

The Dayton Power and Light Company  
Transmission Formula Rate  
2021 Annual True-up Adjustment  
Disclosures  
June 15, 2022

1. Inputs That Vary from FERC Form 1

Item	FERC Form 1 Page Reference Transmission Formula Rate Reference	Reason for Variance
Construction Work in Progress	FF1, Page 216  Worksheet 5, CWIP In Rate Base	Gebhardt Project amounts inadvertently excluded from page 216 footnotes. Gebhardt Project in CWIP through September 2021 and closed to operating property in October 2021.
Other Taxes	FF1, Page 262-263  Worksheet 2, Other Taxes	Amounts were inadvertently omitted from a FF1 footnote.
Revenue Credits	FF1, Page 300, Line 26, footnote  Worksheet 3, Line 2 and Line 7	Amount of \$28,511 of pole rental revenue allocated to transmission inadvertently omitted from FF1 footnote. Amount of DP&L Schedule 1A revenue incorrect in FF1 footnote and correct amount used in the 2021 ATRR.
Accumulated Intangible Amortization	FF1, Page 200  Worksheet 4, Line 4	Accumulated intangible amortization inadvertently omitted from page 200 footnote. Correct amounts used in 2021 ATRR.
Wright Patterson Air Force Base	FF1, Page 204-207, footnote  Worksheet 4, Line 70	Investment data for the Wright Patterson Air Force Base included only for December 31, 2021 and amounts for other months in 2021 inadvertently omitted.

2. Some references on the transmission formula rate needed to change to accommodate schedules used for the annual true-up adjustment only. In addition, total ADIT amounts associated with accelerated depreciation were added to Tab 1E – ADIT True-up Proration to perform calculations transparently. These changes are indicated by use of blue highlighting.