921	7,238		
9	00 28 00.28: Boats	MACRS 10	HY	50,744	10,431		7,143		5,108			
10	00 3 00.3. Land Improv	MACRS 15	HY	122,876,415	8,155,125	590,551	9,693,942	557,559	8,701,943	535,080		
11	40.4 40.4. Railroad Track	MACRS 7	HY	(1,810)	(499)		(356)		(254)			
12	49.14 49.14: Trans & Dist Plnt	MACRS 20	HY	3,009,769,736	170,596,661	3,072,367	187,853,760	2,916,950	173,758,182	2,980,955		
13	49 14A 49.14A: Trans 4/05-1/11	MACRS 15	HY	5,049,851,716	296,816,718	75,021,714	319,970,545	71,729,914	288,125,995	69,253,131		
14	49.14B 49.14B: Meters	MACRS 20	HY	37,181,022	2,884,771		2,981,793		2,566,587			
15	49.14C 49.14C Smart Meters	MACRS 10	HY	323,567,208	27,767,506	1,981	29,757,214	1,684	26,616,408	1,468		
16	49 14D 49 14D Street Lighting	MACRS 7	HY	101,475,476	6,269,287	906	6,635,773	647	6,191,831	647		
17	57.0 57.0: Distr Trades Serv	MACRS 5	HY	38,676,634	9,003,207	13,498	7,673,680	12,973	4,546,040	12,872		
18	AM15 AM15: 197 Amortization	SL 15	MM	15,900,000	1,059,894		1,060,053		1,060,053			
19	LH LH LH Improv	MACRS 39	MM	25,892,555	662,895		663,885		663,886			
20	LR46 LR46 Easements 46 Yr	SL 46	HY	17,648,035	346,158		463,814		454,989			
21	LR84 LR84 Easements 84 Yr	SL 84	HY	200,017,281	7,215,863	1,533,463	7,293,055	1,725,432	6,577,507	1,692,241		
22	ND ND: Non Depr	None		134,559,518	-		-		-			
23	RP RP. RP 81-86 & Post92	MACRS 39	MM	311,105,512	3,598,506	3,327,434	4,539,046	3,272,798	4,539,119	3,256,712		
24	TOTAL			9,535,584,139	572,114,217	83,878,386	607,021,676	80,388,302	540,782,952	77,883,584	606,170,607	139,869,563
25												

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

Line No.	Tax Class	Rate	Convention	Total Tax Depr Basis	2021 Oncor Depr on V2017-V2021	2021 NTU Depr on all Vintages	2022 Oncor Forecast Depr on V2017-V2021	2022 NTU Forecast Depr on all Vintages	2023 Oncor Forecast Depr on V2017-V2021	2023 NTU Forecast Depr on all Vintages	Oncor V2017-ADFIT at 12/31/2021	NTU ADFIT at 12/31/2021
(a)	(b)	(c)	(d)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
26	TRAN		46.42%									
27	00.11 00 11 Furn, Fixt, Equip	MACRS 7	HY	9,822,726	2,087,434	-	1,827,915	-	1,332,006	-	-	-
28	00.12 00 12 Info Systems	MACRS 5	HY	48,932,445	14,073,209	-	10,281,980	-	5,961,178	-	-	-
29	00 21 00 21 Airplanes	MACRS 5	HY	1,985,820	287,950	-	228,766	-	158,771	-	-	-
30	00.22 00 22. Automobiles	MACRS 5	HY	2,132,767	549,714	-	436,412	-	256,962	-	-	-
31	00 241 00.241 Light Trucks	MACRS 5	HY	1,164,283	122,777	-	106,776	-	8,355	-	-	-
32	00.242 00.242 Heavy Trucks	MACRS 5	HY	678,741	110,824	-	90,096	-	35,708	-	-	-
33	00.27 00.27: Trailers	MACRS 5	HY	1,675,508	282,513	-	225,407	-	127,627	-	-	-
34	00.28 00 28: Boats	MACRS 10	HY	23,557	4,842	-	3,316	-	2,371	-	-	-
35	00.3 00 3 Land Improv	MACRS 15	HY	52,838,636	3,785,873	-	4,500,243	-	4,039,724	-	-	-
36	40 4 40.4 Railroad Track	MACRS 7	HY	(840)	(231)	-	(165)	-	(118)	-	-	-
37	49 14 49.14: Trans & Dist Plnt	MACRS 20	HY	1,365,341,965	79,196,505	-	87,207,810	-	80,664,186	-	-	-
38	49.14A 49.14A Trans 4/05-1/11	MACRS 15	HY	1,812,513,232	137,791,951	-	148,540,708	-	133,757,435	-	-	-
39	49.14B 49.14B Meters	MACRS 20	HY	17,260,637	1,339,204	-	1,384,245	-	1,191,493	-	-	-
40	49.14C 49.14C: Smart Meters	MACRS 10	HY	150,202,598	12,890,577	-	13,814,264	-	12,356,200	-	-	-
41	49.14D 49.14D Street Lighting	MACRS 7	HY	47,104,841	2,910,406	-	3,080,541	-	2,874,449	-	-	-
42	57.0 57.0 Distr Trades Serv	MACRS 5	HY	17,838,833	4,179,581	-	3,562,371	-	2,110,419	-	-	-
43	AM15 AM15. 197 Amortization	SL 15	MM	7,381,296	492,037	-	492,111	-	492,111	-	-	-
44	LH LH: LH Improv	MACRS 39	MM	12,020,164	307,737	-	308,197	-	308,197	-	-	-
45	LR46 LR46: Easements 46 Yr	SL 46	HY	8,192,790	160,698	-	215,318	-	211,221	-	-	-
46	LR84 LR84: Easements 84 Yr	SL 84	HY	43,755,626	3,349,838	-	3,385,673	-	3,053,492	-	-	-
47	ND ND: Non Depr	None		41,209,139	-	-	-	-	-	-	-	-
48	RP RP. RP 81-86 & Post92	MACRS 39	MM	82,252,648	1,670,543	-	2,107,172	-	2,107,206	-	-	-
49	TRAN TOTAL			3,724,327,412	265,593,982	-	281,799,157	-	251,048,992	-	281,404,063	-
50												

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

Line No.	Tax Class	Rate	Convention	Total Tax Depr Basis	2021 Oncor Depr on V2017-V2021	2021 NTU Depr on all Vintages	2022 Oncor Forecast Depr on V2017-V2021	2022 NTU Forecast Depr on all Vintages	2023 Oncor Forecast Depr on V2017-V2021	2023 NTU Forecast Depr on all Vintages	Oncor V2017-V2021 ADFIT at 12/31/2021	NTU ADFIT at 12/31/2021
	(a)	(b)	(c)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
51	NTU TRAN		92.44%									
52	00.11 00.11: Furn, Fixt, Equip	MACRS 7	HY	2,689,553	-	210,971	-	90,142	-	78,591		
53	00.12 00.12: Info Systems	MACRS 5	HY	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	-	13,337	-	8,002	-	5,647		
56	00.241 00.241: Light Trucks	MACRS 5	HY	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	-	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	-	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	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	1,058,934,106	-	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	-	1,831	-	1,557	-	1,357		
66	49.14D 49.14D Street Lighting	MACRS 7	HY	6,704	-	838	-	598	-	598		
67	57.0 57.0: Distr Trades Serv	MACRS 5	HY	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	97,768,501	-	1,417,543	-	1,595,000	-	1,564,318		
72	ND ND: Non Depr	None		42,329,653	-	-	-	-	-	-		
73	RP RP: RP 81-86 & Post92	MACRS 39	MM	123,801,675	-	3,075,901	-	3,025,394	-	3,010,524		
74	NTU TRAN TOTAL			1,398,659,180	-	77,537,693	-	74,311,438	-	71,996,062	-	129,296,279
75												

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

Line No.	Tax Class	Rate	Convention	Total Tax Depr Basis	2021 Oncor	2021 NTU Depr	2022 Oncor	2022 NTU	2023 Oncor	2023 NTU	Oncor V2017-	NTU ADFIT at
					Depr on V2017- V2021	on all Vintages	Forecast Depr on V2017-V2021	Forecast Depr on all Vintages	Forecast Depr on V2017- V2021	Forecast Depr on all Vintages	V2021 ADFIT at 12/31/2021	12/31/2021
	(a)	(b)	(c)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
76	DC Tie		0.06%									
77	00.11 00 11 Furn, Fixt, Equip	MACRS 7	HY	12,532	2,663	-	2,332	-	1,699	-		
78	00 12 00 12. Info Systems	MACRS 5	HY	62,427	17,954	-	13,118	-	7,605	-		
79	00.21 00 21 Airplanes	MACRS 5	HY	2,533	367	-	292	-	203	-		
80	00 22 00 22 Automobiles	MACRS 5	HY	2,721	701	-	557	-	328	-		
81	00.241 00 241. Light Trucks	MACRS 5	HY	1,485	157	-	136	-	11	-		
82	00 242 00 242. Heavy Trucks	MACRS 5	HY	866	141	-	115	-	46	-		
83	00.27 00.27: Trailers	MACRS 5	HY	2,138	360	-	288	-	163	-		
84	00 28 00 28. Boats	MACRS 10	HY	30	6	-	4	-	3	-		
85	00.3 00 3: Land Improv	MACRS 15	HY	67,411	4,830	-	5,741	-	5,154	-		
86	40 4 40 4: Railroad Track	MACRS 7	HY	(1)	(0)	-	(0)	-	(0)	-		
87	49 14 49.14. Trans & Dist Plnt	MACRS 20	HY	1,741,879	101,038	-	111,258	-	102,910	-		
88	49.14A 49 14A: Trans 4/05-1/11	MACRS 15	HY	2,312,372	175,793	-	189,506	-	170,645	-		
89	49.14B 49.14B: Meters	MACRS 20	HY	22,021	1,709	-	1,766	-	1,520	-		
90	49 14C 49.14C Smart Meters	MACRS 10	HY	191,626	16,446	-	17,624	-	15,764	-		
91	49.14D 49 14D Street Lighting	MACRS 7	HY	60,096	3,713	-	3,930	-	3,667	-		
92	57.0 57 0: Distr Trades Serv	MACRS 5	HY	22,758	5,332	-	4,545	-	2,692	-		
93	AM15 AM15 197 Amortization	SL 15	MM	9,417	628	-	628	-	628	-		
94	LH LH: LH Improv	MACRS 39	MM	15,335	393	-	393	-	393	-		
95	LR46 LR46: Easements 46 Yr	SL 46	HY	10,452	205	-	275	-	269	-		
96	LR84 LR84 Easements 84 Yr	SL 84	HY	55,823	4,274	-	4,319	-	3,896	-		
97	ND ND: Non Depr	None		52,574	-	-	-	-	-	-		
98	RP RP. RP 81-86 & Post92	MACRS 39	MM	104,936	2,131	-	2,688	-	2,688	-		
99	DC TIE TOTAL			4,751,431	338,840	-	359,514	-	320,284	-	359,010	-
100												

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

Line No.	Tax Class	Rate	Convention	Total Tax Depr Basis	2021 Oncor Depr on V2017-V2021	2021 NTU Depr on all Vintages	2022 Oncor Forecast Depr on V2017-V2021	2022 NTU Forecast Depr on all Vintages	2023 Oncor Forecast Depr on V2017-V2021	2023 NTU Forecast Depr on all Vintages	Oncor V2017-12/31/2021 ADFIT at	NTU ADFIT at 12/31/2021
	(a)	(b)	(c)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
101	DIST		50.35%									
102	00.11 00.11: Furn, Fixt, Equip	MACRS 7	HY	10,652,594	2,263,790	-	1,982,345	-	1,444,540	-		
103	00.12 00.12: Info Systems	MACRS 5	HY	53,066,478	15,262,177	-	11,150,648	-	6,464,805	-		
104	00.21 00.21: Airplanes	MACRS 5	HY	2,153,591	312,277	-	248,094	-	172,184	-		
105	00.22 00.22: Automobiles	MACRS 5	HY	2,312,952	596,156	-	473,282	-	278,671	-		
106	00 241 00 241: Light Trucks	MACRS 5	HY	1,262,647	133,150	-	115,797	-	9,061	-		
107	00 242 00.242: Heavy Trucks	MACRS 5	HY	736,084	120,187	-	97,708	-	38,725	-		
108	00 27 00.27: Trailers	MACRS 5	HY	1,817,063	306,381	-	244,450	-	138,410	-		
109	00.28 00 28 Boats	MACRS 10	HY	25,547	5,251	-	3,596	-	2,572	-		
110	00.3 00.3: Land Improv	MACRS 15	HY	57,302,681	4,105,721	-	4,880,443	-	4,381,018	-		
111	40.4 40.4: Railroad Track	MACRS 7	HY	(911)	(251)	-	(179)	-	(128)	-		
112	49 14 49 14: Trans & Dist Pnt	MACRS 20	HY	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	1,965,642,479	149,433,233	-	161,090,094	-	145,057,863	-		
114	49.14B 49.14B: Meters	MACRS 20	HY	18,718,893	1,452,346	-	1,501,192	-	1,292,156	-		
115	49 14C 49.14C: Smart Meters	MACRS 10	HY	162,892,387	13,979,631	-	14,981,355	-	13,400,107	-		
116	49 14D 49.14D Street Lighting	MACRS 7	HY	51,084,470	3,156,291	-	3,340,799	-	3,117,295	-		
117	57 0 57.0: Distr Trades Serv	MACRS 5	HY	19,345,938	4,532,691	-	3,863,337	-	2,288,717	-		
118	AM15 AM15 197 Amortization	SL 15	MM	8,004,901	533,607	-	533,687	-	533,687	-		
119	LH LH LH Improv	MACRS 39	MM	13,035,682	333,736	-	334,235	-	334,235	-		
120	LR46 LR46 Easements 46 Yr	SL 46	HY	8,884,954	174,274	-	233,509	-	229,066	-		
121	LR84 LR84: Easements 84 Yr	SL 84	HY	47,452,297	3,632,847	-	3,671,710	-	3,311,465	-		
122	ND ND: Non Depr	None		44,690,672	-	-	-	-	-	-		
123	RP RP: RP 81-86 & Post92	MACRS 39	MM	89,201,720	1,811,678	-	2,285,196	-	2,285,233	-		
124	DIST TOTAL			4,038,975,295	288,032,552	-	305,606,813	-	272,258,737	-	305,178,340	-

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

Line No.	Tax Class	Rate	Convention	Total Tax Depr Basis	2021 Oncor		2022 Oncor		2022 NTU		2023 Oncor		Oncor V2017-	
					Depr on V2017-V2021	2021 NTU Depr on all Vintages	Forecast Depr on V2017-V2021	Forecast Depr on all Vintages	Forecast Depr on V2017-V2021	Forecast Depr on all Vintages	V2021 ADFIT at 12/31/2021	NTU ADFIT at 12/31/2021		
	(a)	(b)	(c)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)		
126	NTU DIST		7.56%											
127	00 11 00 11: Furn, Fixt, Equip	MACRS 7	HY	219,940	-	17,252	-	7,371	-	6,427				
128	00.12 00 12: Info Systems	MACRS 5	HY	554	-	34	-	34	-	34				
129	00.21 00 21: Airplanes	MACRS 5	HY	-	-	-	-	-	-	-				
130	00.22 00 22: Automobiles	MACRS 5	HY	4,195	-	1,091	-	654	-	462				
131	00.241 00 241: Light Trucks	MACRS 5	HY	73,605	-	4,026	-	3,905	-	3,905				
132	00.242 00.242: Heavy Trucks	MACRS 5	HY	-	-	-	-	-	-	-				
133	00.27 00.27: Trailers	MACRS 5	HY	4,000	-	1,520	-	912	-	547				
134	00 28 00 28: Boats	MACRS 10	HY	-	-	-	-	-	-	-				
135	00 3 00.3: Land Improv	MACRS 15	HY	684,659	-	44,642	-	42,148	-	40,449				
136	40.4 40.4: Railroad Track	MACRS 7	HY	-	-	-	-	-	-	-				
137	49.14 49.14: Trans & Dist Plnt	MACRS 20	HY	5,192,979	-	232,252	-	220,504	-	225,342				
138	49 14A 49 14A: Trans 4/05-1/11	MACRS 15	HY	86,594,998	-	5,671,183	-	5,422,343	-	5,235,113				
139	49 14B 49 14B: Meters	MACRS 20	HY	-	-	-	-	-	-	-				
140	49.14C 49.14C: Smart Meters	MACRS 10	HY	1,270	-	150	-	127	-	111				
141	49 14D 49 14D: Street Lighting	MACRS 7	HY	548	-	69	-	49	-	49				
142	57.0 57 0: Distr Trades Serv	MACRS 5	HY	18,908	-	1,020	-	981	-	973				
143	AM15 AM15: 197 Amortization	SL 15	MM	-	-	-	-	-	-	-				
144	LH LH LH Improv	MACRS 39	MM	-	-	-	-	-	-	-				
145	LR46 LR46: Easements 46 Yr	SL 46	HY	-	-	-	-	-	-	-				
146	LR84 LR84: Easements 84 Yr	SL 84	HY	7,995,080	-	115,920	-	130,432	-	127,923				
147	ND ND: Non Depr	None		3,461,534	-	-	-	-	-	-				
148	RP RP RP 81-86 & Post92	MACRS 39	MM	10,123,959	-	251,534	-	247,404	-	246,188				
149	NTU DIST TOTAL			114,376,229	-	6,340,693	-	6,076,864	-	5,887,523	-	10,573,284		
150														

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

Line No.	Tax Class	Rate	Convention	Total Tax Depr Basis	2021 Oncor	2021 NTU	2022 Oncor	2022 NTU	2023 Oncor	2023 NTU	Oncor V2017-	NTU ADFIT at
					Depr on V2017- V2021	Depr on all Vintages	Forecast Depr on V2017-V2021	Forecast Depr on all Vintages	Forecast Depr on V2017- V2021	Forecast Depr on all Vintages	V2021 ADFIT at 12/31/2021	12/31/2021
	(a)	(b)	(c)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
151	MET		1 71%									
152	00 11 00 11: Furn, Fixt, Equip	MACRS 7	HY	362,281	76,989	-	67,417	-	49,127	-	-	-
153	00 12 00 12: Info Systems	MACRS 5	HY	1,804,725	519,048	-	379,220	-	219,860	-	-	-
154	00 21 00 21: Airplanes	MACRS 5	HY	73,241	10,620	-	8,437	-	5,856	-	-	-
155	00 22 00 22: Automobiles	MACRS 5	HY	78,661	20,275	-	16,096	-	9,477	-	-	-
156	00.241 00.241: Light Trucks	MACRS 5	HY	42,941	4,528	-	3,938	-	308	-	-	-
157	00 242 00 242: Heavy Trucks	MACRS 5	HY	25,033	4,087	-	3,323	-	1,317	-	-	-
158	00 27 00 27: Trailers	MACRS 5	HY	61,796	10,420	-	8,313	-	4,707	-	-	-
159	00 28 00 28: Boats	MACRS 10	HY	869	179	-	122	-	87	-	-	-
160	00 3 00.3: Land Improv	MACRS 15	HY	1,948,793	139,630	-	165,978	-	148,993	-	-	-
161	40 4 40 4: Railroad Track	MACRS 7	HY	(31)	(9)	-	(6)	-	(4)	-	-	-
162	49.14 49.14: Trans & Dist Plnt	MACRS 20	HY	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	66,849,050	5,082,038	-	5,478,473	-	4,933,237	-	-	-
164	49.14B 49.14B: Meters	MACRS 20	HY	636,606	49,392	-	51,054	-	43,945	-	-	-
165	49.14C 49.14C: Smart Meters	MACRS 10	HY	5,539,767	475,430	-	509,497	-	455,721	-	-	-
166	49 14D 49.14D: Street Lighting	MACRS 7	HY	1,737,319	107,342	-	113,616	-	106,015	-	-	-
167	57.0 57.0: Distr Trades Serv	MACRS 5	HY	657,931	154,151	-	131,387	-	77,836	-	-	-
168	AM15 AM15 197 Amortization	SL 15	MM	272,237	18,147	-	18,150	-	18,150	-	-	-
169	LH LH: LH Improv	MACRS 39	MM	443,327	11,350	-	11,367	-	11,367	-	-	-
170	LR46 LR46: Easements 46 Yr	SL 46	HY	302,166	5,927	-	7,941	-	7,790	-	-	-
171	LR84 LR84: Easements 84 Yr	SL 84	HY	1,613,793	123,549	-	124,870	-	112,619	-	-	-
172	ND ND: Non Depr	None		1,519,874	-	-	-	-	-	-	-	-
173	RP RP: RP 81-86 & Post92	MACRS 39	MM	3,033,639	61,613	-	77,717	-	77,718	-	-	-
174	MET TOTAL			137,360,513	9,795,628	-	10,393,307	-	9,259,180	-	10,378,735	-
175												

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

Line No.	Tax Class	Rate	Convention	Total Tax Depr Basis	2021 Oncor Depr on V2017-V2021	2021 NTU Depr on all Vintages	2022 Oncor Forecast Depr on V2017-V2021	2022 NTU Forecast Depr on all Vintages	2023 Oncor Forecast Depr on V2017-V2021	2023 NTU Forecast Depr on all Vintages	Oncor V2017-12/31/2021 ADFIT at	NTU ADFIT at 12/31/2021
	(a)	(b)	(c)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
176	TDCS		1.46%									
177	00.11 00.11: Furn, Fixt, Equip	MACRS 7	HY	308,935	65,652	-	57,490	-	41,893	-		
178	00.12 00.12: Info Systems	MACRS 5	HY	1,538,978	442,617	-	323,379	-	187,485	-		
179	00.21 00.21: Airplanes	MACRS 5	HY	62,456	9,056	-	7,195	-	4,994	-		
180	00.22 00.22: Automobiles	MACRS 5	HY	67,078	17,289	-	13,726	-	8,082	-		
181	00.241 00.241: Light Trucks	MACRS 5	HY	36,618	3,861	-	3,358	-	263	-		
182	00.242 00.242: Heavy Trucks	MACRS 5	HY	21,347	3,486	-	2,834	-	1,123	-		
183	00.27 00.27: Trailers	MACRS 5	HY	52,697	8,885	-	7,089	-	4,014	-		
184	00.28 00.28: Boats	MACRS 10	HY	741	152	-	104	-	75	-		
185	00.3 00.3 Land Improv	MACRS 15	HY	1,661,832	119,070	-	141,537	-	127,054	-		
186	40.4 40.4 Railroad Track	MACRS 7	HY	(26)	(7)	-	(5)	-	(4)	-		
187	49.14 49.14 Trans & Dist Plnt	MACRS 20	HY	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	57,005,479	4,333,704	-	4,671,764	-	4,206,814	-		
189	49.14B 49.14B: Meters	MACRS 20	HY	542,865	42,119	-	43,536	-	37,474	-		
190	49.14C 49.14C: Smart Meters	MACRS 10	HY	4,724,032	405,422	-	434,473	-	388,616	-		
191	49.14D 49.14D Street Lighting	MACRS 7	HY	1,481,498	91,535	-	96,886	-	90,404	-		
192	57.0 57.0: Distr Trades Serv	MACRS 5	HY	561,050	131,452	-	112,040	-	66,375	-		
193	AM15 AM15: 197 Amortization	SL 15	MM	232,150	15,475	-	15,477	-	15,477	-		
194	LH LH: LH Improv	MACRS 39	MM	378,047	9,679	-	9,693	-	9,693	-		
195	LR46 LR46: Easements 46 Yr	SL 46	HY	257,672	5,054	-	6,772	-	6,643	-		
196	LR84 LR84: Easements 84 Yr	SL 84	HY	1,376,161	105,356	-	106,483	-	96,036	-		
197	ND ND: Non Depr	None		1,296,072	-	-	-	-	-	-		
198	RP RP: RP 81-86 & Post92	MACRS 39	MM	2,586,934	52,540	-	66,273	-	66,274	-		
199	TDCS TOTAL			117,134,080	8,353,215	-	8,862,885	-	7,895,759	-	8,850,459	-

2022 RATE CASE
ONCOR ELECTRIC DELIVERY COMPANY LLC
PLANT-RELATED ADFIT BY TIMING DIFFERENCE
TEST YEAR ENDING DECEMBER 31, 2021
SPONSOR: B. L. CLUTTER

Line No	Timing Difference	Vintage	Beginning Difference	Current Difference	Ending Difference	Beginning DFIT Balance	DFIT Provision	DFIT Reversal	Ending DFIT Balance	Ending DFIT Balance at Stat Rate
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	ONCOR									
2										
3	Depreciation Differences	2017	672,416,084	5,501,019	677,917,103	228,287,058	1,619,431	(735,940)	229,170,548	142,362,592
4	Depreciation Differences	2018	323,613,647	54,043,916	377,657,563	67,958,866	11,431,122	(81,900)	79,308,088	79,308,088
5	Depreciation Differences	2019	181,576,829	87,745,218	269,322,047	38,131,134	18,412,561	13,934	56,557,630	56,557,630
6	Depreciation Differences	2020	57,926,433	147,133,294	205,059,727	12,164,551	30,493,302	404,690	43,062,543	43,062,543
7	Depreciation Differences	2021	-	74,408,151	74,408,151	-	15,625,712	-	15,625,712	15,625,712
8	Depreciation Difference Total		1,235,532,992	368,831,598	1,604,364,590	346,541,609	77,582,128	(399,216)	423,724,521	336,916,564
9										
10	AFUDC	2017	13,912,186	(761,046)	13,151,140	4,869,290	-	(266,367)	4,602,923	2,761,739
11	AFUDC	2018	10,637,481	(393,724)	10,243,756	2,233,871	-	(82,682)	2,151,189	2,151,189
12	AFUDC	2019	21,707,233	(786,113)	20,921,120	3,143,107	-	(114,957)	3,028,150	4,393,435
13	AFUDC	2020	41,166,455	(1,237,096)	39,929,359	3,814,638	-	(115,175)	3,699,463	8,385,165
14	AFUDC	2021	-	40,349,274	40,349,274	-	4,629,546	(64,087)	4,565,460	8,473,348
15	AFUDC Total		87,423,354	37,171,295	124,594,648	14,060,907	4,629,546	(643,268)	18,047,185	26,164,876
16										
17	Intangible	2017	180,252,462	(12,713,672)	167,538,790	48,169,574	-	(3,376,052)	44,793,522	35,183,146
18	Intangible	2018	90,142,802	(5,287,818)	84,854,985	18,929,988	-	(1,110,442)	17,819,547	17,819,547
19	Intangible	2019	129,520,053	(7,915,117)	121,604,936	27,199,211	-	(1,662,175)	25,537,037	25,537,037
20	Intangible	2020	87,383,840	(2,676,617)	84,707,223	18,350,606	-	(562,089)	17,788,517	17,788,517
21	Intangible	2021	-	110,529,533	110,529,533	-	23,717,919	(506,717)	23,211,202	23,211,202
22	Intangible Total		487,299,158	81,936,309	569,235,467	112,649,380	23,717,919	(7,217,475)	129,149,824	119,539,448
23										
24	CIAC	2017	(47,329,024)	4,131,005	(43,198,020)	(14,818,895)	-	1,289,197	(13,529,697)	(9,071,584)
25	CIAC	2018	(54,855,634)	4,644,238	(50,211,397)	(11,519,683)	-	975,290	(10,544,393)	(10,544,393)
26	CIAC	2019	(80,287,749)	7,165,754	(73,121,996)	(16,860,427)	-	1,504,808	(15,355,619)	(15,355,619)
27	CIAC	2020	(78,175,254)	7,313,539	(70,861,715)	(16,416,803)	-	1,535,843	(14,880,960)	(14,880,960)
28	CIAC	2021	-	(84,212,135)	(84,212,135)	-	(18,479,947)	795,399	(17,684,548)	(17,684,548)
29	CIAC Total		(260,647,662)	(60,957,600)	(321,605,262)	(59,615,808)	(18,479,947)	6,100,538	(71,995,218)	(67,537,105)
30										
31	Mixed Service Cost	2017	21,234,730	(793,215)	20,441,514	7,432,129	-	(277,624)	7,154,505	4,292,718
32	Mixed Service Cost	2018	29,419,525	(1,104,089)	28,315,437	6,178,100	-	(231,859)	5,946,242	5,946,242
33	Mixed Service Cost	2019	25,637,009	(994,827)	24,642,182	5,383,772	-	(208,914)	5,174,858	5,174,858
34	Mixed Service Cost	2020	39,701,353	(1,366,317)	38,335,036	8,337,284	-	(286,927)	8,050,358	8,050,358
35	Mixed Service Cost	2021	-	35,474,247	35,474,247	-	7,556,497	(106,906)	7,449,592	7,449,592
36	Mixed Service Cost Total		115,992,617	31,215,799	147,208,416	27,331,286	7,556,497	(1,112,229)	33,775,554	30,913,767
37										
38	Tax Repairs	2017	114,433,678	(4,109,258)	110,324,421	40,051,767	-	(1,438,239)	38,613,527	23,168,128
39	Tax Repairs	2018	159,024,703	(5,789,945)	153,234,757	33,395,188	-	(1,215,889)	32,179,299	32,179,299
40	Tax Repairs	2019	160,468,132	(5,331,209)	155,136,923	33,698,308	-	(1,119,554)	32,578,754	32,578,754
41	Tax Repairs	2020	160,838,529	(4,860,779)	155,677,749	33,713,091	-	(1,020,764)	32,692,327	32,692,327
42	Tax Repairs	2021	-	148,409,337	148,409,337	-	31,610,881	(444,920)	31,165,961	31,165,961
43	Repairs Total		594,465,042	128,318,146	722,783,187	140,858,353	31,610,881	(5,239,365)	167,229,868	151,784,469
44										
45	Tax Capitalized Interest	2017	(12,547,077)	1,220,101	(11,326,976)	(4,391,454)	-	427,033	(3,964,421)	(2,378,665)
46	Tax Capitalized Interest	2018	(15,302,772)	1,488,587	(13,814,185)	(3,213,582)	-	312,603	(2,900,979)	(2,900,979)
47	Tax Capitalized Interest	2019	(15,797,802)	1,533,785	(14,264,018)	(3,317,538)	-	322,095	(2,995,444)	(2,995,444)
48	Tax Capitalized Interest	2020	(16,834,887)	1,643,022	(15,191,866)	(3,535,326)	-	345,035	(3,190,292)	(3,190,292)
49	Tax Capitalized Interest	2021	-	(17,042,714)	(17,042,714)	-	(3,761,730)	182,760	(3,578,970)	(3,578,970)
50	Tax Capitalized Interest Total		(60,482,539)	(11,157,220)	(71,639,759)	(14,457,900)	(3,761,730)	1,589,526	(16,630,105)	(15,044,349)
51										
52	Pension_OPEB Non Srvc Cost	2017	-	-	-	-	-	-	-	-
53	Pension_OPEB Non Srvc Cost	2018	37,093,720	(1,396,190)	35,697,530	7,789,681	-	(293,200)	7,496,481	7,496,481
54	Pension_OPEB Non Srvc Cost	2019	29,508,347	(1,139,810)	28,368,736	6,196,753	-	(239,318)	5,957,435	5,957,435
55	Pension_OPEB Non Srvc Cost	2020	23,361,526	(799,435)	22,562,090	4,905,920	-	(167,881)	4,738,039	4,738,039
56	Pension_OPEB Non Srvc Cost	2021	-	23,060,002	23,060,002	-	4,912,141	(69,541)	4,842,600	4,842,600
57	Pension_OPEB Non Srvc Cost Total		89,963,593	19,724,766	109,688,359	18,892,355	4,912,141	(769,940)	23,034,555	23,034,555

2022 RATE CASE
ONCOR ELECTRIC DELIVERY COMPANY LLC
PLANT-RELATED ADFIT BY TIMING DIFFERENCE
TEST YEAR ENDING DECEMBER 31, 2021
SPONSOR: B. L. CLUTTER

Line No	Timing Difference	Vintage	Beginning Difference	Current Difference	Ending Difference	Beginning DFIT Balance	DFIT Provision	DFIT Reversal	Ending DFIT Balance	Ending DFIT Balance at Stat Rate
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
58										
59	Other	2017	1,924,384	(27,332)	1,897,052	673,536	-	(9,566)	663,969	398,381
60	Other	2018	-	-	-	-	-	-	-	-
61	Other	2019	-	-	-	-	-	-	-	-
62	Other	2020	-	-	-	-	-	-	-	-
63	Other	2021	-	-	-	-	-	-	-	-
64	Other Total		1,924,384	(27,332)	1,897,052	673,536	-	(9,566)	663,969	398,381
65										
66	Oncor 2017 - 2021 Additions		2,291,470,938	595,055,760	2,886,526,699	586,933,716	127,767,434	(7,700,995)	707,000,154	606,170,607
67										
68	NTU									
69										
70	Depreciation Differences	Thru 2018	634,341,830	37,232,185	671,574,015	191,095,825	11,487,182	(6,131,878)	196,451,130	141,030,543
71	Depreciation Differences	2019	1,109,805	470,948	1,580,753	233,059	98,926	(27)	331,958	331,958
72	Depreciation Differences	2020	70,047	314,322	384,370	14,710	69,702	(3,694)	80,718	80,718
73	Depreciation Differences	2021	-	179,221	179,221	-	37,636	-	37,636	37,636
74	Depreciation Difference Total		635,521,683	38,196,676	673,718,359	191,343,594	11,693,447	(6,135,599)	196,901,442	141,480,855
75										
76	AFUDC	Thru 2018	67,062,340	(2,128,581)	64,933,759	22,998,197	-	(730,202)	22,267,996	13,636,089
77	AFUDC	2019	85,351	(358)	84,993	17,924	-	(75)	17,848	17,848
78	AFUDC	2020	3,857	(103)	3,754	810	-	(22)	788	788
79	AFUDC	2021	-	4,184	4,184	-	891	(12)	879	879
80	AFUDC Total		67,151,547	(2,124,857)	65,026,689	23,016,931	891	(730,310)	22,287,511	13,655,605
81										
82	CIAC	Thru 2018	(9,250,768)	881,384	(8,369,383)	(3,237,769)	-	308,484	(2,929,284)	(1,757,571)
83	CIAC	2019	-	-	-	-	-	-	-	-
84	CIAC	2020	-	-	-	-	-	-	-	-
85	CIAC	2021	-	-	-	-	-	-	-	-
86	CIAC Total		(9,250,768)	881,384	(8,369,383)	(3,237,769)	-	308,484	(2,929,284)	(1,757,571)
87										
88	Tax Capitalized Interest	Thru 2018	(33,989,249)	3,213,985	(30,775,265)	(11,580,319)	-	1,094,461	(10,485,857)	(6,462,806)
89	Tax Capitalized Interest	2019	(991,061)	101,478	(889,583)	(208,121)	-	21,310	(186,811)	(186,812)
90	Tax Capitalized Interest	2020	-	-	-	-	-	-	-	-
91	Tax Capitalized Interest	2021	-	-	-	-	-	-	-	-
92	Tax Capitalized Interest Total		(34,980,310)	3,315,462	(31,664,848)	(11,788,440)	-	1,115,771	(10,672,668)	(6,649,618)
93										
94	Other	Thru 2018	(34,174,933)	1,504,230	(32,670,703)	(11,943,649)	-	524,953	(11,418,696)	(6,860,848)
95	Other	2019	5,422	-	5,422	1,139	-	-	1,139	1,139
96	Other	2020	-	-	-	-	-	-	-	-
97	Other	2021	-	-	-	-	-	-	-	-
98	Other Total		(34,169,512)	1,504,230	(32,665,282)	(11,942,511)	-	524,953	(11,417,558)	(6,859,709)
99										
100	NTU Acquired and 2019 - 2021 Additions		624,272,640	41,772,896	666,045,536	187,391,805	11,694,337	(4,916,701)	194,169,442	139,869,563
101										
102										
103	TOTAL ADDITIONS SINCE LAST FILING		2,915,743,578	636,828,656	3,552,572,234	774,325,521	139,461,771	(12,617,696)	901,169,597	746,040,169

2022 RATE CASE
ONCOR ELECTRIC DELIVERY COMPANY LLC
AMORTIZATION OF INVESTMENT TAX CREDITS
TEST YEAR ENDING DECEMBER 31, 2021
SPONSOR: B. L. CLUTTER

	<u>Distribution</u>	<u>Transmission</u>	<u>Total Company</u>
Net ITC Balance at 12/31/21	191,148	3,578,810	3,769,958
Restated Amortization:			
2022	191,148	580,487	771,635
2023	-	580,240	580,240
2024	-	512,820	512,820
2025	-	499,343	499,343
2026	-	404,026	404,026
2027	-	309,997	309,997
2028	-	296,825	296,825
2029	-	205,477	205,477
2030	-	189,374	189,374
2031	-	221	221
Ending Balance	-	-	-

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

Line No.	Description (a)	Total (b)	Operating (c)	Non-Operating (d)
1	Income Before Taxes	922,954,112	954,300,874	(31,346,762)
2				
3	Permanent Items:			
4	Meals & Entertainment	1,697,686	1,697,686	-
5	AFUDC Equity	(27,208,033)	-	(27,208,033)
6	Nondeductible Penalties & Fees	764,038	-	764,038
7	Social Club Dues	207,160	207,160	-
8	Commuter Expenses	1,420,342	1,420,342	-
9	Civic and Political Activities	3,172,909	-	3,172,909
10	Employee Compensation Plans	(14,387,668)	(4,969,701)	(9,417,966)
11	Non-recoverable Pension & OPEBs	3,439,754	-	3,439,754
12	SARs Capitalized	353,019	-	353,019
13	Amortization of Organizational Expenditures	(120,366)	(120,366)	-
14	Deductible State Tax	(24,149,922)	(24,127,297)	(22,625)
15	Total Permanent Items	(54,811,081)	(25,892,177)	(28,918,904)
16				
17	Temporary Differences:			
18	Liberalized Depreciation			
19	Tax > Book Depreciation	(140,027,423)	(140,027,423)	-
20	Software Development Costs	(135,840,689)	(135,840,689)	-
21	Repair Expense	(151,262,484)	(151,262,484)	-
22	Cost of Removal	(129,340,536)	(129,340,536)	-
23	Self-Constructed Assets Sec. 263A	(36,210,732)	(36,210,732)	-
24	CIAC	48,861,823	48,861,823	-
25	Capitalized Interest	17,913,000	17,913,000	-
26	AFUDC Debt	(14,204,809)	(14,204,809)	-
27	Gain/(Loss) on Disposition of Assets	(12,047,944)	(12,047,944)	-
28	P&O Non-Service Cost (CWIP&PIS)	(21,475,301)	-	(21,475,301)
29	Supplemental Retirement Plan	1,214,871	1,214,871	-
30	LTIP Amortization	3,635,365	3,635,365	-
31	Other Post Employment Benefits - FAS 106	(10,463,199)	(10,463,199)	-
32	Other Post Employment Benefits - FAS 112	51,678	51,678	-
33	Salary Deferral Plan	7,788,021	7,788,021	-
34	Pension Accrual / Funding Difference	60,560,259	60,560,259	-
35	Bad Debts	4,755,508	4,755,508	-
36	Prepaid Insurance	(1,923,024)	(1,923,024)	-
37	Vacation Pay Accrual	(332,581)	(332,581)	-
38	Performance Incentive Plan	(14,185,444)	(14,185,444)	-
39	Rate Case Expenses	(2,990,594)	(2,990,594)	-
40	Deferred Unbilled TCRF/EECRF Reg Liability	(3,864,232)	(3,864,232)	-
41	Cap Structure Refund	213	213	-
42	FIT Refund	2,894	2,894	-
43	Deferred Unbilled EECRF Reg Liability	107,246	107,246	-
44	Interest Rate Savings Reg Liability	(432,008)	(432,008)	-
45	Reg Liability - COVID19 - Retail Surcharge	5,787,313	5,787,313	-
46	Reg Liability - Deferred OPEB Cost	10,657,230	10,657,230	-
47	Reg Liability - Over-Collection of Int Asset Amort	13,536,943	13,536,943	-
48	Self Insurance Reserve	(75,167,030)	(75,167,030)	-
49	IBNR Medical Dental	2,055,700	2,055,700	-
50	G/L on Interest Rate Swaps	1,718,757	1,718,757	-
51	Amortization of Organizational Expenditures	(28,983)	(28,983)	-
52	Deferred FICA Payments	(9,956,282)	(9,956,282)	-
53	Deferred Revenue - AMS	20,475,726	20,475,726	-
54	Regulatory Asset for Employee Benefit	53,575,328	53,575,328	-
55	Reg Asset Costs - AMS Meters	644,985	644,985	-
56	Regulatory Asset for Energy Efficiency Performance Bonus	(16,546,989)	(16,546,989)	-
57	Regulatory Asset - HB 2483 Mbl Gens & Reloc Costs	(26,088)	(26,088)	-
58	Debt Recall Premium and Expense	4,466,185	4,466,185	-
59	Contra Debt Amortization - Oncor	873,132	873,132	-

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

Line No.	Description (a)	Total (b)	Operating (c)	Non-Operating (d)
60	Merger Transaction Costs	(767,374)	(767,374)	-
61	Regulatory Asset for TCRF	(41,275,820)	(41,275,820)	-
62	Regulatory Asset for Energy Efficiency Program Costs	(4,415,075)	(4,415,075)	-
63	Reg Asset - Defaulted REPs	(8,914,694)	(8,914,694)	-
64	Reg Asset - Sharyland Whlsle Dist Sub Tariff	(20,686,978)	(20,686,978)	-
65	Reg Asset - NTU Transition Costs	(200,823)	(200,823)	-
66	Reg Asset - Power Line Safety	(3,283,145)	(3,283,145)	-
67	Reg Asset - COVID19 - Incremental Expense	(13,300,367)	(13,300,367)	-
68	Leased Assets	2,912,142	2,912,142	-
69	Regulatory Asset for Workers Compensation	290,400	290,400	-
70	Subtotal	<u>(607,285,929)</u>	<u>(585,810,629)</u>	<u>(21,475,301)</u>
71				
72	Taxable Income	260,857,101	342,598,069	(81,740,967)
73	Tax Rate	21%	21%	21%
74	Federal Income Taxes before credits	54,779,991	71,945,594	(17,165,603)
75	Less: credits			
76	R&D Credit	352,219	352,219	-
77	Federal Income Tax after credits	54,427,772	71,593,375	(17,165,603)
78	Federal Impact of State Tax Adjustments	29,870	29,870	-
79	Prior Period Adjustments	7,319,116	7,265,245	53,871
80	Interest on FIN 48	13,309	13,309	-
81	Current Federal Income Taxes	<u>61,790,067</u>	<u>78,901,800</u>	<u>(17,111,733)</u>
82				
83	Deferred Income Taxes on Temporary Differences	127,530,045	123,020,232	4,509,813
84				
85	Deferred Only Items			
86	Depreciation Differences	280,766	280,766	-
87	Protected Excess Deferred Taxes	(22,126,157)	(22,126,157)	-
88	Non-protected Excess Deferred Taxes	(30,159,719)	(30,159,719)	-
89	Federal Benefit of State Deferred	22,574	22,574	-
90	Prior Period Adjustments	(7,559,826)	(7,559,826)	-
91	Total Deferred Federal Income Taxes	<u>67,987,683</u>	<u>63,477,870</u>	<u>4,509,813</u>
92				
93	Investment Tax Credit Adjustments	(1,174,250)	(1,174,250)	-
94				
95	Total Federal Income Taxes	<u>128,603,501</u>	<u>141,205,420</u>	<u>(12,601,919)</u>

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

There are no supporting workpapers for Schedule II-E-3.16

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


Oncor (excl NTU)	Adjusted Balance at 12/31/17	2018 Amortization	2019 Amortization	2020 Amortization	2021 Amortization	Balance at 12/31/21	Test Year Amortization	Amortization Method
Protected								
Liberalized Depreciation	(1,007,834,590)	18,401,003	18,009,935	17,412,844	16,902,061	(937,108,747)	16,902,061	ARAM
Contributions in Aid of Construction	31,300,388	(3,609,515)	(3,349,333)	(3,036,764)	(2,732,761)	18,572,015	(2,732,761)	ARAM
Total Protected	(976,534,202)	14,791,488	14,660,602	14,376,080	14,169,300	(918,536,732)	14,169,300	
Non-protected								
Sec 1031 LKE Basis Difference	(27,781,364)	1,000,043	2,832,179	2,720,056	2,720,056	(18,509,030)	3,701,806	5 years
Audit Adjustments	(14,929,634)	524,874	1,493,624	1,493,624	1,493,624	(9,923,888)	1,984,778	5 years
AFUDC Debt	(17,684,564)	621,553	1,768,741	1,768,741	1,768,741	(11,756,788)	2,351,358	5 years
Casualty Losses	(10,421,128)	366,562	1,043,119	1,043,119	1,043,119	(6,925,209)	1,385,042	5 years
Software	(55,840,111)	2,670,477	7,599,323	7,599,323	7,599,323	(30,371,065)	8,074,333	5 years
Repair Expense	(124,829,359)	4,447,707	12,656,748	12,656,748	12,656,748	(82,411,408)	16,482,282	5 years
Mixed Service Cost	(51,536,667)	1,804,291	5,134,433	5,134,433	5,134,433	(34,329,077)	6,865,815	5 years
Tax Capitalized Interest	19,719,719	(697,255)	(1,984,164)	(1,984,164)	(1,984,164)	13,069,872	(2,613,994)	5 years
Other Basis Differences	(1,614,801)	10,208	29,045	29,045	29,045	(1,517,458)	303,492	5 years
Plant-related	(284,917,809)	10,748,460	30,573,046	30,480,925	30,460,925	(182,674,551)	36,534,910	
Bad Debts	487,273	(11,265)	(48,727)	(48,727)	(48,727)	329,827	(65,985)	5 years
Deferred Revenue - AMS - FBOS	153,781	(3,555)	(15,378)	(15,378)	(15,378)	104,092	(20,618)	5 years
Vacation Pay Accrual	407,491	(11,708)	(40,749)	(40,749)	(40,749)	273,536	(54,707)	5 years
Performance Enhancement Plan	4,376,044	(125,730)	(437,604)	(437,604)	(437,604)	2,937,502	(587,500)	5 years
Deferred Unbilled TCRF/ECCRF Reg Liability	8,894,452	(207,831)	(898,990)	(898,990)	(898,990)	5,899,651	(1,197,600)	5 years
Reg Asset - TCRF	(1,095,521)	25,327	109,552	109,552	109,552	(741,538)	148,308	5 years
IBNR - Medical/PIPD	766,226	(21,591)	(76,623)	(76,623)	(76,623)	514,766	(102,953)	5 years
Supplemental Retirement Plan	5,775,019	(156,110)	(577,502)	(577,502)	(577,502)	3,886,403	(777,281)	5 years
LTIP Amortization	3,877,248	(104,809)	(387,725)	(387,725)	(387,725)	2,809,264	(521,853)	5 years
OPEB FAS 106	101,282,638	(2,737,960)	(10,128,264)	(10,128,264)	(10,128,264)	66,159,986	(13,631,997)	5 years
OPEB FAS 112	2,642,610	(71,435)	(264,261)	(264,261)	(264,261)	1,778,392	(355,678)	5 years
Salary Deferral Plan - Assets	(745,632)	19,617	74,563	74,563	74,563	(502,326)	100,465	5 years
Salary Deferral Plan - Liabilities	6,267,147	(164,884)	(626,715)	(626,715)	(626,715)	4,222,118	(844,424)	5 years
Pension Plan Contributions	(90,457,633)	2,445,066	9,045,195	9,045,195	9,045,195	(60,876,962)	12,176,392	5 years
Pension Plan Expense	113,089,103	(3,057,011)	(11,308,910)	(11,308,910)	(11,308,910)	76,105,362	(15,221,072)	5 years
Amo of Organizational Expenditures	23,670	(832)	(2,367)	(2,367)	(2,367)	15,737	(3,147)	5 years
Mark-to-Market	3,909,303	(137,377)	(390,930)	(390,930)	(390,930)	2,599,138	(519,827)	5 years
Prepaid Insurance	(845,968)	19,918	84,597	84,597	84,597	(572,259)	114,452	5 years
Provision for Self Insurance	(61,439,218)	1,425,800	6,143,922	6,143,922	6,143,922	(41,581,652)	8,316,330	5 years
Deferred Revenue - AMS Fed	(29,291,688)	677,173	2,929,167	2,929,167	2,929,167	(19,826,994)	3,965,399	5 years
Regulatory Asset for Employee Benefit	(50,681,092)	1,369,464	5,066,109	5,066,109	5,066,109	(34,093,301)	6,818,660	5 years
Reg Asset Costs - AMS Meters	(442,962)	10,241	44,296	44,296	44,296	(299,833)	59,987	5 years
Regulatory Asset for Deferred Depreciation	(8,000,968)	184,969	800,097	800,097	800,097	(5,415,708)	1,093,142	5 years
Debt Recall Premium and Expense	(1,616,832)	56,817	161,683	161,683	161,683	(1,074,966)	214,993	5 years
Reg Asset - Defaulted REPs	(108,999)	2,520	10,900	10,900	10,900	(73,779)	14,756	5 years
Reg Asset - Local Gross Receipts Taxes	(2,762,504)	63,864	276,250	276,250	276,250	(1,869,890)	373,978	5 years
Reg Asset - Sharyland Whistle Dist Sub Tariff	(211,160)	4,882	21,116	21,116	21,116	(142,930)	28,586	5 years
Reg Asset Workers Comp	(646,133)	17,520	64,813	64,813	64,813	(436,174)	87,235	5 years
Rate Case Expense	(712,803)	16,479	71,280	71,280	71,280	(482,484)	96,497	5 years
Non-plant-related	2,910,912	(472,321)	(301,205)	(301,205)	(301,205)	1,534,976	(306,995)	
Protected excess returned in rates		8,273,416	22,126,157	22,126,157	22,126,157	74,651,887		
Protected excess amortized		14,791,488	14,660,602	14,376,080	14,169,300	57,997,470		
Excess reserve		(6,518,072)	7,465,555	7,750,077	7,956,857	16,654,417	(3,330,883)	5 years
Total Non-protected	(282,006,997)	3,758,067	37,737,398	37,909,797	38,116,577	(164,485,158)	32,897,032	
Total Excess Deferred Taxes	(1,258,541,199)	18,549,555	52,398,000	52,285,877	52,285,877	(1,083,021,890)	47,066,332	
NTU								
Balance at 12/31/17 (2017 Tax Return)								
Protected								
Liberalized Depreciation	(58,219,443)	2,343,737	2,343,737	2,312,761	2,187,851	(49,031,358)	2,187,851	ARAM
Contributions in Aid of Construction	1,750,024	(159,865)	(159,865)	(135,188)	(123,394)	1,171,713	(123,394)	ARAM
Total Protected	(56,469,419)	2,183,872	2,183,872	2,177,573	2,064,457	(47,859,645)	2,064,457	
Non-protected								
Basis Differences In-service	(404,695)	-	-	-	-	(404,695)	80,939	5 years
Basis Differences CWIP	221,488	-	-	-	-	221,488	(44,298)	5 years
Plant-related	(183,207)	-	-	-	-	(183,207)	36,641	
Capitalized Intangibles	862,123	-	-	-	-	862,123	(172,425)	5 years
Transaction Costs	11,625	-	-	-	-	11,625	(2,325)	5 years
Non-plant-related	873,748	-	-	-	-	873,748	(174,749,80)	
Protected Excess Returned in Rates								
Protected Excess Amortized		2,183,872	2,183,872	2,177,573	2,064,457	8,609,774		
Excess Reserve		(2,183,872)	(2,183,872)	(2,177,573)	(2,064,457)	(8,609,774)	1,721,956	5 years
Total Non-protected	690,541	(2,183,872)	(2,183,872)	(2,177,573)	(2,064,457)	(7,919,233)	1,583,847	
Total Excess Deferred Taxes	(55,778,878)	-	-	-	-	(55,778,878)	3,648,304	
Total Oncor including NTU Excess Deferred Taxes	(1,314,320,077)	18,549,555	52,398,000	52,285,877	52,285,877	(1,138,800,768)	50,714,635	

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

There are no supporting workpapers for Schedule II-E-3.20

2022 RATE CASE
ONCOR ELECTRIC DELIVERY COMPANY LLC
2020 TAX RETURN
TEST YEAR ENDING DECEMBER 31, 2021
SPONSOR: B. L. CLUTTER

This information is confidential and will be made available only after execution of a certification to be bound by the draft protective order set forth in Section VII of this Rate Filing Package or a protective order issued in this docket.

FAX COVER SHEET	
OFFICE OF CHIEF COUNSEL, IRS	
	
Date Sent: March 23, 2018	Pages Sent: 10
Deliver To: James Warren	Fax Number: 2026265801
Organization: Miller & Chevalier Chartered	Phone Number:
Sender: Martha Garcia	Fax Number:
Office: Office of Chief Counsel	Phone Number: 2023175123
Sent By: Deanna.J.Poole@IRSCOUNSEL.TREAS.GOV	
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COMMENTS:

Internal Revenue Service

Department of the Treasury
Washington, DC 20224

Index Number: 168.24-01

Third Party Communication: None
Date of Communication Not Applicable

E. Allen Nye, Jr.
Sr. Vice President General Counsel &
Secretary
Oncor Electric Delivery Company LLC
1616 Woodall Rodgers Freeway
Dallas, TX 75202

Person To Contact:
Martha M. Garcia, ID No. 0630922
Telephone Number:
(202) 317-6853
Refer Reply To:
CC:PSI:B06
PLR-129810-17

In Re:
Oncor Electric Delivery Company LLC

Date:
March 14, 2018

LEGEND

Taxpayer A	=	Oncor Electric Delivery Company LLC
Taxpayer B	=	Sharyland Distribution & Transmission Services, L.L.C.
Partnership	=	Sharyland Utilities, L.P.
Taxpayer A, LLC	=	Oncor AssetCo.
Taxpayer B, LLC	=	Sharyland Distribution & Transmission Services AssetCo.
State A	=	Texas
State B	=	Delaware
Regulator	=	Public Utility Commission of Texas
Date 1	=	July 21, 2017
<u>a</u>	=	78 million
<u>b</u>	=	70 million
<u>c</u>	=	35 million
<u>d</u>	=	401 million

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<u>e</u>	=	383 million
Taxpayer A Liability	=	A deferred tax liability in an amount equal to the product of (a) the statutory corporate tax rate (35%) and (b) the excess of its initial net book basis over its initial tax basis in the Taxpayer B Assets it is acquiring.
Taxpayer B Liability	=	A deferred tax liability in an amount equal to the product of (a) the statutory corporate tax rate (35%) and (b) the excess of its initial net book basis over its initial tax basis in the Taxpayer A Assets it is acquiring.

Dear Mr. Nye:

This letter responds to a request for a private letter ruling dated September 22, 2017, and subsequent correspondence, submitted on behalf of Taxpayer A by your authorized representatives. Taxpayer A requested a ruling regarding 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 Taxpayer A and Taxpayer B. The relevant facts as represented in your submissions are set forth below.

FACTS

Taxpayer A is a State B limited liability company, which is classified as a partnership for federal income tax purposes. Taxpayer A owns and operates a regulated electricity transmission and distribution system in State A. Taxpayer A provides distribution services to retail electric providers that sell electricity to consumers. Taxpayer A also provides transmission services to other electricity distribution companies, cooperatives, municipalities, and retail energy providers. Taxpayer A's operations are subject to the regulatory jurisdiction of the Regulator for rates and conditions of service. The rates for the distribution and transmission services are established under traditional ratemaking on a rate base/rate of return basis.

Taxpayer B is a State A limited liability company, which is classified as a partnership for federal income tax purposes. Taxpayer B owns regulated electricity transmission and distribution facilities throughout State A. Taxpayer B leases these facilities to Partnership, a State A limited partnership, which is classified as a partnership for federal income tax purposes. Partnership operates the electricity transmission and distribution facilities and provides both distribution services to retail electric providers that sell electricity to consumers and transmission services to other

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electricity distribution companies, cooperatives, municipalities, and retail energy providers. The operation of the electricity transmission and distribution facilities is subject to the regulatory jurisdiction of the Regulator for rates and conditions of service. The rates for the distribution and transmission services are established under traditional ratemaking on a rate base/rate of return basis.

On Date 1, Taxpayer A, Taxpayer B, and Partnership entered into an Agreement and Plan of Merger, pursuant to which Taxpayer A will transfer certain of its electricity transmission facilities to Taxpayer B, and Taxpayer B will transfer substantially all of its electricity distribution facilities and certain of its electricity transmission facilities to Taxpayer A ("Merger Agreement"). This transaction will allow Taxpayer A to expand its existing distribution network into a growing service area it had not previously served, and add additional retail customers. This transaction will provide Taxpayer B with additional transmission assets to meet the infrastructure needs for safe, reliable, and affordable electric power of a growing State A economy.

Pursuant to the Merger Agreement, the following transactions will occur after the taxpayers receive the necessary approvals:

- 1) Taxpayer A will transfer certain of its electricity transmission facilities ("Taxpayer A Assets") to a newly-formed limited liability company (Taxpayer A, LLC). Taxpayer A, LLC will be wholly-owned by, and treated as a disregarded entity as to, Taxpayer A. Taxpayer A represents that as a result, Taxpayer A will be deemed to continue to own the Taxpayer A Assets for federal income tax purposes.
- 2) Taxpayer B will transfer assets comprising substantially all of its electricity distribution facilities and certain of its electricity transmission facilities ("Taxpayer B Assets") to a newly-formed limited liability company, Taxpayer B, LLC. Taxpayer B, LLC will be wholly-owned by, and treated as a disregarded entity as to, Taxpayer B. Taxpayer A represents that as a result, Taxpayer B will be deemed to continue to own the Taxpayer B Assets for federal income tax purposes.
- 3) Taxpayer A, LLC will merge with and into Taxpayer B, with Taxpayer B as the surviving entity. As a result, Taxpayer B will become the direct owner of the Taxpayer A Assets. Taxpayer A represents that for federal income tax purposes, because Taxpayer A, LLC is disregarded, Taxpayer A will be deemed to transfer the Taxpayer A Assets to Taxpayer B.
- 4) Substantially simultaneously with, and as consideration for, the transfer of the Taxpayer A Assets by Taxpayer A to Taxpayer B, Taxpayer B, LLC will merge with and into Taxpayer A, with Taxpayer A as the surviving entity. Taxpayer A will also pay cash to Taxpayer B for a small portion of the Taxpayer B Assets. As a result, Taxpayer A will become the direct owner of the Taxpayer B Assets. Taxpayer A represents that for

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federal income tax purposes, because Taxpayer B, LLC is disregarded, Taxpayer B will be deemed to transfer the Taxpayer B Assets to Taxpayer A.

The third and fourth transactions are expected to be treated for tax purposes as a like kind exchange under § 1031 between Taxpayer A and Taxpayer B of the Taxpayer B Assets for the Taxpayer A Assets (and cash). Substantially all of this exchange is expected to be treated as an exchange of properties that are of "like kind" within the meaning of § 1031 and, thus, qualify for tax deferred treatment. However, Taxpayer B, and possibly Taxpayer A, are expected to have some amount of "exchange group deficiencies" or "exchange group surpluses" within the meaning of § 1.1031(j)-1(b)(4). Therefore, the taxpayers may recognize some amount of taxable gain in the like kind exchange. Taxpayer A and Taxpayer B will take a substituted tax basis in the assets acquired by each of them, adjusted as specified in § 1.1031(j)-1(c) for exchange group deficiencies and surpluses and taxable gain recognized.

For regulatory purposes, Taxpayer A will record the Taxpayer B Assets it will receive at the same regulatory net book value at which those assets had been recorded by Taxpayer B immediately prior to the like kind exchange. Similarly, Taxpayer B will record the Taxpayer A Assets it will receive at the same regulatory net book value at which those assets had been recorded by Taxpayer A immediately prior to the like kind exchange. The regulatory net book value of the Taxpayer B Assets is expected to approximately equal the regulatory net book value of the Taxpayer A Assets, plus the amount of cash paid by Taxpayer A to Taxpayer B in the like kind exchange.

For federal income tax purposes, Taxpayer A and Taxpayer B claimed accelerated depreciation (including, in certain cases, bonus depreciation) on the assets they owned. The Taxpayer A Assets include electricity transmission systems. The Taxpayer B Assets include electricity distribution systems and electricity transmission systems.

Prior to the like kind exchange, each taxpayer recorded an accumulated deferred federal income tax ("ADFIT") reserve to reflect the deferral of federal income taxes attributable to its claiming accelerated depreciation and for other temporary differences for its public utility assets. Immediately prior to the consummation of the like kind exchange, it is projected that Taxpayer A will have an ADFIT reserve balance attributable to the Taxpayer A Assets of approximately \$a, approximately \$b of which will be attributable to accelerated depreciation. Further, immediately prior to the consummation of the like kind exchange, Taxpayer B is projected to have an ADFIT reserve balance attributable to the Taxpayer B Assets of approximately \$c, substantially all of which will be attributable to accelerated depreciation. Taxpayer A and Taxpayer B propose to record the following entries to their regulated books of account to reflect the like kind exchange.

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Taxpayer A will remove from its regulated books of account the entire approximately \$a of ADFIT reserve balance associated with the Taxpayer A Assets it is relinquishing. Similarly, Taxpayer B will remove the entire approximately \$c of ADFIT reserve balance associated with the Taxpayer B Assets it is relinquishing. Taxpayer A will increase a non-operating income account in the amount of the ADFIT reserve so removed. Similarly, Taxpayer B will increase a non-operating income account in the amount of the ADFIT reserve balance it removed.

Taxpayer A will record the Taxpayer B Assets it is acquiring as an asset on its regulated books of account in an amount equal to Taxpayer B's regulatory net book value in the Taxpayer B Assets immediately prior to the like kind exchange. Similarly, Taxpayer B will record the Taxpayer A Assets it is acquiring as an asset on its regulated books of account in an amount equal to Taxpayer A's regulatory net book value in the Taxpayer A Assets immediately prior to the like kind exchange. As a result, Taxpayer A's initial net book basis in the Taxpayer B Assets it is acquiring is projected to be approximately \$d, and Taxpayer B's initial net book basis in the Taxpayer A Assets it is acquiring is projected to be approximately \$e.

Taxpayer A will book Taxpayer A Liability. Similarly, Taxpayer B will book Taxpayer B Liability. When Taxpayer A and Taxpayer B recover the book carrying value of the replacement property in rates, they will have to pay the Taxpayer A Liability and Taxpayer B Liability, respectively, to the government. Taxpayer A and Taxpayer B will have removed the ADFIT associated with the relinquished property from their regulated books of account, and will not record any of the replacement properties' pre-transactional ADFIT.

Taxpayer A represents that its accounting entries are in accordance with GAAP applicable to rate regulated enterprises. Based on discussions with Regulator staff and others, Taxpayer A has concluded that it will not collect the Taxpayer A Liability from customers. Thus, Taxpayer A does not anticipate establishing a regulatory asset. As a result, Taxpayer A's post-like kind exchange rate base computation will be reduced by its Taxpayer A Liability balance in addition to any additional ADFIT balances that are created after the transaction.

RULING REQUESTED

Subsequent to the like kind exchange, it will be consistent with the requirements of § 168(i)(9) and § 1.167(1)-1 for Taxpayer A to recognize the Taxpayer A Liability balance for ratemaking purposes and record such balance on its regulated books of account.

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LAW AND ANALYSIS

Section 168(f)(2) provides that the depreciation deduction determined under § 168 shall not apply to any public utility property (within the meaning of § 168(i)(10)) if the taxpayer does not use a normalization method of accounting.

In order to use a normalization method of accounting, § 168(i)(9)(A)(i) requires a taxpayer, in computing its tax expense for establishing its cost of service for ratemaking purposes and reflecting operating results in its regulated books of account, to use a method of depreciation for property that is the same as, and a depreciation period for such property that is not shorter than, the method and period used to compute its depreciation expense for such purposes. Under § 168(i)(9)(A)(ii), if the amount allowable as a deduction under § 168 differs from the amount that would be allowable as a deduction under § 167 using the method, period, first and last year convention, and salvage value used to compute regulated tax expense under § 168(i)(9)(A)(i), then the taxpayer must make adjustments to a reserve to reflect the deferral of taxes resulting from such difference.

Section 168(i)(9)(B)(i) provides that one way the requirements of § 168(i)(9)(A) will not be satisfied is if the taxpayer, for ratemaking purposes, uses a procedure or adjustment which is inconsistent with such requirements. Under § 168(i)(9)(B)(ii), such inconsistent procedures and adjustments include the use of an estimate or projection of the taxpayer's tax expense, depreciation expense, or reserve for deferred taxes under § 168(i)(9)(A)(ii), unless such estimate or projection is also used, for ratemaking purposes, with respect to all three of these items and with respect to the rate base.

Former § 167(l) generally provided that public utilities were entitled to use accelerated methods for depreciation if they used a "normalization method of accounting." A normalization method of accounting was defined in former § 167(l)(3)(G) in a manner consistent with the definition in § 168(i)(9)(A). Section 1.167(l)-1(a)(1) provides that the normalization requirements for public utility property pertain only to the deferral of federal income tax liability resulting from the use of an accelerated method of depreciation for computing the allowance for depreciation under § 167 and the use of straight-line depreciation for computing tax expense and depreciation expense for purposes of establishing cost of services and for reflecting operating results in regulated books of account. These regulations do not pertain to other book-tax timing differences with respect to state income taxes, F.I.C.A. taxes, construction costs, or any other taxes and items.

Section 1.167(l)-1(h)(1)(i) provides that the reserve established for public utility property should reflect the total amount of the deferral of federal income tax liability resulting from the taxpayer's use of different depreciation methods for tax and ratemaking purposes.

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Section 1.167(l)-1(h)(1)(iii) provides that the amount of federal income tax liability deferred as a result of the use of different depreciation methods for tax and ratemaking purposes is the excess (computed without regard to credits) of the amount the tax liability would have been had the depreciation method for ratemaking purposes been used over the amount of the actual tax liability. This amount shall be taken into account for the taxable year in which the different methods of depreciation are used.

Section 1.167(l)-1(h)(2)(i) provides that the taxpayer must credit this amount of deferred taxes to a reserve for deferred taxes, a depreciation reserve, or other reserve account. This regulation further provides that the aggregate amount allocable to deferred taxes may be reduced to reflect the amount for any taxable year by which federal income taxes are greater by reason of the prior use of different methods of depreciation under section 1.167(1)-1(h)(1)(i) or to reflect asset retirements or the expiration of the period for depreciation used for determining the allowance for depreciation under section 167(a).

Taxpayer A has transferred the Taxpayer A Assets and received replacement assets in exchange. Taxpayer A has disposed of Taxpayer A Assets, and those assets have been removed from Taxpayer A's regulatory books of account. Taxpayer A's ADFIT was created due to the deferral of federal taxes attributable to Taxpayer A's claiming accelerated depreciation and other temporary differences with respect to the relinquished property as required by § 1.167(l)-1(h)(2). The disposal of the relinquished property from Taxpayer A's regulatory books of account is the functional equivalent of a retirement of the property (see generally §§ 1.167(a)-8(a) and 1.168(i)-8(b)(2)). Section 1.167(l)-1(h)(2) provides that the accumulated ADFIT balance is adjusted to reflect such dispositions. The required adjustment is the removal of the ADFIT balance with respect to the relinquished property from Taxpayer A's regulated books of account.

In accordance with this requirement, Taxpayer A will remove from its regulated books of account the entire approximately \$a of ADFIT reserve balance associated with the Taxpayer A Assets it is relinquishing. Taxpayer A will not record on the utility's regulated books of account any of the replacement properties' pre-transactional ADFIT

In this case, we are satisfied that the Taxpayer A Liability is unrelated to the relinquished properties' ADFIT, and thus, its regulatory treatment is beyond the scope of the normalization rules. Therefore, we conclude that subsequent to the like kind exchange, it will be consistent with the requirements of § 168(i)(9) and § 1.167(1)-1 for Taxpayer A to recognize the Taxpayer A Liability balance for ratemaking purposes and record such balance on its regulated books of account.

Except as specifically set forth above, no opinion is expressed or implied concerning the federal income tax consequences of the above described facts under any other provision of the Code or regulations. Specifically, we express no opinion

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regarding any consequences of the exchange described above, including whether such exchange satisfies the provisions of § 1031.

This ruling is directed only to the taxpayer requesting it. Section 6110(k)(3) of the Code provides that it may not be used or cited as precedent.

This ruling is based upon information and representations submitted by Taxpayer and accompanied by penalty of perjury statements executed by an appropriate party. While this office has not verified any of the material submitted in support of the request for rulings, it is subject to verification on examination.

In accordance with the power of attorney on file with this office, a copy of this letter is being sent to your authorized representatives.

Sincerely,


David A. Selig
Senior Counsel, Branch 6
Office of Associate Chief Counsel
(Passthroughs & Special Industries)

PLR-129810-17

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cc: James I. Warren
Miller & Chevalier Chartered
900 Sixteenth St., NW
Washington, DC 20006

cc: Internal Revenue Service
Attn: Director, Central Compliance
Large Business & International
1919 Smith Street, Stop 1000-HOU
Houston, TX 77083-8049

FAX COVER SHEET	
OFFICE OF CHIEF COUNSEL, IRS	
	
Date Sent: November 26, 2019	Pages Sent: 12
Deliver To: Alexander Zakupowsky, Jr.	Fax Number: 2026265801
Organization:	Phone Number:
Sender: Garcia Martha M	Fax Number:
Office: Office of Chief Counsel	Phone Number: (202) 317-6853
Sent By: Martha.M.Garcia@irscounsel.treas.gov	
THIS DOCUMENT IS INTENDED ONLY FOR THE NAMED ADDRESSEE.	
<p>This communication is intended for the sole use of the individual to whom it is addressed and may contain information that is privileged, confidential, and exempt from disclosure under applicable law. If the reader of this communication is not the intended recipient or the employee or agent for delivering the communication to the intended recipient, you are hereby notified that any dissemination, distribution, or copying of this communication may be strictly prohibited. If you have received this communication in error, please notify the sender immediately by telephone. Thank you.</p>	

COMMENTS:

Hello Mr. Zakupowsky,
I am faxing a copy of the signed letter.

Thanks,
Martha Garcia

Internal Revenue Service

Department of the Treasury
Washington, DC 20224

WP/II-E-3.23/2
Page 2 of 12

Index Number: 168.24-01

Third Party Communication: None
Date of Communication: Not Applicable

Richard Hays
VP and Controller
Oncor Electric Delivery Company LLC
1616 Woodall Rogers Freeway
Dallas, TX 75202

Person To Contact:
Martha M. Garcia, ID No. 0630922

Telephone Number:
(202) 317-6853

Refer Reply To:
CC:PSI:B06
PLR-113787-19

In Re: Oncor NTU Partnership LP

Date:

LEGEND:

Taxpayer	=	Oncor NTU Partnership LP (formerly known as InfraREIT Partners, LP) E.I.N.: 27-3046911
Acquirer	=	Oncor Electric Delivery Company LLC E.I.N.: 75-2967830
REIT	=	InfraREIT, Inc.
Disregarded Entity	=	Oncor NTU Intermediate Company LLC
Former Disregarded Entity	=	Transmission and Distribution Company, L.L.C.
LLC	=	Sharyland Distribution & Transmission Services, L.L.C. E.I.N.: 20-5854323
LLC 2	=	Oncor Electric Delivery Company NTU LLC
Managing Member	=	Sharyland Utilities, L.P.
Holdco	=	Oncor NTU GP LLC (formerly known as 1912 HoldCo LLC)
Merger Sub	=	Oncor NTU Holdings Company LLC (formerly known as 1912 Merger Sub LLC)
Merger Partnership	=	Oncor T&D Partners, LP
Acquirer Affiliate	=	Oncor NTU Holdings Partnership LP (formerly known as 1912 Holding Partnership, LP)

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<u>a</u>	=	72
<u>b</u>	=	28
<u>c</u>	=	100
<u>d</u>	=	129 million
<u>e</u>	=	116 million
<u>f</u>	=	13 million
<u>g</u>	=	10
<u>h</u>	=	99
<u>i</u>	=	1
<u>j</u>	=	110 million
<u>k</u>	=	0
State A	=	Delaware
State B	=	Maryland
State C	=	Texas
Commission	=	Public Utility Commission of Texas
Area A Assets	=	certain electric transmission and distribution assets located in Central, North, and West Texas
Area B Assets	=	certain electric transmission and distribution assets located in the vicinity of the Texas-Mexico border
Date 1	=	May 16, 2019
Date 2	=	October 18, 2018

Dear Mr. Hays:

This letter responds to a request for a private letter ruling dated June 7, 2019, and submitted on behalf of Taxpayer for a ruling concerning the application of the

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depreciation normalization rules under § 168(i)(9) of the Internal Revenue Code and § 1.167(l)-1 of the Income Tax Regulations (together, the "Normalization Rules") to the direct or indirect acquisition of all of the partnership interests in Taxpayer by Acquirer in a transaction subject to § 743(b). The relevant facts as represented in your submission are set forth below.

FACTS

Taxpayer is a State A limited partnership that is classified as a partnership for federal income tax purposes. REIT, a publicly-traded State B corporation, which is classified as a real estate investment trust for federal income tax purposes, was the general partner of Taxpayer prior to the consummation of the transactions described in this letter. REIT owned approximately a percent of the general and limited partnership interests in Taxpayer. Certain members of management and other investors owned approximately b percent of the limited partnership interests in Taxpayer.

Taxpayer owns c percent of the interests in Disregarded Entity, which is disregarded as an entity separate from Taxpayer for federal income tax purposes. Disregarded Entity was formerly known as Former Disregarded Entity. Former Disregarded Entity was one of two members of LLC. LLC is now known as LLC 2. However, for purposes of this private letter ruling, both LLC and LLC 2 will be referred to as LLC.

LLC owns regulated electricity transmission facilities and certain electricity distribution substations in State C. Prior to the consummation of the transactions described in this letter, Managing Member was the managing member of LLC, and LLC was classified as a partnership for federal income tax purposes. However, pursuant to the transactions, all of Managing Member's interest in LLC was cancelled, which caused LLC to become wholly owned by Former Disregarded Entity and an entity disregarded from Taxpayer for federal income tax purposes. Until the consummation of the transactions, LLC leased the transmission facilities and electricity distribution substations to Managing Member, which operated these facilities and substations.

Since the consummation of the transactions described below, Acquirer, on behalf of LLC, has operated the electricity transmission facilities and distribution substations pursuant to an operation and service agreement. The operation of the electricity transmission facilities and distribution substations is subject to the regulatory jurisdiction of the Commission with respect to rates and conditions of services. The rates for the transmission and distribution services are established under traditional ratemaking on a cost of service, rate of return basis. Although LLC was taxed as a partnership, LLC maintained accumulated deferred federal income tax ("ADFIT") on its regulatory books of account as an entity in the same manner as it would maintain ADFIT if it were a corporation.

Acquirer is a State A limited liability company that is classified as a partnership for federal income tax purposes. Acquirer owns and operates a regulated electricity

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transmission and distribution system in State C. Acquirer's operations are subject to the regulatory jurisdiction of Commission with respect to rates and conditions of service. The rates for its distribution and transmission services are established under traditional ratemaking on a cost of service, rate of return basis.

Merger Sub is a State A limited liability company that was formed by Acquirer in connection with the transactions. Merger Sub is a wholly-owned subsidiary of Acquirer which is disregarded as an entity separate from Acquirer for federal income tax purposes. Merger Partnership was a State A limited partnership formed by Acquirer in connection with the transactions. Immediately prior to the Partnership Merger (as defined in this letter), all of the economic interest of Merger Partnership was held by Merger Sub, and Merger Partnership was disregarded as an entity separate from Acquirer for federal income tax purposes.

Acquirer Affiliate is a State A limited partnership formed by Acquirer in connection with the transactions. Acquirer Affiliate is an indirectly wholly-owned subsidiary of Acquirer which is classified as a partnership for federal income tax purposes. Acquirer's main purpose in consummating the transactions was to expand its operations.

The transactions

On Date 1, the parties consummated the following transactions pursuant to the Agreement and Plan of Merger (the "Asset Exchange Agreement"), dated Date 2, by and among Managing Member, LLC, and Acquirer, and the Agreement and Plan of Merger (the "Merger Agreement"), dated Date 2, by and among Acquirer, Merger Sub, Merger Partnership, REIT, and Taxpayer:

1) Managing Member's profits interest in LLC, which had a capital account balance and liquidation value (within the meaning of Notice 2005-42, 2005-1 C.B. 1221) of \$k, was cancelled, causing LLC to become directly wholly-owned by Former Disregarded Entity (the "Managing Member Interest Cancellation").

2) Pursuant to the Asset Exchange Agreement, (i) Managing Member transferred to LLC certain electric transmission and distribution assets (Area A Assets) with an estimated value of approximately d dollars and (ii) LLC transferred to Managing Member certain electric transmission and distribution assets (Area B Assets) with an estimated value of approximately e dollars and approximately f in cash. The value of the Area B Assets was less than g percent of the cash consideration paid in the Mergers (as defined in this letter). The transactions described in this step are referred to as the "Asset Exchange."

3) Immediately after Step 2, REIT was merged with and into Merger Sub (the "REIT Merger") with Merger Sub surviving. As a result, Acquirer acquired an

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approximately a percent interest in Taxpayer in exchange for the cash consideration paid pursuant to the REIT Merger.

4) Immediately after the REIT Merger, (i) Merger Sub assigned to Acquirer Affiliate h percent of the general partner interest in Taxpayer, representing h percent of a j percent economic interest in Taxpayer, (ii) Merger Sub assigned to Holdco j percent of the general partner interest in Taxpayer, representing j percent of a j percent economic interest in Taxpayer, and (iii) Holdco assigned to Acquirer Affiliate j percent of the general partner interest in Taxpayer (the "Assignments").

5) After the assignment in Step 4, Merger Partnership was merged with and into Taxpayer, with Taxpayer surviving (the "Partnership Merger" and together with the REIT Merger, the "Mergers"). As a result, Acquirer acquired an approximate b percent interest in Taxpayer in exchange for the cash consideration paid pursuant to the Partnership Merger.

Result of the consummation of the transactions

1) Acquirer Affiliate is the general partner of Taxpayer, which general partner interest is a j percent economic interest in Taxpayer, and Merger Sub owns the limited partner interest in Taxpayer, which limited partner interest represents a h percent economic interest in Taxpayer.

2) Former Disregarded Entity continues to be wholly-owned by Taxpayer.

3) LLC is wholly-owned by Former Disregarded Entity.

4) Former Disregarded Entity and LLC are treated as disregarded entities whose assets (and liabilities) are deemed to be owned by Taxpayer for tax purposes.

Taxpayer intends to satisfy the Commission-approved debt-to-equity ratio for LLC through the issuance of notes payable from LLC to Acquirer. Taxpayer does not intend to have any third-party external debt. Distributions from Taxpayer, other than payments on the notes outstanding to Acquirer, will be made h percent to Merger Sub and j percent to Acquirer Affiliate.

Taxpayer's tax characterization of the steps in the transaction

1) The Managing Member Interest Cancellation in Step 1 of the transaction (i) caused LLC to be deemed to liquidate and become an entity disregarded from Taxpayer and (ii) is properly treated as a tax-free distribution under § 731(a) of all of LLC's assets by LLC to Taxpayer. Taxpayer represents that no portion of the distribution is treated as a distribution described in § 751(b) and that Taxpayer's basis in the LLC's assets does not exceed the adjusted basis of such assets in the hands of LLC for purposes of § 168(i)(7)(A).

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2) The Asset Exchange in Step 2 of the transaction is properly treated as a like-kind exchange under § 1031 between LLC and Managing Member of the Area B Assets for the Area A Assets (and cash). Substantially all of this exchange is treated as an exchange of properties that are of "like kind" within the meaning of § 1031 and, thus, qualify for tax deferred treatment. LLC may, however, have some amount of "exchange group deficiencies" and/or "exchange group surpluses" within the meaning of § 1.1031(j)-1(b) and, thus, may recognize some amount of taxable gain in the Asset Exchange.

3) The REIT Merger described in Step 3 of the transaction is properly treated as a taxable sale by REIT of all of the REIT's assets, substantially all of which consist of the REIT's general and limited partnership interests in Taxpayer, to Acquirer in exchange for the aggregate amount of cash payable pursuant to the REIT Merger and the assumption of all of the REIT's liabilities (including REIT's share of the liabilities of Taxpayer allocable to the partnership interests treated as sold), followed by a distribution of such cash to the stockholders of the REIT in a liquidation of the REIT which is described in § 331. The taxable sale of the REIT's general and limited partnership interests in Taxpayer to Acquirer is properly treated under § 741 as a sale of partnership interests in Taxpayer.

4) The Assignments described in Step 4 of the transaction are properly treated as (i) a tax-free contribution under § 351 of j percent of the general partner interest in Taxpayer by Acquirer to Holdco, (ii) a tax-free contribution under § 721 of j percent of the general partner interest in Taxpayer by Holdco to Acquirer Affiliate, and (iii) a tax free contribution under § 721 of h percent of the general partner interest in Taxpayer by Acquirer to Acquirer Affiliate.

5) The Partnership Merger described in Step 5 of the transaction is properly treated under § 741 as a sale of partnership interests in Taxpayer (other than those partnership interests already held by Merger Sub or the Acquirer Affiliate prior to the consummation of the Partnership Merger) to Acquirer in exchange for the aggregate amount of cash payable pursuant to the Partnership Merger plus the portion of the liabilities of Taxpayer which are allocable to the holders of the partnership interests treated as sold.

Taxpayer is not requesting any rulings regarding the foregoing tax characterization/tax treatment.

Taxpayer represents that both the REIT Merger and the Partnership Merger are properly treated as "a transfer of an interest in a partnership" within the meaning of § 743(b). Taxpayer represents that Acquirer intends to cause Taxpayer to make an election under § 754 effective for its taxable year that includes the Mergers. Therefore, Taxpayer also represents that Acquirer will be entitled to a special basis adjustment with respect to Taxpayer's property pursuant to § 743(b).

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LLC has claimed accelerated depreciation (including, in certain cases bonus depreciation) to the extent allowable on its assets. LLC has recorded an ADFIT liability balance consistent with the normalization method of accounting, which reduces its regulatory rate base. Immediately prior to the consummation of the Mergers, LLC had an ADFIT liability balance of approximately j dollars.

Taxpayer makes the following additional representations. Any § 743(b) tax basis adjustments resulting from the Mergers and the depreciation of those adjustments will not change or otherwise impact LLC's public utility property for ratemaking purposes and will not be associated with LLC's cost of service, rate of return ratemaking. Also, neither the Mergers nor the § 743(b) basis adjustments will result in any adjustment to the net book value of, or ADFIT liability attributable to, such property on LLC's (or Taxpayer's) regulatory books of account maintained in accordance with Generally Accepted Accounting Principles ("GAAP") applied to regulated utilities.

RULING REQUESTED

Taxpayer requests a ruling that no violation of the Normalization Rules of § 168(i)(9) and § 1.167(l)-1 will occur if the Taxpayer does not adjust the existing ADFIT balances to account for the consequences of any § 743(b) basis adjustments resulting from the Mergers.

LAW AND ANALYSIS

Section 168(f)(2) provides that the depreciation deduction determined under § 168 shall not apply to any public utility property (within the meaning of § 168(i)(10)) if the taxpayer does not use a normalization method of accounting.

Section 168(i)(10) defines, in part, public utility property as property used predominantly in the trade or business of the furnishing or sale of electrical energy if the rates for such furnishing or sale, as the case may be, have been established or approved by a State or political subdivision thereof.

Prior to the Revenue Reconciliation Act of 1990, the definition of public utility property was contained in § 167(l)(3)(A) and § 168(i)(10), which defined public utility property by means of a cross reference to § 167(l)(3)(A). The definition of public utility property is unchanged. Section 1.167(l)-1(b) provides that under § 167(l)(3)(A), property is public utility property during any period in which it is used predominantly in a § 167(l) public utility activity. The term "section 167(l) public utility activity" means, in part, the trade or business of the furnishing or sale of electrical energy if the rates for such furnishing or sale, as the case may be, are regulated, i.e., have been established or approved by a regulatory body described in § 167(l)(3)(A). The term "regulatory body described in § 167(l)(3)(A)" means a State (including the District of Columbia) or political subdivision thereof, any agency or instrumentality of the United States or a public service or public utility commission or other body of any State or political subdivision

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thereof similar to such a commission. The term “established or approved” includes the filing of a schedule of rates with a regulatory body which has the power to approve such rates, though such body has taken no action on the filed schedule or generally leaves undisturbed rates filed by the taxpayer.

The definitions of public utility property contained in § 168(i)(10) and former § 46(f)(5) are essentially identical. Section 1.167(l)-1(b) restates the statutory definition providing that property will be considered public utility property if it is used predominantly in a public utility activity and the rates are regulated. Section 1.167(l)-1(b)(1) provides that rates are regulated for such purposes if they are established or approved by a regulatory body. The terms established or approved are further defined to include the filing of a schedule of rates with the regulatory body that has the power to approve such rates, even if the regulatory body has taken no action on the filed schedule or generally leaves undisturbed rates filed.

The regulations under former § 46, specifically § 1.46-3(g)(2), expand the definition of regulated rates. The expanded definition embodies the notion of rates established or approved on a rate of return basis. This notion is not specifically provided for in the regulations under former § 167. Nevertheless, there is an expressed reference to rate of return in § 1.167(l)-1(h)(6)(i). The operative rules for normalizing timing differences relating to use of different methods and periods of depreciation are only logical in the context of rate of return regulation. The normalization method, which must be used for public utility property to be eligible for the depreciation allowance available under § 168, is defined in terms of the method the taxpayer uses in computing its tax expense for purposes of establishing its cost of service for ratemaking purposes and reflecting operating results in its regulated books of account. Thus, for purposes of applying the normalization rules, the definition of public utility property is the same for purposes of the investment tax credit and depreciation.

Former § 167(l) generally provided that public utilities were entitled to use accelerated methods for depreciation if they used a “normalization method of accounting.” A normalization method of accounting was defined in former § 167(l)(3)(G) in a manner consistent with that found in § 168(i)(9)(A). Section 1.167(l)-1(a)(1) provides that the normalization requirements for public utility property pertain only to the deferral of federal income tax liability resulting from the use of an accelerated method of depreciation for computing the allowance for depreciation under § 167 and the use of straight-line depreciation for computing tax expense and depreciation expense for purposes of establishing cost of services and for reflecting operating results in regulated books of account. These regulations do not pertain to other book-tax timing differences with respect to state income taxes, F.I.C.A. taxes, construction costs, or any other taxes and items

In order to use a normalization method of accounting, § 168(i)(9)(A)(i) requires a taxpayer, in computing its tax expense for establishing its cost of service for ratemaking purposes and reflecting operating results in its regulated books of account, to use a

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method of depreciation for property that is the same as, and a depreciation period for such property that is not shorter than, the method and period used to compute its depreciation expense for such purposes. Under § 168(i)(9)(A)(ii), if the amount allowable as a deduction under § 168 differs from the amount that would be allowable as a deduction under § 167 using the method, period, first and last year convention, and salvage value used to compute regulated tax expense under § 168(i)(9)(A)(i), then the taxpayer must make adjustments to a reserve to reflect the deferral of taxes resulting from such difference.

Section 168(i)(9)(B)(i) provides that one way the requirements of § 168(i)(9)(A) will not be satisfied is if the taxpayer, for ratemaking purposes, uses a procedure or adjustment which is inconsistent with such requirements. Under § 168(i)(9)(B)(ii), such inconsistent procedures and adjustments include the use of an estimate or projection of the taxpayer's tax expense, depreciation expense, or reserve for deferred taxes under § 168(i)(9)(A)(ii), unless such estimate or projection is also used, for ratemaking purposes, with respect to all three of these items and with respect to the rate base (hereinafter referred to as the "Consistency Rule").

In order to satisfy the Consistency Rule, there must be consistency in the treatment of costs for rate base, regulated depreciation expense, tax expense, and deferred tax revenue purposes. The normalization rules would be violated if the federal income tax component of cost of service reflected depreciation of Taxpayer's costs that are not included in rate base or the depreciation component of cost of service.

Based on the foregoing, we conclude that no violation of the Normalization Rules of § 168(i)(9) and § 1.167(l)-1 will occur if the Taxpayer does not adjust the existing ADFIT balances to account for the consequences of any § 743(b) basis adjustments resulting from the Mergers. This ruling is expressly conditioned upon Taxpayer's representation that any § 743(b) tax basis adjustments resulting from the Mergers and the depreciation of those adjustments will not change or otherwise impact LLC's public utility property for ratemaking purposes and will not be associated with LLC's cost of service, rate of return ratemaking.

Except as specifically set forth above, no opinion is expressed or implied concerning the federal income tax consequences of the above described facts under any other provision of the Code or regulations.

This ruling is directed only to the taxpayer requesting it. Section 6110(k)(3) of the Code provides that it may not be used or cited as precedent.

This ruling is based upon information and representations submitted by Taxpayer and accompanied by penalty of perjury statements executed by an appropriate party. While this office has not verified any of the material submitted in support of the request for rulings, it is subject to verification on examination.

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In accordance with the power of attorney on file with this office, a copy of this letter is being sent to your authorized representatives.

Sincerely,

David A. Selig
Senior Counsel, Branch 6
Office of Associate Chief Counsel
(Passthroughs & Special Industries)

PLR-113787-19

11

cc: Alexander Zakupowsky, Jr.
Miller & Chevalier
900 Sixteenth St., NW
Washington, DC 20006

cc: James Meyer
Vinson & Elkins LLP
2001 Ross Ave., Suite 3900
Dallas, TX 75201

cc: Internal Revenue Service
Attn: Director, Central Compliance
Large Business & International
1919 Smith Street, Stop 1000-HOU
Houston, TX 77083-8049

2022 Rate Case
Oncor Electric Delivery Company LLC
Interest on Customer Deposits (Account 4310100)
Test Year Ending December 31, 2021
Sponsor: W. Alan Ledbetter

	DIST	TRAN	Total	
Test year - 2021 Interest Accrual at interest rate 0.61%	952.37	227,916.98	228,869.35	(a)
Known and Measurable Adjustment - Deposits refunded in 2021	0.00	(74,655.73)	(74,655.73)	(b)
	952.37	153,261.25	154,213.62	
Recalculation using 2022 interest rate 0.06%	97.26	25,726.11	25,823.37	
Known and Measurable Adjustment - due to the interest rate change	(855.11)	(127,535.14)	(128,390.25)	(c)
Known and Measurable Adjustment - estimate of escrow interest income in 2022	-	(3,005.08)	(3,005.08)	(d)
Total Known and Measurable Adjustment	(855.11)	(205,195.95)	(206,051.06)	(e) = (b) + (c) + (d)
Adjusted test year interest on customer deposits	97.26	22,721.03	22,818.29	(f) = (a) - (e)

2022 Rate Case
Oncor Electric Delivery Company LLC
Reg. Asset Acct. 1824100 Adv. Metering Cust. Education
Test Year Ending Dec. 31, 2021
Sponsor: W. Alan Ledbetter

Unit	Account	Project	Description	Approved Rate Case Expenses	Amortizations through 12-31-2021	At 12-31-2021 Reconciled Balance	5 year Amortization	Test year amortizations	Account 928 K&M adjustment #36
ESD	1861101	11AMSREC	2011 AMS Reconciliation Case	608,959 52	580,688 66	28,270 86	5,654.17	31,219.68	(25,565.51)
ESD	1861101	13AMSREC	2013 AMS Reconciliation Expense	312,730 25	293,148 48	19,581 77	3,916 35	21,624 00	(17,707.65)
ESD	1861101	DOC35718	Rate Case Expenses for AMS	921,535 55	889,308 49	32,227 06	6,445 41	35,588 28	(29,142 87)
				<u>1,843,225.32</u>	<u>1,763,145.63</u>	<u>80,079.69</u>	16,015 93	88,431 96	(72,416 03)

These rate case expenses were approved in Docket No 46957 Reference Docket No 46957 Finding of Fact Nos.

36 All Oncor investment, including advanced metering system (AMS) investment, through the end of the test year (December 31, 2016) of \$10,989,502,464, including \$12,570,327,998 of net plant in service, as presented in Oncor's RFP, is prudent and includable in rate base, except that the six neighborhood reliability lithium-ion batteries used by Oncor are not included in this finding. Oncor can seek a prudence finding related to these batteries in a future proceeding

37 All investment in the distribution and transmission assets that are provided to Oncor in the Sharyland Transaction are used by and useful to Oncor in providing service, are prudent, reasonable, and necessary, and are includable in Oncor's rate base, which with the inclusion of those assets is \$10,991,993,213

Five-year amortizations were approved in Docket No 46957 and began 11-27-2017 when rates were effective. In this case, requesting five-year amortization of unamortized balances at 12-31-2021 that were previously approved.

2022 Rate Case
Oncor Electric Delivery Company LLC
Reg. Asset Acct. 1824100 Adv. Metering Cust. Education
Test Year Ending Dec. 31, 2021
Sponsor: W. Alan Ledbetter

<u>Date</u>	<u>Beginning Balance</u>	<u>Monthly Amortization</u>	<u>Adjustments</u>	<u>Ending Balance</u>	<u>Periods Remaining</u>
Jan-11		0.00		0 00	108
Feb-11		0.00		0 00	107
Mar-11		0 00		0.00	106
Apr-11		0.00		0 00	105
May-11		0 00		0.00	104
Jun-11		0.00		0.00	103
Jul-11		0 00		0.00	102
Aug-11		0.00		0 00	101
Sep-11		0 00		0 00	100
Oct-11		0.00		0.00	99
Nov-11	597,920.80	6,101.23	52,254.57	644,074.14	98
Dec-11	644,074.14	6,639.94	(55,795.45)	581,638.75	97
Jan-12	581,638.75	6,058.74	14,624.96	590,204.97	96
Feb-12	590,204.97	6,212.68	381.04	584,373.33	95
Mar-12	584,373.33	6,216.74	-	578,156.59	94
Apr-12	578,156.59	6,216.74		571,939.85	93
May-12	571,939.85	6,216.74		565,723.11	92
Jun-12	565,723.11	6,216.74		559,506.37	91
Jul-12	559,506.37	6,216.74		553,289.63	90
Aug-12	553,289.63	6,216.74		547,072.89	89
Sep-12	547,072.89	6,216.74	719.55	541,575.70	88
Oct-12	541,575.70	6,225.01	(719.55)	534,631.14	87
Nov-12	534,631.14	6,216.64		528,414.50	86
Dec-12	528,414.50	6,216.64		522,197.86	85
Jan-13	522,197.86	6,216.64		515,981.22	84
Feb-13	515,981.22	6,216.64		509,764.58	83
Mar-13	509,764.58	6,216.64		503,547.94	82
Apr-13	503,547.94	6,216.64		497,331.30	81
May-13	497,331.30	6,216.64		491,114.66	80
Jun-13	491,114.66	6,216.64		484,898.02	79
Jul-13	484,898.02	6,216.64		478,681.38	78
Aug-13	478,681.38	6,216.64		472,464.74	77
Sep-13	472,464.74	6,216.64		466,248.10	76
Oct-13	466,248.10	6,216.64		460,031.46	75
Nov-13	460,031.46	6,216.64	(426.40)	453,388.42	74
Dec-13	453,388.42	6,210.80	-	447,177.62	73
Jan-14	447,177.62	6,210.80		440,966.82	72
Feb-14	440,966.82	6,210.80		434,756.02	71
Mar-14	434,756.02	6,210.80		428,545.22	70
Apr-14	428,545.22	6,210.80		422,334.42	69
May-14	422,334.42	6,210.80		416,123.62	68
Jun-14	416,123.62	6,210.80		409,912.82	67
Jul-14	409,912.82	6,210.80		403,702.02	66
Aug-14	403,702.02	6,210.80		397,491.22	65
Sep-14	397,491.22	6,210.80		391,280.42	64
Oct-14	391,280.42	6,210.80		385,069.62	63
Nov-14	385,069.62	6,210.80		378,858.82	62
Dec-14	378,858.82	6,210.80		372,648.02	61
Jan-15	372,648.02	6,210.80		366,437.22	60
Feb-15	366,437.22	6,210.80		360,226.42	59
Mar-15	360,226.42	6,210.80		354,015.61	58
Apr-15	354,015.61	6,210.80		347,804.81	57
May-15	347,804.81	6,210.80		341,594.01	56
Jun-15	341,594.01	6,210.80		335,383.21	55
Jul-15	335,383.21	6,210.80		329,172.41	54
Aug-15	329,172.41	6,210.80		322,961.61	53
Sep-15	322,961.61	6,210.80		316,750.81	52
Oct-15	316,750.81	6,210.80		310,540.01	51
Nov-15	310,540.01	6,210.80		304,329.21	50
Dec-15	304,329.21	6,210.80		298,118.41	49
Jan-16	298,118.41	6,210.80		291,907.61	48
Feb-16	291,907.61	6,210.80		285,696.81	47
Mar-16	285,696.81	6,210.80		279,486.01	46

2022 Rate Case
Oncor Electric Delivery Company LLC
Reg. Asset Acct. 1824100 Adv. Metering Cust. Education
Test Year Ending Dec. 31, 2021
Sponsor: W. Alan Ledbetter

<u>Date</u>	<u>Beginning Balance</u>	<u>Monthly Amortization</u>	<u>Adjustments</u>	<u>Ending Balance</u>	<u>Periods Remaining</u>
Apr-16	279,486.01	6,210.80		273,275.21	45
May-16	273,275.21	6,210.80		267,064.41	44
Jun-16	267,064.41	6,210.80		260,853.61	43
Jul-16	260,853.61	6,210.80		254,642.81	42
Aug-16	254,642.81	6,210.80		248,432.01	41
Sep-16	248,432.01	6,210.80		242,221.21	40
Oct-16	242,221.21	6,210.80		236,010.41	39
Nov-16	236,010.41	6,210.80		229,799.61	38
Dec-16	229,799.61	6,210.80		223,588.81	37
Jan-17	223,588.81	6,210.80		217,378.01	36
Feb-17	217,378.01	6,210.80		211,167.21	35
Mar-17	211,167.21	6,210.80		204,956.41	34
Apr-17	204,956.41	6,210.80		198,745.61	33
May-17	198,745.61	6,210.80		192,534.81	32
Jun-17	192,534.81	6,210.80		186,324.01	31
Jul-17	186,324.01	6,210.80		180,113.21	30
Aug-17	180,113.21	6,210.80		173,902.41	29
Sep-17	173,902.41	6,210.80		167,691.61	28
Oct-17	167,691.61	6,210.80		161,480.81	27
11/26/17	161,480.81	5,382.69		156,098.11	26
11/30/17	156,098.11	346.89		155,751.23	60
Dec-17	155,751.23	2,601.64		153,149.59	60
Jan-18	153,149.59	2,601.64		150,547.95	59
Feb-18	150,547.95	2,601.64		147,946.31	58
Mar-18	147,946.31	2,601.64		145,344.67	57
Apr-18	145,344.67	2,601.64		142,743.03	56
May-18	142,743.03	2,601.64		140,141.39	55
Jun-18	140,141.39	2,601.64		137,539.75	54
Jul-18	137,539.75	2,601.64		134,938.11	53
Aug-18	134,938.11	2,601.64		132,336.47	52
Sep-18	132,336.47	2,601.64		129,734.83	51
Oct-18	129,734.83	2,601.64		127,133.19	50
Nov-18	127,133.19	2,601.64		124,531.55	49
Dec-18	124,531.55	2,601.64		121,929.91	48
Jan-19	121,929.91	2,601.64		119,328.27	47
Feb-19	119,328.27	2,601.64		116,726.63	46
Mar-19	116,726.63	2,601.64		114,124.99	45
Apr-19	114,124.99	2,601.64		111,523.35	44
May-19	111,523.35	2,601.64		108,921.71	43
Jun-19	108,921.71	2,601.64		106,320.07	42
Jul-19	106,320.07	2,601.64		103,718.43	41
Aug-19	103,718.43	2,601.64		101,116.79	40
Sep-19	101,116.79	2,601.64		98,515.15	39
Oct-19	98,515.15	2,601.64		95,913.51	38
Nov-19	95,913.51	2,601.64		93,311.87	37
Dec-19	93,311.87	2,601.64		90,710.23	36
Jan-20	90,710.23	2,601.64		88,108.59	35
Feb-20	88,108.59	2,601.64		85,506.95	34
Mar-20	85,506.95	2,601.64		82,905.31	33
Apr-20	82,905.31	2,601.64		80,303.67	32
May-20	80,303.67	2,601.64		77,702.03	31
Jun-20	77,702.03	2,601.64		75,100.39	30
Jul-20	75,100.39	2,601.64		72,498.75	29
Aug-20	72,498.75	2,601.64		69,897.11	28
Sep-20	69,897.11	2,601.64		67,295.47	27
Oct-20	67,295.47	2,601.64		64,693.83	26
Nov-20	64,693.83	2,601.64		62,092.19	25
Dec-20	62,092.19	2,601.64		59,490.55	24
Jan-21	59,490.55	2,601.64		56,888.91	23
Feb-21	56,888.91	2,601.64		54,287.27	22
Mar-21	54,287.27	2,601.64		51,685.63	21
Apr-21	51,685.63	2,601.64		49,083.99	20
May-21	49,083.99	2,601.64		46,482.35	19
Jun-21	46,482.35	2,601.64		43,880.71	18

2022 Rate Case
Oncor Electric Delivery Company LLC
Reg. Asset Acct. 1824100 Adv. Metering Cust. Education
Test Year Ending Dec. 31, 2021
Sponsor: W. Alan Ledbetter

<u>Date</u>	<u>Beginning Balance</u>	<u>Monthly Amortization</u>	<u>Adjustments</u>	<u>Ending Balance</u>	<u>Periods Remaining</u>
Jul-21	43,880.71	2,601.64		41,279.07	17
Aug-21	41,279.07	2,601.64		38,677.43	16
Sep-21	38,677.43	2,601.64		36,075.79	15
Oct-21	36,075.79	2,601.64		33,474.15	14
Nov-21	33,474.15	2,601.64		30,872.51	13
Dec-21	30,872.51	2,601.64		28,270.87	12
Jan-22	28,270.87	2,601.64		25,669.23	11
Feb-22	25,669.23	2,601.64		23,067.59	10
Mar-22	23,067.59	2,601.64		20,465.95	9
Apr-22	20,465.95	2,601.64		17,864.31	8
May-22	17,864.31	2,601.64		15,262.67	7
Jun-22	15,262.67	2,601.64		12,661.03	6
Jul-22	12,661.03	2,601.64		10,059.39	5
Aug-22	10,059.39	2,601.64		7,457.75	4
Sep-22	7,457.75	2,601.64		4,856.11	3
Oct-22	4,856.11	2,601.64		2,254.47	2
Nov-22	2,254.47	2,254.46		0.00	1

These rate case expenses were approved in Docket No. 46957.
Five-year amortization was approved in Docket No. 46957 and began 11-27-2017 when rates were effective

26 days of amort based on prior rate case amortization of 11 years
4 days of amortization based on Dkt 46957 amort of 5 years
156,098.11 November 26, 2017 Unamortized Bal
60 months (five-year amortization)
2,601.64 Monthly Amortization

Requesting five-year amortization in the 2022 base rate case
If approved in 2022 base rate case, amortization schedule
will be revised to reflect approved recovery.

2022 Rate Case
Oncor Electric Delivery Company LLC
AMS Rate Case Expenses
For 2011-2012 AMS Reconciliation Filing
Test Year Ending Dec. 31, 2021
Sponsor: W. Alan Ledbetter

<u>Date</u>	<u>Beginning Balance</u>	<u>Monthly Amortization</u>	<u>Adjustments</u>	<u>Ending Balance</u>	<u>Periods Remaining</u>
Jan-11		0 00		0 00	108
Feb-11		0.00		0 00	107
Mar-11		0.00		0 00	106
Apr-11		0 00		0 00	105
May-11		0 00		0 00	104
Jun-11		0.00		0 00	103
Jul-11		0 00		0 00	102
Aug-11		0 00		0 00	101
Sep-11		0 00		0 00	100
Oct-11		0 00		0 00	99
Nov-11	0 00	0 00		0 00	98
Dec-11	0 00	0.00		0.00	97
Jan-12	0 00	0 00		0 00	96
Feb-12	0 00	0 00		0 00	95
Mar-12	0 00	0 00		0 00	94
Apr-12	0 00	0 00		0 00	93
May-12	0 00	0 00		0 00	92
Jun-12	0 00	0 00		0 00	91
Jul-12	0 00	0 00		0 00	90
Aug-12	0 00	0 00		0 00	89
Sep-12	0 00	0 00		0 00	88
Oct-12	0 00	0 00		0 00	87
Nov-12	0 00	0 00		0 00	86
Dec-12	0 00	0 00		0 00	85
Jan-13	0 00	0 00		0 00	84
Feb-13	0.00	0 00		0 00	83
Mar-13	0 00	0.00		0 00	82
Apr-13	0 00	0 00		0 00	81
May-13	0 00	0 00		0 00	80
Jun-13	0 00	0.00		0 00	79
Jul-13	0 00	0 00		0 01	78
Aug-13	0 00	0 00		0 00	77
Sep-13	0 00	0 00		0 00	76
Oct-13	0 00	0.00		0 00	75
Nov-13	0 00	0 00		0 00	74
Dec-13	276,508 26	3,787 78		272,720 48	73
Jan-14	272,720 48	3,787.78	26,733 00	295,665 69	72
Feb-14	295,665 69	4,164 31		291,501 39	71
Mar-14	291,501 39	4,164 31	9,342 99	296,680 07	70
Apr-14	296,680 07	4,299 71	146 00	292,526 36	69
May-14	292,526 36	4,301 86		288,224 50	68
Jun-14	288,224 50	4,301 86		283,922 64	67
Jul-14	283,922 64	4,301 86		279,620 78	66
Aug-14	279,620 78	4,301 86		275,318 93	65
Sep-14	275,318 93	4,301 86		271,017 07	64
Oct-14	271,017 07	4,301 86		266,715 21	63
Nov-14	266,715 21	4,301 86		262,413 35	62
Dec-14	262,413 35	4,301 86		258,111 49	61
Jan-15	258,111 49	4,301 86		253,809 64	60
Feb-15	253,809 64	4,301 86		249,507 78	59
Mar-15	249,507 78	4,301 86		245,205 92	58
Apr-15	245,205 92	4,301 86		240,904 06	57
May-15	240,904 06	4,301 86		236,602 20	56
Jun-15	236,602 20	4,301 86		232,300 34	55
Jul-15	232,300 34	4,301 86		227,998 49	54
Aug-15	227,998 49	4,301 86		223,696 63	53
Sep-15	223,696 63	4,301 86		219,394 77	52
Oct-15	219,394 77	4,301 86		215,092 91	51
Nov-15	215,092 91	4,301 86		210,791 05	50
Dec-15	210,791 05	4,301 86		206,489 19	49
Jan-16	206,489 19	4,301 86		202,187 34	48
Feb-16	202,187 34	4,301 86		197,885 48	47
Mar-16	197,885 48	4,301 86		193,583 62	46
Apr-16	193,583 62	4,301 86		189,281 76	45
May-16	189,281 76	4,301 86		184,979 90	44
Jun-16	184,979 90	4,301 86		180,678 05	43
Jul-16	180,678 05	4,301 86		176,376 19	42
Aug-16	176,376 19	4,301 86		172,074 33	41

2022 Rate Case
Oncor Electric Delivery Company LLC
AMS Rate Case Expenses
For 2011-2012 AMS Reconciliation Filing
Test Year Ending Dec. 31, 2021
Sponsor: W. Alan Ledbetter

<u>Date</u>	<u>Beginning Balance</u>	<u>Monthly Amortization</u>	<u>Adjustments</u>	<u>Ending Balance</u>	<u>Periods Remaining</u>
Sep-16	172,074.33	4,301.86		167,772.47	40
Oct-16	167,772.47	4,301.86		163,470.61	39
Nov-16	163,470.61	4,301.86		159,168.75	38
Dec-16	159,168.75	4,301.86		154,866.90	37
Jan-17	154,866.90	4,301.86		150,565.04	36
Feb-17	150,565.04	4,301.86		146,263.18	35
Mar-17	146,263.18	4,301.86		141,961.32	34
Apr-17	141,961.32	4,301.86		137,659.46	33
May-17	137,659.46	4,301.86		133,357.60	32
Jun-17	133,357.60	4,301.86		129,055.75	31
Jul-17	129,055.75	4,301.86		124,753.89	30
Aug-17	124,753.89	4,301.86		120,452.03	29
Sep-17	120,452.03	4,301.86		116,150.17	28
Oct-17	116,150.17	4,301.86		111,848.31	27
11/26/17	111,848.31	3,728.28		108,120.04	26
11/30/17	108,120.04	240.27		107,879.77	60
Dec-17	107,879.77	1,802.00		106,077.77	60
Jan-18	106,077.77	1,802.00		104,275.77	59
Feb-18	104,275.77	1,802.00		102,473.77	58
Mar-18	102,473.77	1,802.00		100,671.77	57
Apr-18	100,671.77	1,802.00		98,869.77	56
May-18	98,869.77	1,802.00		97,067.77	55
Jun-18	97,067.77	1,802.00		95,265.77	54
Jul-18	95,265.77	1,802.00		93,463.77	53
Aug-18	93,463.77	1,802.00		91,661.77	52
Sep-18	91,661.77	1,802.00		89,859.77	51
Oct-18	89,859.77	1,802.00		88,057.77	50
Nov-18	88,057.77	1,802.00		86,255.77	49
Dec-18	86,255.77	1,802.00		84,453.77	48
Jan-19	84,453.77	1,802.00		82,651.77	47
Feb-19	82,651.77	1,802.00		80,849.77	46
Mar-19	80,849.77	1,802.00		79,047.77	45
Apr-19	79,047.77	1,802.00		77,245.77	44
May-19	77,245.77	1,802.00		75,443.77	43
Jun-19	75,443.77	1,802.00		73,641.77	42
Jul-19	73,641.77	1,802.00		71,839.77	41
Aug-19	71,839.77	1,802.00		70,037.77	40
Sep-19	70,037.77	1,802.00		68,235.77	39
Oct-19	68,235.77	1,802.00		66,433.77	38
Nov-19	66,433.77	1,802.00		64,631.77	37
Dec-19	64,631.77	1,802.00		62,829.77	36
Jan-20	62,829.77	1,802.00		61,027.77	35
Feb-20	61,027.77	1,802.00		59,225.77	34
Mar-20	59,225.77	1,802.00		57,423.77	33
Apr-20	57,423.77	1,802.00		55,621.77	32
May-20	55,621.77	1,802.00		53,819.77	31
Jun-20	53,819.77	1,802.00		52,017.77	30
Jul-20	52,017.77	1,802.00		50,215.77	29
Aug-20	50,215.77	1,802.00		48,413.77	28
Sep-20	48,413.77	1,802.00		46,611.77	27
Oct-20	46,611.77	1,802.00		44,809.77	26
Nov-20	44,809.77	1,802.00		43,007.77	25
Dec-20	43,007.77	1,802.00		41,205.77	24
Jan-21	41,205.77	1,802.00		39,403.77	23
Feb-21	39,403.77	1,802.00		37,601.77	22
Mar-21	37,601.77	1,802.00		35,799.77	21
Apr-21	35,799.77	1,802.00		33,997.77	20
May-21	33,997.77	1,802.00		32,195.77	19
Jun-21	32,195.77	1,802.00		30,393.77	18
Jul-21	30,393.77	1,802.00		28,591.77	17
Aug-21	28,591.77	1,802.00		26,789.77	16
Sep-21	26,789.77	1,802.00		24,987.77	15
Oct-21	24,987.77	1,802.00		23,185.77	14
Nov-21	23,185.77	1,802.00		21,383.77	13
Dec-21	21,383.77	1,802.00		19,581.77	12
Jan-22	19,581.77	1,802.00		17,779.77	11
Feb-22	17,779.77	1,802.00		15,977.77	10
Mar-22	15,977.77	1,802.00		14,175.77	9
Apr-22	14,175.77	1,802.00		12,373.77	8

2022 Rate Case
Oncor Electric Delivery Company LLC
AMS Rate Case Expenses
For 2011-2012 AMS Reconciliation Filing
Test Year Ending Dec. 31, 2021
Sponsor: W. Alan Ledbetter

<u>Date</u>	<u>Beginning Balance</u>	<u>Monthly Amortization</u>	<u>Adjustments</u>	<u>Ending Balance</u>	<u>Periods Remaining</u>
May-22	12,373.77	1,802.00		10,571.77	7
Jun-22	10,571.77	1,802.00		8,769.77	6
Jul-22	8,769.77	1,802.00		6,967.77	5
Aug-22	6,967.77	1,802.00		5,165.77	4
Sep-22	5,165.77	1,802.00		3,363.77	3
Oct-22	3,363.77	1,802.00		1,561.77	2
Nov-22	1,561.77	1,561.77		(0.00)	1

These rate case expenses were approved in Docket No 46957
Five-year amortization was approved in Docket No 46957 and began 11-27-2017 when rates were effective

26 days of amort based on prior rate case amortization of 11 years
4 days of amortization based on Dkt 46957 amort of 5 years
108,120.04 November 26, 2017 Unamortized Bal
60 months (five-year amortization)
1,802.00 Monthly Amortization

Requesting five-year amortization in the 2022 base rate case
If approved in 2022 base rate case, amortization schedule will be revised to reflect approved recovery

2022 Rate Case
Oncor Electric Delivery Company LLC
AMS Rate Case Expenses
Docket No. 35718
Test Year Ending Dec. 31, 2021
Sponsor: W. Alan Ledbetter

<u>Date</u>	<u>Beginning Balance</u>	<u>Monthly Amortization</u>	<u>Adjustments</u>	<u>Ending Balance</u>	<u>Periods Remaining</u>
Jan-09	889,574.23	6,739.20	3,044.78	885,879.81	132
Feb-09	885,879.81	6,762.44	18,469.94	897,587.31	131
Mar-09	897,587.31	6,904.52	(58,992.68)	831,690.11	130
Apr-09	831,690.11	6,447.21	3,613.81	828,856.71	129
May-09	828,856.71	6,475.44	13,496.48	835,877.75	128
Jun-09	835,877.75	6,581.71	1,882.57	831,178.61	127
Jul-09	831,178.61	6,596.66	1,558.99	826,140.94	126
Aug-09	826,140.94	6,609.13	1,306.99	820,838.80	125
Sep-09	820,838.80	6,619.67	1,233.88	815,453.01	124
Oct-09	815,453.01	6,629.70	137.18	808,960.49	123
Nov-09	808,960.49	6,630.82	315.91	802,645.58	122
Dec-09	802,645.58	6,633.43	703.74	796,715.89	121
Jan-10	796,715.89	6,639.30	403.11	790,479.70	120
Feb-10	790,479.70	6,642.69	1,728.82	785,565.83	119
Mar-10	785,565.83	6,657.34	1,069.47	779,977.96	118
Apr-10	779,977.96	6,666.48	3,071.83	776,383.31	117
May-10	776,383.31	6,692.96	514.16	770,204.51	116
Jun-10	770,204.51	6,697.43	1,768.40	765,275.48	115
Jul-10	765,275.48	6,712.94	1,895.80	760,458.34	114
Aug-10	760,458.34	6,729.72	1,584.58	755,313.20	113
Sep-10	755,313.20	6,743.87	1,264.97	749,834.30	112
Oct-10	749,834.30	6,755.26	777.10	743,856.14	111
Nov-10	743,856.14	6,762.33	636.23	737,730.04	110
Dec-10	737,730.04	6,768.17	2,185.85	733,147.72	109
Jan-11	733,147.72	6,788.40	1,209.79	727,569.11	108
Feb-11	727,569.11	6,799.71	1,727.52	722,496.92	107
Mar-11	722,496.92	6,816.01	561.78	716,242.69	106
Apr-11	716,242.69	6,821.36	1,153.55	710,574.88	105
May-11	710,574.88	6,832.45	3,072.38	706,814.81	104
Jun-11	706,814.81	6,862.28	1,928.52	701,881.05	103
Jul-11	701,881.05	6,881.19	1,285.31	696,285.17	102
Aug-11	696,285.17	6,893.91	1,973.20	691,364.46	101
Sep-11	691,364.46	6,913.64	711.60	685,162.42	100
Oct-11	685,162.42	6,920.83	2,553.89	680,795.48	99
Nov-11	680,795.48	6,946.89	(183.86)	673,664.73	98
Dec-11	673,664.73	6,945.00	1,593.55	668,313.28	97
Jan-12	668,313.28	6,961.60	2,004.25	663,355.93	96
Feb-12	663,355.93	6,982.69	1,451.74	657,824.98	95
Mar-12	657,824.98	6,998.14	665.47	651,492.31	94
Apr-12	651,492.31	7,005.29	809.91	645,296.93	93
May-12	645,296.93	7,014.10	958.12	639,240.95	92
Jun-12	639,240.95	7,024.63	844.33	633,060.65	91
Jul-12	633,060.65	7,034.01	431.48	626,458.12	90
Aug-12	626,458.12	7,038.86	387.05	619,806.31	89
Sep-12	619,806.31	7,043.25	1,460.47	614,223.53	88
Oct-12	614,223.53	7,060.04	682.69	607,846.18	87
Nov-12	607,846.18	7,067.98	388.71	601,166.91	86
Dec-12	601,166.91	7,072.55	626.96	594,721.32	85
Jan-13	594,721.32	7,080.02		587,641.30	84
Feb-13	587,641.30	7,080.02		580,561.28	83
Mar-13	580,561.28	7,080.02		573,481.26	82
Apr-13	573,481.26	7,080.02		566,401.24	81
May-13	566,401.24	7,080.02		559,321.22	80
Jun-13	559,321.22	7,080.02		552,241.20	79
Jul-13	552,241.20	7,080.02		545,161.18	78
Aug-13	545,161.18	7,080.02		538,081.16	77
Sep-13	538,081.16	7,080.02		531,001.14	76
Oct-13	531,001.14	7,080.02		523,921.12	75
Nov-13	523,921.12	7,080.02	(9.00)	516,832.10	74
Dec-13	516,832.10	7,079.89	-	509,752.21	73
Jan-14	509,752.21	7,079.89		502,672.32	72
Feb-14	502,672.32	7,079.89		495,592.43	71
Mar-14	495,592.43	7,079.89		488,512.54	70

2022 Rate Case
Oncor Electric Delivery Company LLC
AMS Rate Case Expenses
Docket No. 35718
Test Year Ending Dec. 31, 2021
Sponsor: W. Alan Ledbetter

<u>Date</u>	<u>Beginning Balance</u>	<u>Monthly Amortization</u>	<u>Adjustments</u>	<u>Ending Balance</u>	<u>Periods Remaining</u>
Apr-14	488,512.54	7,079.89		481,432.65	69
May-14	481,432.65	7,079.89		474,352.76	68
Jun-14	474,352.76	7,079.89		467,272.87	67
Jul-14	467,272.87	7,079.89		460,192.97	66
Aug-14	460,192.97	7,079.89		453,113.08	65
Sep-14	453,113.08	7,079.88		446,033.20	64
Oct-14	446,033.20	7,079.89		438,953.31	63
Nov-14	438,953.31	7,079.89		431,873.42	62
Dec-14	431,873.42	7,079.89		424,793.52	61
Jan-15	424,793.52	7,079.89		417,713.63	60
Feb-15	417,713.63	7,079.89		410,633.74	59
Mar-15	410,633.74	7,079.89		403,553.85	58
Apr-15	403,553.85	7,079.89		396,473.96	57
May-15	396,473.96	7,079.89		389,394.06	56
Jun-15	389,394.06	7,079.89		382,314.17	55
Jul-15	382,314.17	7,079.89		375,234.28	54
Aug-15	375,234.28	7,079.89		368,154.39	53
Sep-15	368,154.39	7,079.89		361,074.50	52
Oct-15	361,074.50	7,079.89		353,994.60	51
Nov-15	353,994.60	7,079.89		346,914.71	50
Dec-15	346,914.71	7,079.89		339,834.82	49
Jan-16	339,834.82	7,079.89		332,754.93	48
Feb-16	332,754.93	7,079.89		325,675.04	47
Mar-16	325,675.04	7,079.89		318,595.14	46
Apr-16	318,595.14	7,079.89		311,515.25	45
May-16	311,515.25	7,079.89		304,435.36	44
Jun-16	304,435.36	7,079.89		297,355.47	43
Jul-16	297,355.47	7,079.89		290,275.57	42
Aug-16	290,275.57	7,079.89		283,195.68	41
Sep-16	283,195.68	7,079.89		276,115.79	40
Oct-16	276,115.79	7,079.89		269,035.90	39
Nov-16	269,035.90	7,079.89		261,956.01	38
Dec-16	261,956.01	7,079.89		254,876.11	37
Jan-17	254,876.11	7,079.89		247,796.22	36
Feb-17	247,796.22	7,079.89		240,716.33	35
Mar-17	240,716.33	7,079.89		233,636.44	34
Apr-17	233,636.44	7,079.89		226,556.55	33
May-17	226,556.55	7,079.89		219,476.65	32
Jun-17	219,476.65	7,079.89		212,396.76	31
Jul-17	212,396.76	7,079.89		205,316.87	30
Aug-17	205,316.87	7,079.89		198,236.98	29
Sep-17	198,236.98	7,079.89		191,157.09	28
Oct-17	191,157.09	7,079.89		184,077.19	27
11/26/17	184,077.19	6,135.91		177,941.29	26
11/30/17	177,941.29	395.43		177,545.86	60
Dec-17	177,545.86	2,965.69		174,580.17	60
Jan-18	174,580.17	2,965.69		171,614.48	59
Feb-18	171,614.48	2,965.69		168,648.79	58
Mar-18	168,648.79	2,965.69		165,683.10	57
Apr-18	165,683.10	2,965.69		162,717.41	56
May-18	162,717.41	2,965.69		159,751.72	55
Jun-18	159,751.72	2,965.69		156,786.03	54
Jul-18	156,786.03	2,965.69		153,820.34	53
Aug-18	153,820.34	2,965.69		150,854.65	52
Sep-18	150,854.65	2,965.69		147,888.96	51
Oct-18	147,888.96	2,965.69		144,923.27	50
Nov-18	144,923.27	2,965.69		141,957.58	49
Dec-18	141,957.58	2,965.69		138,991.89	48
Jan-19	138,991.89	2,965.69		136,026.20	47
Feb-19	136,026.20	2,965.69		133,060.51	46
Mar-19	133,060.51	2,965.69		130,094.82	45
Apr-19	130,094.82	2,965.69		127,129.13	44
May-19	127,129.13	2,965.69		124,163.44	43
Jun-19	124,163.44	2,965.69		121,197.75	42

2022 Rate Case
Oncor Electric Delivery Company LLC
AMS Rate Case Expenses
Docket No. 35718
Test Year Ending Dec. 31, 2021
Sponsor: W. Alan Ledbetter

<u>Date</u>	<u>Beginning Balance</u>	<u>Monthly Amortization</u>	<u>Adjustments</u>	<u>Ending Balance</u>	<u>Periods Remaining</u>
Jul-19	121,197.75	2,965.69		118,232.06	41
Aug-19	118,232.06	2,965.69		115,266.37	40
Sep-19	115,266.37	2,965.69		112,300.68	39
Oct-19	112,300.68	2,965.69		109,334.99	38
Nov-19	109,334.99	2,965.69		106,369.30	37
Dec-19	106,369.30	2,965.69		103,403.61	36
Jan-20	103,403.61	2,965.69		100,437.92	35
Feb-20	100,437.92	2,965.69		97,472.23	34
Mar-20	97,472.23	2,965.69		94,506.54	33
Apr-20	94,506.54	2,965.69		91,540.85	32
May-20	91,540.85	2,965.69		88,575.16	31
Jun-20	88,575.16	2,965.69		85,609.47	30
Jul-20	85,609.47	2,965.69		82,643.78	29
Aug-20	82,643.78	2,965.69		79,678.09	28
Sep-20	79,678.09	2,965.69		76,712.40	27
Oct-20	76,712.40	2,965.69		73,746.71	26
Nov-20	73,746.71	2,965.69		70,781.02	25
Dec-20	70,781.02	2,965.69		67,815.33	24
Jan-21	67,815.33	2,965.69		64,849.64	23
Feb-21	64,849.64	2,965.69		61,883.95	22
Mar-21	61,883.95	2,965.69		58,918.26	21
Apr-21	58,918.26	2,965.69		55,952.57	20
May-21	55,952.57	2,965.69		52,986.88	19
Jun-21	52,986.88	2,965.69		50,021.19	18
Jul-21	50,021.19	2,965.69		47,055.50	17
Aug-21	47,055.50	2,965.69		44,089.81	16
Sep-21	44,089.81	2,965.69		41,124.12	15
Oct-21	41,124.12	2,965.69		38,158.43	14
Nov-21	38,158.43	2,965.69		35,192.74	13
Dec-21	35,192.74	2,965.69		32,227.05	12
Jan-22	32,227.05	2,965.69		29,261.36	11
Feb-22	29,261.36	2,965.69		26,295.67	10
Mar-22	26,295.67	2,965.69		23,329.98	9
Apr-22	23,329.98	2,965.69		20,364.29	8
May-22	20,364.29	2,965.69		17,398.60	7
Jun-22	17,398.60	2,965.69		14,432.91	6
Jul-22	14,432.91	2,965.69		11,467.22	5
Aug-22	11,467.22	2,965.69		8,501.53	4
Sep-22	8,501.53	2,965.69		5,535.84	3
Oct-22	5,535.84	2,965.69		2,570.15	2
Nov-22	2,570.15	2,570.14		0.00	1

These rate case expenses were approved in Docket No. 46957.
Five-year amortization was approved in Docket No. 46957 and began 11-27-2017 when rates were effective

26 days of amort based on prior rate case amortization of 11 years
4 days of amortization based on Dkt 46957 amort of 5 years
177,941.29 November 26, 2017 Unamortized Bal
60 months (five-year amortization)
2,965.69 Monthly Amortization

Requesting five-year amortization in the 2022 base rate case
If approved in 2022 base rate case, amortization schedule will be revised to reflect approved recovery.

2022 Rate Case
ONCOR ELECTRIC DELIVERY COMPANY LLC
Reg Asset Account 1824000 Meter Reader Severances (AMS)
For Test Year Ending December 31, 2021
Sponsor: W. Alan Ledbetter

Meter Reader Severances (AMS) were approved in Docket No 46957
Five-year amortization was approved in Docket No 46957 and began 11-27-2017 when rates were effective (Previously, recovered through AMCRF which ended 11-26-2017)

Current Month	Beg/End Bal Month	Beginning Bal	Prior month amortization	Activity	Ending Balance	Amortization Periods	Current Month Amortization
	December-08				0	132	0
Jan-11	December-10	0	0	48,474.40	48,474.40	108	448.84
Feb-11	January-11	48,474.40	(448.84)	-	48,025.56	107	448.84
Mar-11	February-11	48,025.56	(448.84)	2,140.00	49,716.72	106	469.03
Apr-11	March-11	49,716.72	(469.03)	36,087.87	85,335.56	105	812.72
May-11	April-11	85,335.56	(812.72)	25,033.64	109,556.48	104	1,053.43
Jun-11	May-11	109,556.48	(1,053.43)	-	108,503.05	103	1,053.43
Jul-11	June-11	108,503.05	(1,053.43)	(0.00)	107,449.62	102	1,053.43
Aug-11	July-11	107,449.62	(1,053.43)	0.00	106,396.19	101	1,053.43
Sep-11	August-11	106,396.19	(1,053.43)	-	105,342.76	100	1,053.43
Oct-11	September-11	105,342.76	(1,053.43)	-	104,289.33	99	1,053.43
Nov-11	October-11	104,289.33	(1,053.43)	-	103,235.90	98	1,053.43
Dec-11	November-11	103,235.90	(1,053.43)	-	102,182.47	97	1,053.43
Jan-12	December-11	102,182.47	(1,053.43)	-	101,129.04	96	1,053.43
Feb-12	January-12	101,129.04	(1,053.43)	-	100,075.61	95	1,053.43
Mar-12	February-12	100,075.61	(1,053.43)	-	99,022.18	94	1,053.43
Apr-12	March-12	99,022.18	(1,053.43)	-	97,968.75	93	1,053.43
May-12	April-12	97,968.75	(1,053.43)	-	96,915.32	92	1,053.43
Jun-12	May-12	96,915.32	(1,053.43)	-	95,861.89	91	1,053.43
Jul-12	June-12	95,861.89	(1,053.43)	9,190.99	103,999.45	90	1,155.55
Aug-12	July-12	103,999.45	(1,155.55)	-	102,843.90	89	1,155.55
Sep-12	August-12	102,843.90	(1,155.55)	-	101,688.35	88	1,155.55
Oct-12	September-12	101,688.35	(1,155.55)	-	100,532.80	87	1,155.55
Nov-12	October-12	100,532.80	(1,155.55)	-	99,377.25	86	1,155.55
Dec-12	November-12	99,377.25	(1,155.55)	-	98,221.70	85	1,155.55
Jan-13	December-12	98,221.70	(1,155.55)	985,788.48	1,082,854.63	84	12,891.13
Feb-13	January-13	1,082,854.63	(12,891.13)	(17,080.97)	1,052,882.53	83	12,685.33
Mar-13	February-13	1,052,882.53	(12,685.33)	26,270.43	1,066,467.63	82	13,005.71
Apr-13	March-13	1,066,467.63	(13,005.71)	-	1,053,461.92	81	13,005.70
May-13	April-13	1,053,461.92	(13,005.71)	-	1,040,456.21	80	13,005.70
Jun-13	May-13	1,040,456.21	(13,005.70)	-	1,027,450.51	79	13,005.70
Jul-13	June-13	1,027,450.51	(13,005.70)	-	1,014,444.82	78	13,005.70
Aug-13	July-13	1,014,444.82	(13,005.70)	-	1,001,439.12	77	13,005.70
Sep-13	August-13	1,001,439.12	(13,005.70)	-	988,433.42	76	13,005.70
Oct-13	September-13	988,433.42	(13,005.70)	-	975,427.72	75	13,005.70
Nov-13	October-13	975,427.72	(13,005.70)	-	962,422.02	74	13,005.70
Dec-13	November-13	962,422.02	(13,005.70)	-	949,416.32	73	13,005.70
Jan-14	December-13	949,416.32	(13,005.70)	-	936,410.62	72	13,005.70
Feb-14	January-14	936,410.62	(13,005.70)	-	923,404.92	71	13,005.70
Mar-14	February-14	923,404.92	(13,005.70)	-	910,399.22	70	13,005.70
Apr-14	March-14	910,399.22	(13,005.70)	-	897,393.52	69	13,005.70
May-14	April-14	897,393.52	(13,005.70)	-	884,387.82	68	13,005.70
Jun-14	May-14	884,387.82	(13,005.70)	-	871,382.12	67	13,005.70
Jul-14	June-14	871,382.12	(13,005.70)	-	858,376.42	66	13,005.70
Aug-14	July-14	858,376.42	(13,005.70)	-	845,370.72	65	13,005.70
Sep-14	August-14	845,370.72	(13,005.70)	-	832,365.02	64	13,005.70
Oct-14	September-14	832,365.02	(13,005.70)	-	819,359.32	63	13,005.70
Nov-14	October-14	819,359.32	(13,005.70)	-	806,353.62	62	13,005.70
Dec-14	November-14	806,353.62	(13,005.70)	-	793,347.92	61	13,005.70
Jan-15	December-14	793,347.92	(13,005.70)	-	780,342.22	60	13,005.70
Feb-15	January-15	780,342.22	(13,005.70)	-	767,336.52	59	13,005.70
Mar-15	February-15	767,336.52	(13,005.70)	-	754,330.82	58	13,005.70
Apr-15	March-15	754,330.82	(13,005.70)	-	741,325.12	57	13,005.70
May-15	April-15	741,325.12	(13,005.70)	-	728,319.42	56	13,005.70
Jun-15	May-15	728,319.42	(13,005.70)	-	715,313.72	55	13,005.70
Jul-15	June-15	715,313.72	(13,005.70)	-	702,308.02	54	13,005.70
Aug-15	July-15	702,308.02	(13,005.70)	-	689,302.32	53	13,005.70
Sep-15	August-15	689,302.32	(13,005.70)	-	676,296.62	52	13,005.70
Oct-15	September-15	676,296.62	(13,005.70)	-	663,290.92	51	13,005.70
Nov-15	October-15	663,290.92	(13,005.70)	-	650,285.22	50	13,005.70
Dec-15	November-15	650,285.22	(13,005.70)	-	637,279.52	49	13,005.70
Jan-16	December-15	637,279.52	(13,005.70)	-	624,273.82	48	13,005.70
Feb-16	January-16	624,273.82	(13,005.70)	-	611,268.12	47	13,005.70
Mar-16	February-16	611,268.12	(13,005.70)	-	598,262.42	46	13,005.70
Apr-16	March-16	598,262.42	(13,005.70)	-	585,256.72	45	13,005.70
May-16	April-16	585,256.72	(13,005.70)	-	572,251.02	44	13,005.71
Jun-16	May-16	572,251.02	(13,005.71)	-	559,245.31	43	13,005.70
Jul-16	June-16	559,245.31	(13,005.70)	-	546,239.61	42	13,005.71
Aug-16	July-16	546,239.61	(13,005.71)	-	533,233.90	41	13,005.70
Sep-16	August-16	533,233.90	(13,005.70)	-	520,228.20	40	13,005.71
Oct-16	September-16	520,228.20	(13,005.71)	-	507,222.49	39	13,005.70