

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

**PENNSYLVANIA ELECTRIC COMPANY
DOCKET NO. R-2016-2537352**

2016 GENERAL BASE RATE FILING

(Volume II of III)

FILED: April 28, 2016

PENNSYLVANIA ELECTRIC COMPANY

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**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

**PENNSYLVANIA ELECTRIC COMPANY
DOCKET NO. R-2016-2537352**

**Direct Testimony
of
Thomas J. Dolezal**

List of Topics Addressed

**Cost of Service Studies
Jurisdictional Separation Studies**

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1 **DIRECT TESTIMONY**
2 **OF**
3 **THOMAS J. DOLEZAL**

4 **I. INTRODUCTION, QUALIFICATIONS AND PURPOSE OF TESTIMONY**

5 **Q. Please state your name and business address.**

6 A. My name is Thomas J. Dolezal. My business address is 76 South Main Street,
7 Akron, Ohio 44308.

8 **Q. By whom are you employed and in what capacity?**

9 A. I am employed by FirstEnergy Service Company as a Rates Analyst.

10 **Q. What are your duties as a Rates Analyst?**

11 A. My direct responsibilities involve performing analytics for a variety of topics and
12 rate filings and, as part of this overall role, developing cost of service studies
13 (“COSSs”) for submission in utility regulatory proceedings.

14 **Q. What is your educational and professional background?**

15 A. My educational and professional background is described in Appendix A of this
16 testimony.

17 **Q. On whose behalf are you testifying?**

18 A. I am testifying on behalf of Pennsylvania Electric Company (“Penelec” or the
19 “Company”), for whom I prepared, and am sponsoring, the Company’s COSS for
20 the fully projected future test year (“FPFTY”) ending December 31, 2017.

1 **Q. What is the purpose of your testimony in this proceeding?**

2 A. My testimony will explain the following: (i) the cost of service principles
3 underlying the COSS; (ii) the methods and procedures employed to perform those
4 studies; and (iii) the results those studies produced. To assure a common
5 understanding of technical terms relevant to the COSS, I have provided a glossary
6 of commonly used terms as Appendix B to my testimony. Terms defined in the
7 glossary are capitalized and denoted in the testimony with an asterisk (*) where
8 first used. I will also provide the results of a jurisdictional separation study that
9 was prepared under my supervision.

10 **Q. What exhibits are you sponsoring in this proceeding?**

11 A. I am sponsoring Penelec Exhibits TJD-1 and TJD-2, which consist of the
12 following:

13 **Exhibit TJD – 1** contains the COSS for the Company using the Non-
14 coincident Peak Demand* allocation method. This study was performed
15 using the revenue requirements for the FPFTY and revenues at both
16 existing and proposed rates. It also provides details of the Federal Energy
17 Regulatory Commission’s (“FERC”) Uniform System of Accounts that
18 were employed to record, by account, the components of revenue
19 requirement that formed the basis for the study. This is the same method
20 that Penelec used most recently in its last base rate proceeding.

1 **Exhibit TJD – 2** contains the supporting studies for functionalizing costs
2 and developing allocation factors used in the COSS. An explanation of
3 the supporting studies is contained within Exhibit TJD-2, and I provide an
4 overview of those studies later in my testimony.

5 **II. GENERAL DESCRIPTION OF COSS PROCESS**

6 **Q. Describe briefly the steps employed in performing a COSS.**

7 A. Typically, a COSS follows the three basic steps prescribed in the *Electric Utility*
8 *Cost Allocation Manual* published by the National Association of Regulatory
9 Utility Commissioners (“NARUC”) for arranging accounting data into a format
10 that facilitates assigning the total cost of service to individual rate schedules or
11 service classifications within an electric utility’s rate structure. These steps
12 consist of the following:

- 13 1. **Functionalization** is the process of identifying the functions (e.g.,
14 generation, transmission, distribution) associated with a company’s
15 assets used, and expenses incurred, to furnish utility service in order
16 to determine the particular rate schedules that should share
17 responsibility for each of those assets and expenses. Within the
18 distribution function, it may be necessary to separate costs into sub-
19 functions, as I explain later in my testimony.
- 20 2. **Classification** is the process of classifying costs as customer-related,
21 demand-related, or energy-related in order to facilitate assigning
22 such costs to rate schedules in accordance with identifiable

1 characteristics. The way costs are classified will determine the

2 manner in which they should be allocated to the rate schedules.

3 Some facilities may serve more than one classification and, if so, the

4 costs recorded in those accounts are divided between classifications

5 accordingly.

- 6 3. **Allocation** is the process of assigning costs to rate schedules based
7 upon measurable characteristics. For example, customer costs
8 generally vary on the basis of the number of customers (or customer
9 accounts) and, therefore, are allocated based on the number of
10 customers (or customer accounts). In some cases, costs can be
11 traced in company records in sufficient detail to directly assign them
12 to a particular rate schedule. Street lighting fixtures are an example
13 of a cost that can be directly assigned.

14 **Q. Please describe the software you used in performing Penelec's COSS.**

15 A. The COSS was prepared using a model developed internally by FirstEnergy
16 Service Company employing Microsoft Excel as the underlying platform for
17 working with the cost of service data and reporting the results of the COSS.

18 **Q. How are the results of the COSS intended to be used in developing proposed**
19 **rates?**

20 A. As explained by Kevin M. Siedt in Penelec Statement No. 3, the COSS provides
21 the starting point for the development of Penelec's Rate Design.* A COSS
22 allocates a company's total cost of service to each of its rate schedules. The cost

1 of service for each rate schedule is compared to the revenues produced, or
2 projected to be produced, under existing rates. For purposes of my COSS, pro
3 forma revenues for the FPFTY were furnished by Mr. Siedt. From these inputs,
4 the earnings level, typically expressed in the form of a class rate of return or
5 Unitized Return,* is calculated for each rate schedule. These data indicate, based
6 on a snapshot at a single point in time, whether a particular rate schedule is
7 providing revenue that is less than, equal to, or more than the cost to furnish
8 service to customers on that rate schedule.

9 As Mr. Siedt explains, the rate designer uses the results of the COSS along with
10 various other factors and the exercise of professional judgment to determine the
11 portion of the total revenue increase assigned to each rate schedule. Once the
12 revenue increases, by rate schedule, are determined, the COSS is used to calculate
13 the resulting rates of return, by rate schedule, under proposed rates. Comparing
14 the results of the COSS under existing and proposed rates provides an indication
15 of whether, and to what extent, the proposed increases move each rate schedule
16 closer to its cost of service. Also, because the COSS provides a breakdown of
17 costs by classification (e.g., customer-related or demand-related) for each rate
18 schedule, the results of the COSS are used to identify the level of costs that should
19 be recovered in each component of a rate (e.g., customer charge or demand
20 charge).

21 **Q. What allocation method was used in the COSS to allocate demand-related**
22 **costs among rate schedules?**

1 A. The non-coincident peak demand allocation method was used to allocate costs
2 classified as demand-related. As its name implies, this method allocates demand
3 costs among rate schedules in proportion to their non-coincident peak demands.
4 As employed by Penelec, this method allocates demand costs for certain large
5 distribution plant accounts based on the non-coincident peak demands of three
6 groups of customers served by the Company.

7 The first group, identified as "PRI" in the COSS, consists of customers that
8 receive service at primary voltage and, therefore, use only the Primary
9 Distribution* system. The second group, identified as "SEC" in the COSS,
10 consists of those customers that receive service at secondary voltage but use both
11 primary distribution and Secondary Distribution* plant assets to obtain that
12 service. The third group, identified as "PRI_SEC" in the COSS, consists of all
13 customers using the distribution system or, in other words, the aggregate of the
14 PRI and SEC groups. The manner in which these groupings are used to allocate
15 sub-functionalized costs is discussed later in my testimony.

16 **Q. Have you prepared a diagram that illustrates how customers in each of the**
17 **three groups discussed above and the facilities serving them were identified?**

18 A. Yes. Appendix C to my testimony is a realistic representation of a portion of a
19 distribution system showing how primary and secondary facilities are used to
20 serve each of the three groups of customers. As Appendix C shows: (1) portions
21 of the primary distribution system serve only primary voltage customers; (2)
22 portions of the primary distribution system serve both primary and secondary

1 voltage customers; and (3) portions of the primary distribution system are used
2 only to deliver power to the secondary distribution system and, therefore, serve
3 only secondary voltage customers. Appendix C also shows that the secondary
4 distribution system serves only secondary voltage customers.

5 **III. DETAILED DESCRIPTION OF THE COSS PRESENTED IN THIS CASE**

6 **Q. Please describe Exhibit TJD-1.**

7 A. Exhibit TJD-1 is divided into two sections, as follows:

8 **Section 1** contains the COSS based on revenues at existing rates. Page 1 shows
9 the calculation of each rate schedule's rate of return. The remainder of Section 1
10 shows in detail how each FERC account associated with the line items on page 1
11 was functionalized and how each functionalized cost was allocated among rate
12 schedules.

13 **Section 2** shows the results of the COSS based on revenues at proposed rates, as
14 well at the revenues required for each rate schedule to produce a rate of return
15 equal to Penelec's claimed overall rate of return. Page 1 shows the calculation of
16 each rate schedule's rate of return at proposed rates, and page 2 shows the
17 calculation at rates of return equal to Penelec's claimed overall rate of return.
18 Associated income taxes are also shown on each page.

1 **Q. Please describe Exhibit TJD-2.**

2 A. Exhibit TJD-2 contains the supporting studies used to develop the COSS. A brief
3 description of each supporting study is provided below. A more detailed
4 description of each supporting schedule is provided in Exhibit TJD-2.

Study No.	Title	Description
1	Demand Allocators	This study develops the allocation factors for distribution plant.
2	Plant Functionalization (Accounts 301-303, 389-398)	This study shows how general plant was functionalized.
3	Customer Deposits Allocation	This study allocates among rate schedules customer deposits, which are treated as a rate base deduction in developing revenue requirement.
4	Customer Account and Information Expenses Allocation	This study allocates expenses in the applicable accounts to rate schedules based on straight or weighted customer counts.
5	Labor (O&M)	This study identifies the labor component of operation and maintenance expenses by FERC account.
6	Meter Plant Allocation (Account 370)	This study allocates the cost of metering equipment to rate schedules.
7	Minimum Grid and Primary/Secondary Studies	Two studies are set forth in this portion of Exhibit TJD-2. The minimum grid study determines the cost of minimum-sized distribution facilities recorded in FERC Plant Accounts* 364-368. The primary/secondary study shows how the cost of distribution assets recorded in FERC Plant Accounts 364-367 was divided into two parts corresponding to: (1) the cost of distribution plant used to furnish service to customers that use only primary distribution facilities; and (2) the cost of distribution plant used to furnish service to customers that use both primary distribution and secondary distribution facilities.

8	Street Lighting Study	This study allocates the costs recorded in FERC Plant Accounts 364 (distribution poles) to street lighting customers.
9	Allocation of Other Revenue	This study functionalizes other revenues.
10	Line Losses	This study shows the line losses that are stated in Penelec's Electric Generation Supplier Coordination Tariff.
11	Customer Uncollectible Allocation (Account 904)	This study allocates the uncollectible accounts expense to rate schedules.

1 **Q. Please describe the function(s) included in the COSS.**

2 A. Following the restructuring of the electric industry in Pennsylvania, Penelec
3 ceased to own or operate generating facilities used to provide jurisdictional retail
4 service in the state. Transmission facilities are subject to FERC jurisdiction and
5 are under the operational control of PJM Interconnection LLC, which is the
6 FERC-approved regional transmission organization for Penelec's control area.
7 Accordingly, Penelec's generation and transmission functions are excluded from
8 the Pennsylvania jurisdictional costs that are used to determine Penelec's
9 distribution rates. Therefore, the only function that is relevant for functionalizing
10 costs for distribution service in the COSS is "distribution," which comprises the
11 rate base and operating and maintenance expenses of Penelec's distribution
12 systems, customer premises facilities and customer accounting, billing and
13 information systems. All of the costs functionalized as distribution were derived
14 from the costs recorded in accounts that Penelec maintains in accordance with the
15 FERC's Uniform System of Accounts and reflected in the testimony and exhibits
16 of Richard A. D'Angelo, Penelec Statement No. 2 and Exhibits RAD-1 through
17 RAD-67.

1 **Q. Was there a need to further divide the distribution function into sub-**
2 **functions?**

3 A. Yes. The functionalized distribution plant data did not provide adequate detail
4 because customers take service at different voltage levels. Therefore, it was
5 necessary to sub-functionalize distribution plant costs recorded in FERC Plant
6 Accounts 361 – 368 based on voltage peak responsibility to properly allocate such
7 costs among rate schedules. Supporting Study No. 7 includes the study conducted
8 to sub-functionalize those accounts. This study sub-divided the plant accounts
9 into amounts to be apportioned between primary service voltage rate schedules
10 included in the PRI and SEC groups. The following table shows how cost
11 responsibility is shared among the three groups I previously identified with
12 respect to each of the aforementioned plant accounts:

ACCOUNT	DESCRIPTION	GROUP
361	Structures	PRI_SEC
362	Station Equipment	PRI_SEC
364P	Poles-Primary	PRI
364S	Poles-Secondary	SEC
364Z	Poles-Streetlight	SEC
365P	Primary Overhead Conductor	PRI
365S	Secondary Overhead Conductor	SEC
366P	Primary Underground Conduit	PRI
366S	Secondary Underground Conduit	SEC
367P	Primary Underground Conductor	PRI
367S	Secondary Underground Conductor	SEC
368	Transformers	SEC

1 **Q. How was the sub-functionalization performed?**

2 A. As more fully explained in Supporting Study No. 7, the sub-functionalization was
3 done by tracing distribution circuits from primary power customers back to the
4 substations that serve them and identifying the portions of the primary distribution
5 facilities that are used by such primary power customers. The remainder of the
6 primary distribution system, which is not used by these customers, serves only
7 secondary voltage load.

8 **Q. Please describe classification, which is the second step in the development of**
9 **the COSS.**

10 A. Penelec adhered to, and followed, the NARUC Cost Allocation Manual and the
11 cost of service principles set forth therein to classify its distribution assets and
12 operating costs. The NARUC Cost Allocation Manual (pp. 96-98) states that an
13 electric utility's distribution-related facilities are, from a design and operational
14 perspective, sized to meet the maximum kW load (demand) requirements of
15 customers. In addition, the NARUC Cost Allocation Manual (p. 89) states that all
16 distribution costs should be classified as either customer or demand-related, or as
17 a combination of those two factors. In accordance with NARUC's
18 recommendations, Penelec sub-functionalized its facilities into primary and
19 secondary voltage level components as discussed previously and, with respect to
20 distribution mass property accounts (Plant Accounts 364-369), identified the
21 customer and demand-related components.

1 **Q. How were the customer and demand components determined?**

2 A. As the NARUC Cost Allocation Manual also recommends, the customer
3 component was determined by a minimum grid study, which is set forth in
4 Supporting Study No. 7. A minimum grid study identifies the costs of poles,
5 conductors, and transformers of the minimum size that would be required to serve
6 a customer. The remainder of the costs recorded in each account therefore
7 comprises the demand component. The customer component is allocated to rate
8 schedules based on the number of customer accounts. The demand component is
9 allocated on the basis of non-coincident peak demands.

10 **Q. Please describe the process of allocation, which is the third step in the**
11 **development of the COSS.**

12 A. Sub-functionalized, classified costs are allocated among rate schedules based
13 upon measurable characteristics. The method used to allocate costs in each
14 account included in the COSS is shown in Section No. 1 of Exhibit TJD-1 on
15 pages 49-55. In some cases, the allocation factor for a particular account was
16 developed by aggregating the allocation of a group of other accounts, which is
17 referred to as a “pattern group.” This is done when the account being allocated
18 exhibits characteristics that are a blend of the various characteristics of each
19 account in the pattern group. In some instances, allocation is not used because
20 Penelec has recorded costs in sufficient detail to be able to directly assign those
21 costs to one or more rate schedules. This is the case with Plant Account 373,
22 which is directly assigned to street lighting customers because the facilities

1 represented by costs recorded in that account serve street lighting customers
2 exclusively.

3 **Q. Why was the non-coincident peak demand method used to allocate demand-**
4 **related distribution costs?**

5 A. Load diversity affects system design and, therefore, consistent with cost-causation
6 principles, it also influences how costs are allocated among rate schedules. At the
7 very highest voltage levels of the electric grid – specifically, the bulk transmission
8 portion – individual customer and customer class loads are consolidated within
9 the totality of energy moving on the system. At this level, load is considered to be
10 the most diverse because the peak loads of any individual customer or class are
11 most likely occurring at times that do not coincide with the overall system peak.
12 Moving down the delivery system from bulk transmission to the distribution of
13 electricity to a customer location, load becomes less diverse; that is, the peak for
14 total load on the distribution facilities is much more likely to coincide with
15 customers' peak load. In other words, because distribution facilities serve load
16 that is much more localized than the consolidated loads served at the bulk
17 transmission level, distribution facilities must be sized to meet maximum
18 demands that can be, and often are, imposed on them at any time of the year, not
19 just at the time of the system coincident peak. This characteristic of the
20 distribution system and the loads it carries warrants the use of Non-coincident
21 Peak Demand to allocate demand-related costs, as the NARUC Cost Allocation
22 Manual (p. 97) expressly provides:

1 Local area loads are the major factors in sizing distribution
2 equipment. Consequently, customer-class noncoincident
3 demands (NCPs) and individual customer maximum demands are
4 the load characteristics that are normally used to allocate the
5 demand component of distribution facilities.
6
7

8 **Q. How did Penelec determine non-coincident peak demands?**

9 A. The Load Data* available to Penelec makes it possible for it to identify with
10 reasonable accuracy the maximum Non-coincident Peak Demands of each rate
11 schedule.

12 **Q. How were meter costs allocated?**

13 A. Costs recorded in Account 370 – Meters were allocated based on the number of
14 customers. However, different customer rate classifications employ different
15 types of meters, and such meter types vary in cost. Accordingly, Supporting
16 Study No. 6 was conducted to develop allocators to ensure that meter costs are
17 properly divided among Penelec's rate classes. First, a meter count by rate
18 schedule was calculated. Next, an average meter cost by rate schedule was
19 calculated, which incorporates all meter costs, including labor, materials and
20 potential transformer/current transformer costs when applicable. A weighting
21 factor per rate schedule was developed by using the residential average meter cost
22 as a baseline. The meter count was then multiplied by the weighting factor to
23 produce the final allocator.

1 **Q. Were any adjustments made to average meter costs to reflect the increased**
2 **deployment of smart meters in Penelec's service territory by the end of the**
3 **fully projected future test year?**

4 A. Yes. In accordance with Act 129 of 2008 and its Commission-approved Smart
5 Meter Deployment Plan,¹ Penelec installed smart meters at roughly 7% of its
6 customer's premises in 2015. Penelec anticipates that, as part of the Company's
7 full-scale deployment efforts, smart meters will be installed at approximately 85%
8 of such premises by the end of 2017. Costs of legacy meters typically used by
9 large commercial and industrial customers are more closely aligned with smart
10 meter costs than less expensive meters used by residential and small commercial
11 customers. Study No. 6 develops an adjustment to the average meter cost
12 component of the allocator to account for those cost differences. This adjustment
13 first compares the actual cost of the legacy meters used to serve customers in each
14 rate classification and the cost of smart meters for that rate classification. Then,
15 the adjustment to average meter costs is calculated by applying the overall
16 projected level of smart meter deployment in Penelec's service territory (i.e.,
17 85%) to the average cost differential between legacy meters and smart meters by
18 rate class. Details of the development of the final cost-weighted allocation factors
19 are set forth in Supporting Study No. 6.

¹ *Joint Petition of Metropolitan Edison Co., Pennsylvania Elec. Co., Pennsylvania Power Co. and West Penn Power Co. For Approval of Their Smart Meter Deployment Plan*, Docket Nos. M-2013-2341990, M-2013-2341991, M-2013-2341993 and M-2013-2341994 (Order entered June 15, 2014).

1 **Q. How were costs allocated for Accounts 360, 369, 370, 371, 373?**

2 A. Costs recorded in Account 360 – Land and Land Rights were allocated using the
3 distribution plant accounts 361 to 369 as a pattern group. That is, the costs in that
4 account were allocated in proportion to the totality of those other plant costs.
5 Costs recorded in Account 369 – Services were allocated on a customer basis to
6 all secondary customers because each secondary customer has a service and this
7 method of allocation is consistent with the NARUC Cost Allocation Manual’s
8 approach. While the NARUC Cost Allocation Manual (p. 96) notes that the cost
9 of customer services could also be allocated on a customer basis pursuant to a
10 minimum grid determination of the customer component with the remainder
11 allocated based on demand, Penelec does not have the data needed to perform a
12 minimum grid study for services. Costs recorded in Account 370 were allocated
13 based on a meter-cost weighting of the number of customers, as explained in more
14 detail in Supporting Study No. 6. Costs recorded in Accounts 371 and 372 were
15 directly assigned to the area lighting rate schedule. Costs recorded in Account
16 373 were directly assigned to the street lighting rate schedules, as I previously
17 noted.

18 **Q. How was FERC Account 904 (Uncollectible Accounts Expense) allocated in**
19 **the Company’s COSS?**

20 A. Uncollectible accounts expense recorded in Account 904 is an accrual calculated
21 on a total-Company basis. Class or rate schedule-specific accruals are not
22 calculated and not available. However, the dollar amounts of accounts receivable

1 written off are available for each rate schedule and are reasonably related to the
2 accrual for uncollectible accounts expense recorded on a total Company basis in
3 Account 904. Accordingly, Penelec used historic test year accounts receivable
4 write-offs to develop a weighting to take into account each rate schedule's
5 contribution to the total uncollectible accounts accrual, as further detailed in
6 Supporting Study No. 11.

7 **Q. Why was Penelec Rate Schedule LP (Large Primary Power) assigned**
8 **primary distribution costs?**

9 A. Customers served under the terms and conditions of this rate schedule can take
10 service at either distribution voltages or transmission voltages. Only the loads of
11 those customers receiving primary distribution service were included in the
12 demand allocation factors for this rate schedule.

13 **Q. How were distribution costs assigned or allocated to Rate Schedule LP?**

14 A. Penelec Rate Schedule LP was divided into sub-rate schedules LP_P and LP_A.
15 Sub-class LP_P formed the basis for allocating distribution plant to customers on
16 Rate Schedule LP that take service at distribution (primary) voltage. Sub-class
17 LP_A formed the basis for allocating expenses and distribution plant used by both
18 primary and transmission customers taking service under Rate Schedule LP.
19 Costs allocated to sub-class LP_A include only Customer Account and
20 Information expenses and Meters and associated expenses.

1 **Q. Does Penelec provide retail electric service to customers located outside**
2 **Pennsylvania?**

3 A. Yes, it provides retail electric service to customers located in the Waverly District
4 of New York. Penelec provides service in New York subject to the jurisdiction of
5 the New York Public Service Commission.

6 **Q. Were appropriate portions of Penelec's expenses and asset costs allocated to**
7 **customers in the Waverly District?**

8 A. Yes, they were. Penelec allocated expenses and plant assets to those customers in
9 the same manner it allocated such costs to its customers in the Commonwealth of
10 Pennsylvania. The Penelec COSS includes Waverly District rate schedules in the
11 proper rate schedule groupings to ensure costs are allocated accurately across all
12 customers with similar characteristics. The revenues, expenses, assets and other
13 operating costs associated with Penelec's service to Waverly District customers
14 were eliminated from Penelec's Pennsylvania jurisdictional revenue requirement
15 developed by Richard A. D'Angelo as discussed in Penelec Statement No. 2.

16 **Q. Please summarize the results of the COSS.**

17 A. The rates of return and unitized returns for each of Penelec's rate schedules at
18 existing and proposed rates are summarized in the chart below:

COSS Rates of Return - Penelec					
COSS Rates of Return			COSS Rates of Return - Unitized		
Rate	Existing	Proposed	Rate	Existing	Proposed
PN_RS	2.4%	7.4%	PN_RS	0.69	0.86
PN_GSV	12.1%	19.5%	PN_GSV	3.53	2.28
PN_GSS	-0.6%	2.6%	PN_GSS	(0.17)	0.30
PN_GSM	12.1%	19.5%	PN_GSM	3.52	2.28
PN_GSL	8.5%	15.2%	PN_GSL	2.47	1.77
PN_GP	1.6%	7.0%	PN_GP	0.47	0.81
PN_LP	10.8%	13.9%	PN_LP	3.15	1.62
PN_BRD	20.9%	21.0%	PN_BRD	6.11	2.45
PN_H	10.9%	13.4%	PN_H	3.16	1.57
PN_POL	9.1%	16.8%	PN_POL	2.65	1.96
PN_STLT	-6.2%	-3.1%	PN_STLT	(1.82)	(0.36)
PA JURIS	3.4%	8.6%	PA JURIS	1.00	1.00
NY JURIS	5.9%	7.4%	NY JURIS	1.72	0.86
Total Retail	3.4%	8.6%	Total Retail	1.00	1.00

1 **IV. FERC JURISDICTIONAL SEPARATION STUDIES**

2 **Q. Did you prepare separation studies for the purpose of identifying the**
3 **portions of the plant in service and labor expenses of Penelec that relate to**
4 **the provision of FERC jurisdictional transmission service?**

5 A. Yes. Separation studies were prepared, which consist of detailed analyses of the
6 non-jurisdictional labor expenses and plant in service. These studies are similar
7 to those performed for Penelec’s 2014 base rate case to identify the portions of the
8 Company’s operation and maintenance (“O&M”) expenses and plant costs that
9 relate to FERC-jurisdictional service. The percentages of labor and plant costs
10 allocated to FERC jurisdictional service are 6.86% and 23.14% respectively.
11 These studies would be applicable to the historic test year (“HTY”), the future test
12 year (“FTY”), and for certain specific allocations described by Mr. D’Angelo in
13 Penelec Statement No. 2 for the FPFTY.

1 **Q. Does this conclude your direct testimony?**

2 **A. Yes, it does.**

3

Appendix A

Thomas J. Dolezal
Rates Analyst
FirstEnergy Corporation
76 South Main Street
Akron, Ohio 44308
330.384.2593

SUMMARY

I am a Rates Analyst in Load Forecasting & Analytics, where I have been responsible for developing and preparing the load and revenue forecast for Met-Ed, Penelec, Penn Power, and West Penn Power. Additionally, I have been responsible for several projects related to metered-but-unbilled sales and revenues, regulatory financial analysis, load research and forecasting, energy efficiency, distributed generation, electric vehicles, customer bill estimation, and many other analytical projects.

PROFESSIONAL EMPLOYMENT

2012 to Present **FirstEnergy Service Company**
Rates Analyst – Rates and Regulatory Affairs

PROFESSIONAL AWARDS

2014 President's Award- for development of the metered-but-unbilled process. This is FirstEnergy's highest award, given for "Performance, innovation, or contributions that demonstrate a higher level of commitment or operation – above and beyond what would normally be expected."

PROFESSIONAL ORGANIZATION BOARD POSITIONS

2014 to Present **White Pond Toastmasters**
Treasurer

2016 to Present **FirstEnergy Young Professionals**
Vice President

Appendix A

EDUCATION / CERTIFICATIONS

University of Akron, BA, Economics, 2009

University of Akron, Second Major, Statistics, 2009

University of Akron, MA, Economics, 2011

American Public Power Association Basic Utility Cost of Service & Retail Rate Design, 2015

American Public Power Association Intermediate Utility Cost of Service & Retail Rate Design, 2015

American Public Power Association Advanced Utility Cost of Service & Retail Rate Design, 2015

Morgan Stanley Advanced Accounting, Modeling, and Valuation Training, 2016

Appendix B

Glossary of Terms

Allocation Method – A theoretical basis for apportioning a cost that is incurred to provide service to all customers or a sub-set of customers.

Load Data – Typically expressed in Megawatts, Kilowatts, Megawatt Hours or Kilowatt Hours, this represents the amount of peak demand or total energy consumption imposed on a utility system by a customer group or rate schedule.

Non-coincident Peak Demand – The maximum demand of a rate schedule at any time. This demand may or may not be at the time of the coincident peak demand.²

Plant Account – A component of the accounting system under which property used to provide utility service is grouped for accounting purposes according to a defined set of common characteristics.

Primary Distribution – The portion of the electric distribution system that consists of conductors, poles, transformers, and associated plant that distributes service at voltage levels lower than transmission facilities and higher than secondary distribution facilities.

Rate Design – The development of tariff rates that, when applied to billing determinants, produce a total authorized revenue requirement.

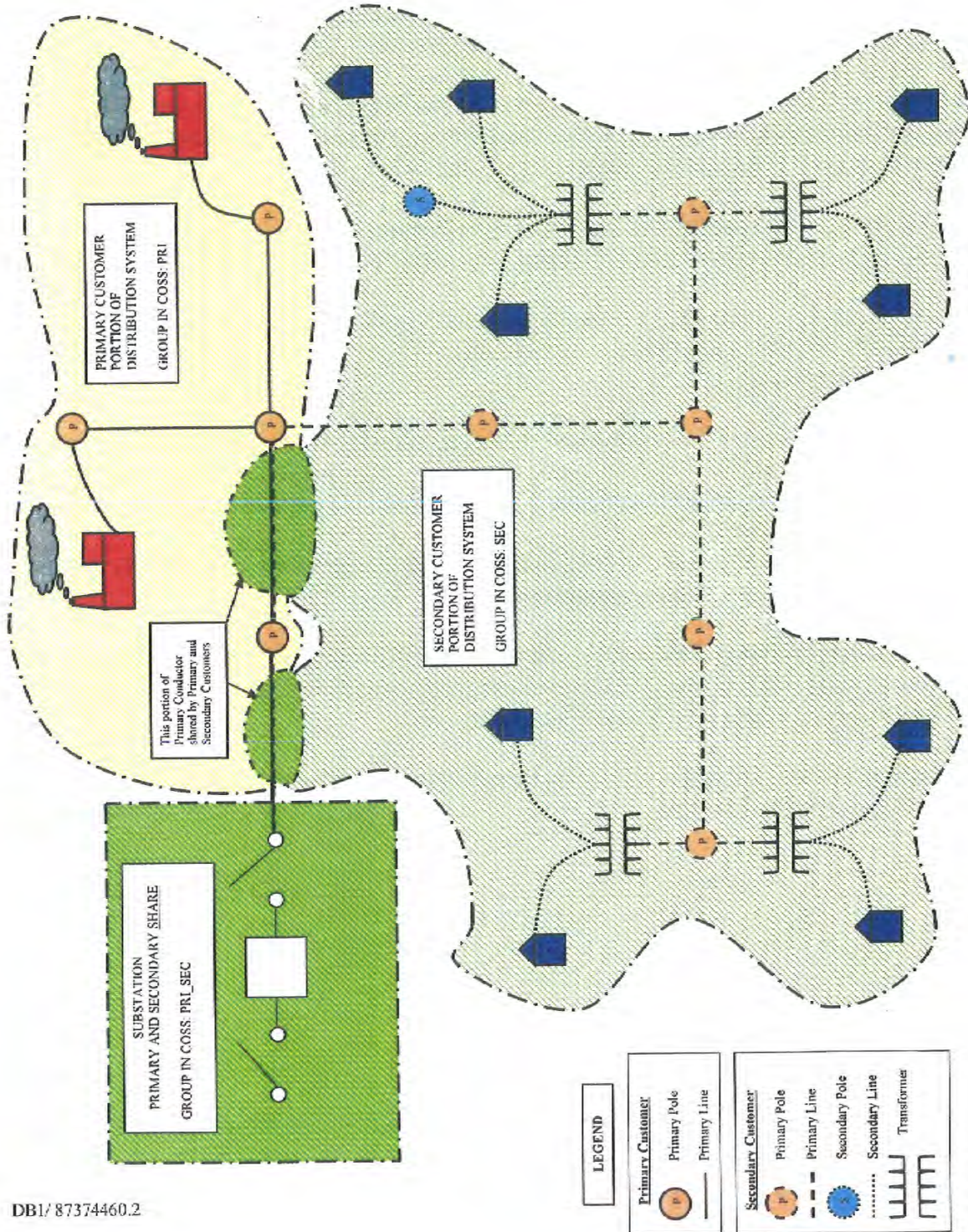
Secondary Distribution – The portion of the electric distribution system that consists of conductors, poles, transformers and associated plant that distributes service at voltage levels lower than Primary Distribution Facilities.

Unitized Return – The ratio of the individual rate schedule rate of the return to the Company overall rate of return.

² Defined as the demand of a rate schedule at the time of the Company's maximum hourly demand.

Appendix C

Primary/Secondary Diagram



**Penelec
Exhibit TJD – 1
Witness: T. J. Dolezal**

Cost of Service Study

Penelec Exhibit TJD – 1
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**PENNSYLVANIA ELECTRIC COMPANY
 COST OF SERVICE STUDY - TOTAL SUMMARY
 FULLY FUTURE TEST YEAR
 COMPANY PREFERRED ALLOCATION METHOD
 PRESENT RATES, \$1,000s**

	TOTAL	NY	PA	RS	GSV	GSS	GSM	GSL	GP	LP	BRD	H	POL	STLT
RATE BASE														
Plant in Service	2,858,193	16,661	2,841,532	1,896,347	3,771	176,139	346,195	84,740	158,213	57,993	86	4,617	39,458	73,975
Depreciation Reserve	930,823	5,431	925,392	606,444	1,241	54,832	119,065	29,087	47,596	20,780	28	1,622	24,529	20,166
Net Plant	1,927,369	11,229	1,916,140	1,289,893	2,529	121,307	227,130	55,653	110,617	37,213	57	2,995	14,929	53,809
Rate Base Additions	247,796	95	247,702	166,642	332	16,318	28,882	8,692	13,350	5,018	8	382	2,857	5,221
Rate Base Deductions	535,653	2,999	532,653	352,444	726	32,822	69,266	15,824	29,317	10,711	16	842	7,515	13,170
Rate Base Other Total	(287,856)	(2,904)	(284,952)	(185,802)	(394)	(16,504)	(40,385)	(7,133)	(15,967)	(5,692)	(8)	(460)	(4,658)	(7,950)
Rate Base Total	1,639,513	8,325	1,631,188	1,104,101	2,136	104,803	186,745	48,520	94,650	31,521	50	2,534	10,271	45,859

INCOME STATEMENT

Revenue	370,982	2,212	368,770	234,052	791	14,386	67,700	14,778	15,942	11,319	26	837	3,464	5,476
Tariff Revenue Total	12,270	72	12,197	9,333	15	898	942	150	318	119	0	10	49	363
Other Revenue Total	383,251	2,284	380,967	243,385	806	15,284	68,642	14,928	16,260	11,438	26	847	3,513	5,839
Expenses	130,429	816	129,613	94,246	141	6,760	11,335	2,506	5,939	2,427	3	136	499	5,622
Total Operation & Maintenance Expense	94,201	410	93,790	62,583	121	5,782	10,815	2,781	4,861	1,721	3	143	1,050	3,930
Depreciation Expense	17,873	386	17,486	12,182	24	1,359	1,685	908	817	344	1	21	61	85
Other Expenses Amortization Expense Total	3,972	25	3,948	2,677	5	239	407	95	203	81	0	5	28	206
Taxes Other than Income Taxes Excl GRT	21,757	-	21,757	13,209	47	849	3,994	872	941	668	2	49	204	323
Gross Receipts Tax	268,232	1,638	266,595	185,497	338	14,989	28,236	7,162	12,761	5,240	8	354	1,842	10,167
Total Operating Expense	115,019	647	114,372	57,888	468	294	40,406	7,766	3,099	6,198	18	493	1,671	(4,328)
Income Before Taxes	11,949	-	11,949	6,159	48	78	4,056	821	347	633	2	49	176	(419)
Income taxes	27,630	158	27,472	12,629	136	(390)	11,537	2,281	522	1,788	6	138	411	(1,585)
Current State Income Tax	19,675	-	19,675	13,225	26	1,249	2,341	574	1,139	382	1	31	154	551
Current Federal Income Tax	(660)	(3)	(657)	(307)	(1)	(29)	(54)	(13)	(26)	(9)	(0)	(1)	(4)	(13)
Provision for Deferred Income Taxes	58,794	156	58,639	31,706	209	908	17,879	3,863	1,981	2,795	8	217	738	(1,466)
Investment Tax Credit Adjustments	56,225	491	55,733	26,182	259	(614)	22,527	4,103	1,518	3,403	10	275	933	(2,862)
Total Income Tax	3.43%	5.90%	3.42%	2.37%	12.12%	-0.59%	12.06%	8.46%	1.60%	10.80%	20.95%	10.85%	9.08%	-6.24%
Rate of Return														

PENNSYLVANIA ELECTRIC COMPANY
 COST OF SERVICE STUDY - DETAILED ACCOUNTS
 TEST YEAR 2006 FORECASTED
 FULLY FUTURE TEST YEAR
 PLANT IN SERVICE, \$1,000s

Penelco Exhibit TID-1
 Witness: T.J. Dolezal
 Section 2, Page 2

ACCOUNT	DESCRIPTION	DETAILED ACCOUNT	TOTAL RETAIL	NY JURIS	PA JURIS	RS	GSV	GSS	GSM	GSL	GP	LP	LP_A	LP_P	BRD	H	POL	STLY
Intangible Plant																		
301	Organization	DIST_CUST	25	0	25	19	0	2	1	0	1	0	0	0	0	0	0	1
		DIST_DEMAND	10	0	10	4	0	0	3	1	1	1	0	1	0	0	0	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	35	0	34	23	0	2	4	1	2	1	0	1	0	0	0	1
302	Franchise and Consents	DIST_CUST	221	1	220	167	0	17	11	1	12	1	0	1	0	0	2	8
		DIST_DEMAND	85	0	85	38	0	2	25	8	5	5	0	5	0	0	0	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	307	2	305	205	0	19	36	9	18	6	0	6	0	0	2	9
303	Intangible Plant	DIST_CUST	55,864	355	55,508	45,484	45	3,024	2,269	169	1,833	192	55	137	1	11	215	2,265
		DIST_DEMAND	12,278	67	12,211	5,129	23	282	3,411	1,062	1,136	1,018	0	1,017	1	56	30	63
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	68,142	422	67,720	50,613	68	3,307	5,680	1,231	2,969	1,210	55	1,155	1	67	245	2,329
		DIST_CUST	56,110	357	55,754	45,669	45	3,044	2,281	170	1,847	193	55	138	1	11	217	2,274
		DIST_DEMAND	12,373	67	12,306	5,172	23	285	3,440	1,071	1,142	1,023	0	1,023	1	56	30	64
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	68,483	424	68,059	50,841	69	3,328	5,720	1,241	2,989	1,216	55	1,161	1	67	248	2,338
Distribution Plant																		
P - Transm Structures																		
352		DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_DEMAND	11	0	11	4	0	0	3	1	1	1	0	1	0	0	0	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	11	0	11	4	0	0	3	1	1	1	0	1	0	0	0	0
353		DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_DEMAND	1,073	6	1,067	415	2	23	277	86	133	119	0	119	0	5	2	5
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	1,073	6	1,067	415	2	23	277	86	133	119	0	119	0	5	2	5
354		DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
355		DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_DEMAND	130	1	129	50	0	3	34	10	16	14	0	14	0	1	0	1
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	130	1	129	50	0	3	34	10	16	14	0	14	0	1	0	1
356		DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_DEMAND	(128)	(1)	(127)	(50)	(0)	(3)	(33)	(10)	(16)	(14)	0	(14)	0	(1)	(0)	(1)
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

PENNSYLVANIA ELECTRIC COMPANY
 COST OF SERVICE STUDY - DETAILED ACCOUNTS
 TEST YEAR 2006 FORECASTED
 FULLY FUTURE TEST YEAR
 PLANT IN SERVICE, \$1,000s

Pennlec Exhibit TID-1
 Witness: T. J. Dolosa
 Section 1, Page 3

ACCOUNT	DESCRIPTION	ACCOUNT	DETAILED ACCOUNT	TOTAL RETAIL (128)	NY JURIS (4)	PA JURIS (127)	RS (50)	GSV (0)	GSS (3)	GSM (33)	GSL (10)	GP (16)	LP (14)	LP A (14)	LP P (14)	BRD (0)	H (1)	POL (0)	STLT (1)
358	P - Transm UG Conductors		Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			DIST_CUST	15	0	15	6	0	0	4	1	2	2	0	2	0	0	0	0
			DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			Total	15	0	15	6	0	0	4	1	2	2	0	2	0	0	0	0
359	P - Transm Roads		Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
360	P - Land		Total	11,769	71	11,699	9,314	13	956	566	7	654	54	0	54	0	3	43	89
			DIST_CUST	5,485	31	5,453	2,446	11	134	1,630	507	345	309	0	309	0	27	14	30
			DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			Total	17,254	102	17,152	11,760	24	1,090	2,196	514	998	363	0	363	1	29	58	119
361	P - Structures		Total	15,230	78	15,152	5,897	27	324	3,929	1,222	1,889	1,692	0	1,692	1	64	35	73
			DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			Total	15,230	78	15,152	5,897	27	324	3,929	1,222	1,889	1,692	0	1,692	1	64	35	73
362	P - Station		Total	268,120	1,376	266,743	103,814	470	5,702	69,167	21,519	33,246	29,784	0	29,784	13	1,129	618	1,280
			DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			Total	268,120	1,376	266,743	103,814	470	5,702	69,167	21,519	33,246	29,784	0	29,784	13	1,129	618	1,280
364P	P - Primary Poles		Total	21,830	46	21,784	0	0	0	0	0	20,129	1,654	0	1,654	0	0	0	0
			DIST_CUST	7,551	10	7,540	0	0	0	0	0	3,977	3,563	0	3,563	0	0	0	0
			DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			Total	29,381	56	29,324	0	0	0	0	0	24,107	5,218	0	5,218	0	0	0	0

PENNSYLVANIA ELECTRIC COMPANY
 COST OF SERVICE STUDY - DETAILED ACCOUNTS
 TEST YEAR 2006 FORECASTED
 FULLY FUTURE TEST YEAR
 PLANT IN SERVICE, \$1,000s

Penelac Exhibit TID-1
 Witness: T. J. Doelzal
 Section 1, Page 4

ACCOUNT	DESCRIPTION	ACCOUNT	NY JURIS	PA JURIS	RS	GSV	GSS	GSM	GSL	GP	LP	LP_A	LP_P	BRD	H	POL	STLT
364S	P - Secondary Poles	TOTAL RETAIL	3,174	502,282	383,907	726	36,260	63,177	13,871	0	0	0	0	16	811	1,862	1,652
		DIST_CUST	14	9,235	0	0	0	0	0	0	0	0	0	0	0	0	9,235
		DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	14	9,235	0	0	0	0	0	0	0	0	0	0	0	0	9,235
364Z	P - Streetlight Poles	DIST_CUST	154	72,892	0	0	0	0	0	67,356	5,536	0	5,536	0	0	0	0
		DIST_DEMAND	19	13,894	0	0	0	0	0	7,329	6,566	0	6,566	0	0	0	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	173	86,787	0	0	0	0	0	74,685	12,102	0	12,102	0	0	0	0
365P	P - OH Prim. Conductors	DIST_CUST	4,676	683,174	582,292	785	59,793	35,431	428	0	0	0	0	14	176	2,715	1,540
		DIST_DEMAND	824	130,195	66,355	300	3,645	44,210	13,755	0	0	0	0	8	721	383	818
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	5,501	813,370	648,647	1,085	63,438	79,641	14,183	0	0	0	0	22	897	3,098	2,358
365S	P - OH Sec. Conductors	DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_DEMAND	6	4,026	0	0	0	0	0	2,123	1,902	0	1,902	0	0	0	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	6	4,026	0	0	0	0	0	2,123	1,902	0	1,902	0	0	0	0
366P	P - U Prim. Conduit	DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_DEMAND	207	32,747	16,690	75	917	11,120	3,460	0	0	0	0	2	181	96	206
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	207	32,747	16,690	75	917	11,120	3,460	0	0	0	0	2	181	96	206
366S	P - U Sec. Conduit	DIST_CUST	14	6,563	0	0	0	0	0	6,065	498	0	498	0	0	0	0
		DIST_DEMAND	2	1,491	0	0	0	0	0	786	704	0	704	0	0	0	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	16	8,054	0	0	0	0	0	6,851	1,203	0	1,203	0	0	0	0
367P	P - U Prim. Conductors	DIST_CUST	876	138,699	118,228	159	12,133	7,189	87	0	0	0	0	3	36	551	312
		DIST_DEMAND	199	31,483	16,046	73	881	10,691	3,326	0	0	0	0	2	174	93	198
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	1,075	170,182	134,274	232	13,014	17,880	3,413	0	0	0	0	5	210	644	510
367S	P - U Sec. Conductors	DIST_CUST	1,540	243,831	207,845	280	21,330	12,639	153	0	0	0	0	5	63	968	549
		DIST_DEMAND	938	148,178	75,520	342	4,148	50,316	15,654	0	0	0	0	9	821	436	931
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	2,478	392,010	283,365	622	25,478	62,955	15,807	0	0	0	0	14	884	1,405	1,481
368	P - XFMRs	DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

PENNSYLVANIA ELECTRIC COMPANY
COST OF SERVICE STUDY - DETAILED ACCOUNTS
TEST YEAR 2006 FORECASTED
FULLY FUTURE TEST YEAR
PLANT IN SERVICE, \$1,000s

Penetec Exhibit T10-1
 Witness: T. J. Dolezal
 Section 1, Page 5

ACCOUNT	DESCRIPTION	ACCOUNT	DETAILS	PA JURIS	RS	GSV	GSS	GSM	GSL	GP	LP	LP_A	LP_P	BRD	H	POL	STLT	
369	P - Services	TOTAL RETAIL	NY JURIS	787	124,689	106,286	143	10,907	6,463	78	0	0	0	0	3	32	495	281
			DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			Total	787	124,689	106,286	143	10,907	6,463	78	0	0	0	0	3	32	495	281
370	P - Meters	TOTAL RETAIL	NY JURIS	270	100,337	70,762	137	8,196	5,738	4,487	1,939	1,939	0	0	4	111	0	0
			DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			Total	270	100,337	70,762	137	8,196	5,738	4,487	1,939	1,939	0	0	4	111	0	0
371	P - Customer Premises	TOTAL RETAIL	NY JURIS	138	29,006	0	0	0	0	0	0	0	0	0	0	0	29,006	0
			DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			Total	138	29,006	0	0	0	0	0	0	0	0	0	0	0	29,006	0
372	P - Leased Property Cust. Prem.	TOTAL RETAIL	NY JURIS	1	198	0	0	0	0	0	0	0	0	0	0	0	198	0
			DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			Total	1	198	0	0	0	0	0	0	0	0	0	0	0	198	0
373	P - Streetlight	TOTAL RETAIL	NY JURIS	78	51,343	0	0	0	0	0	0	0	0	0	0	0	51,343	0
			DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			Total	78	51,343	0	0	0	0	0	0	0	0	0	0	0	51,343	0
			DIST_CUST	11,021	1,866,647	1,412,845	1,946	145,962	90,596	6,725	96,691	9,682	1,939	7,743	36	516	35,458	64,191
			DIST_DEMAND	4,514	787,085	352,983	1,597	19,388	235,179	73,169	49,832	44,643	-	44,643	44	3,838	2,059	4,353
			DIST_ENERGY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Total	15,536	2,653,731	1,765,828	3,542	165,349	325,775	79,894	146,522	54,325	1,939	52,386	81	4,353	37,517	68,544
389	P - Land	TOTAL RETAIL	NY JURIS	5	791	599	1	62	38	3	42	4	1	3	0	0	15	27
			DIST_CUST	2	334	150	1	8	100	31	21	19	0	19	0	2	1	2
			DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			Total	7	1,125	748	2	70	138	34	63	23	1	22	0	2	16	29
380	P - Structures	TOTAL RETAIL	NY JURIS	225	38,099	28,837	40	2,979	1,849	137	2,014	198	40	158	1	11	724	1,310
			DIST_CUST	92	16,065	7,205	33	396	4,800	1,493	1,017	911	0	911	1	78	42	89
			DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			Total	317	54,164	36,041	72	3,375	6,649	1,631	3,031	1,109	40	1,069	2	89	766	1,399
381	P - Office Equipment	TOTAL RETAIL	NY JURIS	82	13,912	10,530	15	1,088	675	50	736	72	14	58	0	4	264	478
			DIST_CUST	34	5,866	2,631	12	145	1,753	545	371	333	0	333	0	29	15	32
			DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			Total	116	19,779	13,161	26	1,232	2,428	595	1,107	405	14	390	1	32	280	511

General Plant

PENNSYLVANIA ELECTRIC COMPANY
 COST OF SERVICE STUDY - DETAILED ACCOUNTS
 TEST YEAR 2006 FORECASTED
 FULLY FUTURE TEST YEAR
 PLANT IN SERVICE \$1,000s

Penelick Exhibit 1D-1
 Witness: T. J. Delecal
 Section 1, Page 6

ACCOUNT	DESCRIPTION	ACCOUNT	DETAILS	TOTAL RETAIL	NY JURIS	PA JURIS	RS	GSV	GSS	GSM	GSL	GP	LP	LP_A	LP_P	BRD	H	POL	STLT	
392	P - Transportation	DIST_CUST		1,950	11	1,939	1,468	2	152	94	7	103	10	2	8	0	1	37	67	
		DIST_DEMAND		822	5	818	367	2	20	244	76	52	46	0	46	0	4	2	5	
		DIST_ENERGY		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		Total		2,773	16	2,757	1,834	4	172	338	83	154	56	2	54	0	5	39	71	
393	P - Stores Equipment	DIST_CUST		840	5	835	632	1	65	41	3	44	4	1	3	0	0	16	29	
		DIST_DEMAND		354	2	352	158	1	9	105	33	22	20	0	20	0	2	1	2	
		DIST_ENERGY		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		Total		1,195	7	1,188	790	2	74	146	36	66	24	1	23	0	2	17	31	
394	P - Tools & Garage Equip.	DIST_CUST		7,537	44	7,492	5,671	8	586	364	27	396	39	8	31	0	2	142	258	
		DIST_DEMAND		3,177	18	3,159	1,417	6	78	944	294	200	179	0	179	0	15	8	17	
		DIST_ENERGY		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		Total		10,714	62	10,651	7,088	14	664	1,308	321	596	218	8	210	0	17	151	275	
395	P - Laboratory	DIST_CUST		3,228	19	3,209	2,429	3	251	156	12	170	17	3	13	0	1	61	110	
		DIST_DEMAND		1,361	8	1,353	607	3	33	404	126	86	77	0	77	0	7	4	7	
		DIST_ENERGY		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		Total		4,589	27	4,562	3,036	6	284	560	137	255	93	3	90	0	7	64	118	
396	P - Power Equipment	DIST_CUST		2,841	17	2,824	2,137	3	221	137	10	149	15	3	12	0	1	54	97	
		DIST_DEMAND		1,198	7	1,191	534	2	29	356	111	75	68	0	68	0	6	3	7	
		DIST_ENERGY		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		Total		4,038	24	4,015	2,671	5	250	493	121	225	82	3	79	0	7	57	104	
397	P - Communication Equipment	DIST_CUST		13,218	78	13,141	9,946	14	1,028	638	47	695	68	14	55	0	4	250	452	
		DIST_DEMAND		5,573	32	5,541	2,485	11	136	1,656	515	351	314	0	314	0	27	14	31	
		DIST_ENERGY		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		Total		18,791	109	18,682	12,431	25	1,164	2,293	562	1,046	382	14	369	1	31	264	483	
398	P - Misc. Equipment	DIST_CUST		1,995	12	1,984	1,501	2	155	96	7	105	10	2	8	0	1	36	68	
		DIST_DEMAND		841	5	836	375	2	21	250	78	53	47	0	47	0	4	2	5	
		DIST_ENERGY		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		Total		2,837	17	2,820	1,877	4	176	346	85	158	58	2	56	0	5	40	73	
	Gen Original Cost Plant	DIST_CUST		84,774	497	84,227	63,750	88	6,586	4,088	303	4,453	437	88	349	2	23	1,600	2,896	
		DIST_DEMAND		35,718	204	35,515	15,927	72	875	10,612	3,302	2,249	2,014	0	2,014	2	173	93	196	
		DIST_ENERGY		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		Total		120,442	701	119,741	79,678	160	7,461	14,700	3,605	6,702	2,451	88	2,364	4	196	1,693	3,093	
TOTAL PLANT IN SERVICE																				
	Rate Base - Plant in Service	DIST_CUST		2,018,503	11,875	2,006,627	1,522,264	2,079	155,591	96,965	7,198	104,991	10,313	2,082	8,231	39	550	37,275	69,362	
		DIST_DEMAND		839,690	4,785	834,905	374,083	1,692	20,547	249,230	77,541	53,222	47,680	0	47,680	0	47,680	4,067	2,183	4,613
		DIST_ENERGY		2,858,193	16,661	2,841,532	1,896,347	3,771	176,139	346,195	84,740	158,213	57,993	2,082	55,910	86	4,617	39,458	73,975	

PENNSYLVANIA ELECTRIC COMPANY
 COST OF SERVICE STUDY - DETAILED ACCOUNTS
 FULLY FUTURE TEST YEAR
 COMPANY PREFERRED ALLOCATION METHOD
 DEPRECIATION RESERVE, \$1,000s

Penelak Exhibit TIB-1
 Witness: T. J. Dolceta
 Section 1, Page 7

ACCOUNT	DESCRIPTION	AD - Franchise & Consents	TOTAL RETAIL	NY JURIS	PA JURIS	RS	GSV	GSS	GSM	GSL	GP	LP	LP_A	LP_P	BRD	H	POL	STLT	
Intangible Plant																			
108_302																			
	DIST_CUST		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
	DIST_DEMAND		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
	DIST_ENERGY		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
108_303	AD - Intangible		35,276	224	35,051	28,721	29	1,910	1,433	107	1,158	121	34	87	0	7	136	1,431	
	DIST_DEMAND		7,753	42	7,711	3,239	15	178	2,154	670	718	643	0	642	0	35	19	40	
	DIST_ENERGY		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Total		43,029	266	42,762	31,960	43	2,088	3,587	777	1,875	764	35	729	1	42	155	1,470	
Rate Base - Intangible Plant Accumulated Deprecia																			
	DIST_CUST		35,276	224	35,051	28,721	29	1,910	1,433	107	1,158	121	34	87	0	7	136	1,431	
	DIST_DEMAND		7,753	42	7,711	3,239	15	178	2,154	670	718	643	0	642	0	35	19	40	
	DIST_ENERGY		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Total		43,029	266	42,762	31,960	43	2,088	3,587	777	1,875	764	35	729	1	42	155	1,470	
Distribution Plant																			
108_352	AD - Transm Structures		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	DIST_CUST		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	DIST_DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	DIST_ENERGY		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
108_353	AD - Transm Station Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	DIST_CUST		82	0	81	32	2	21	7	10	9	0	9	0	0	0	0	0	
	DIST_DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	DIST_ENERGY		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Total		82	0	81	32	2	21	7	10	9	0	9	0	0	0	0	0	
108_354	AD - Transm Towers & Fixtures		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	DIST_CUST		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
	DIST_DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	DIST_ENERGY		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
	Total		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
108_355	AD - Transm Poles & Fixtures		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	DIST_CUST		16	0	16	6	0	4	1	2	2	2	0	2	0	0	0	0	
	DIST_DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	DIST_ENERGY		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Total		16	0	16	6	0	4	1	2	2	2	0	2	0	0	0	0	
108_356	AD - Transm OH Conductors		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	DIST_CUST		95	0	95	37	0	25	8	12	11	0	11	0	0	0	0	0	
	DIST_DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	DIST_ENERGY		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Total		95	0	95	37	0	25	8	12	11	0	11	0	0	0	0	0	
108_358	AD - Transm UG Conductors		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	DIST_CUST		18	0	18	7	0	5	1	2	2	2	0	2	0	0	0	0	
	DIST_DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	DIST_ENERGY		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Total		18	0	18	7	0	5	1	2	2	2	0	2	0	0	0	0	

PENNSYLVANIA ELECTRIC COMPANY
 COST OF SERVICE STUDY - DETAILED ACCOUNTS
 FULLY FUTURE TEST YEAR
 COMPANY PREFERRED ALLOCATION METHOD
 DEPRECIATION RESERVE, \$1,000s

Pennlec Exhibit TID-1
 Witness: T. J. Dolezal
 Section 1, Page 8

ACCOUNT	DESCRIPTION	ACCOUNT	NY JURIS	PA JURIS	RS	GSV	GSS	GSM	GSL	GP	LP	LP_A	LP_P	BRD	H	POL	STLT
108_359	AD - Transm Roads	TOTAL RETAIL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
108_360	AD - Land	DIST_CUST	7,001	6,959	5,541	7	569	337	4	389	32	0	32	0	2	26	53
		DIST_DEMAND	3,263	3,244	1,455	7	80	970	302	205	184	0	184	0	16	8	18
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	10,264	10,204	6,996	14	649	1,306	306	594	216	0	216	0	17	34	71
108_361	AD - Structures	DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_DEMAND	9,011	8,964	3,489	16	192	2,325	723	1,117	1,001	0	1,001	0	38	21	43
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	9,011	8,964	3,489	16	192	2,325	723	1,117	1,001	0	1,001	0	38	21	43
108_362	AD - Station	DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_DEMAND	104,325	103,790	40,394	183	2,219	26,913	8,373	12,936	11,589	0	11,589	5	439	241	498
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	104,325	103,790	40,394	183	2,219	26,913	8,373	12,936	11,589	0	11,589	5	439	241	498
108_364	AD - Poles	DIST_CUST	126,391	125,640	98,878	133	10,147	6,013	73	6,257	514	0	514	2	30	461	3,132
		DIST_DEMAND	43,718	43,455	20,925	95	1,149	13,941	4,337	1,265	1,133	0	1,133	3	227	121	258
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	170,109	169,094	119,803	228	11,296	19,954	4,410	7,522	1,648	0	1,648	5	257	582	3,390
108_365	AD - Conductors	DIST_CUST	157,320	156,371	120,442	162	12,363	7,326	89	13,926	1,145	0	1,145	3	36	561	318
		DIST_DEMAND	29,966	29,791	13,719	62	754	9,141	2,844	1,515	1,357	0	1,357	2	149	79	169
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	187,286	186,162	134,161	224	13,116	16,466	2,932	15,442	2,502	0	2,502	5	185	641	488
108_366	AD - Underground Conduit	DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_DEMAND	18,135	18,031	8,183	37	449	5,452	1,696	1,041	933	0	933	1	89	47	101
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	18,135	18,031	8,183	37	449	5,452	1,696	1,041	933	0	933	1	89	47	101
108_367	AD - Underground Conductors	DIST_CUST	55,366	55,029	44,788	60	4,596	2,724	33	2,297	189	0	189	1	13	209	118
		DIST_DEMAND	12,568	12,492	6,079	27	334	4,050	1,260	298	267	0	267	1	66	35	75
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	67,934	67,521	50,867	88	4,930	6,773	1,293	2,595	456	0	456	2	80	244	193
108_368	AD - XFMRs	DIST_CUST	91,406	90,832	77,426	104	7,946	4,708	57	0	0	0	0	0	2	23	361
		DIST_DEMAND	55,549	55,199	28,133	127	1,545	18,744	5,832	0	0	0	0	0	4	306	163
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	146,955	146,032	105,559	232	9,491	23,452	5,888	0	0	0	0	0	5	329	523

Depreciation Reserve

PENNSYLVANIA ELECTRIC COMPANY
 COST OF SERVICE STUDY - DETAILED ACCOUNTS
 FULLY FUTURE TEST YEAR
 COMPANY PREFERRED ALLOCATION METHOD
 DEPRECIATION RESERVE, \$1,000s

ACCOUNT	DESCRIPTION	ACCOUNT	DETAILS	NY JURIS	PA JURIS	RS	GSV	GSS	GSM	GSL	GP	LP	LP_A	LP_P	BRD	H	POL	STLT	
108_369	AD - Services	TOTAL RETAIL		376	59,604	50,807	68	5,214	3,090	37	0	0	0	0	0	1	15	237	134
		DIST_CUST		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_ENERGY		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total		376	59,604	50,807	68	5,214	3,090	37	0	0	0	0	0	1	15	237	134
108_370	AD - Meters	TOTAL RETAIL		20	7,263	5,122	10	593	649	415	325	140	140	0	0	0	8	0	0
		DIST_CUST		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_ENERGY		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total		20	7,263	5,122	10	593	649	415	325	140	140	0	0	0	8	0	0
108_371	AD - Customer Premises	TOTAL RETAIL		98	20,571	0	0	0	0	0	0	0	0	0	0	0	0	20,571	0
		DIST_CUST		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_ENERGY		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total		98	20,571	0	0	0	0	0	0	0	0	0	0	0	0	20,571	0
108_372	AD - Leased Property Cust. Prem.	TOTAL RETAIL		1	192	0	0	0	0	0	0	0	0	0	0	0	0	192	0
		DIST_CUST		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_ENERGY		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total		1	192	0	0	0	0	0	0	0	0	0	0	0	0	192	0
108_373	AD - Streetlights	TOTAL RETAIL		17	11,322	0	0	0	0	0	0	0	0	0	0	0	0	11,322	0
		DIST_CUST		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_ENERGY		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total		17	11,322	0	0	0	0	0	0	0	0	0	0	0	0	11,322	0
Rate Base Accumulated Depreciation Distribution																			
		DIST_CUST		3,165	533,784	403,005	546	41,428	24,846	708	23,194	2,020	140	1,880	10	128	22,618	15,283	
		DIST_DEMAND		1,569	275,176	122,459	554	6,726	81,589	25,384	18,404	16,488	0	16,488	15	1,331	715	1,510	
		DIST_ENERGY		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		Total		4,734	808,961	525,464	1,100	48,154	106,435	26,092	41,598	18,508	140	18,367	25	1,459	23,333	16,793	
General Plant																			
108_389	AD - Land	TOTAL RETAIL		8	0	8	6	0	1	0	0	0	0	0	0	0	0	0	0
		DIST_CUST		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_ENERGY		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total		8	0	8	6	0	1	0	0	0	0	0	0	0	0	0	0
108_390	AD - Structures	TOTAL RETAIL		116	19,626	14,855	20	1,535	953	71	1,038	102	20	81	0	5	373	675	
		DIST_CUST		47	8,275	3,711	17	204	2,473	769	524	469	0	469	0	40	22	46	
		DIST_DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		DIST_ENERGY		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		Total		116	8,275	3,711	17	204	2,473	769	524	469	0	469	0	40	22	46	
108_391	AD - Office Equipment	TOTAL RETAIL		163	27,901	18,566	37	1,738	3,425	840	1,562	571	20	551	1	46	394	721	
		DIST_CUST		51	8,639	6,539	9	676	419	31	457	45	9	36	0	2	164	297	
		DIST_DEMAND		21	3,643	1,634	7	90	1,088	339	231	207	0	207	0	18	10	20	
		DIST_ENERGY		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		Total		72	12,281	8,172	16	765	1,508	370	687	251	9	242	0	20	174	317	

PENNSYLVANIA ELECTRIC COMPANY
 COST OF SERVICE STUDY - DETAILED ACCOUNTS
 FULLY FUTURE TEST YEAR
 COMPANY PREFERRED ALLOCATION METHOD
 DEPRECIATION RESERVE, \$1,000s

Peneltec Exhibit TID-1
 Witness: T.J. Dolezal
 Section 1, Page 30

ACCOUNT	DESCRIPTION	DETAILED ACCOUNT	TOTAL RETAIL	NY JURIS	PA JURIS	RS	GSV	GSS	GSM	GSL	GP	LP	LP_A	LP_P	BRD	H	POL	STLT	
108_382	AD - Transportation	DIST_CUST	1,449	9	1,441	1,090	2	113	70	5	76	7	1	6	0	0	0	27	50
		DIST_DEMAND	611	3	607	272	1	15	181	56	38	34	0	34	0	3	2	2	3
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	2,060	12	2,048	1,363	3	128	251	62	115	42	1	40	0	3	29	53	53
108_383	AD - Stores Equip.	DIST_CUST	840	5	835	632	1	65	41	3	44	4	1	3	0	0	0	16	29
		DIST_DEMAND	354	2	352	158	1	9	105	33	22	20	0	20	0	2	1	2	2
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	1,194	7	1,187	790	2	74	146	36	66	24	1	23	0	2	17	31	31

PENNSYLVANIA ELECTRIC COMPANY
 COST OF SERVICE STUDY - DETAILED ACCOUNTS
 FULLY FUTURE TEST YEAR
 COMPANY PREFERRED ALLOCATION METHOD
 DEPRECIATION RESERVE, \$1,000s

ACCOUNT	DESCRIPTION	AD - Tools & Garage Equip.	AD - Laboratory	AD - Power Equipment	AD - Communication Equip.	AD - Misc. Equipment	Rate Base Total Accumulated Depreciation General													Depreciation Reserve			
108_394	AD - Tools & Garage Equip.						TOTAL RETAIL	NY JURIS	PA JURIS	RS	GSV	GSS	GSM	GSL	GP	LP	LP_A	LP_P	BRD	H	POL	STLT	
	DIST_CUST	4,863	29	4,834	3,659	5	378	235	17	256	25	5	20	0	1	92	166						
	DIST_DEMAND	2,050	12	2,038	914	4	50	609	190	129	116	0	116	0	10	5	11						
	DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	6,913	40	6,873	4,573	9	428	844	207	385	141	5	136	0	11	97	178						
108_395	AD - Laboratory						3,228	19	3,209	2,429	3	251	156	12	170	17	3	13	0	1	61	110	
	DIST_CUST	1,361	8	1,353	607	3	33	404	126	86	77	0	77	0	7	4	7						
	DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	4,589	27	4,562	3,036	6	284	560	137	255	93	3	90	0	7	64	118						
108_396	AD - Power Equipment						2,498	15	2,483	1,880	3	194	121	9	131	13	3	10	0	1	47	85	
	DIST_CUST	1,053	6	1,047	470	2	26	313	97	66	59	0	59	0	5	3	6						
	DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	3,551	21	3,530	2,349	5	220	433	106	198	72	3	70	0	6	50	91						
108_397	AD - Communication Equip.						9,072	53	9,018	6,826	9	705	438	32	477	47	9	37	0	2	171	310	
	DIST_CUST	3,824	22	3,803	1,705	8	94	1,136	354	241	216	0	216	0	19	10	21						
	DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	12,896	75	12,821	8,531	17	799	1,574	386	718	262	9	253	0	21	181	331						
108_398	AD - Misc. Equipment						1,736	10	1,726	1,306	2	135	84	6	91	9	2	7	0	0	33	59	
	DIST_CUST	732	4	728	326	1	18	217	68	46	41	0	41	0	4	2	4						
	DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	2,468	14	2,454	1,633	3	153	301	74	137	50	2	48	0	4	35	63						
TOTAL PLANT ACCUMULATED DEPRECIATION																							
	Rate Base Total Accumulated Depreciation	52,125	306	51,819	39,221	54	4,052	2,515	187	2,740	269	54	215	1	14	984	1,782						
	DIST_CUST	21,975	125	21,850	9,799	44	538	6,529	2,031	1,383	1,239	0	1,239	1	107	57	121						
	DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	DIST_ENERGY	74,100	431	73,669	49,020	98	4,590	9,044	2,218	4,123	1,508	54	1,454	2	121	1,041	1,903						
TOTAL PLANT ACCUMULATED DEPRECIATION																							
	Rate Base Total Accumulated Depreciation	624,350	3,685	620,655	470,947	629	47,390	28,793	1,001	27,091	2,410	229	2,181	11	149	23,738	18,495						
	DIST_CUST	306,473	1,736	304,737	135,497	613	7,443	90,272	28,086	20,505	18,370	0	18,369	17	1,473	792	1,671						
	DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	DIST_ENERGY	930,823	5,431	925,392	606,444	1,241	54,832	119,065	29,087	47,596	20,780	229	20,551	28	1,622	24,529	20,166						

PENNSYLVANIA ELECTRIC COMPANY
 COST OF SERVICE STUDY - DETAILED ACCOUNTS
 FULLY FUTURE TEST YEAR
 COMPANY PREFERRED ALLOCATION METHOD
 RATE BASE ADJUSTMENTS, \$1,000s

ACCOUNT	DESCRIPTION	TOTAL RETAIL	NY JURIS	PA JURIS	RS	GSV	GSS	GSM	GSL	GP	LP	LP_A	LP_P	BRD	H	POL	STLT
ADJ_RB_M&S																	
ADJ_RB_M&S	RB Adj. Materials & Services	11,479	67	11,412	8,637	12	892	554	41	603	59	12	47	0	3	217	392
		4,839	28	4,812	2,158	10	119	1,438	447	305	273	0	273	0	23	13	27
		16,319	95	16,224	10,795	22	1,011	1,992	488	908	332	12	320	0	27	229	419
	Total																
ADJ_RB_CWC																	
ADJ_RB_CWC	Cash Working Capital	125,197	0	125,197	94,760	130	9,790	6,076	451	6,619	649	130	519	2	35	2,378	4,305
		52,781	0	52,781	23,671	107	1,300	15,771	4,907	3,342	2,994	0	2,994	3	257	138	292
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	177,979	0	177,979	118,431	238	11,090	21,847	5,358	9,961	3,643	130	3,513	5	292	2,516	4,597
ADJ_RB_Leg_Mete																	
ADJ_RB_Leg_Mete	RB Adj. Adjustment for Retired Legacy Meters	45,592	0	45,592	32,154	62	3,724	4,072	2,607	2,039	881	881	0	2	51	0	0
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	45,592	0	45,592	32,154	62	3,724	4,072	2,607	2,039	881	881	0	2	51	0	0
ADJ_RB_STORM																	
ADJ_RB_STORM	RB Adj. Storm Damage Normalization	5,562	0	5,562	4,210	6	435	270	20	294	29	6	23	0	2	106	191
		2,345	0	2,345	1,052	5	58	701	218	148	133	0	133	0	11	6	13
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	7,907	0	7,907	5,262	11	493	971	238	443	162	6	156	0	13	112	204
Rate Base Additions																	
		187,831	67	187,763	139,761	210	14,841	10,972	3,120	9,556	1,619	1,029	590	5	90	2,701	4,889
		59,966	28	59,938	26,880	122	1,476	17,909	5,572	3,795	3,400	0	3,400	3	292	157	331
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	247,796	95	247,702	166,642	332	16,318	28,882	8,692	13,350	5,018	1,029	3,989	8	382	2,857	5,221
RATE BASE SUBTRACTIONS																	
235																	
	Customer Deposits	22,766	14	22,752	13,149	45	1,050	6,670	473	780	273	273	0	0	6	306	0
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	22,766	14	22,752	13,149	45	1,050	6,670	473	780	273	273	0	0	6	306	0
262																	
	Customer Advances	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
RB_DIT_LIB																	
RB_DIT_LIB	Deferred Tax - Liberalized Depreciation	358,743	2,106	356,637	269,935	372	27,887	17,309	1,285	18,856	1,850	371	1,479	7	98	6,775	12,264
		151,241	863	150,378	67,440	305	3,704	44,953	13,980	9,521	8,529	0	8,529	8	733	593	832
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	509,984	2,969	507,016	337,375	677	31,591	62,242	15,264	28,376	10,379	371	10,009	15	832	7,168	13,096
ADJ_RB_OP_RES																	
ADJ_RB_OP_RES	RB Adj. Operating Reserves	2,042	12	2,030	1,537	2	159	99	7	107	11	2	8	0	1	39	70
		861	5	856	384	2	21	256	80	54	49	0	49	0	4	2	5
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	2,903	17	2,886	1,920	4	180	354	87	162	59	2	57	0	5	41	75

PENNSYLVANIA ELECTRIC COMPANY
 COST OF SERVICE STUDY - DETAILED ACCOUNTS
 FULLY FUTURE TEST YEAR
 COMPANY PREFERRED ALLOCATION METHOD
 RATE BASE ADJUSTMENTS, \$1,000s

Penelec Exhibit TD-1
 Witness: T. J. Dolezal
 Section 1, Page 13

ACCOUNT	DESCRIPTION	DETAILED ACCOUNT	TOTAL RETAIL	NY JURIS	PA JURIS	RS	GSV	GSS	GSM	GSL	GP	LP	LP_A	LP_P	BRD	H	POL	STLT	
	Rate Base Deductions	DIST_CUST	383,551	2,132	381,419	284,620	419	29,096	24,078	1,765	19,743	2,133	645	1,488	7	105	7,120	12,334	
		DIST_DEMAND	152,102	867	151,234	67,824	307	3,725	45,188	14,059	9,575	8,578	0	8,578	9	737	396	836	
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		Total	535,653	2,999	532,653	352,444	726	32,822	69,266	15,824	29,317	10,711	645	10,066	16	842	7,515	13,170	
TOTAL RATE BASE ADJUSTMENTS																			
	Rate Base Total	DIST_CUST	1,198,432	6,116	1,192,317	906,458	1,242	93,947	55,066	7,552	67,713	7,388	2,237	5,151	25	386	9,119	43,422	
		DIST_DEMAND	441,081	2,209	438,872	197,642	894	10,856	131,679	40,968	26,937	24,132	0	24,132	25	2,149	1,152	2,437	
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		Total	1,639,513	8,325	1,631,188	1,104,101	2,136	104,803	186,745	48,520	94,650	31,521	2,237	29,283	50	2,534	10,271	45,859	

PENNSYLVANIA ELECTRIC COMPANY
 COST OF SERVICE STUDY - DETAILED ACCOUNTS
 FULLY FUTURE TEST YEAR
 COMPANY PREFERRED ALLOCATION METHOD
 REVENUE, \$1,000s

ACCOUNT	DESCRIPTION	DETAILED ACCOUNT	TOTAL RETAIL	NY JURIS	PA JURIS	RS	GSV	GSS	GSM	GSL	GP	LP	LP_A	LP_P	BRD	H	POL	STLT	
400_D	Tariff Revenue																		
	Distribution Revenue w/o USR		264,515	1,378	263,136	201,479	485	13,178	22,831	3,502	10,939	1,968	194	1,774	14	152	3,133	5,456	
		DIST_CUST	106,042	409	105,633	32,573	306	1,207	44,868	11,277	5,003	9,351	1	9,350	12	685	331	20	
		DIST_DEMAND	425	425	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		DIST_ENERGY	370,982	2,212	368,770	234,052	791	14,386	67,700	14,778	15,942	11,319	194	11,125	26	837	3,464	5,476	
		Total																	
	Tariff Revenue Total		264,515	1,378	263,136	201,479	485	13,178	22,831	3,502	10,939	1,968	194	1,774	14	152	3,133	5,456	
		DIST_CUST	106,042	409	105,633	32,573	306	1,207	44,868	11,277	5,003	9,351	1	9,350	12	685	331	20	
		DIST_DEMAND	425	425	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		DIST_ENERGY	370,982	2,212	368,770	234,052	791	14,386	67,700	14,778	15,942	11,319	194	11,125	26	837	3,464	5,476	
		Total																	
450	OR - Forefeited Discount Revenue		3,424	21	3,402	2,901	4	298	176	2	3	0	0	-	0	1	14	4	
		DIST_CUST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		DIST_DEMAND	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		DIST_ENERGY	3,424	21	3,402	2,901	4	298	176	2	3	0	0	-	0	1	14	4	
		Total																	
451	OR - Misc. Service Revenues		1,673	10	1,663	1,417	2	145	86	1	-	-	-	-	0	0	7	4	
		DIST_CUST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		DIST_DEMAND	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		DIST_ENERGY	1,673	10	1,663	1,417	2	145	86	1	-	-	-	-	0	0	7	4	
		Total																	
454POLE	OR - Pole Rent		963	6	958	754	1	77	46	1	48	4	-	4	0	0	4	24	
		DIST_CUST	333	2	331	159	1	9	106	33	10	9	-	9	0	2	1	2	
		DIST_DEMAND	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		DIST_ENERGY	1,296	8	1,289	913	2	86	152	34	57	13	-	13	0	2	4	26	
		Total																	
454RENT	OR - Lease Rent		4,033	22	4,012	3,016	4	279	184	17	154	17	5	12	0	1	18	321	
		DIST_CUST	1,055	6	1,050	442	2	24	294	91	97	87	0	87	0	5	3	5	
		DIST_DEMAND	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		DIST_ENERGY	5,089	28	5,061	3,458	6	304	478	109	251	104	5	98	0	6	20	327	
		Total																	
456MISC	OR - Misc. Revenue		36	0	36	27	0	3	2	0	2	0	0	0	0	0	1	1	
		DIST_CUST	15	0	15	7	0	0	5	1	1	1	-	1	0	0	0	0	
		DIST_DEMAND	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		DIST_ENERGY	51	0	51	34	0	3	6	2	3	1	0	1	0	0	1	1	
		Total																	
456MAIT	OR - MAIT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		DIST_CUST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		DIST_DEMAND	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		DIST_ENERGY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		Total																	
456AECNITS	OR - AEC wheeling NITS		24	0	24	18	0	2	1	0	1	0	0	0	0	0	0	1	
		DIST_CUST	10	0	10	4	0	0	3	1	1	1	-	1	0	0	0	0	
		DIST_DEMAND	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		DIST_ENERGY	34	0	33	22	0	2	4	1	2	1	0	1	0	0	0	1	
		Total																	

Revenue

PENNSYLVANIA ELECTRIC COMPANY
 COST OF SERVICE STUDY - DETAILED ACCOUNTS
 FULLY FUTURE TEST YEAR
 COMPANY PREFERRED ALLOCATION METHOD
 REVENUE, \$1,000s

ACCOUNT	DESCRIPTION	ADJ_IS_Late_Payment	IS_Adj_Late_Payment_Charge	TOTAL RETAIL	NY JURIS	PA JURIS	RS	GSV	GSS	GSM	GSL	GP	LP	LP_A	LP_P	BRD	H	POL	STLT	
456SCRAP	OR - NUG/TMI			32	0	32	25	0	3	2	0	2	0	0	0	0	0	0	0	0
				15	0	15	7	0	0	4	1	1	1	1	1	0	0	0	0	0
				47	0	47	32	0	3	6	1	3	1	1	1	1	0	0	0	0
				656	4	652	556	1	57	34	0	0	0	0	0	0	0	0	3	1
				656	4	652	556	1	57	34	0	0	0	0	0	0	0	0	3	1
				10,841	64	10,777	8,714	12	864	530	22	209	22	6	16	0	3	45	356	
				1,429	8	1,421	619	3	34	412	128	109	98	0	98	0	7	4	8	
				12,270	72	12,197	9,333	15	898	942	150	318	119	6	113	0	10	49	363	
				275,356	1,443	273,913	210,192	497	14,042	23,362	3,523	11,148	1,990	199	1,790	14	155	3,178	5,811	
				107,471	417	107,054	33,192	308	1,242	45,280	11,405	5,112	9,449	1	9,448	13	682	334	28	
				425	425															
				383,251	2,284	380,967	243,385	806	15,284	68,642	14,928	16,260	11,438	200	11,238	26	847	3,513	5,839	
				376		376	320	0	33	19	0	0	0	0	0	0	0	0	1	0
				376		376	320	0	33	19	0	0	0	0	0	0	0	0	1	0

PENNSYLVANIA ELECTRIC COMPANY
 COST OF SERVICE STUDY - DETAILED ACCOUNTS
 FULLY FUTURE TEST YEAR
 COMPANY PREFERRED ALLOCATION METHOD
 O & M EXPENSES, \$1,000s

Penelac Exhibit TD-1
 Witness: T. J. Dolezal
 Section 1, Page 16

ACCOUNT	DESCRIPTION	DETAILS	TOTAL RETAIL	NY JURIS	PA JURIS	RS	GSV	GSS	GSM	GSL	GP	LP	LP_A	LP_P	BRD	H	POL	STLT	
Detailed Distribution																			
O&M_Subtransm																			
Dist O&M in Transmission Accounts																			
	DIST_CUST		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	DIST_DEMAND		3,164	16	3,148	1,225	6	67	816	254	392	351	0	351	0	13	7	15	0
	DIST_ENERGY		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total		3,164	16	3,148	1,225	6	67	816	254	392	351	0	351	0	13	7	15	0
O&M_Waverly_PTC-DSS portion of PTC in Waverly																			
	DIST_CUST		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	DIST_DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	DIST_ENERGY		39	39	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total		39	39	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
580	OP - Supv. & Engineering		201	1	200	150	0	16	11	2	10	1	1	1	1	0	0	3	6
	DIST_DEMAND		107	1	107	53	0	4	27	9	7	6	0	5	0	0	0	0	0
	DIST_ENERGY		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total		308	2	307	203	0	20	38	11	17	7	1	6	0	1	4	7	6
581	OP - Dispatching		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	DIST_DEMAND		364	2	362	141	1	8	94	29	45	40	0	40	0	2	1	2	0
	DIST_ENERGY		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total		364	2	362	141	1	8	94	29	45	40	0	40	0	2	1	2	0
583	OP - Overhead Line		44	0	44	34	0	3	2	0	4	0	0	0	0	0	0	0	0
	DIST_DEMAND		8	0	8	4	0	0	3	1	0	0	0	0	0	0	0	0	0
	DIST_ENERGY		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total		53	0	52	38	0	4	5	1	4	1	0	1	0	0	0	0	0
584	OP - Underground lines expenses		629	4	625	509	1	52	31	0	26	2	0	2	0	0	2	1	1
	DIST_DEMAND		143	1	142	69	0	4	46	14	3	3	0	3	0	1	0	1	0
	DIST_ENERGY		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total		771	5	767	578	1	56	77	15	29	5	0	5	0	1	3	2	1
586	OP - Meter		785	2	783	552	1	64	70	45	35	15	15	0	0	1	0	0	0
	DIST_DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	DIST_ENERGY		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total		785	2	783	552	1	64	70	45	35	15	15	0	0	1	0	0	0
588	OP - Misc. Expenses		6,397	38	6,360	4,814	7	497	309	23	336	33	7	26	0	2	121	219	15
	DIST_DEMAND		2,697	15	2,682	1,203	5	66	801	249	170	152	0	152	0	13	7	15	0
	DIST_ENERGY		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total		9,094	53	9,041	6,016	12	563	1,110	272	506	185	7	178	0	15	128	234	15
589	MIN - Rents		817	5	812	615	1	64	40	4	46	5	1	4	0	0	8	30	2
	DIST_DEMAND		315	2	313	141	1	8	94	29	19	17	0	17	0	2	1	2	0
	DIST_ENERGY		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total		1,132	7	1,125	756	1	71	134	33	65	22	1	21	0	2	9	32	2

PENNSYLVANIA ELECTRIC COMPANY
 COST OF SERVICE STUDY - DETAILED ACCOUNTS
 FULLY FUTURE TEST YEAR
 COMPANY PREFERRED ALLOCATION METHOD
 O & M EXPENSES, \$1,000s

Penelick Exhibit UD-1
 Witness: T. J. Dojezal
 Section 1, Page 17

ACCOUNT	DESCRIPTION	TOTAL RETAIL	NY JURIS	PA JURIS	RS	GSV	GSS	GSM	GSL	GP	LP	LP_A	LP_P	BRD	H	POL	STLT
590	MIN - Supv. & Engineering																
		301	2	299	205	0	21	13	1	23	2	0	2	0	0	0	32
		126	1	125	52	0	3	35	11	12	11	0	11	0	1	0	1
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	427	2	424	257	1	24	48	12	35	13	0	13	0	1	1	33

DETAILED
 ACCOUNT
 DIST_CUST
 DIST_DEMAND
 DIST_ENERGY
 Total

PENNSYLVANIA ELECTRIC COMPANY
 COST OF SERVICE STUDY - DETAILED ACCOUNTS
 FULLY FUTURE TEST YEAR
 COMPANY PREFERRED ALLOCATION METHOD
 O & M EXPENSES, \$1,000s

Pennlec Exhibit TD-1
 Witness: T.J. Dolczal
 Section 1, Page 18

ACCOUNT	DESCRIPTION	ACCOUNT	NY	PA	JURIS	RS	GSV	GSS	GSM	GSL	GP	LP	LP_A	LP_P	BRD	H	POL	STLT
581	MN - Structures	TOTAL RETAIL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
582	MN - Station	DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_DEMAND	6,303	32	6,271	2,440	11	134	1,626	506	782	700	0	700	0	27	15	30
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	6,303	32	6,271	2,440	11	134	1,626	506	782	700	0	700	0	27	15	30
583	MN - OH Conductors	DIST_CUST	19,866	122	19,745	15,208	20	1,561	925	11	1,759	145	0	145	0	5	71	40
		DIST_DEMAND	3,784	22	3,762	1,732	8	95	1,154	359	191	171	0	171	0	19	10	21
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	23,650	144	23,507	16,940	28	1,656	2,079	370	1,950	316	0	316	1	23	81	62
584	MN - UG Conductors	DIST_CUST	43	0	43	35	0	4	2	0	2	0	0	0	0	0	0	0
		DIST_DEMAND	10	0	10	5	0	0	3	1	0	0	0	0	0	0	0	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	53	0	53	40	0	4	5	1	2	0	0	0	0	0	0	0
585	MN - XFMRs	DIST_CUST	146	1	145	124	0	13	8	0	0	0	0	0	0	0	0	1
		DIST_DEMAND	89	1	88	45	0	2	30	9	0	0	0	0	0	0	0	1
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	235	1	234	169	0	15	38	9	0	0	0	0	0	1	1	1
586	MN - Streetlights	DIST_CUST	2,582	4	2,582	0	0	0	0	0	0	0	0	0	0	0	0	2,582
		DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	2,582	4	2,582	0	0	0	0	0	0	0	0	0	0	0	0	2,582
587	MN - Meters	DIST_CUST	1,789	5	1,784	1,258	2	146	159	102	80	34	34	0	0	2	0	0
		DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	1,789	5	1,784	1,258	2	146	159	102	80	34	34	0	0	2	0	0
588	MN - Maintenance of miscellaneous	DIST_CUST	260	2	259	196	0	20	13	1	14	1	0	1	0	0	5	9
		DIST_DEMAND	110	1	109	49	0	3	33	10	7	6	0	6	0	1	0	1
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	370	2	368	245	0	23	45	11	21	8	0	7	0	1	5	10
ADJ_IS	IS Adj. Distribution Payroll	DIST_CUST	686	3	683	454	1	47	31	5	44	5	2	3	0	0	4	91
		DIST_DEMAND	302	2	301	126	1	7	84	26	28	25	0	25	0	1	1	2
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	989	5	984	581	1	54	115	31	71	30	2	28	0	2	5	93

PENNSYLVANIA ELECTRIC COMPANY
 COST OF SERVICE STUDY - DETAILED ACCOUNTS
 FULLY FUTURE TEST YEAR
 COMPANY PREFERRED ALLOCATION METHOD
 O & M EXPENSES, \$1,000s

ACCOUNT	DESCRIPTION	ADJ_IS_Required_De IS Adj. Distribution Required Debt	TOTAL RETAIL	NY JURIS	PA JURIS	RS	GSV	GSS	GSM	GSL	GP	LP	LP_A	LP_P	BRD	H	POL	STLT
		DIST_CUST	27	0	27	20	0	2	1	0	1	0	0	0	0	0	0	1
		DIST_DEMAND	11	0	11	5	0	0	3	1	1	1	0	1	0	0	0	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	38	0	38	25	0	2	5	1	2	1	0	1	0	0	0	1
		DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_DEMAND	(1,115)	(6)	(1,109)	(432)	(2)	(24)	(288)	(89)	(138)	(124)	0	(124)	0	(124)	(0)	(5)
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	(1,115)	(6)	(1,109)	(432)	(2)	(24)	(288)	(89)	(138)	(124)	0	(124)	0	(124)	(0)	(5)
		DIST_CUST	34,579	188	34,391	24,174	34	2,510	1,615	194	2,379	244	60	184	1	10	217	3,013
		DIST_DEMAND	16,417	89	16,328	6,859	31	378	4,561	1,420	1,519	1,361	0	1,360	1	74	40	84
		DIST_ENERGY	39	39	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	51,035	316	50,719	31,032	65	2,888	6,176	1,614	3,899	1,605	61	1,544	2	84	257	3,097
		DIST_CUST	4,675	26	4,648	3,648	7	576	404	4	5	1	1	0	0	2	0	0
		DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	4,675	26	4,648	3,648	7	576	404	4	5	1	1	0	0	2	0	0
		DIST_CUST	5,896	37	5,859	4,990	7	512	303	4	4	1	1	0	0	2	23	13
		DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	5,896	37	5,859	4,990	7	512	303	4	4	1	1	0	0	2	23	13
		DIST_CUST	8,505	172	8,333	7,919	0	106	252	2	32	0	0	0	0	0	22	0
		DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	8,505	172	8,333	7,919	0	106	252	2	32	0	0	0	0	0	22	0
		DIST_CUST	2,124	13	2,111	1,800	2	185	109	1	2	0	0	0	0	1	8	2
		DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	2,124	13	2,111	1,800	2	185	109	1	2	0	0	0	0	1	8	2
		DIST_CUST	339	2	337	275	0	36	24	0	0	0	0	0	0	0	1	0
		DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	339	2	337	275	0	36	24	0	0	0	0	0	0	0	1	0
		DIST_CUST	970	1	969	560	2	45	284	20	33	12	12	0	0	0	13	0
		DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	970	1	969	560	2	45	284	20	33	12	12	0	0	0	13	0

Customer Accounts

PENNSYLVANIA ELECTRIC COMPANY
 COST OF SERVICE STUDY - DETAILED ACCOUNTS
 FULLY FUTURE TEST YEAR
 COMPANY PREFERRED ALLOCATION METHOD
 O & M EXPENSES, \$1,000s

Peneltec Exhibit TD-1
 Witness: T. J. Delesal
 Section 1, Page 20

ACCOUNT	DESCRIPTION	TOTAL RETAIL	NY JURIS	PA JURIS	RS	GSV	GSS	GSM	GSL	GP	LP	LP_A	LP_P	BRD	H	POL	STLT
ADJ_IS_5c	IS Adj; Customer Accounts Uncollectibles	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

PENNSYLVANIA ELECTRIC COMPANY
 COST OF SERVICE STUDY - DETAILED ACCOUNTS
 FULLY FUTURE TEST YEAR
 COMPANY PREFERRED ALLOCATION METHOD
 O & M EXPENSES, \$1,000s

Penelco Exhibit TIB-1
 Witness: T. J. Deleval
 Section 1, Page 21

ACCOUNT	DESCRIPTION	ADJ_IS_Number_of_Cust_Adj	NY JURIS	PA JURIS	RS	GSV	GSS	GSM	GSL	GP	LP	LP_A	LP_P	BRD	H	POL	STLT	
	TOTAL RETAIL	13	0	13	11	0	1	1	0	0	0	0	0	0	0	0	0	
	DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Total	13	0	13	11	0	1	1	0	0	0	0	0	0	0	0	0	
	DIST_CUST	22,522	251	22,271	19,203	19	1,461	1,377	32	77	13	13	0	0	4	67	16	
	DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Total	22,522	251	22,271	19,203	19	1,461	1,377	32	77	13	13	0	0	4	67	16	
Customer Information																		
907	Customer Info Supervision	313	2	311	305	0	3	2	0	0	0	0	0	0	0	0	0	
	DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Total	313	2	311	305	0	3	2	0	0	0	0	0	0	0	0	0	
908	Customer Info Assistance Dist.	11,852	0	11,852	11,852	0	0	0	0	0	0	0	0	0	0	0	0	
	DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Total	11,852	0	11,852	11,852	0	0	0	0	0	0	0	0	0	0	0	0	
909	Customer Info Advertising Dist.	120	1	119	102	0	10	6	0	0	0	0	0	0	0	0	0	
	DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Total	120	1	119	102	0	10	6	0	0	0	0	0	0	0	0	0	
910	Customer Info Misc. Expense	5,250	33	5,217	5,108	7	57	34	0	0	0	0	0	0	0	0	7	
	DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Total	5,250	33	5,217	5,108	7	57	34	0	0	0	0	0	0	0	0	7	
	DIST_CUST	131	1	130	127	0	1	1	0	0	0	0	0	0	0	0	0	
	DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Total	131	1	130	127	0	1	1	0	0	0	0	0	0	0	0	0	
	DIST_CUST	17,666	36	17,630	17,494	8	73	43	1	1	0	0	0	0	0	0	3	
	DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Total	17,666	36	17,630	17,494	8	73	43	1	1	0	0	0	0	0	0	3	
Sales																		
911	Sales Supervision	77	0	77	65	0	7	4	0	0	0	0	0	0	0	0	0	
	DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

PENNSYLVANIA ELECTRIC COMPANY
 COST OF SERVICE STUDY - DETAILED ACCOUNTS
 FULLY FUTURE TEST YEAR
 COMPANY PREFERRED ALLOCATION METHOD
 O & M EXPENSES, \$1,000s

Penelco Exhibit TID-1
 Witness: T. J. Dolezal
 Section 1, Page 22

ACCOUNT	DESCRIPTION	TOTAL_RETAIL	NY_JURIS	PA_JURIS	RS	GSV	GSS	GSM	GSL	GP	LP	LP_A	LP_P	BRD	H	POL	STLT
		77	0	77	65	0	7	4	0	0	0	0	0	0	0	0	0
913	Advertising expenses	28	0	28	24	0	2	1	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		28	0	28	24	0	2	1	0	0	0	0	0	0	0	0	0
	Total																

PENNSYLVANIA ELECTRIC COMPANY
 COST OF SERVICE STUDY - DETAILED ACCOUNTS
 FULLY FUTURE TEST YEAR
 COMPANY PREFERRED ALLOCATION METHOD
 O & M EXPENSES, \$1,000s

Penelec Exhibit TID-1
 Witness: T. J. Dolezal
 Section 3, Page 23

ACCOUNT	DESCRIPTION	DETAILED ACCOUNT	TOTAL RETAIL	NY JURIS	PA JURIS	RS	GSV	GSS	GSM	GSL	GP	LP	LP_A	LP_P	BRD	H	POL	STLT	
	Total Sales Expense		105	1	104	89	0	9	5	0	0	0	0	0	0	0	0	0	
		DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		Total	105	1	104	89	0	9	5	0	0	0	0	0	0	0	0	0	
Administrative and General																			
920	A&G Salaries		(480)	(3)	(477)	(359)	(1)	(33)	(22)	(2)	(18)	(2)	(1)	(1)	(0)	(0)	(2)	(38)	
		DIST_CUST	(125)	(1)	(124)	(52)	(0)	(3)	(35)	(11)	(10)	(0)	(0)	(10)	(0)	(1)	(0)	(1)	
		DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		Total	(605)	(3)	(601)	(411)	(1)	(36)	(57)	(13)	(30)	(12)	(1)	(12)	(0)	(1)	(2)	(39)	
921	A&G Office Supplies		2,841	15	2,825	2,125	3	197	129	12	108	12	4	8	0	1	12	225	
		DIST_CUST	741	4	737	310	1	17	206	64	68	61	0	61	0	3	2	4	
		DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		Total	3,582	19	3,562	2,435	5	214	336	76	176	73	4	69	0	4	14	229	
922	A&G Admin. Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
923	A&G Outside Services		10,155	55	10,100	7,598	11	703	462	44	386	42	13	29	0	3	44	806	
		DIST_CUST	2,649	14	2,635	1,109	5	61	738	230	243	218	0	218	0	12	7	14	
		DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		Total	12,804	70	12,735	8,706	16	764	1,200	273	629	260	14	247	0	15	51	820	
924	A&G Property Insurance		249	1	247	187	0	19	12	1	13	1	0	1	0	0	6	8	
		DIST_CUST	110	1	109	49	0	3	33	10	7	6	0	6	0	1	0	1	
		DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		Total	359	2	357	236	0	22	45	11	20	8	0	7	0	1	6	9	
925	A&G Injury and Damages		1,023	5	1,017	677	1	71	47	7	65	7	2	5	0	0	7	136	
		DIST_CUST	450	2	448	188	1	10	125	39	41	37	0	37	0	2	1	2	
		DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		Total	1,473	8	1,465	865	2	81	172	46	106	44	2	42	0	2	8	139	
926	A&G Pension and Benefits		4,102	22	4,079	3,069	5	284	187	18	156	17	5	12	0	1	18	326	
		DIST_CUST	1,070	6	1,064	448	2	25	298	93	98	88	0	88	0	5	3	6	
		DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		Total	5,171	28	5,143	3,516	7	309	485	110	254	105	5	100	0	6	20	331	
928	Regulatory Commission Expense		2,075	11	2,063	1,552	2	144	94	9	79	9	3	6	0	1	9	165	
		DIST_CUST	541	3	538	226	1	12	151	47	50	44	0	44	0	2	1	3	
		DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		Total	2,616	14	2,602	1,779	3	156	245	56	129	53	3	50	0	3	10	167	

PENNSYLVANIA ELECTRIC COMPANY
 COST OF SERVICE STUDY - DETAILED ACCOUNTS
 FULLY FUTURE TEST YEAR
 COMPANY PREFERRED ALLOCATION METHOD
 O & M EXPENSES, \$1,000s

Peneltec Exhibit TID-1
 Witness: T. J. Dolezal
 Section 1, Page 24

ACCOUNT	DESCRIPTION	DETAILED ACCOUNT	TOTAL RETAIL	NY JURIS	PA JURIS	RS	GSV	GSS	GSM	GSL	GP	LP	LP_A	LP_P	BRD	H	POL	STLT	
930_1	A&G General Advertising	DIST_CUST	204	1	202	152	0	14	9	1	8	1	0	1	0	0	0	1	16
		DIST_DEMAND	53	0	53	22	0	1	15	5	5	4	0	4	0	0	0	0	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	257	1	255	174	0	15	24	5	13	5	0	5	0	0	0	1	16
930_2	A&G Misc. Expense	DIST_CUST	238	1	237	178	0	17	11	1	9	1	0	1	0	0	0	1	19
		DIST_DEMAND	62	0	62	26	0	1	17	5	6	5	0	5	0	0	0	0	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	301	2	299	204	0	18	28	6	15	6	0	6	0	0	0	1	19
931	A&G Misc. Rent	DIST_CUST	60	0	60	45	0	4	3	0	2	0	0	0	0	0	0	0	5
		DIST_DEMAND	16	0	16	7	0	0	4	1	1	1	0	1	0	0	0	0	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	76	0	75	51	0	5	7	2	4	2	0	1	0	0	0	0	5
935	A&G Maint. Of General Plant	DIST_CUST	586	3	583	441	1	46	28	2	31	3	1	2	0	0	0	11	20
		DIST_DEMAND	247	1	246	110	0	6	73	23	16	14	0	14	0	0	1	1	1
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	833	5	828	551	1	52	102	25	46	17	1	16	0	1	12	21	21
ADJ_IS_Cash_Pension IS Adj. Cash Pension		DIST_CUST	9,456	51	9,404	7,074	10	655	431	41	360	40	13	27	0	3	41	751	
		DIST_DEMAND	2,467	13	2,453	1,032	5	57	687	214	226	203	0	203	0	11	6	13	
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		Total	11,922	65	11,857	8,107	15	711	1,117	254	586	242	13	230	0	14	47	763	
ADJ_IS_Emp_Benefits IS Adj. Other Employee Benefit Costs		DIST_CUST	648	4	645	485	1	45	30	3	25	3	1	2	0	0	0	3	51
		DIST_DEMAND	169	1	168	71	0	4	47	15	16	14	0	14	0	1	0	1	
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		DIST_DEMAND	817	4	813	556	1	49	77	17	40	17	1	16	0	1	3	52	
		Total	(626)	(3)	(622)	(468)	(1)	(43)	(28)	(3)	(24)	(3)	(1)	(2)	(0)	(0)	(3)	(50)	
		DIST_ENERGY	(163)	(1)	(162)	(68)	(0)	(4)	(45)	(14)	(15)	(13)	(0)	(13)	(0)	(1)	(0)	(1)	
		Total	(789)	(4)	(785)	(536)	(1)	(47)	(74)	(17)	(39)	(16)	(1)	(15)	(0)	(1)	(3)	(51)	
ADJ_IS_Non-Juris IS Adj. A&G Non-Juris. Expense		DIST_CUST	226	1	225	169	0	16	10	1	9	1	0	1	0	0	0	1	18
		DIST_DEMAND	59	0	59	25	0	1	16	5	5	5	0	5	0	0	0	0	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	285	2	283	194	0	17	27	6	14	6	0	5	0	0	1	18	
ADJ_IS_7e IS Adj. A&G Legacy Meters		DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

PENNSYLVANIA ELECTRIC COMPANY
 COST OF SERVICE STUDY - DETAILED ACCOUNTS
 FULLY FUTURE TEST YEAR
 COMPANY PREFERRED ALLOCATION METHOD
 O & M EXPENSES, \$1,000s

Penelock Exhibit TD-1
 Witness: T. J. Deleval
 Section 1, Page 25

ACCOUNT	DESCRIPTION	TOTAL RETAIL	NY JURIS	PA JURIS	RS	GSV	GSS	GSM	GSL	GP	LP	LP_A	LP_P	BRD	H	POL	STLT	
ADJ_IS_71	IS Adj. Accelerated Switching																	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		30,756	167	30,589	22,926	34	2,136	1,403	134	1,207	132	41	91	1	8	150	2,458	
	DIST_CUST	8,346	45	8,300	3,502	16	193	2,330	725	755	676	0	676	0	38	21	43	
	DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Total	39,102	213	38,889	26,428	50	2,329	3,733	859	1,963	809	42	767	1	46	170	2,501	
		105,628	644	104,984	83,885	94	6,189	4,444	361	3,664	390	115	275	2	23	438	5,495	
	DIST_CUST	24,763	134	24,628	10,361	47	570	6,891	2,145	2,275	2,037	1	2,037	1	112	61	128	
	DIST_DEMAND	39	39	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Total	130,429	816	129,613	94,246	141	6,760	11,335	2,506	5,939	2,427	115	2,312	3	136	499	5,622	
		21,052	114	20,938	15,666	23	1,464	961	92	838	92	29	63	0	6	107	1,688	
	DIST_CUST	5,814	32	5,783	2,443	11	134	1,625	506	523	469	0	468	0	27	14	30	
	DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Total	26,866	146	26,720	18,109	34	1,599	2,586	598	1,361	560	29	532	1	32	122	1,718	
		74,872	476	74,395	60,960	61	4,053	3,041	226	2,457	257	73	184	1	15	288	3,036	
	DIST_CUST	16,417	89	16,328	6,859	31	378	4,561	1,420	1,519	1,361	0	1,360	1	74	40	84	
	DIST_DEMAND	39	39	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Total	91,328	604	90,724	67,818	92	4,431	7,602	1,646	3,976	1,618	74	1,544	2	89	328	3,121	
		85,975	303	85,672	63,203	92	6,506	4,798	1,293	4,138	685	426	259	2	38	1,043	3,873	
	DIST_CUST	25,712	107	25,605	11,562	52	635	7,702	2,396	1,540	1,380	0	1,380	1	126	67	143	
	DIST_DEMAND	386	386	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Total	112,073	797	111,277	74,764	145	7,142	12,500	3,689	5,679	2,065	426	1,639	3	164	1,111	4,016	
		160,946	779	160,067	124,162	153	10,560	7,838	1,520	6,595	942	499	443	3	53	1,331	6,909	
	DIST_CUST	42,130	196	41,933	18,420	83	1,013	12,263	3,816	3,060	2,741	0	2,740	2	200	108	227	
	DIST_DEMAND	425	425	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Total	203,401	1,400	202,001	142,583	236	11,573	20,102	5,336	9,655	3,683	500	3,183	5	253	1,439	7,136	

PENNSYLVANIA ELECTRIC COMPANY
 COST OF SERVICE STUDY - DETAILED ACCOUNTS
 FULLY FUTURE TEST YEAR
 COMPANY PREFERRED ALLOCATION METHOD
 DEPRECIATION, DECOMMISSIONING, & AMORTIZATION, \$1,000s

Peneloc Exhibit TD-1
 Witness: T. J. Dolcjal
 Section 1, Page 26

ACCOUNT	DESCRIPTION	DETAILED ACCOUNT	TOTAL RETAIL	NY JURIS	PA JURIS	RS	GSV	GSS	GSM	GSL	GP	LP	LP_A	LP_P	BRD	H	POL	STLT
403_303	DE - Intangible		6,032	38	5,993	4,911	5	327	245	18	198	21	6	15	0	1	23	245
		DIST_CUST	1,326	7	1,318	554	3	30	368	115	123	110	0	110	0	6	3	7
		DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	7,357	46	7,312	5,465	7	357	613	133	321	131	6	125	0	7	26	251
403_352	DE - Transm Structures		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_CUST	5	0	5	2	0	0	1	0	1	1	0	1	0	0	0	0
		DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	5	0	5	2	0	0	1	0	1	1	0	1	0	0	0	0
403_353	DE - Transm Station Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
403_354	DE - Transm Towers & Fixtures		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
403_355	DE - Transm Poles & Fixtures		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_CUST	6	0	6	2	0	0	1	0	1	1	0	1	0	0	0	0
		DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	6	0	6	2	0	0	1	0	1	1	0	1	0	0	0	0
403_356	DE - Transm OH Conductors		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_CUST	(8)	(0)	(8)	(3)	(0)	(0)	(2)	(1)	(1)	(1)	0	(1)	(0)	(0)	(0)	(0)
		DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	(8)	(0)	(8)	(3)	(0)	(0)	(2)	(1)	(1)	(1)	0	(1)	(0)	(0)	(0)	(0)
403_358	DE - Transm UG Conductors		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
403_359	DE - Transm Roads		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
403_360	DE - Land		95	1	95	76	0	8	5	0	5	0	0	0	0	0	0	1
		DIST_CUST	45	0	44	20	0	1	13	4	3	3	0	3	0	0	0	0
		DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	140	1	139	95	0	9	18	4	8	3	0	3	0	0	0	1
403_361	DE - Structures		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Depreciation and Amortization

PENNSYLVANIA ELECTRIC COMPANY
 COST OF SERVICE STUDY - DETAILED ACCOUNTS
 FULLY FUTURE TEST YEAR
 COMPANY PREFERRED ALLOCATION METHOD
 DEPRECIATION, DECOMMISSIONING, & AMORTIZATION, \$1,000s

Peneltec Exhibit TID-1
 Witness: T. J. Dolencal
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ACCOUNT	DESCRIPTION	DETAILED ACCOUNT	TOTAL RETAIL	NY JURIS	PA JURIS	RS	GSV	GSS	GSM	GSL	GP	LP	LP_A	LP_P	BRD	H	POL	STLT		
403_362	DE - Station	DIST_DEMAND	158	1	153	61	0	3	41	13	20	18	0	18	0	1	0	1		
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		Total	158	1	153	61	0	3	41	13	20	18	0	18	0	1	0	1	0	
403_364	DE - Poles	DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		DIST_DEMAND	4,746	24	4,721	1,838	8	101	1,224	381	588	527	0	527	0	527	0	20	11	23
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	4,746	24	4,721	1,838	8	101	1,224	381	588	527	0	527	0	527	0	20	11	23		
403_365	DE - OH Conductors	DIST_CUST	8,045	48	7,997	6,294	8	646	383	5	398	33	0	33	0	33	0	2	29	199
		DIST_DEMAND	2,783	17	2,766	1,332	6	73	887	276	81	72	0	72	0	72	0	14	8	16
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	10,827	65	10,763	7,625	15	719	1,270	281	479	105	0	105	0	105	0	16	37	216		
403_366	DE - Underground Conduit	DIST_CUST	16,409	100	16,308	12,561	17	1,289	764	9	1,453	119	0	119	0	119	0	4	59	33
		DIST_DEMAND	3,125	18	3,107	1,431	6	79	953	297	158	142	0	142	0	142	0	16	8	18
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	19,534	119	19,415	13,992	23	1,368	1,717	306	1,611	261	0	261	0	261	0	19	67	51		
403_367	DE - Underground Conductors	DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_DEMAND	529	3	526	239	1	13	159	49	30	27	0	27	0	27	0	3	1	3
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	529	3	526	239	1	13	159	49	30	27	0	27	0	27	0	3	1	3		
403_368	DE - XFMRs	DIST_CUST	3,478	21	3,457	2,814	4	289	171	2	144	12	0	12	0	12	0	1	13	7
		DIST_DEMAND	790	5	785	382	2	21	254	79	19	17	0	17	0	17	0	4	2	5
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	4,268	26	4,242	3,196	6	310	426	81	163	29	0	29	0	29	0	5	15	12		
403_369	DE - Services	DIST_CUST	6,650	42	6,608	5,633	8	578	343	4	0	0	0	0	0	0	0	2	26	15
		DIST_DEMAND	4,041	25	4,016	2,047	9	112	1,364	424	0	0	0	0	0	0	0	22	12	25
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	10,691	67	10,623	7,679	17	690	1,706	428	0	0	0	0	0	0	0	24	38	40		
403_370	DE - Meters	DIST_CUST	1,963	12	1,951	1,663	2	171	101	1	0	0	0	0	0	0	1	8	4	4
		DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	1,963	12	1,951	1,663	2	171	101	1	0	0	0	0	0	0	1	8	4	4		
403_371	DE - Customer Premises	DIST_CUST	6,713	18	6,695	4,721	9	547	598	383	299	129	129	0	0	0	7	0	0	0
		DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	6,713	18	6,695	4,721	9	547	598	383	299	129	129	0	0	0	7	0	0	0		
403_371	DE - Customer Premises	DIST_CUST	510	2	508	0	0	0	0	0	0	0	0	0	0	0	0	0	508	0
		DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

PENNSYLVANIA ELECTRIC COMPANY
 COST OF SERVICE STUDY - DETAILED ACCOUNTS
 FULLY FUTURE TEST YEAR
 COMPANY PREFERRED ALLOCATION METHOD
 DEPRECIATION, DECOMMISSIONING, & AMORTIZATION, \$1,000s

Penelec Exhibit TD-1
 Witness: T. J. Dolezal
 Section 1, page 28

ACCOUNT	DESCRIPTION	DETAILED ACCOUNT	TOTAL RETAIL	NY JURIS	PA JURIS	RS	GSV	GSS	GSM	GSL	GP	LP	LP_A	LP_P	BRD	H	POL	STLT
403_372	DE - Leased Property Cust. Prem.	DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	510	2	508	0	0	0	0	0	0	0	0	0	0	0	0	508
403_373	DE - Streetlight	DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
403_388	DE - Land	DIST_CUST	2,710	4	2,706	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	2,710	4	2,706	0	0	0	0	0	0	0	0	0	0	0	0	2,706
403_390	DE - Structures	DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_CUST	1,034	6	1,028	778	1	80	50	4	54	5	1	4	0	0	0	35
		DIST_DEMAND	436	2	433	194	1	11	129	40	27	25	0	25	0	2	1	2
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	1,469	9	1,461	972	2	91	179	44	82	30	1	29	0	2	21	38

PENNSYLVANIA ELECTRIC COMPANY
 COST OF SERVICE STUDY - DETAILED ACCOUNTS
 FULLY FUTURE TEST YEAR
 COMPANY PREFERRED ALLOCATION METHOD
 DEPRECIATION, DECOMMISSIONING, & AMORTIZATION, \$1,000s

ACCOUNT	DESCRIPTION	DETAILED ACCOUNT	TOTAL RETAIL	NY JURIS	PA JURIS	RS	GSV	GSS	GSM	GSL	GP	LP	LP_A	LP_P	BRD	H	POL	STLT	
403_391	DE - Office Equipment	DIST_CUST	2,097	12	2,085	1,578	2	163	101	8	110	11	2	2	9	0	1	40	72
		DIST_DEMAND	884	5	879	394	2	22	263	82	56	50	0	0	50	0	4	2	5
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	2,981	17	2,964	1,972	4	185	364	89	166	61	2	2	59	0	5	42	77
403_392	DE - Transportation	DIST_CUST	60	0	60	45	0	5	3	0	3	0	0	0	0	0	0	1	2
		DIST_DEMAND	25	0	25	11	0	1	8	2	2	1	0	1	0	0	0	0	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	85	1	85	57	0	5	10	3	5	2	0	2	0	0	0	1	2
403_393	DE - Stores Equipment	DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
403_394	DE - Tools & Garage Equip.	DIST_CUST	387	2	384	291	0	30	19	1	20	2	0	2	0	0	0	7	13
		DIST_DEMAND	163	1	162	73	0	4	48	15	10	9	0	9	0	1	0	1	1
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	550	3	546	364	1	34	67	16	31	11	0	11	0	1	0	8	14
403_395	DE - Laboratory	DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
403_396	DE - Power Equipment	DIST_CUST	20	0	19	15	0	2	1	0	1	0	0	0	0	0	0	0	1
		DIST_DEMAND	8	0	8	4	0	0	2	1	1	0	0	0	0	0	0	0	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	28	0	28	18	0	2	3	1	2	1	0	1	0	0	0	0	1
403_397	DE - Communications Equipment	DIST_CUST	1,175	0	1,175	889	1	92	57	4	62	6	1	5	0	0	0	22	40
		DIST_DEMAND	495	0	495	222	1	12	148	46	31	28	0	28	0	2	1	3	3
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	1,671	0	1,671	1,112	2	104	205	50	93	34	1	33	0	3	24	43	43
403_398	DE - Misc. Equipment	DIST_CUST	52	0	52	40	0	4	3	0	3	0	0	0	0	0	0	1	2
		DIST_DEMAND	22	0	22	10	0	1	7	2	1	1	0	1	0	0	0	0	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	75	0	75	50	0	5	9	2	4	2	0	1	0	0	0	1	2

PENNSYLVANIA ELECTRIC COMPANY
 COST OF SERVICE STUDY - DETAILED ACCOUNTS
 FULLY FUTURE TEST YEAR
 COMPANY PREFERRED ALLOCATION METHOD
 DEPRECIATION, DECOMMISSIONING, & AMORTIZATION, \$1,000s

ACCOUNT	DESCRIPTION	DETAILED ACCOUNT	TOTAL RETAIL	NY JURIS	PA JURIS	RS	GSV	GSS	GSM	GSL	GP	LP	LP_A	LP_P	BRD	H	POL	STLT	
404-5	Amortization and depletion of utility plant	DIST_CUST	6,528	0	6,528	4,952	7	506	315	23	342	34	27	7	27	0	2	121	226
		DIST_DEMAND	2,716	0	2,716	1,217	6	67	811	252	173	155	0	155	0	13	7	15	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	9,243	0	9,243	6,169	12	573	1,126	276	515	189	7	182	0	15	128	241	0
ADJ_IS_Cost_of_Rei IS Adj - Cost of Removal/Salvage		DIST_CUST	6,480	0	6,480	4,905	7	507	315	23	343	34	7	27	0	2	123	223	0
		DIST_DEMAND	2,732	0	2,732	1,225	6	67	816	254	173	155	0	155	0	13	7	15	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	9,213	0	9,213	6,130	12	574	1,131	277	516	189	7	182	0	15	130	238	0
ADJ_IS_Salvage IS Adj - Average net Salvage		DIST_CUST	(889)	(5)	(883)	(669)	(1)	(69)	(43)	(3)	(47)	(5)	(1)	(4)	(0)	(0)	(17)	(30)	0
		DIST_DEMAND	(375)	(2)	(372)	(167)	(1)	(9)	(111)	(85)	(24)	(21)	0	(21)	(0)	(2)	(1)	(2)	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	(1,263)	(7)	(1,256)	(836)	(2)	(78)	(154)	(88)	(70)	(26)	(1)	(25)	(0)	(2)	(18)	(32)	0
ADJ_IS_Acc_Depr_L IS Adj - DE Accelerated Dep. Legacy Meters		DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Depreciation Expense		DIST_CUST	69,549	303	69,246	51,496	71	5,173	3,429	483	3,389	402	153	249	1	22	985	3,794	0
		DIST_DEMAND	24,552	107	24,544	11,087	50	609	7,386	2,298	1,472	1,319	0	1,319	1	121	65	137	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	94,201	410	93,790	62,583	121	5,782	10,815	2,781	4,861	1,721	153	1,568	3	143	1,050	3,930	0
Amortization		DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
407_Dist	Amortization - Rate Case Expense	DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
407_SMT	Amortization - Smart Meter	DIST_CUST	9,588	0	9,588	6,762	13	783	856	548	429	185	185	0	0	11	0	0	0
		DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	9,588	0	9,588	6,762	13	783	856	548	429	185	185	0	0	11	0	0	0
407_SMIP	Amortization - SMIP Legacy Meters	DIST_CUST	(12,383)	0	(12,383)	(8,733)	(17)	(1,012)	(1,106)	(708)	(554)	(239)	(239)	0	(0)	(14)	0	0	0
		DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	(12,383)	0	(12,383)	(8,733)	(17)	(1,012)	(1,106)	(708)	(554)	(239)	(239)	0	(0)	(14)	0	0	0
407_STORM	Amortization - Storm Reserve	DIST_CUST	2,398	0	2,398	1,814	2	187	115	7	122	12	2	10	0	1	58	79	0
		DIST_DEMAND	1,061	0	1,061	475	2	26	316	98	68	61	0	61	0	5	3	6	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	3,459	0	3,459	2,289	5	213	432	106	190	73	2	71	0	6	61	85	0

PENNSYLVANIA ELECTRIC COMPANY
 COST OF SERVICE STUDY - DETAILED ACCOUNTS
 FULLY FUTURE TEST YEAR
 COMPANY PREFERRED ALLOCATION METHOD
 DEPRECIATION, DECOMMISSIONING, & AMORTIZATION, \$1,000s

Pennek Exhibits TUB-1
 Witness: T. J. Dolezal
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ACCOUNT	DESCRIPTION	DETAILED ACCOUNT	NY JURIS	PA JURIS	RS	GSV	GSS	GSM	GSL	GP	LP	LP_A	LP_P	BRD	H	POL	STLT
407_WAV	Amortization - Waverly	DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_ENERGY	386	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	386	0	0	0	0	0	0	0	0	0	0	0	0	0	0
411_10	Investment Tax Credit	DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ADJ_IS_Meter_Amor IS Adj - Meter Amortization Expense		DIST_CUST	16,823	16,823	11,864	23	1,374	1,503	962	752	325	325	325	0	1	19	0
		DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	16,823	16,823	11,864	23	1,374	1,503	962	752	325	325	325	0	1	19	0
Total Amortization Expense		DIST_CUST	16,426	16,426	11,707	22	1,333	1,368	810	749	283	273	273	10	1	16	58
		DIST_DEMAND	1,061	0	1,061	475	2	26	316	98	61	0	61	0	5	3	6
		DIST_ENERGY	386	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	17,873	386	17,486	12,182	24	1,359	1,685	908	344	273	71	1	21	61	85

PENNSYLVANIA ELECTRIC COMPANY
 COST OF SERVICE STUDY - DETAILED ACCOUNTS
 FULLY FUTURE TEST YEAR
 COMPANY PREFERRED ALLOCATION METHOD
 TAXES OTHER THAN INCOME, \$1,000s

ACCOUNT	DESCRIPTION	408_1GRT	408_1LND	408_1PAY	408_1CAP	408_1MISC	ADJ_IS_Payroll_Tax	ADJ_IS_Other_Tax	TOTAL RETAIL	NY JURIS	PA JURIS	RS	GSS	GSM	GSL	GP	LP	LP_A	LP_P	BRD	H	POL	STLT
DIST_CUST	OT - Gross Receipts Tax	15,525	0	15,525	11,887	29	778	1,347	207	645	116	11	105	1	9	185	322						
DIST_DEMAND		6,232	0	6,232	1,922	18	71	2,647	665	295	552	0	552	0	40	20	1						
DIST_ENERGY		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total		21,757	0	21,757	13,809	47	849	3,994	872	941	668	11	656	2	49	204	323						
DIST_CUST	OT - Property Tax	1,164	7	1,157	878	1	90	56	4	61	6	1	5	0	0	21	40						
DIST_DEMAND		484	3	481	216	1	12	144	45	31	27	0	27	0	2	1	3						
DIST_ENERGY		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total		1,648	10	1,638	1,093	2	102	200	49	91	33	1	32	0	3	23	43						
DIST_CUST	OT - Payroll Tax	2,107	11	2,095	1,575	2	146	96	9	80	9	3	6	0	1	9	168						
DIST_DEMAND		551	3	548	231	1	13	153	48	51	45	0	45	0	3	1	3						
DIST_ENERGY		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total		2,658	14	2,644	1,806	3	159	249	57	131	54	3	51	0	3	11	171						
DIST_CUST	OT - Capital Stock Tax	28	0	28	21	0	2	1	0	1	0	0	0	0	0	0	1						
DIST_DEMAND		12	0	12	5	0	0	3	1	1	1	0	1	0	0	0	0						
DIST_ENERGY		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total		40	0	40	27	0	2	5	1	2	1	0	1	0	0	1	1						
DIST_CUST	OT - Misc. Tax	4	0	4	3	0	0	0	0	0	0	0	0	0	0	0	0						
DIST_DEMAND		1	0	1	1	0	0	0	0	0	0	0	0	0	0	0	0						
DIST_ENERGY		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0						
Total		5	0	5	3	0	0	1	0	0	0	0	0	0	0	0	0						
DIST_CUST	IS Adj. Payroll Tax	34	0	34	25	0	2	2	0	1	0	0	0	0	0	0	0						
DIST_DEMAND		9	0	9	4	0	0	2	1	1	1	0	1	0	0	0	0						
DIST_ENERGY		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0						
Total		43	0	42	29	0	3	4	1	2	1	0	1	0	0	0	0						
DIST_CUST	IS Adj. Other Tax	(298)	0	(298)	(226)	(0)	(23)	(14)	(1)	(16)	(2)	(0)	(1)	(0)	(0)	(6)	(10)						
DIST_DEMAND		(124)	0	(124)	(55)	(0)	(3)	(37)	(11)	(8)	(7)	(0)	(7)	(0)	(1)	(0)	(1)						
DIST_ENERGY		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0						
Total		(421)	0	(421)	(281)	(1)	(26)	(51)	(13)	(23)	(9)	(0)	(8)	(0)	(1)	(6)	(11)						
DIST_CUST	Total Taxes Other than Income Taxes	18,564	19	18,545	14,164	32	995	1,488	219	774	130	15	114	1	10	211	523						
DIST_DEMAND		7,166	6	7,160	2,322	20	93	2,914	748	370	619	0	619	1	45	22	6						
DIST_ENERGY		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0						
Total		25,730	25	25,705	16,486	52	1,088	4,401	967	1,144	749	15	733	2	55	233	529						

PENNSYLVANIA ELECTRIC COMPANY
 COST OF SERVICE STUDY - INCOME TAXES
 FULLY FUTURE TEST YEAR
 COMPANY PREFERRED ALLOCATION METHOD
 PRESENT RATES, \$1,000s

DESCRIPTION	NY JURIS	PA JURIS	RS	GSV	GSS	GSM	GSL	GP	LP	LP_A	LP_P	BRD	H	POL	STLT
TOTAL RETAIL															
Distribution															
Distribution Revenue	1,378	263,136	201,479	485	13,178	22,831	3,502	10,939	1,968	194	1,774	14	152	3,133	5,456
Total Operating Expense	644	104,984	83,885	94	6,189	4,444	361	3,664	390	115	275	2	23	438	5,495
Income Before Taxes	427	71,397	28,799	412	(2,467)	35,486	6,488	1,005	5,367	(415)	5,783	17	426	1,400	(5,536)
Tax Deductions	25	19,044	13,442	25	1,431	1,532	851	832	374	279	95	1	18	(49)	588
State Taxable Income	452	90,441	42,241	437	(1,036)	37,018	7,339	1,837	5,741	(137)	5,878	18	444	1,351	(4,948)
Current State Income Tax	0	11,949	6,159	48	78	4,056	821	347	633	(12)	645	2	49	176	(419)
Federal Taxable Income	452	78,492	36,082	389	(1,114)	32,962	6,518	1,490	5,108	(125)	5,233	16	395	1,175	(4,529)
Current Federal Income Tax	158	27,472	12,629	136	(390)	11,537	2,281	522	1,788	(44)	1,832	6	138	411	(1,585)
Provision for Deferred Income Taxes	0	19,675	13,225	26	1,249	2,341	574	1,439	382	19	363	1	31	154	551
Investment Tax Credit Adjustments	(460)	(457)	(307)	(1)	(29)	(54)	(13)	(26)	(9)	(0)	(8)	(0)	(1)	(4)	(13)
Total Income Tax	156	58,639	31,706	209	908	17,879	3,663	1,981	2,795	(37)	2,831	8	217	738	(1,466)

PENNSYLVANIA ELECTRIC COMPANY
 COST OF SERVICE STUDY - LABOR
 FULLY FUTURE TEST YEAR
 COMPANY PREFERRED ALLOCATION METHOD
 PRESENT RATES, \$1,000s

Penelec Exhibit TID-1
 Witness: T. J. Dolezal
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ACCOUNT	DESCRIPTION	NY JURIS	PA JURIS	RS	GSV	GSS	GSM	GSL	GP	LP	LP_A	LP_P	BRD	H	POL	STLT
580L	OP - Supv. & Engineering Labor	69	0	69	52	0	5	4	1	4	0	0	0	0	0	1
		37	0	37	18	0	1	9	3	2	2	0	2	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	106	1	106	70	0	7	13	4	6	2	2	2	0	0	1
581L	OP - Dispatching Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		355	2	353	137	1	8	92	28	44	39	0	39	0	1	1
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	355	2	353	137	1	8	92	28	44	39	0	39	0	1	1
582L	OP - Distribution Expense Station Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
583L	OP - Overhead Line Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
586L	OP - Meter Labor	631	2	629	444	1	51	56	36	28	12	12	0	0	1	0
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	631	2	629	444	1	51	56	36	28	12	12	0	0	1	0
588L	OP - Misc. Expenses	3,780	22	3,758	2,844	4	294	182	14	199	19	4	16	0	1	129
		1,593	9	1,584	711	3	39	473	147	100	90	0	90	0	8	4
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	5,373	31	5,342	3,555	7	333	656	161	299	109	4	105	0	9	138
589L	Rents Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
590L	MN - Supv. & Engineering Labor	254	1	252	173	0	18	11	1	19	2	0	2	0	0	1
		106	1	105	44	0	2	29	9	10	9	0	9	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	359	2	357	216	0	20	41	10	29	11	0	11	0	1	1
591L	MN - Structures Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

PENNSYLVANIA ELECTRIC COMPANY
 COST OF SERVICE STUDY - LABOR
 FULLY FUTURE TEST YEAR
 COMPANY PREFERRED ALLOCATION METHOD
 PRESENT RATES, \$1,000s

Penelco Exhibit TDD-1
 Witness: T. J. Dolocal
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ACCOUNT	DESCRIPTION	TOTAL RETAIL	NY JURIS	PA JURIS	RS	GSV	GSS	GSM	GSL	GP	LP	LP_A	LP_P	BRD	H	POL	STLT
582L	MN - Station Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	DIST_CUST	3,378	17	3,361	1,308	6	72	871	271	419	375	0	375	0	14	8	16
	DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	3,378	17	3,361	1,308	6	72	871	271	419	375	0	375	0	14	8	16
593L	MN - OH Conductors Labor	8,386	49	8,337	6,421	9	659	390	5	742	61	0	61	0	2	30	17
	DIST_CUST	1,597	9	1,588	731	3	40	487	152	81	72	0	72	0	8	4	9
	DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	9,983	59	9,925	7,153	12	699	878	156	823	133	0	133	0	10	34	26
595L	MN - XFMRs Labor	138	1	137	117	0	12	7	0	0	0	0	0	0	0	0	1
	DIST_CUST	84	1	84	43	0	2	28	9	0	0	0	0	0	0	0	1
	DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	222	1	221	160	0	14	35	9	0	0	0	0	0	0	0	1
596L	MN - Streetlights Labor	1,995	3	1,992	0	0	0	0	0	0	0	0	0	0	0	0	1,992
	DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	1,995	3	1,992	0	0	0	0	0	0	0	0	0	0	0	0	1,992
597L	MN - Meters Labor	983	3	981	692	1	80	88	56	44	19	19	0	0	0	1	0
	DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	983	3	981	692	1	80	88	56	44	19	19	0	0	0	1	0
598L	MN - Misc. Labor	53	0	52	40	0	4	3	0	3	0	0	0	0	0	0	1
	DIST_CUST	22	0	22	10	0	1	7	2	1	1	0	1	0	0	0	0
	DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	75	0	74	50	0	5	9	2	4	2	0	1	0	0	1	2
	DIST_CUST	16,289	82	16,207	10,782	15	1,124	741	112	1,038	114	36	79	0	5	105	2,170
	DIST_DEMAND	7,173	39	7,134	3,002	14	165	1,997	622	658	589	0	589	0	33	18	37
	DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	23,462	121	23,341	13,784	29	1,289	2,738	734	1,696	703	36	668	1	37	122	2,207
902L	Customer Account Supervision - Labor	3,635	21	3,614	2,836	6	448	314	3	4	1	1	0	0	0	0	0
	DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	3,635	21	3,614	2,836	6	448	314	3	4	1	1	0	0	0	0	0
903L	Customer Account Collections - Labor	2,995	19	2,976	2,535	3	260	154	2	2	0	0	0	0	0	1	12
	DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	2,995	19	2,976	2,535	3	260	154	2	2	0	0	0	0	0	1	12

PENNSYLVANIA ELECTRIC COMPANY
 COST OF SERVICE STUDY - LABOR
 FULLY FUTURE TEST YEAR
 COMPANY PREFERRED ALLOCATION METHOD
 PRESENT RATES, \$1,000s

ACCOUNT	DESCRIPTION	TOTAL RETAIL	NY JURIS	PA JURIS	RS	GSV	GSS	GSM	GSL	GP	LP	LP_A	LP_P	BRD	H	POL	STLT
905L	Customer Account Accounts - Labor																
		265	2	264	225	0	23	14	0	0	0	0	0	0	0	0	1
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		265	2	264	225	0	23	14	0	0	0	0	0	0	0	0	1
		6,895	41	6,854	5,596	10	731	482	5	7	1	1	0	0	2	13	7
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		6,895	41	6,854	5,596	10	731	482	5	7	1	1	0	0	2	13	7
907L	Customer Info Supervision Labor																
		294	2	292	286	0	3	2	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		294	2	292	286	0	3	2	0	0	0	0	0	0	0	0	0
908L	Customer Info Assistance Labor																
		45	0	45	45	0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		45	0	45	45	0	0	0	0	0	0	0	0	0	0	0	0
909L	Customer Info Advertising Labor																
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		3,948	25	3,923	3,842	5	43	26	0	0	0	0	0	0	0	2	5
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		3,948	25	3,923	3,842	5	43	26	0	0	0	0	0	0	0	2	5
911L	Sales Supervision																
		27	0	27	23	0	2	1	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		27	0	27	23	0	2	1	0	0	0	0	0	0	0	0	0
913L	Advertising expenses																
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		4,314	27	4,287	4,195	6	49	29	0	0	0	0	0	0	0	2	6
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		4,314	27	4,287	4,195	6	49	29	0	0	0	0	0	0	0	2	6

PENNSYLVANIA ELECTRIC COMPANY
 COST OF SERVICE STUDY - LABOR
 FULLY FUTURE TEST YEAR
 COMPANY PREFERRED ALLOCATION METHOD
 PRESENT RATES, \$1,000s

Penelec Exhibit TID-1
 Witness: T.J. Dolocal
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ACCOUNT	DESCRIPTION	NY JURIS	PA JURIS	RS	GSV	GSS	GSM	GSL	GP	LP	LP_A	LP_P	BRD	H	POL	STLT
TOTAL RETAIL		150	27,348	20,573	30	1,904	1,252	118	1,045	115	36	79	0	7	120	2,183
	Labor Expense - less A & G	39	7,134	3,002	14	165	1,997	622	658	589	0	589	0	33	18	37
	DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	188	34,482	23,574	44	2,069	3,249	740	1,703	704	37	668	1	40	137	2,220
920L	A&G Salaries Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
921L	A&G Office Supplies Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
922L	A&G Admin. Expenses Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
923L	A&G Outside Services Labor	1,110	6	1,104	831	1	77	51	5	42	5	1	3	0	0	88
	DIST_CUST	290	2	288	121	1	7	81	25	27	24	0	24	0	1	1
	DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	1,400	8	1,393	952	2	84	131	30	69	28	1	27	0	2	90
924L	A&G Property Insurance Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
925L	A&G Injury and Damages Labor	133	1	132	88	0	9	6	1	8	1	0	1	0	0	18
	DIST_CUST	58	0	58	24	0	1	16	5	5	5	0	5	0	0	0
	DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	191	1	190	112	0	11	22	6	14	6	0	5	0	0	18
926L	A&G Pension and Benefits Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
930_1L	A&G General Advertising Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
930_2L	A&G Misc. Expense Labor	10	0	9	7	0	1	0	0	0	0	0	0	0	0	1
	DIST_CUST															

PENNSYLVANIA ELECTRIC COMPANY
 COST OF SERVICE STUDY - LABOR
 FULLY FUTURE TEST YEAR
 COMPANY PREFERRED ALLOCATION METHOD
 PRESENT RATES, \$1,000s

ACCOUNT	DESCRIPTION	TOTAL	RETAIL	NY JURIS	PA JURIS	RS	GSV	GSS	GSM	GSL	GP	LP	LP_A	LP_P	BRD	H	POL	STLT
	DIST_DEMAND	0	0	2	1	0	0	1	0	0	0	0	0	0	0	0	0	0
	DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	12	0	12	8	0	1	1	0	1	0	1	0	0	0	0	0	1
931L	A&G Rent Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
935L	A&G Maint. Of General Plant Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Labor Expense - A & G	1,253	7	1,246	926	1	87	57	6	51	6	2	4	0	0	0	6	107
	DIST_DEMAND	351	2	349	147	1	8	98	30	32	29	0	29	0	2	1	2	
	DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	1,603	9	1,595	1,072	2	95	155	36	83	34	2	33	0	2	7	108	
	Labor Expense - Total	28,750	156	28,594	21,498	32	1,980	1,309	124	1,097	121	38	82	1	8	126	2,269	
	DIST_DEMAND	7,523	41	7,482	3,148	14	173	2,095	652	690	618	0	618	0	34	18	39	
	DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Total	36,274	197	36,076	24,647	46	2,164	3,404	776	1,787	739	38	700	1	42	144	2,328	

PENNSYLVANIA ELECTRIC COMPANY
COST OF SERVICE STUDY - DETAILED ACCOUNTS
FULLY FUTURE TEST YEAR
COMPANY PREFERRED ALLOCATION METHOD
ALLOCATION METHODS

Penelec Exhibit TID-1
 Witness: T. J. Dolezal
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METHOD	ACCOUNT	NY JURIS	PA JURIS	RS	GSV	GSS	GSM	GSL	GP	LP	LP_A	LP_P	BRD	H	POL	STLT
Collections Expense	TOTAL RETAIL	100.0%	99.4%	84.6%	0.1%	8.7%	5.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%
	DIST_CUST	0.6%	99.4%	84.6%	0.1%	8.7%	5.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%
	DIST_DEMAND	0.6%	99.4%	84.6%	0.1%	8.7%	5.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%
Customer Accounting Expenses	TOTAL	100.0%	99.4%	84.6%	0.1%	8.7%	5.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%
	DIST_CUST	0.6%	99.4%	84.7%	0.1%	8.7%	5.2%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
	DIST_DEMAND	0.6%	99.4%	84.7%	0.1%	8.7%	5.2%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
Customer Information Assistance	TOTAL	100.0%	100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	DIST_CUST	0.0%	100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	DIST_DEMAND	0.0%	100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Customer Information Expenses	TOTAL	100.0%	99.4%	97.3%	0.1%	1.1%	0.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
	DIST_CUST	0.6%	99.4%	97.3%	0.1%	1.1%	0.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
	DIST_DEMAND	0.6%	99.4%	97.3%	0.1%	1.1%	0.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
Customers - POL	TOTAL	100.0%	99.4%	97.3%	0.1%	1.1%	0.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
	DIST_CUST	0.5%	99.5%	99.2%	0.1%	1.1%	0.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
	DIST_DEMAND	0.5%	99.5%	99.2%	0.1%	1.1%	0.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
Customers - Residential	TOTAL	100.0%	99.4%	99.2%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	DIST_CUST	0.6%	99.4%	99.2%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	DIST_DEMAND	0.6%	99.4%	99.2%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Customers - Secondary	TOTAL	100.0%	99.4%	84.7%	0.1%	8.7%	5.2%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%
	DIST_CUST	0.6%	99.4%	84.7%	0.1%	8.7%	5.2%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%
	DIST_DEMAND	0.6%	99.4%	84.7%	0.1%	8.7%	5.2%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%
Customers - STLT	TOTAL	100.0%	99.4%	84.7%	0.1%	8.7%	5.2%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%
	DIST_CUST	0.2%	99.8%	99.8%	0.1%	8.7%	5.2%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%
	DIST_DEMAND	0.2%	99.8%	99.8%	0.1%	8.7%	5.2%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%
Customers - Total	TOTAL	100.0%	99.4%	84.6%	0.1%	8.7%	5.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%
	DIST_CUST	0.6%	99.4%	84.6%	0.1%	8.7%	5.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%
	DIST_DEMAND	0.6%	99.4%	84.6%	0.1%	8.7%	5.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%
D & G Net Plant	TOTAL	72.2%	0.4%	71.8%	54.4%	0.1%	5.6%	3.5%	4.1%	0.4%	0.1%	0.3%	0.0%	0.0%	0.7%	2.6%
	DIST_CUST	0.4%	71.8%	54.4%	0.1%	5.6%	3.5%	4.1%	0.4%	0.1%	0.1%	0.3%	0.0%	0.0%	0.7%	2.6%
	DIST_DEMAND	0.4%	71.8%	54.4%	0.1%	5.6%	3.5%	4.1%	0.4%	0.1%	0.1%	0.3%	0.0%	0.0%	0.7%	2.6%

PENNSYLVANIA ELECTRIC COMPANY
 COST OF SERVICE STUDY - DETAILED ACCOUNTS
 FULLY FUTURE TEST YEAR
 COMPANY PREFERRED ALLOCATION METHOD
 ALLOCATION METHODS

METHOD	TOTAL RETAIL	NY JURIS	PA JURIS	RS	GSV	GSS	GSM	GSL	GP	LP	LP_A	LP_P	BRD	H	POL	STILT
DETAILED ACCOUNT	27.8%	0.2%	27.6%	12.4%	0.1%	8.3%	2.6%	1.7%	1.5%	1.5%	1.5%	1.5%	0.0%	0.1%	0.1%	0.2%
DIST_DEMAND	100.0%	0.6%	99.4%	66.8%	0.1%	6.3%	11.8%	2.8%	5.8%	1.9%	0.1%	1.8%	0.0%	0.2%	0.8%	2.8%
DIST_ENERGY	70.6%	0.4%	70.2%	53.3%	0.1%	5.4%	3.4%	0.3%	3.7%	0.4%	0.1%	0.3%	0.0%	0.0%	0.0%	1.3%
Total	29.4%	0.2%	29.2%	13.1%	0.1%	0.7%	8.7%	2.7%	1.9%	0.0%	0.0%	1.7%	0.0%	0.1%	0.1%	0.2%
D & G Original Cost Plant	100.0%	0.6%	99.4%	66.3%	0.1%	6.2%	12.1%	3.0%	5.5%	2.0%	0.1%	2.0%	0.0%	0.2%	1.4%	2.6%
DIST_CUST	68.2%	0.4%	67.8%	54.0%	0.1%	5.5%	3.3%	0.0%	3.8%	0.3%	0.3%	0.3%	0.0%	0.0%	0.0%	0.3%
DIST_DEMAND	31.8%	0.2%	31.6%	14.2%	0.1%	0.8%	9.4%	2.9%	2.0%	1.8%	1.8%	1.8%	0.0%	0.2%	0.1%	0.2%
DIST_ENERGY	100.0%	0.6%	99.4%	68.2%	0.1%	6.3%	12.7%	3.0%	5.8%	2.1%	0.0%	2.1%	0.0%	0.2%	0.3%	0.7%
Total	84.0%	0.5%	83.5%	64.3%	0.1%	6.6%	3.9%	0.0%	7.4%	0.6%	0.6%	0.6%	0.0%	0.0%	0.0%	0.3%
D Original Cost Plant, 360 Accounts	16.0%	0.1%	15.9%	7.3%	0.0%	0.4%	4.9%	1.5%	0.8%	0.7%	0.3%	0.7%	0.0%	0.1%	0.0%	0.1%
DIST_CUST	100.0%	0.6%	99.4%	71.6%	0.1%	7.0%	8.8%	1.6%	8.2%	1.3%	0.0%	1.3%	0.0%	0.1%	0.1%	0.3%
DIST_DEMAND	65.2%	0.4%	64.9%	48.7%	0.1%	5.1%	3.4%	0.6%	3.4%	0.4%	0.2%	0.2%	0.0%	0.0%	0.0%	1.1%
DIST_ENERGY	34.8%	0.2%	34.6%	17.1%	0.1%	1.2%	8.7%	2.9%	2.3%	1.9%	0.1%	1.7%	0.0%	0.1%	0.1%	0.1%
Total	100.0%	0.5%	99.5%	65.9%	0.1%	6.3%	12.2%	3.5%	5.6%	2.3%	0.3%	2.0%	0.0%	0.2%	1.2%	2.1%
D Original Cost Plant, 580 Accounts	70.6%	0.4%	70.2%	48.0%	0.1%	5.0%	3.2%	0.3%	5.3%	0.5%	0.1%	0.4%	0.0%	0.0%	0.0%	7.6%
DIST_CUST	29.4%	0.2%	29.3%	12.2%	0.1%	0.7%	8.1%	2.5%	2.8%	2.5%	2.5%	2.5%	0.0%	0.1%	0.1%	0.2%
DIST_DEMAND	100.0%	0.5%	99.5%	60.2%	0.1%	5.6%	11.3%	2.9%	8.1%	3.0%	0.1%	2.9%	0.0%	0.2%	0.3%	7.7%
DIST_ENERGY	100.0%	0.5%	99.5%	38.7%	0.2%	2.1%	25.8%	8.0%	12.4%	11.1%	11.1%	11.1%	0.0%	0.4%	0.2%	0.5%
Total	100.0%	0.5%	99.5%	38.7%	0.2%	2.1%	25.8%	8.0%	12.4%	11.1%	0.0%	11.1%	0.0%	0.4%	0.2%	0.5%
Demand - Non-Concident Peak	100.0%	0.1%	99.9%	57.8%	0.2%	4.6%	29.3%	2.1%	3.4%	1.2%	1.2%	1.2%	0.0%	0.0%	1.3%	0.0%
DIST_CUST	100.0%	0.1%	99.9%	57.8%	0.2%	4.6%	29.3%	2.1%	3.4%	1.2%	1.2%	1.2%	0.0%	0.0%	1.3%	0.0%
DIST_DEMAND	100.0%	0.1%	99.9%	57.8%	0.2%	4.6%	29.3%	2.1%	3.4%	1.2%	1.2%	1.2%	0.0%	0.0%	1.3%	0.0%
DIST_ENERGY	100.0%	0.1%	99.9%	57.8%	0.2%	4.6%	29.3%	2.1%	3.4%	1.2%	1.2%	1.2%	0.0%	0.0%	1.3%	0.0%
Deposits	100.0%	100.0%	100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Direct Assignment - Waverly	69.3%	0.4%	68.9%	52.1%	0.1%	5.4%	3.3%	0.2%	3.5%	0.3%	0.1%	0.3%	0.0%	0.0%	0.0%	2.3%
DIST_CUST	30.7%	0.2%	30.5%	13.7%	0.1%	0.7%	9.1%	2.8%	2.0%	1.8%	1.8%	1.8%	0.0%	0.1%	0.1%	0.2%
DIST_DEMAND	100.0%	0.1%	99.9%	57.8%	0.2%	4.6%	29.3%	2.1%	3.4%	1.2%	1.2%	1.2%	0.0%	0.0%	1.3%	0.0%
DIST_ENERGY	100.0%	0.1%	99.9%	57.8%	0.2%	4.6%	29.3%	2.1%	3.4%	1.2%	1.2%	1.2%	0.0%	0.0%	1.3%	0.0%
Total	100.0%	0.1%	99.9%	57.8%	0.2%	4.6%	29.3%	2.1%	3.4%	1.2%	1.2%	1.2%	0.0%	0.0%	1.3%	0.0%
Allocation Factors	100.0%	100.0%	100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DIST_CUST	69.3%	0.4%	68.9%	52.1%	0.1%	5.4%	3.3%	0.2%	3.5%	0.3%	0.1%	0.3%	0.0%	0.0%	0.0%	2.3%
DIST_DEMAND	30.7%	0.2%	30.5%	13.7%	0.1%	0.7%	9.1%	2.8%	2.0%	1.8%	1.8%	1.8%	0.0%	0.1%	0.1%	0.2%
DIST_ENERGY	100.0%	0.1%	99.9%	57.8%	0.2%	4.6%	29.3%	2.1%	3.4%	1.2%	1.2%	1.2%	0.0%	0.0%	1.3%	0.0%
Total	100.0%	0.1%	99.9%	57.8%	0.2%	4.6%	29.3%	2.1%	3.4%	1.2%	1.2%	1.2%	0.0%	0.0%	1.3%	0.0%

PENNSYLVANIA ELECTRIC COMPANY
 COST OF SERVICE STUDY - DETAILED ACCOUNTS
 FULLY FUTURE TEST YEAR
 COMPANY PREFERRED ALLOCATION METHOD
 ALLOCATION METHODS

METHOD	DETAILED ACCOUNT	TOTAL RETAIL	NY JURIS	PA JURIS	RS	GSV	GSS	GSM	GSL	GP	LP	LP_A	LP_P	BRD	H	POL	STLT
	DIST_ENERGY	100.0%	0.6%	99.4%	65.8%	0.1%	6.1%	12.4%	3.0%	5.5%	2.1%	0.1%	2.0%	0.0%	0.2%	1.7%	2.5%
	Total																
Dist Original Cost Plant	DIST_CUST	70.3%	0.4%	69.9%	52.9%	0.1%	5.5%	3.4%	0.3%	3.7%	0.4%	0.1%	0.3%	0.0%	0.0%	0.0%	1.3%
	DIST_DEMAND	29.7%	0.2%	29.5%	13.2%	0.1%	0.7%	8.8%	2.7%	1.9%	1.7%	1.7%	1.7%	0.0%	0.1%	0.1%	0.2%
	DIST_ENERGY	100.0%	0.6%	99.4%	66.2%	0.1%	6.2%	12.2%	3.0%	5.6%	2.0%	0.1%	2.0%	0.0%	0.2%	1.4%	2.6%
	Total																
Expense - Total A & G Less Adj.	DIST_CUST	78.4%	0.4%	77.9%	58.3%	0.1%	5.4%	3.6%	0.3%	3.1%	0.3%	0.1%	0.2%	0.0%	0.0%	0.0%	6.3%
	DIST_DEMAND	21.6%	0.1%	21.5%	9.1%	0.0%	0.5%	6.1%	1.9%	1.9%	1.7%	0.0%	1.7%	0.0%	0.1%	0.1%	0.1%
	DIST_ENERGY	100.0%	0.5%	99.5%	67.4%	0.1%	6.0%	9.6%	2.2%	5.1%	2.1%	0.1%	2.0%	0.0%	0.1%	0.5%	6.4%
	Total																
Expense - Total Less A & G	DIST_CUST	82.0%	0.5%	81.5%	66.7%	0.1%	4.4%	3.3%	0.2%	2.7%	0.3%	0.1%	0.2%	0.0%	0.0%	0.0%	3.3%
	DIST_DEMAND	18.0%	0.1%	17.9%	7.5%	0.0%	0.4%	5.0%	1.6%	1.7%	1.5%	0.0%	1.5%	0.0%	0.1%	0.0%	0.1%
	DIST_ENERGY	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	Total	100.0%	0.7%	99.3%	74.3%	0.1%	4.9%	8.3%	1.8%	4.4%	1.8%	0.1%	1.7%	0.0%	0.1%	0.8%	3.4%
Forfeited Discounts	DIST_CUST	100.0%	0.6%	99.4%	84.7%	0.1%	8.7%	5.2%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
	DIST_DEMAND	100.0%	0.6%	99.4%	84.7%	0.1%	8.7%	5.2%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
	DIST_ENERGY	100.0%	0.6%	99.4%	84.7%	0.1%	8.7%	5.2%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
	Total																
Gen Original Cost Plant	DIST_CUST	70.3%	0.4%	69.9%	52.9%	0.1%	5.5%	3.4%	0.3%	3.7%	0.4%	0.1%	0.3%	0.0%	0.0%	0.0%	2.4%
	DIST_DEMAND	29.7%	0.2%	29.5%	13.2%	0.1%	0.7%	8.8%	2.7%	1.9%	1.7%	1.7%	1.7%	0.0%	0.1%	0.1%	0.2%
	DIST_ENERGY	100.0%	0.6%	99.4%	66.2%	0.1%	6.2%	12.2%	3.0%	5.6%	2.0%	0.1%	2.0%	0.0%	0.2%	1.4%	2.6%
	Total																
Labor Expense - Customer Accounts	DIST_CUST	100.0%	0.6%	99.4%	81.2%	0.1%	10.6%	7.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
	DIST_DEMAND	100.0%	0.6%	99.4%	81.2%	0.1%	10.6%	7.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
	DIST_ENERGY	100.0%	0.6%	99.4%	81.2%	0.1%	10.6%	7.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
	Total																
Labor Expense - Customer Information	DIST_CUST	100.0%	0.6%	99.4%	97.3%	0.1%	1.1%	0.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
	DIST_DEMAND	100.0%	0.6%	99.4%	97.3%	0.1%	1.1%	0.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
	DIST_ENERGY	100.0%	0.6%	99.4%	97.3%	0.1%	1.1%	0.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
	Total																
Labor Expense - Distribution	DIST_CUST	69.4%	0.3%	69.1%	46.0%	0.1%	4.8%	3.2%	0.5%	4.4%	0.5%	0.2%	0.3%	0.0%	0.0%	0.0%	9.2%
	DIST_DEMAND	30.6%	0.2%	30.4%	12.8%	0.1%	0.7%	8.5%	2.6%	2.8%	2.5%	0.0%	2.5%	0.0%	0.1%	0.1%	0.2%
	DIST_ENERGY	100.0%	0.5%	99.5%	58.7%	0.1%	5.5%	11.7%	3.1%	7.2%	3.0%	0.2%	2.8%	0.0%	0.2%	0.5%	9.4%
	Total																
Labor Expense - less A & G	DIST_CUST	79.3%	0.4%	78.9%	59.3%	0.1%	5.5%	3.6%	0.3%	3.0%	0.3%	0.1%	0.2%	0.0%	0.0%	0.0%	6.3%
	DIST_DEMAND	20.7%	0.1%	20.6%	8.7%	0.0%	0.5%	5.8%	1.8%	1.9%	1.7%	0.0%	1.7%	0.0%	0.1%	0.1%	0.1%
	DIST_ENERGY	100.0%	0.5%	99.5%	58.7%	0.1%	5.5%	11.7%	3.1%	7.2%	3.0%	0.2%	2.8%	0.0%	0.2%	0.5%	9.4%
	Total																

PENNSYLVANIA ELECTRIC COMPANY
 COST OF SERVICE STUDY - DETAILED ACCOUNTS
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METHOD	DETAILED ACCOUNT	TOTAL RETAIL	NY JURIS	PA JURIS	RS	GSV	GSS	GSM	GSL	GP	LP	LP A	LP P	BRD	H	POL	STLT
	Total	100.0%	0.5%	99.5%	68.0%	0.1%	6.0%	9.4%	2.1%	4.9%	2.0%	0.1%	1.9%	0.0%	0.1%	0.4%	6.4%
Labor Expense - Total	DIST_CUST	79.3%	0.4%	78.8%	59.3%	0.1%	5.5%	3.6%	0.3%	3.0%	0.3%	0.1%	0.2%	0.0%	0.0%	0.0%	6.3%
	DIST_DEMAND	20.7%	0.1%	20.6%	8.7%	0.0%	0.5%	5.8%	1.8%	1.9%	1.7%	0.0%	1.7%	0.0%	0.1%	0.1%	0.1%
	DIST_ENERGY																
	Total	100.0%	0.5%	99.5%	67.9%	0.1%	6.0%	9.4%	2.1%	4.9%	2.0%	0.1%	1.9%	0.0%	0.1%	0.4%	6.4%
Meter Plant	DIST_CUST	100.0%	0.3%	99.7%	70.3%	0.1%	8.1%	8.9%	5.7%	4.5%	1.9%	1.9%		0.0%	0.1%		
	DIST_DEMAND																
	DIST_ENERGY																
	Total	100.0%	0.3%	99.7%	70.3%	0.1%	8.1%	8.9%	5.7%	4.5%	1.9%	1.9%	0.0%	0.0%	0.1%	0.0%	0.0%
Meter Reading Expense	DIST_CUST	100.0%	0.6%	99.4%	78.0%	0.2%	12.3%	8.6%	0.1%	0.1%	0.0%	0.0%		0.0%	0.0%		
	DIST_DEMAND																
	DIST_ENERGY																
	Total	100.0%	0.6%	99.4%	78.0%	0.2%	12.3%	8.6%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
OH Conductors - Primary	DIST_CUST	0.1%	0.0%	0.1%						0.1%	0.0%		0.0%				
	DIST_DEMAND	99.9%	0.1%	99.8%						52.6%	47.2%		47.2%				
	DIST_ENERGY																
	Total	100.0%	0.1%	99.9%	0.0%	0.0%	0.0%	0.0%	0.0%	52.7%	47.2%	0.0%	47.2%	0.0%	0.0%	0.0%	0.0%
OH Conductors - Secondary	DIST_CUST	19.9%	0.1%	19.7%	16.8%	0.0%	1.7%	1.0%	0.0%								
	DIST_DEMAND	80.1%	0.5%	79.6%	40.6%	0.2%	2.2%	27.0%	8.4%								
	DIST_ENERGY																
	Total	100.0%	0.6%	99.4%	57.4%	0.2%	4.0%	28.1%	8.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.4%	0.3%	0.5%
Plant - Account 302 (Intangible Plant)	DIST_CUST	72.2%	0.4%	71.8%	54.4%	0.1%	5.6%	3.5%	0.3%	4.1%	0.4%	0.1%	0.3%	0.0%	0.0%	0.7%	2.6%
	DIST_DEMAND	27.8%	0.2%	27.6%	12.4%	0.1%	0.7%	8.3%	2.6%	1.7%	1.5%	0.1%	1.5%	0.0%	0.1%	0.1%	0.2%
	DIST_ENERGY																
	Total	100.0%	0.6%	99.4%	66.8%	0.1%	6.3%	11.8%	2.9%	5.8%	1.9%	0.1%	1.8%	0.0%	0.2%	0.8%	2.8%
Plant - Account 303 (Intangible Plant)	DIST_CUST	82.0%	0.5%	81.5%	66.7%	0.1%	4.4%	3.3%	0.2%	2.7%	0.3%	0.1%	0.2%	0.0%	0.0%	0.3%	3.3%
	DIST_DEMAND	18.0%	0.1%	17.9%	7.5%	0.0%	0.4%	5.0%	1.6%	1.7%	1.5%	0.0%	1.5%	0.0%	0.1%	0.0%	0.1%
	DIST_ENERGY																
	Total	100.0%	0.6%	99.4%	74.3%	0.1%	4.9%	8.3%	1.8%	4.4%	1.8%	0.1%	1.7%	0.0%	0.1%	0.3%	3.4%
Plant - Account 360 (Land)	DIST_CUST	68.2%	0.4%	67.8%	54.0%	0.1%	5.5%	3.3%	0.0%	3.8%	0.3%	0.3%	0.3%	0.0%	0.0%	0.3%	0.5%
	DIST_DEMAND	31.8%	0.2%	31.6%	14.2%	0.1%	0.8%	9.4%	2.9%	2.0%	1.8%	0.1%	1.8%	0.0%	0.2%	0.1%	0.2%
	DIST_ENERGY																
	Total	100.0%	0.6%	99.4%	68.2%	0.1%	6.3%	12.7%	3.0%	5.8%	2.1%	0.0%	2.1%	0.0%	0.2%	0.3%	0.7%
Plant - Account 361 (Structures)	DIST_CUST	100.0%	0.5%	99.5%	38.7%	0.2%	2.1%	25.8%	8.0%	12.4%	11.1%	11.1%	11.1%	0.0%	0.4%	0.2%	0.5%
	DIST_DEMAND																
	DIST_ENERGY																
	Total	100.0%	0.5%	99.5%	38.7%	0.2%	2.1%	25.8%	8.0%	12.4%	11.1%	11.1%	11.1%	0.0%	0.4%	0.2%	0.5%

Allocation Factors

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METHOD	DETAILED ACCOUNT	TOTAL RETAIL	NY JURIS	PA JURIS	RS	GSV	GSS	GSM	GSL	GP	LP	LP_A	LP_P	BRD	H	POL	STLT
Plant - Account 362 (Station)	DIST_CUST	100.0%	0.5%	99.5%	38.7%	0.2%	2.1%	25.8%	8.0%	12.4%	11.1%	0.0%	11.1%	0.0%	0.4%	0.2%	0.5%
	DIST_DEMAND																
	DIST_ENERGY	100.0%	0.5%	99.5%	38.7%	0.2%	2.1%	25.8%	8.0%	12.4%	11.1%	0.0%	11.1%	0.0%	0.4%	0.2%	0.5%
Plant - Account 364 (Poles)	DIST_CUST	74.7%	0.4%	74.3%	58.5%	0.1%	6.0%	3.6%	0.0%	3.7%	0.3%	0.3%	0.3%	0.0%	0.0%	0.3%	1.9%
	DIST_DEMAND	25.3%	0.2%	25.1%	12.1%	0.1%	0.7%	8.1%	2.5%	0.7%	0.7%	0.7%	0.7%	0.0%	0.0%	0.1%	0.1%
	DIST_ENERGY	100.0%	0.6%	99.4%	70.6%	0.1%	6.7%	11.6%	2.5%	4.4%	1.0%	0.0%	1.0%	0.0%	0.1%	0.3%	2.0%
Plant - Account 365 (OH Conductors)	DIST_CUST	84.0%	0.5%	83.5%	64.3%	0.1%	6.6%	3.9%	0.0%	7.4%	0.6%	0.6%	0.6%	0.0%	0.0%	0.3%	0.2%
	DIST_DEMAND	16.0%	0.1%	15.9%	7.3%	0.0%	0.4%	4.9%	1.5%	0.8%	0.7%	0.7%	0.7%	0.0%	0.0%	0.1%	0.0%
	DIST_ENERGY	100.0%	0.6%	99.4%	71.6%	0.1%	7.0%	8.8%	1.6%	8.2%	1.3%	0.0%	1.3%	0.0%	0.1%	0.3%	0.3%
Plant - Account 366 (UG Conductors)	DIST_CUST	100.0%	0.6%	99.4%	45.1%	0.2%	2.5%	30.1%	9.4%	5.7%	5.1%	0.0%	5.1%	0.0%	0.5%	0.3%	0.6%
	DIST_DEMAND																
	DIST_ENERGY	100.0%	0.6%	99.4%	45.1%	0.2%	2.5%	30.1%	9.4%	5.7%	5.1%	0.0%	5.1%	0.0%	0.5%	0.3%	0.6%
Plant - Account 367 (UG Conductors)	DIST_CUST	81.5%	0.5%	81.0%	65.9%	0.1%	6.8%	4.0%	0.0%	3.4%	0.3%	0.3%	0.3%	0.0%	0.0%	0.3%	0.2%
	DIST_DEMAND	18.5%	0.1%	18.4%	8.9%	0.0%	0.5%	6.0%	1.9%	0.4%	0.4%	0.4%	0.4%	0.0%	0.0%	0.1%	0.1%
	DIST_ENERGY	100.0%	0.6%	99.4%	74.9%	0.1%	7.3%	10.0%	1.9%	3.8%	0.7%	0.0%	0.7%	0.0%	0.1%	0.4%	0.3%
Plant - Account 368 (Transformers)	DIST_CUST	62.2%	0.4%	61.8%	52.7%	0.1%	5.4%	3.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%	0.1%
	DIST_DEMAND	37.8%	0.2%	37.6%	19.1%	0.1%	1.1%	12.8%	4.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%	0.1%	0.2%
	DIST_ENERGY	100.0%	0.6%	99.4%	71.8%	0.2%	6.5%	16.0%	4.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%	0.4%	0.4%
Plant - Account 369 (Services)	DIST_CUST	100.0%	0.6%	99.4%	84.7%	0.1%	8.7%	5.2%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.4%	0.2%
	DIST_DEMAND																
	DIST_ENERGY	100.0%	0.6%	99.4%	84.7%	0.1%	8.7%	5.2%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.4%	0.2%
Plant - Account 370 (Meters)	DIST_CUST	100.0%	0.3%	99.7%	70.3%	0.1%	8.1%	8.9%	5.7%	4.5%	1.9%	1.9%	1.9%	0.0%	0.1%	0.0%	0.0%
	DIST_DEMAND																
	DIST_ENERGY	100.0%	0.3%	99.7%	70.3%	0.1%	8.1%	8.9%	5.7%	4.5%	1.9%	1.9%	1.9%	0.0%	0.1%	0.0%	0.0%
Plant - Account 371 (Cust Premises)	DIST_CUST	100.0%	0.5%	99.5%													99.5%
	DIST_DEMAND																
	DIST_ENERGY	100.0%	0.5%	99.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	99.5%

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METHOD	NY JURIS	PA JURIS	RS	GSSV	GSS	GSM	GSL	GP	LP	LP_A	LP_P	BRD	H	POL	STLT
Plant - Account 372 (Leased Property - Cust Prem.)	100.0%	0.5%	99.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	99.5%
	100.0%	0.5%	99.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	99.5%
Plant - Account 373 (Streetlight)	100.0%	0.2%	99.8%												99.8%
	100.0%	0.2%	99.8%												99.8%
Plant - Account 388 (Land - Misc)	70.3%	0.4%	69.9%	52.9%	0.1%	3.4%	0.3%	3.7%	0.4%	0.1%	0.3%	0.0%	0.0%	0.0%	1.3%
	29.7%	0.2%	29.5%	13.2%	0.1%	8.8%	2.7%	1.9%	1.7%	1.7%	1.7%	0.0%	0.0%	0.1%	0.2%
	100.0%	0.6%	99.4%	66.2%	0.1%	12.2%	3.0%	5.6%	2.0%	0.1%	2.0%	0.0%	0.0%	0.2%	2.6%
Plant - Account 390 (Structures - Misc)	70.3%	0.4%	69.9%	52.9%	0.1%	3.4%	0.3%	3.7%	0.4%	0.1%	0.3%	0.0%	0.0%	0.0%	1.3%
	29.7%	0.2%	29.5%	13.2%	0.1%	8.8%	2.7%	1.9%	1.7%	1.7%	1.7%	0.0%	0.0%	0.1%	0.2%
	100.0%	0.6%	99.4%	66.2%	0.1%	12.2%	3.0%	5.6%	2.0%	0.1%	2.0%	0.0%	0.0%	0.2%	2.6%
Plant - Account 391 (Office Equipment)	70.3%	0.4%	69.9%	52.9%	0.1%	3.4%	0.3%	3.7%	0.4%	0.1%	0.3%	0.0%	0.0%	0.0%	1.3%
	29.7%	0.2%	29.5%	13.2%	0.1%	8.8%	2.7%	1.9%	1.7%	1.7%	1.7%	0.0%	0.0%	0.1%	0.2%
	100.0%	0.6%	99.4%	66.2%	0.1%	12.2%	3.0%	5.6%	2.0%	0.1%	2.0%	0.0%	0.0%	0.2%	2.6%
Plant - Account 392 (Transportation)	70.3%	0.4%	69.9%	52.9%	0.1%	3.4%	0.3%	3.7%	0.4%	0.1%	0.3%	0.0%	0.0%	0.0%	1.3%
	29.7%	0.2%	29.5%	13.2%	0.1%	8.8%	2.7%	1.9%	1.7%	1.7%	1.7%	0.0%	0.0%	0.1%	0.2%
	100.0%	0.6%	99.4%	66.2%	0.1%	12.2%	3.0%	5.6%	2.0%	0.1%	2.0%	0.0%	0.0%	0.2%	2.6%
Plant - Account 393 (Stores)	70.3%	0.4%	69.9%	52.9%	0.1%	3.4%	0.3%	3.7%	0.4%	0.1%	0.3%	0.0%	0.0%	0.0%	1.3%
	29.7%	0.2%	29.5%	13.2%	0.1%	8.8%	2.7%	1.9%	1.7%	1.7%	1.7%	0.0%	0.0%	0.1%	0.2%
	100.0%	0.6%	99.4%	66.2%	0.1%	12.2%	3.0%	5.6%	2.0%	0.1%	2.0%	0.0%	0.0%	0.2%	2.6%
Plant - Account 394 (Tools & Garage Equipment)	70.3%	0.4%	69.9%	52.9%	0.1%	3.4%	0.3%	3.7%	0.4%	0.1%	0.3%	0.0%	0.0%	0.0%	1.3%
	29.7%	0.2%	29.5%	13.2%	0.1%	8.8%	2.7%	1.9%	1.7%	1.7%	1.7%	0.0%	0.0%	0.1%	0.2%
	100.0%	0.6%	99.4%	66.2%	0.1%	12.2%	3.0%	5.6%	2.0%	0.1%	2.0%	0.0%	0.0%	0.2%	2.6%
Plant - Account 395 (Laboratory)	70.3%	0.4%	69.9%	52.9%	0.1%	3.4%	0.3%	3.7%	0.4%	0.1%	0.3%	0.0%	0.0%	0.0%	1.3%
	29.7%	0.2%	29.5%	13.2%	0.1%	8.8%	2.7%	1.9%	1.7%	1.7%	1.7%	0.0%	0.0%	0.1%	0.2%
	100.0%	0.6%	99.4%	66.2%	0.1%	12.2%	3.0%	5.6%	2.0%	0.1%	2.0%	0.0%	0.0%	0.2%	2.6%
Plant - Account 396 (Power Equipment)	70.3%	0.4%	69.9%	52.9%	0.1%	3.4%	0.3%	3.7%	0.4%	0.1%	0.3%	0.0%	0.0%	0.0%	1.3%
	29.7%	0.2%	29.5%	13.2%	0.1%	8.8%	2.7%	1.9%	1.7%	1.7%	1.7%	0.0%	0.0%	0.1%	0.2%
	100.0%	0.6%	99.4%	66.2%	0.1%	12.2%	3.0%	5.6%	2.0%	0.1%	2.0%	0.0%	0.0%	0.2%	2.6%

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METHOD	TOTAL RETAIL	NY JURIS	PA JURIS	RS	GSV	GSS	GSM	GSL	GP	LP	LP_A	LP_P	BRD	H	POL	STLT
DETAILED ACCOUNT																
DIST_DEMAND	29.7%	0.2%	29.5%	13.2%	0.1%	0.7%	8.8%	2.7%	1.9%	1.7%	1.7%	1.7%	0.0%	0.1%	0.1%	0.2%
DIST_ENERGY																
Total	100.0%	0.6%	99.4%	66.2%	0.1%	6.2%	12.2%	3.0%	5.6%	2.0%	0.1%	2.0%	0.0%	0.2%	1.4%	2.6%
DIST_CUST	70.3%	0.4%	69.9%	52.9%	0.1%	5.5%	3.4%	0.3%	3.7%	0.4%	0.1%	0.3%	0.0%	0.0%	1.3%	2.4%
DIST_DEMAND	29.7%	0.2%	29.5%	13.2%	0.1%	0.7%	8.8%	2.7%	1.9%	1.7%	1.7%	1.7%	0.0%	0.1%	0.1%	0.2%
DIST_ENERGY																
Total	100.0%	0.6%	99.4%	66.2%	0.1%	6.2%	12.2%	3.0%	5.6%	2.0%	0.1%	2.0%	0.0%	0.2%	1.4%	2.6%
DIST_CUST	70.3%	0.4%	69.9%	52.9%	0.1%	5.5%	3.4%	0.3%	3.7%	0.4%	0.1%	0.3%	0.0%	0.0%	1.3%	2.4%
DIST_DEMAND	29.7%	0.2%	29.5%	13.2%	0.1%	0.7%	8.8%	2.7%	1.9%	1.7%	1.7%	1.7%	0.0%	0.1%	0.1%	0.2%
DIST_ENERGY																
Total	100.0%	0.6%	99.4%	66.2%	0.1%	6.2%	12.2%	3.0%	5.6%	2.0%	0.1%	2.0%	0.0%	0.2%	1.4%	2.6%
DIST_CUST	65.2%	0.4%	64.9%	48.7%	0.1%	5.1%	3.4%	0.6%	3.4%	0.4%	0.2%	0.2%	0.0%	0.0%	1.1%	2.0%
DIST_DEMAND	34.8%	0.2%	34.6%	17.1%	0.1%	1.2%	8.7%	2.9%	2.3%	1.9%	0.1%	1.7%	0.0%	0.1%	0.1%	0.1%
DIST_ENERGY																
Total	100.0%	0.5%	99.5%	65.9%	0.1%	6.3%	12.2%	3.5%	5.6%	2.3%	0.3%	2.0%	0.0%	0.2%	1.2%	2.1%
DIST_CUST	100.0%	0.5%	99.5%	38.7%	0.2%	2.1%	25.8%	8.0%	12.4%	11.1%	0.0%	11.1%	0.0%	0.4%	0.2%	0.5%
DIST_DEMAND																
DIST_ENERGY																
Total	100.0%	0.5%	99.5%	38.7%	0.2%	2.1%	25.8%	8.0%	12.4%	11.1%	0.0%	11.1%	0.0%	0.4%	0.2%	0.5%
DIST_CUST	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
DIST_DEMAND	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
DIST_ENERGY	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Total	100.0%	0.3%	99.7%	70.3%	0.1%	8.1%	8.9%	5.7%	4.5%	1.9%	1.9%	1.9%	0.0%	0.1%		
DIST_CUST																
DIST_DEMAND																
DIST_ENERGY																
Total	100.0%	0.3%	99.7%	70.3%	0.1%	8.1%	8.9%	5.7%	4.5%	1.9%	1.9%	1.9%	0.0%	0.1%	0.0%	0.0%
DIST_CUST	70.3%	0.4%	69.9%	52.9%	0.1%	5.5%	3.4%	0.3%	3.7%	0.4%	0.1%	0.3%	0.0%	0.0%	1.3%	2.4%
DIST_DEMAND	29.7%	0.2%	29.5%	13.2%	0.1%	0.7%	8.8%	2.7%	1.9%	1.7%	1.7%	1.7%	0.0%	0.1%	0.1%	0.2%
DIST_ENERGY																
Total	100.0%	0.6%	99.4%	66.2%	0.1%	6.2%	12.2%	3.0%	5.6%	2.0%	0.1%	2.0%	0.0%	0.2%	1.4%	2.6%
DIST_CUST	72.2%	0.4%	71.8%	54.4%	0.1%	5.6%	3.5%	0.3%	4.1%	0.4%	0.1%	0.3%	0.0%	0.0%	0.7%	2.6%
DIST_DEMAND	27.8%	0.2%	27.6%	12.4%	0.1%	0.7%	8.3%	2.6%	1.7%	1.5%	1.5%	1.5%	0.0%	0.1%	0.1%	0.2%
DIST_ENERGY																
Total	100.0%	0.6%	99.4%	66.8%	0.1%	6.3%	11.8%	2.9%	5.8%	1.9%	0.1%	1.8%	0.0%	0.2%	0.8%	2.8%
DIST_CUST	70.6%	0.4%	70.2%	48.0%	0.1%	5.0%	3.2%	0.3%	5.3%	0.5%	0.1%	0.4%	0.0%	0.0%	0.2%	7.6%
DIST_DEMAND	29.4%	0.2%	29.3%	12.2%	0.1%	0.7%	8.1%	2.5%	2.8%	2.5%	0.1%	2.5%	0.0%	0.1%	0.1%	0.2%
DIST_ENERGY																

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METHOD	TOTAL RETAIL	NY JURIS	PA JURIS	RS	GSV	GSS	GSM	GSL	GP	LP	LP_A	LP_P	BRD	H	POL	STILT
DETAILED ACCOUNT																
ACCOUNT																
DIST_ENERGY	100.0%	0.5%	99.5%	60.2%	0.1%	5.6%	11.3%	2.9%	8.1%	3.0%	0.1%	2.9%	0.0%	0.2%	0.3%	7.7%
Total	100.0%	0.5%	99.5%	60.2%	0.1%	5.6%	11.3%	2.9%	8.1%	3.0%	0.1%	2.9%	0.0%	0.2%	0.3%	7.7%
DIST_CUST	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DIST_DEMAND	100.0%	0.5%	99.5%	38.7%	0.2%	2.1%	25.8%	8.0%	12.4%	11.1%	0.0%	11.1%	0.0%	0.4%	0.2%	0.5%
DIST_ENERGY	100.0%	0.5%	99.5%	38.7%	0.2%	2.1%	25.8%	8.0%	12.4%	11.1%	0.0%	11.1%	0.0%	0.4%	0.2%	0.5%
Total	100.0%	0.5%	99.5%	38.7%	0.2%	2.1%	25.8%	8.0%	12.4%	11.1%	0.0%	11.1%	0.0%	0.4%	0.2%	0.5%
DIST_CUST	84.0%	0.5%	83.5%	64.3%	0.1%	6.6%	3.9%	0.0%	7.4%	0.6%	0.0%	0.6%	0.0%	0.0%	0.3%	0.2%
DIST_DEMAND	16.0%	0.1%	15.9%	7.3%	0.0%	0.4%	4.9%	1.5%	0.8%	0.7%	0.0%	0.7%	0.0%	0.0%	0.1%	0.1%
DIST_ENERGY	100.0%	0.6%	99.4%	71.6%	0.1%	7.0%	8.8%	1.6%	8.2%	1.3%	0.0%	1.3%	0.0%	0.0%	0.1%	0.3%
Total	100.0%	0.6%	99.4%	71.6%	0.1%	7.0%	8.8%	1.6%	8.2%	1.3%	0.0%	1.3%	0.0%	0.0%	0.1%	0.3%
DIST_CUST	62.2%	0.4%	61.8%	52.7%	0.1%	5.4%	3.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%	0.1%
DIST_DEMAND	37.8%	0.2%	37.6%	19.1%	0.1%	1.1%	12.8%	4.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%	0.2%
DIST_ENERGY	100.0%	0.6%	99.4%	71.8%	0.2%	6.5%	16.0%	4.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%	0.4%
Total	100.0%	0.6%	99.4%	71.8%	0.2%	6.5%	16.0%	4.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%	0.4%
DIST_CUST	100.0%	0.2%	99.8%													99.8%
DIST_DEMAND																
DIST_ENERGY																
Total	100.0%	0.2%	99.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	99.8%
DIST_CUST	100.0%	0.3%	99.7%	70.3%	0.1%	8.1%	8.9%	5.7%	4.5%	1.9%	1.9%	1.9%	0.0%	0.1%	0.0%	0.0%
DIST_DEMAND																
DIST_ENERGY																
Total	100.0%	0.3%	99.7%	70.3%	0.1%	8.1%	8.9%	5.7%	4.5%	1.9%	1.9%	1.9%	0.0%	0.1%	0.0%	0.0%
DIST_CUST	70.3%	0.4%	69.9%	52.9%	0.1%	5.5%	3.4%	0.3%	3.7%	0.4%	0.1%	0.3%	0.0%	0.0%	1.3%	2.4%
DIST_DEMAND	29.7%	0.2%	29.5%	13.2%	0.1%	0.7%	8.8%	2.7%	1.9%	1.7%	0.1%	1.7%	0.0%	0.0%	0.1%	0.2%
DIST_ENERGY	100.0%	0.6%	99.4%	66.2%	0.1%	6.2%	12.2%	3.0%	5.6%	2.0%	0.1%	2.0%	0.0%	0.2%	1.4%	2.6%
Total	100.0%	0.6%	99.4%	66.2%	0.1%	6.2%	12.2%	3.0%	5.6%	2.0%	0.1%	2.0%	0.0%	0.2%	1.4%	2.6%
DIST_CUST	100.0%	0.6%	99.4%	78.0%	0.2%	12.3%	8.6%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DIST_DEMAND																
DIST_ENERGY																
Total	100.0%	0.6%	99.4%	78.0%	0.2%	12.3%	8.6%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DIST_CUST	100.0%	0.6%	99.4%	84.6%	0.1%	8.7%	5.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.4%	0.2%
DIST_DEMAND																
DIST_ENERGY																

PENNSYLVANIA ELECTRIC COMPANY
 COST OF SERVICE STUDY - DETAILED ACCOUNTS
 FULLY FUTURE TEST YEAR
 COMPANY PREFERRED ALLOCATION METHOD
 ALLOCATION METHODS

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METHOD	ACCOUNT	TOTAL RETAIL	NY JURIS	PA JURIS	RS	GSV	GSS	GSM	GSL	GP	LP	LP_A	LP_P	BRD	H	POL	STLT
	Detailed Account																
	Total	100.0%	0.6%	99.4%	84.6%	0.1%	8.7%	5.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.4%	0.2%
Expense - Account 905 (Cust Acct Accounts)	DIST_CUST	100.0%	0.6%	99.4%	84.7%	0.1%	8.7%	5.2%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.4%	0.1%
	DIST_DEMAND																
	DIST_ENERGY																
	Total	100.0%	0.6%	99.4%	84.7%	0.1%	8.7%	5.2%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.4%	0.1%
Expense - Account 907 (Cust Info Supervision)	DIST_CUST	100.0%	0.6%	99.4%	97.3%	0.1%	1.1%	0.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
	DIST_DEMAND																
	DIST_ENERGY																
	Total	100.0%	0.6%	99.4%	97.3%	0.1%	1.1%	0.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
Expense - Account 908 (Cust Info Assistance)	DIST_CUST	100.0%		100.0%	100.0%												
	DIST_DEMAND																
	DIST_ENERGY																
	Total	100.0%	0.0%	100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Expense - Account 909 (Cust Info Advertising)	DIST_CUST	100.0%	0.6%	99.4%	84.7%	0.1%	8.7%	5.2%	0.1%					0.0%	0.0%	0.4%	0.2%
	DIST_DEMAND																
	DIST_ENERGY																
	Total	100.0%	0.6%	99.4%	84.7%	0.1%	8.7%	5.2%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.4%	0.2%
Expense - Account 910 (Cust Info Misc. Expense)	DIST_CUST	100.0%	0.6%	99.4%	97.3%	0.1%	1.1%	0.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
	DIST_DEMAND																
	DIST_ENERGY																
	Total	100.0%	0.6%	99.4%	97.3%	0.1%	1.1%	0.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
Expense - Account 911 (Sales Supervision)	DIST_CUST	100.0%	0.6%	99.4%	84.6%	0.1%	8.7%	5.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.4%	0.2%
	DIST_DEMAND																
	DIST_ENERGY																
	Total	100.0%	0.6%	99.4%	84.6%	0.1%	8.7%	5.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.4%	0.2%
Expense - Account 913 (Advertising Expense)	DIST_CUST	100.0%	0.6%	99.4%	84.6%	0.1%	8.7%	5.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.4%	0.2%
	DIST_DEMAND																
	DIST_ENERGY																
	Total	100.0%	0.6%	99.4%	84.6%	0.1%	8.7%	5.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.4%	0.2%
Expense - Account 935 (A&G Maint. General Plant)	DIST_CUST	70.3%	0.4%	69.9%	52.9%	0.1%	5.5%	3.4%	0.3%	3.7%	0.4%	0.1%	0.3%	0.0%	0.0%	1.3%	2.4%
	DIST_DEMAND	29.7%	0.2%	29.5%	13.2%	0.1%	0.7%	8.8%	2.7%	1.9%	1.7%	1.7%	1.7%	0.0%	0.1%	0.1%	0.2%
	DIST_ENERGY																
	Total	100.0%	0.6%	99.4%	66.2%	0.1%	6.2%	12.2%	3.0%	5.6%	2.0%	0.1%	2.0%	0.0%	0.2%	1.4%	2.6%
Poles - Primary	DIST_CUST	0.1%	0.0%	0.1%						0.1%	0.0%		0.0%				
	DIST_DEMAND	99.9%	0.1%	99.8%						52.6%	47.2%		47.2%				
	DIST_ENERGY																
	Total	100.0%	0.1%	99.9%	0.0%	0.0%	0.0%	0.0%	0.0%	52.7%	47.2%	0.0%	47.2%	0.0%	0.0%	0.0%	0.0%

PENNSYLVANIA ELECTRIC COMPANY
 COST OF SERVICE STUDY - DETAILED ACCOUNTS
 FULLY FUTURE TEST YEAR
 COMPANY PREFERRED ALLOCATION METHOD
 ALLOCATION METHODS

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METHOD	DETAILED ACCOUNT	TOTAL RETAIL	NY JURIS	PA JURIS	RS	GSV	GSS	GSM	GSL	GP	LP	LP_A	LP_P	BRD	H	POL	STLT
Poles - Secondary	DIST_CUST	19.9%	0.1%	19.7%	16.8%	0.0%	1.7%	1.0%	0.0%					0.0%	0.0%	0.1%	0.0%
	DIST_DEMAND	80.1%	0.5%	79.6%	40.6%	0.2%	2.2%	27.0%	8.4%					0.0%	0.4%	0.2%	0.5%
	DIST_ENERGY Total	100.0%	0.6%	99.4%	57.4%	0.2%	4.0%	28.1%	8.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.4%	0.3%	0.5%
Transformers	DIST_CUST	19.9%	0.1%	19.7%	16.8%	0.0%	1.7%	1.0%	0.0%					0.0%	0.0%	0.1%	0.0%
	DIST_DEMAND	80.1%	0.5%	79.6%	40.6%	0.2%	2.2%	27.0%	8.4%					0.0%	0.4%	0.2%	0.5%
	DIST_ENERGY Total	100.0%	0.6%	99.4%	57.4%	0.2%	4.0%	28.1%	8.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.4%	0.3%	0.5%
UG Conductors - Primary	DIST_CUST	0.1%	0.0%	0.1%						0.1%	0.0%			0.0%			
	DIST_DEMAND	99.9%	0.1%	99.8%						52.6%	47.2%			47.2%			
	DIST_ENERGY Total	100.0%	0.1%	99.9%	0.0%	0.0%	0.0%	0.0%	0.0%	52.7%	47.2%	0.0%	0.0%	47.2%	0.0%	0.0%	0.0%
UG Conductors - Secondary	DIST_CUST	19.9%	0.1%	19.7%	16.8%	0.0%	1.7%	1.0%	0.0%					0.0%	0.0%	0.1%	0.0%
	DIST_DEMAND	80.1%	0.5%	79.6%	40.6%	0.2%	2.2%	27.0%	8.4%					0.0%	0.4%	0.2%	0.5%
	DIST_ENERGY Total	100.0%	0.6%	99.4%	57.4%	0.2%	4.0%	28.1%	8.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.4%	0.3%	0.5%
UG Conduits - Primary	DIST_CUST	0.1%	0.0%	0.1%						0.1%	0.0%			0.0%			
	DIST_DEMAND	99.9%	0.1%	99.8%						52.6%	47.2%			47.2%			
	DIST_ENERGY Total	100.0%	0.1%	99.9%	0.0%	0.0%	0.0%	0.0%	0.0%	52.7%	47.2%	0.0%	0.0%	47.2%	0.0%	0.0%	0.0%
UG Conduits - Secondary	DIST_CUST	19.9%	0.1%	19.7%	16.8%	0.0%	1.7%	1.0%	0.0%					0.0%	0.0%	0.1%	0.0%
	DIST_DEMAND	80.1%	0.5%	79.6%	40.6%	0.2%	2.2%	27.0%	8.4%					0.0%	0.4%	0.2%	0.5%
	DIST_ENERGY Total	100.0%	0.6%	99.4%	57.4%	0.2%	4.0%	28.1%	8.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.4%	0.3%	0.5%
Uncollectibles	DIST_CUST	100.0%	0.6%	99.4%	84.7%	0.1%	8.7%	5.2%	0.1%	0.1%	0.0%			0.0%	0.0%	0.4%	0.1%
	DIST_DEMAND																
	DIST_ENERGY Total	100.0%	0.6%	99.4%	84.7%	0.1%	8.7%	5.2%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.4%	0.1%
Write-Offs	DIST_CUST	100.0%	2.0%	98.0%	93.1%		1.3%	3.0%	0.0%	0.4%						0.3%	
	DIST_DEMAND																
	DIST_ENERGY Total	100.0%	2.0%	98.0%	93.1%	0.0%	1.3%	3.0%	0.0%	0.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.3%	0.0%

Type	Section	FERC Account	Account Description	Source of Total Dollars	Allocation Method	Method Description	Plant in Service
Rate Base	Depreciation Reserve	108_303	AD - Intangible	RAD 46 Att B p 3	Plant - Account 303 (Intangible Plant)	Allocation follows Original Cost Plant of 303 Account	Plant in Service
Rate Base	Depreciation Reserve	108_352	AD - Transm Structures	RAD 46 Att B p 3	Demand - Non-Concident Peak	Non-Coincident Peak Contribution to Zonal Peak (1NCP)	TJD Exhibit 2, Study # 01
Rate Base	Depreciation Reserve	108_353	AD - Transm Station Equipment	RAD 46 Att B p 3	Demand - Non-Concident Peak	Non-Coincident Peak Contribution to Zonal Peak (1NCP)	TJD Exhibit 2, Study # 01
Rate Base	Depreciation Reserve	108_354	AD - Transm Towers & Fixtures	RAD 46 Att B p 3	Demand - Non-Concident Peak	Non-Coincident Peak Contribution to Zonal Peak (1NCP)	TJD Exhibit 2, Study # 01
Rate Base	Depreciation Reserve	108_355	AD - Transm Poles & Fixtures	RAD 46 Att B p 3	Demand - Non-Concident Peak	Non-Coincident Peak Contribution to Zonal Peak (1NCP)	TJD Exhibit 2, Study # 01
Rate Base	Depreciation Reserve	108_356	AD - Transm OH Conductors	RAD 46 Att B p 3	Demand - Non-Concident Peak	Non-Coincident Peak Contribution to Zonal Peak (1NCP)	TJD Exhibit 2, Study # 01
Rate Base	Depreciation Reserve	108_358	AD - Transm UG Conductors	RAD 46 Att B p 3	Demand - Non-Concident Peak	Non-Coincident Peak Contribution to Zonal Peak (1NCP)	TJD Exhibit 2, Study # 01
Rate Base	Depreciation Reserve	108_359	AD - Transm Roads	RAD 46 Att B p 3	Demand - Non-Concident Peak	Non-Coincident Peak Contribution to Zonal Peak (1NCP)	TJD Exhibit 2, Study # 01
Rate Base	Depreciation Reserve	108_360	AD - Land	RAD 46 Att B p 3	D Original Cost Plant, 360 Accounts	Allocation follows Distribution Original Cost Plant, Accounts 361 to 369	Plant in Service
Rate Base	Depreciation Reserve	108_361	AD - Structures	RAD 46 Att B p 3	Plant - Account 361 (Structures)	Allocation follows Original Cost Plant of 361 Account	Plant in Service
Rate Base	Depreciation Reserve	108_362	AD - Station	RAD 46 Att B p 3	Plant - Account 362 (Station)	Allocation follows Original Cost Plant of 362 Account	Plant in Service
Rate Base	Depreciation Reserve	108_364	AD - Poles	RAD 46 Att B p 3	Plant - Account 364 (Poles)	Allocation follows Original Cost Plant of 364 Account	Plant in Service
Rate Base	Depreciation Reserve	108_365	AD - Conductors	RAD 46 Att B p 3	Plant - Account 365 (OH Conductors)	Allocation follows Original Cost Plant of 365 Account	Plant in Service
Rate Base	Depreciation Reserve	108_366	AD - Underground Conduit	RAD 46 Att B p 3	Plant - Account 366 (UG Conduits)	Allocation follows Original Cost Plant of 366 Account	Plant in Service
Rate Base	Depreciation Reserve	108_367	AD - Underground Conductors	RAD 46 Att B p 3	Plant - Account 367 (UG Conductors)	Allocation follows Original Cost Plant of 367 Account	Plant in Service
Rate Base	Depreciation Reserve	108_368	AD - XFMRs	RAD 46 Att B p 3	Plant - Account 368 (Transformers)	Allocation follows Original Cost Plant of 368 Account	Plant in Service
Rate Base	Depreciation Reserve	108_369	AD - Services	RAD 46 Att B p 3	Plant - Account 369 (Services)	Allocation follows Original Cost Plant of 369 Account	Plant in Service
Rate Base	Depreciation Reserve	108_370	AD - Meters	RAD 46 Att B p 3	Plant - Account 370 (Meters)	Allocation follows Original Cost Plant of 370 Account	Plant in Service
Rate Base	Depreciation Reserve	108_371	AD - Customer Premises	RAD 46 Att B p 3	Plant - Account 371 (Cust Premises)	Allocation follows Original Cost Plant of 371 Account	Plant in Service
Rate Base	Depreciation Reserve	108_372	AD - Leased Property Cust. Prem.	RAD 46 Att B p 3	Plant - Account 372 (Leased Property - Cust Prem.)	Allocation follows Original Cost Plant of 372 Account	Plant in Service
Rate Base	Depreciation Reserve	108_373	AD - Streetlights	RAD 46 Att B p 3	Plant - Account 373 (Streetlight)	Allocation follows Original Cost Plant of 373 Account	Plant in Service
Rate Base	Depreciation Reserve	108_389	AD - Land	RAD 46 Att B p 3	Dist Original Cost Plant	Allocation Follows Distribution Original Cost Plant	Plant in Service
Rate Base	Depreciation Reserve	108_390	AD - Structures	RAD 46 Att B p 3	Dist Original Cost Plant	Allocation Follows Distribution Original Cost Plant	Plant in Service
Rate Base	Depreciation Reserve	108_391	AD - Office Equipment	RAD 46 Att B p 3	Dist Original Cost Plant	Allocation Follows Distribution Original Cost Plant	Plant in Service
Rate Base	Depreciation Reserve	108_392	AD - Transportation	RAD 46 Att B p 3	Dist Original Cost Plant	Allocation Follows Distribution Original Cost Plant	Plant in Service
Rate Base	Depreciation Reserve	108_393	AD - Stores Equip.	RAD 46 Att B p 3	Dist Original Cost Plant	Allocation Follows Distribution Original Cost Plant	Plant in Service
Rate Base	Depreciation Reserve	108_394	AD - Tools & Garage Equip.	RAD 46 Att B p 3	Dist Original Cost Plant	Allocation Follows Distribution Original Cost Plant	Plant in Service
Rate Base	Depreciation Reserve	108_395	AD - Laboratory	RAD 46 Att B p 3	Dist Original Cost Plant	Allocation Follows Distribution Original Cost Plant	Plant in Service
Rate Base	Depreciation Reserve	108_396	AD - Power Equipment	RAD 46 Att B p 3	Dist Original Cost Plant	Allocation Follows Distribution Original Cost Plant	Plant in Service
Rate Base	Depreciation Reserve	108_397	AD - Communication Equip.	RAD 46 Att B p 3	Dist Original Cost Plant	Allocation Follows Distribution Original Cost Plant	Plant in Service
Rate Base	Depreciation Reserve	108_398	AD - Misc. Equipment	RAD 46 Att B p 3	Dist Original Cost Plant	Allocation Follows Distribution Original Cost Plant	Plant in Service

Rate Base	Rate Base Adjustments	235	Customer Deposits	RAD 01 Rate Base	Deposits	Customer Component, All Customers - Weighted for Deposits	Per Exhibit 2, Study # 03
Rate Base	Rate Base Adjustments	252	Customer Advances	RAD 01 Rate Base	Customers - Residential	Allocates to customer charge, based on residential accounts	Witness 1, Original Section 7, Page 50
Rate Base	Plant in Service	301	Organization	RAD 46 Attach B p 1-2	D & G Net Plant	Allocation follows Distribution and General Net Plant	Plant in Service / Depreciation Reserve
Rate Base	Plant in Service	302	Franchise and Consents	RAD 46 Attach B p 1-2	D & G Net Plant	Allocation follows Distribution and General Net Plant	Plant in Service / Depreciation Reserve
Rate Base	Plant in Service	303	Intangible Plant	RAD 46 Attach B p 1-2	Expense - Total Less A & G	Allocation follows Total O & M Expense, less A & G expenses	O & M
Rate Base	Plant in Service	352	P - Transm Structures	RAD 46 Attach B p 1-2	Demand - Non-Concident Peak	Non-Coincident Peak Contribution to Zonal Peak (INCP)	TJD Exhibit 2, Study # 01
Rate Base	Plant in Service	353	P - Transm Station Equipment	RAD 46 Attach B p 1-2	Demand - Non-Concident Peak	Non-Coincident Peak Contribution to Zonal Peak (INCP)	TJD Exhibit 2, Study # 01
Rate Base	Plant in Service	354	P - Transm Towers & Fixtures	RAD 46 Attach B p 1-2	Demand - Non-Concident Peak	Non-Coincident Peak Contribution to Zonal Peak (INCP)	TJD Exhibit 2, Study # 01
Rate Base	Plant in Service	355	P - Transm Poles & Fixtures	RAD 46 Attach B p 1-2	Demand - Non-Concident Peak	Non-Coincident Peak Contribution to Zonal Peak (INCP)	TJD Exhibit 2, Study # 01
Rate Base	Plant in Service	356	P - Transm OH Conductors	RAD 46 Attach B p 1-2	Demand - Non-Concident Peak	Non-Coincident Peak Contribution to Zonal Peak (INCP)	TJD Exhibit 2, Study # 01
Rate Base	Plant in Service	358	P - Transm UG Conductors	RAD 46 Attach B p 1-2	Demand - Non-Concident Peak	Non-Coincident Peak Contribution to Zonal Peak (INCP)	TJD Exhibit 2, Study # 01
Rate Base	Plant in Service	359	P - Transm Roads	RAD 46 Attach B p 1-2	Demand - Non-Concident Peak	Non-Coincident Peak Contribution to Zonal Peak (INCP)	TJD Exhibit 2, Study # 01
Rate Base	Plant in Service	360	P - Land	RAD 46 Attach B p 1-2	D Original Cost Plant, 360 Accounts	Allocation follows Distribution Original Cost Plant, Accounts 361 to 369	Plant in Service
Rate Base	Plant in Service	361	P - Structures	RAD 46 Attach B p 1-2	Demand - Non-Concident Peak	Non-Coincident Peak Contribution to Zonal Peak (INCP)	TJD Exhibit 2, Study # 01
Rate Base	Plant in Service	362	P - Station	RAD 46 Attach B p 1-2	Demand - Non-Concident Peak	Non-Coincident Peak Contribution to Zonal Peak (INCP)	TJD Exhibit 2, Study # 01
Rate Base	Plant in Service	364P	P - Primary Poles	RAD 46 Attach B p 1-2	Poles - Primary	Pole Plant Allocation (Primary) - Uses Minimum Grid and Primary / Secondary Study to assign customer and demand charges, then allocates customer charges to all customers based on count, and allocates demand charges based on the NCP	TJD Exhibit 2, Study # 07 / TJD Exhibit 2, Study # 01
Rate Base	Plant in Service	364S	P - Secondary Poles	RAD 46 Attach B p 1-2	Poles - Secondary	Pole Plant Allocation (Secondary) - Uses Minimum Grid and Primary / Secondary Study to assign customer and demand charges, then allocates customer charges to all customers based on count, and allocates demand charges based on the NCP	TJD Exhibit 2, Study # 07 / TJD Exhibit 2, Study # 01
Rate Base	Plant in Service	364Z	P - Streetlight Poles	RAD 46 Attach B p 1-2	Customers - STLT	Direct Assignment to STLT customer component	NA
Rate Base	Plant in Service	365P	P - OH Prim. Conductors	RAD 46 Attach B p 1-2	OH Conductors - Primary	Overhead Conductors Allocation (Primary) - Uses Minimum Grid and Primary / Secondary Study to assign customer and demand charges, then allocates customer charges to all customers based on count, and allocates demand charges based on the NCP	TJD Exhibit 2, Study # 07 / TJD Exhibit 2, Study # 01
Rate Base	Plant in Service	365S	P - OH Sec. Conductors	RAD 46 Attach B p 1-2	OH Conductors - Secondary	Overhead Conductors Allocation (Secondary) - Uses Minimum Grid and Primary / Secondary Study to assign customer and demand charges, then allocates customer charges to all customers based on count, and allocates demand charges based on the NCP	TJD Exhibit 2, Study # 07 / TJD Exhibit 2, Study # 01

Rate Base	366P	P - U Prim. Conduit	RAD 46 Attach B p 1-2	UG Conduits - Primary	Underground Conduits Allocation (Primary) - Uses Primary / Secondary Study to assign primary portion, then allocates customer charges to all customers based on count, and allocates demand charges based on the NCP	TJD Exhibit 2, Study # 07 / TJD Exhibit 2, Study # 01
Rate Base	366S	P - U Sec. Conduit	RAD 46 Attach B p 1-2	UG Conduits - Secondary	Underground Conduits Allocation (Secondary) - Uses Primary / Secondary Study to assign primary portion, then allocates customer charges to all customers based on count, and allocates demand charges based on the NCP	TJD Exhibit 2, Study # 07 / TJD Exhibit 2, Study # 01
Rate Base	367P	P - U Prim. Conductors	RAD 46 Attach B p 1-2	UG Conductors - Primary	Underground Conductors Allocation (Primary) - Uses Minimum Grid and Primary / Secondary Study to assign customer and demand charges, then allocates customer charges to all customers based on count, and allocates demand charges based on the NCP	TJD Exhibit 2, Study # 07 / TJD Exhibit 2, Study # 01
Rate Base	367S	P - U Sec. Conductors	RAD 46 Attach B p 1-2	UG Conductors - Secondary	Underground Conductors Allocation (Secondary) - Uses Minimum Grid and Primary / Secondary Study to assign customer and demand charges, then allocates customer charges to all customers based on count, and allocates demand charges based on the NCP	TJD Exhibit 2, Study # 07 / TJD Exhibit 2, Study # 01
Rate Base	368	P - XFMRs	RAD 46 Attach B p 1-2	Transformers	Transformer Allocation - Uses Minimum Grid Study to assign customer and demand charges, then allocates customer charges to all customers based on count, and allocates demand charges based on the NCP	TJD Exhibit 2, Study # 07 / TJD Exhibit 2, Study # 01
Rate Base	369	P - Services	RAD 46 Attach B p 1-2	Customers - Secondary	Allocates to customer charge, based on secondary customer counts	KMS Exhibit 2
Rate Base	370	P - Meters	RAD 46 Attach B p 1-2	Meter Plant	Customer Component, All Customers - Weighted for Meter Plant Costs	TJD Exhibit 2, Study # 06
Rate Base	371	P - Customer Premises	RAD 46 Attach B p 1-2	Customers - POL	Direct Assignment to POL customer component	NA
Rate Base	372	P - Leased Property Cust. Prem.	RAD 46 Attach B p 1-2	Customers - POL	Direct Assignment to POL customer component	NA
Rate Base	373	P - Streetlight	RAD 46 Attach B p 1-2	Customers - STLT	Direct Assignment to STLT customer component	NA
Rate Base	389	P - Land	RAD 46 Attach B p 1-2	Dist Original Cost Plant	Allocation Follows Distribution Original Cost Plant	Plant in Service
Rate Base	390	P - Structures	RAD 46 Attach B p 1-2	Dist Original Cost Plant	Allocation Follows Distribution Original Cost Plant	Plant in Service
Rate Base	391	P - Office Equipment	RAD 46 Attach B p 1-2	Dist Original Cost Plant	Allocation Follows Distribution Original Cost Plant	Plant in Service
Rate Base	392	P - Transportation	RAD 46 Attach B p 1-2	Dist Original Cost Plant	Allocation Follows Distribution Original Cost Plant	Plant in Service
Rate Base	393	P - Stores Equipment	RAD 46 Attach B p 1-2	Dist Original Cost Plant	Allocation Follows Distribution Original Cost Plant	Plant in Service
Rate Base	394	P - Tools & Garage Equip.	RAD 46 Attach B p 1-2	Dist Original Cost Plant	Allocation Follows Distribution Original Cost Plant	Plant in Service
Rate Base	397	P - Laboratory	RAD 46 Attach B p 1-2	Dist Original Cost Plant	Allocation Follows Distribution Original Cost Plant	Plant in Service
Rate Base	396	P - Power Equipment	RAD 46 Attach B p 1-2	Dist Original Cost Plant	Allocation Follows Distribution Original Cost Plant	Plant in Service
Rate Base	398	P - Communication Equipment	RAD 46 Attach B p 1-2	Dist Original Cost Plant	Allocation Follows Distribution Original Cost Plant	Plant in Service
Rate Base	ADJ_RB_CWC	P - Misc. Equipment	RAD 46 Attach B p 1-2	Dist Original Cost Plant	Allocation Follows Distribution Original Cost Plant	Plant in Service
Rate Base	ADJ_RB_CWC	Cash Working Capital	RB Adj 4 CWC	Dist Original Cost Plant	Allocation Follows Distribution Original Cost Plant	Plant in Service
Rate Base	ADJ_RB_M&S	RB Adj. Materials & Services	RB Adj 5 Materials & Services	Dist Original Cost Plant	Allocation Follows Distribution Original Cost Plant	Plant in Service
Rate Base	ADJ_RB_STORM	RB Adj. Storm Damage Normalization	RB Adj 7 Storm Norm	Dist Original Cost Plant	Allocation Follows Distribution Original Cost Plant	Plant in Service
Rate Base	ADJ_RB_Leg_Meters	RB Adj. Adjustment for Retired Legacy Meters	RB Adj 6 Legacy Meter	Meter Plant	Customer Component, All Customers - Weighted for Meter Plant Costs	TJD Exhibit 2, Study # 06
Rate Base	RB_DIT_LIB	Deferred Tax - Liberalized Depreciation	RAD 01 Rate Base	Dist Original Cost Plant	Allocation Follows Distribution Original Cost Plant	Plant in Service
Rate Base	ADJ_RB_OP_RES	RB Adj. Operating Reserves	RB Adj 9 Operating Reserve	Dist Original Cost Plant	Allocation Follows Distribution Original Cost Plant	Plant in Service
Revenue	450	OR - Forfeited Discount Revenue	Other Revenues 450-454	Forfeited Discounts	Customer Component, All Customers - Weighted for Forfeited Discounts	TJD Exhibit 2, Study # 04
Revenue	450_Adj	OR - Forfeited Discount Revenue Adjustment	IS Adj 14 UPC	Forfeited Discounts	Customer Component, All Customers - Weighted for Forfeited Discounts	TJD Exhibit 2, Study # 04
Revenue	451	OR - Misc. Service Revenues	Other Revenues 450-454	Customers - Secondary	Allocates to customer charge, based on secondary customer counts	KMS Exhibit 2
Revenue	454POLE	OR - Pole Rent	Other Revenues 450-454	Plant - Account 364 (Poles)	Allocation follows Original Cost Plant of 364 Account	Plant in Service

Account #	Account Name	Account Type	Account Description	Account Location	Account Category	Account Sub-Category	Account Detail	Account Reference	Account Study
454RENT	Revenue	O & M	OR - Lease Rent	Other Revenues 450-454	Other Revenues 455	Other Revenues 456	Other Revenues 456	Allocation follows Total Labor Expense	Plant in Service
456MISC	Revenue	O & M	OR - Misc. Revenue	Other Revenues 455	Other Revenues 456	Other Revenues 456	Other Revenues 456	Allocation follows Distribution Original Cost Plant	Plant in Service
456AECNITS	Revenue	O & M	OR - AEC wheeling NITS	Other Revenues 455	Other Revenues 456	Other Revenues 456	Other Revenues 456	Allocation follows Distribution Original Cost Plant	Plant in Service
456SCRAP	Revenue	O & M	OR - NUG/TMI	Other Revenues 455	Other Revenues 456	Other Revenues 456	Other Revenues 456	Allocation follows Distribution Original Cost Plant, Accounts 361 to 369	Plant in Service
O&M_Waverly_PTC-DSS	Expense	O & M	DSS portion of PTC in Waverly	RAD 02	RAD 02	RAD 02	RAD 02	Direct Assignment - Waverly	NA
O&M_Subtransm	Expense	O & M	Dist O&M in Transmission Accounts	RAD 02	RAD 02	RAD 02	RAD 02	Non-Coincident Peak Contribution to Zonal Peak (1MCP)	TJD Exhibit 2, Study # 01
580	Expense	O & M	OP - Supv. & Engineering	RAD 55 P&L Summary	RAD 55 P&L Summary	RAD 55 P&L Summary	RAD 55 P&L Summary	Allocation follows Distribution Original Cost Plant, Accounts 581 to 589	O & M
581	Expense	O & M	OP - Dispatching	RAD 55 P&L Summary	RAD 55 P&L Summary	RAD 55 P&L Summary	RAD 55 P&L Summary	Non-Coincident Peak Contribution to Zonal Peak (1MCP)	TJD Exhibit 2, Study # 01
583	Expense	O & M	OP - Overhead Line	RAD 55 P&L Summary	RAD 55 P&L Summary	RAD 55 P&L Summary	RAD 55 P&L Summary	Allocation follows Distribution Original Cost Plant, Account 365	Plant in Service
586	Expense	O & M	OP - Meter	RAD 55 P&L Summary	RAD 55 P&L Summary	RAD 55 P&L Summary	RAD 55 P&L Summary	Allocation follows Original Cost Plant of 370 Account	Plant in Service
588	Expense	O & M	OP - Misc. Expenses	RAD 55 P&L Summary	RAD 55 P&L Summary	RAD 55 P&L Summary	RAD 55 P&L Summary	Allocation follows Distribution Original Cost Plant	Plant in Service
589	Expense	O & M	Rents	RAD 55 P&L Summary	RAD 55 P&L Summary	RAD 55 P&L Summary	RAD 55 P&L Summary	Allocation follows Distribution and General Net Plant	Plant in Service / Depreciation Reserve
590	Expense	O & M	MN - Supv. & Engineering	RAD 55 P&L Summary	RAD 55 P&L Summary	RAD 55 P&L Summary	RAD 55 P&L Summary	Allocation follows Distribution Original Cost Plant, Accounts 591 to 599	O & M
591	Expense	O & M	MN - Structures	RAD 55 P&L Summary	RAD 55 P&L Summary	RAD 55 P&L Summary	RAD 55 P&L Summary	Allocation follows Original Cost Plant of 361 Account	Plant in Service
592	Expense	O & M	MN - Station	RAD 55 P&L Summary	RAD 55 P&L Summary	RAD 55 P&L Summary	RAD 55 P&L Summary	Allocation follows Original Cost Plant of 362 Account	Plant in Service
593	Expense	O & M	MN - OH Conductors	RAD 55 P&L Summary	RAD 55 P&L Summary	RAD 55 P&L Summary	RAD 55 P&L Summary	Allocation follows Original Cost Plant of 365 Account	Plant in Service
595	Expense	O & M	MN - XFMRs	RAD 55 P&L Summary	RAD 55 P&L Summary	RAD 55 P&L Summary	RAD 55 P&L Summary	Allocation follows Original Cost Plant of 368 Account	Plant in Service
596	Expense	O & M	MN - Streetlights	RAD 55 P&L Summary	RAD 55 P&L Summary	RAD 55 P&L Summary	RAD 55 P&L Summary	Allocation follows Original Cost Plant of 373 Account	Plant in Service
597	Expense	O & M	MN - Meters	RAD 55 P&L Summary	RAD 55 P&L Summary	RAD 55 P&L Summary	RAD 55 P&L Summary	Allocation follows Original Cost Plant of 370 Account	Plant in Service
598	Expense	O & M	MN - Misc.	RAD 55 P&L Summary	RAD 55 P&L Summary	RAD 55 P&L Summary	RAD 55 P&L Summary	Allocation follows Distribution Original Cost Plant	Plant in Service
902	Expense	O & M	Customer Account Supervision	RAD 55 P&L Summary	RAD 55 P&L Summary	RAD 55 P&L Summary	RAD 55 P&L Summary	Customer Component, All Customers - Weighted for Meter Reading Expense	TJD Exhibit 2, Study # 04
903	Expense	O & M	Customer Account Collections	RAD 55 P&L Summary	RAD 55 P&L Summary	RAD 55 P&L Summary	RAD 55 P&L Summary	Customer Component, All Customers - Weighted for Collections Expenses	TJD Exhibit 2, Study # 04
904	Expense	O & M	Customer Account Uncollectables	RAD 55 P&L Summary	RAD 55 P&L Summary	RAD 55 P&L Summary	RAD 55 P&L Summary	Customer write-offs	TJD Exhibit 2, Study # 11
905	Expense	O & M	Customer Account Accounts	RAD 55 P&L Summary	RAD 55 P&L Summary	RAD 55 P&L Summary	RAD 55 P&L Summary	Customer Component, All Customers - Weighted for Misc. Customer Acctg Expenses	TJD Exhibit 2, Study # 04
907	Expense	O & M	Customer Info Supervision	RAD 55 P&L Summary	RAD 55 P&L Summary	RAD 55 P&L Summary	RAD 55 P&L Summary	Customer Component, All Customers - Weighted for Information Assistance Expenses	TJD Exhibit 2, Study # 04
908	Expense	O & M	Customer Info Assistance Dist.	RAD 55 P&L Summary	RAD 55 P&L Summary	RAD 55 P&L Summary	RAD 55 P&L Summary	Customer Component, All Customers - Weighted for Information Expenses	TJD Exhibit 2, Study # 04
909	Expense	O & M	Customer Info Advertising Dist.	RAD 55 P&L Summary	RAD 55 P&L Summary	RAD 55 P&L Summary	RAD 55 P&L Summary	Allocates to customer charge, based on secondary customer counts	KMS Exhibit 2
910	Expense	O & M	Customer Info Misc. Expense	RAD 55 P&L Summary	RAD 55 P&L Summary	RAD 55 P&L Summary	RAD 55 P&L Summary	Customer Component, All Customers - Weighted for Information Assistance Expenses	TJD Exhibit 2, Study # 04
911	Expense	O & M	Sales Supervision	RAD 55 P&L Summary	RAD 55 P&L Summary	RAD 55 P&L Summary	RAD 55 P&L Summary	Allocates to customer charge, based on total customer counts	KMS Exhibit 2
913	Expense	O & M	Advertising expenses	RAD 55 P&L Summary	RAD 55 P&L Summary	RAD 55 P&L Summary	RAD 55 P&L Summary	Allocates to customer charge, based on total customer counts	KMS Exhibit 2
920	Expense	O & M	A&G Salaries	RAD 55 P&L Summary	RAD 55 P&L Summary	RAD 55 P&L Summary	RAD 55 P&L Summary	Allocation follows Labor Expense, Less A&G Labor Expense	TJD Exhibit 2, Study # 05
921	Expense	O & M	A&G Office Supplies	RAD 55 P&L Summary	RAD 55 P&L Summary	RAD 55 P&L Summary	RAD 55 P&L Summary	Allocation follows Labor Expense, Less A&G Labor Expense	TJD Exhibit 2, Study # 05
922	Expense	O & M	A&G Admin. Expenses	RAD 55 P&L Summary	RAD 55 P&L Summary	RAD 55 P&L Summary	RAD 55 P&L Summary	Allocation follows Labor Expense, Less A&G Labor Expense	TJD Exhibit 2, Study # 05
923	Expense	O & M	A&G Outside Services	RAD 55 P&L Summary	RAD 55 P&L Summary	RAD 55 P&L Summary	RAD 55 P&L Summary	Allocation follows Labor Expense, Less A&G Labor Expense	TJD Exhibit 2, Study # 05

Expense	O & M	924	A&G Property Insurance	RAD 55 P&L Summary	Dist Net Plant	Plant in Service/ Depreciation Reserve
Expense	O & M	924	A&G Property Insurance	RAD 55 P&L Summary	Dist Net Plant	Plant in Service/ Depreciation Reserve
Expense	O & M	925	A&G Injury and Damages	RAD 55 P&L Summary	Labor Expense - Distribution	TID Exhibit 2, Study # 05
Expense	O & M	926	A&G Pension and Benefits	RAD 55 P&L Summary	Labor Expense - less A & G	TID Exhibit 2, Study # 05
Expense	O & M	930_1	A&G General Advertising	RAD 55 P&L Summary	Labor Expense - less A & G	TID Exhibit 2, Study # 05
Expense	O & M	930_2	A&G Misc. Expense	RAD 55 P&L Summary	Labor Expense - less A & G	TID Exhibit 2, Study # 05
Expense	O & M	931	A&G Misc. Rent	RAD 55 P&L Summary	Labor Expense - less A & G	TID Exhibit 2, Study # 05
Expense	O & M	935	A&G Maint. Of General Plant	RAD 55 P&L Summary	Gen Original Cost Plant	Plant in Service
Expense	O & M	ADJ_IS_Late_Paymen	IS Adj. Late Payment Charge	IS Adj 4 Late Payment	Forfeited Discounts	TID Exhibit 2, Study # 04
Expense	O & M	ADJ_IS_Dist_Payroll	IS Adj. Distribution Payroll	IS Adj 5 Dist Expense	Labor Expense - Distribution	TID Exhibit 2, Study # 05
Expense	O & M	ADJ_IS_Requried_De	IS Adj. Distribution Required Debt	IS Adj 5 Dist Expense	Dist Original Cost Plant	Plant in Service
Expense	O & M	ADJ_IS_Non-Juris_Transm	IS Adj. Non-Juris Transmission Expense	IS Adj 5 Dist Expense	Demand - Non-Concident Peak	TID Exhibit 2, Study # 01
Expense	O & M	ADJ_IS_Cust_Acct_Pa	IS Adj. Customer Accounts Payroll	IS Adj 6 Cust Accounts Expense	Labor Expense - Customer Accounts	TID Exhibit 2, Study # 05
Expense	O & M	ADJ_IS_Cust_Acct_De	IS Adj. Customer Accounts Deposits	IS Adj 6 Cust Accounts Expense	Deposits	TID Exhibit 2, Study # 03
Expense	O & M	ADJ_IS_5c	IS Adj. Customer Accounts Uncollectables	IS Adj 6 Sched 1 Serv New Cust	Write-Offs	TID Exhibit 2, Study # 11
Expense	O & M	ADJ_IS_Number_of_C	IS Adj. Customer Accounts No. of Cust.	IS Adj 6 Cust Accounts Expense	Customers - Total	KMS Exhibit 2
Expense	O & M	ADJ_IS_Cust_Serv_Pa	IS Adj. Customer Service Payroll	IS Adj 7 Cust Serv & Info	Labor Expense - Customer Information	TID Exhibit 2, Study # 05
Expense	O & M	ADJ_IS_Cash_Pension	IS Adj. Cash Pension	IS Adj 8 A&G	Labor Expense - less A & G	TID Exhibit 2, Study # 05
Expense	O & M	ADJ_IS_Emp_Benefits	IS Adj. Other Employee Benefit Costs & Costs	IS Adj 8 A&G	Labor Expense - less A & G	TID Exhibit 2, Study # 05
Expense	O & M	ADJ_IS_Non-Juris	IS Adj. A&G Non-Juris. Expense	IS Adj 8 A&G	Labor Expense - less A & G	TID Exhibit 2, Study # 05
Expense	O & M	ADJ_IS_Rate_Case	IS Adj. A&G Rate Case Expense	IS Adj 8 A&G	Labor Expense - less A & G	TID Exhibit 2, Study # 05
Expense	O & M	ADJ_IS_7e	IS Adj. A&G Legacy Meters	IS Adj 8 A&G	Meter Plant	TID Exhibit 2, Study # 05
Expense	O & M	ADJ_IS_7f	IS Adj. Accelerated Switching	IS Adj 8 A&G	Expense - Total A & G Less Adj.	O & M
Other Expense	Depreciation	ADJ_IS_Cost_of_Rem	IS Adj - Cost of Removal/Salvage	IS Adj 9 Depr Exp	Dist Original Cost Plant	Plant in Service
Other Expense	Depreciation	ADJ_IS_Salvage	IS Adj - Average net Salvage	IS Adj 9 Depr Exp	Dist Original Cost Plant	Plant in Service
Other Expense	Depreciation	ADJ_IS_Acc_Depr_Leg	IS Adj - DE Accelerated Dep. Legacy Meters	IS Adj 9 Depr Exp	Meter Plant	TID Exhibit 2, Study # 06
Other Expense	Depreciation	ADJ_IS_Meter_Amort	IS Adj - Meter Amortization Expense	IS Adj 10 Amort Exp	Meter Plant	TID Exhibit 2, Study # 06
Other Expense	General Taxes	ADJ_IS_Payroll_Tax	IS Adj. Payroll Tax	IS Adj 11 Taxes OTI	Labor Expense - Total	TID Exhibit 2, Study # 05
Other Expense	General Taxes	ADJ_IS_Other_Tax	IS Adj. Other Tax	IS Adj 11 Taxes OTI	D & G Original Cost Plant	Plant in Service
Other Expense	Depreciation	403_303	DE - Intangible	RAD 53 Attach A	Plant - Account 303 (Intangible Plant)	Plant in Service
Other Expense	Depreciation	403_352	DE - Transm Structures	RAD 53 Attach A	Demand - Non-Concident Peak	TID Exhibit 2, Study # 01
Other Expense	Depreciation	403_353	DE - Transm Station Equipment	RAD 53 Attach A	Demand - Non-Concident Peak	TID Exhibit 2, Study # 01
Other Expense	Depreciation	403_354	DE - Transm Towers & Fixtures	RAD 53 Attach A	Demand - Non-Concident Peak	TID Exhibit 2, Study # 01
Other Expense	Depreciation	403_355	DE - Transm Poles & Fixtures	RAD 53 Attach A	Demand - Non-Concident Peak	TID Exhibit 2, Study # 01

<p>Penlex Exhibit TID-1 Web Exhibit 2, Study # 01 Section 1, Page 54</p> <p>TID Exhibit 2, Study # 01</p> <p>TID Exhibit 2, Study # 01</p> <p>TID Exhibit 2, Study # 01</p>											
Other Expense	403_356	DE - Transm OH Conductors	RAD 53 Attach A	Demand - Non-Coincident Peak	Non-Coincident Peak Contribution to Zonal Peak (LNCF)	Plant in Service					
Other Expense	403_358	DE - Transm UG Conductors	RAD 53 Attach A	Demand - Non-Coincident Peak	Non-Coincident Peak Contribution to Zonal Peak (LNCF)	Plant in Service					
Other Expense	403_359	DE - Transm Roads	RAD 53 Attach A	Demand - Non-Coincident Peak	Non-Coincident Peak Contribution to Zonal Peak (LNCF)	Plant in Service					
Other Expense	403_360	DE - Land	RAD 53 Attach A	Plant - Account 360 (Land)	Allocation follows Original Cost Plant of 360 Account	Plant in Service					
Other Expense	403_361	DE - Structures	RAD 53 Attach A	Plant - Account 361 (Structures)	Allocation follows Original Cost Plant of 361 Account	Plant in Service					
Other Expense	403_362	DE - Station	RAD 53 Attach A	Plant - Account 362 (Station)	Allocation follows Original Cost Plant of 362 Account	Plant in Service					
Other Expense	403_364	DE - Poles	RAD 53 Attach A	Plant - Account 364 (Poles)	Allocation follows Original Cost Plant of 364 Account	Plant in Service					
Other Expense	403_365	DE - OH Conductors	RAD 53 Attach A	Plant - Account 365 (OH Conductors)	Allocation follows Original Cost Plant of 365 Account	Plant in Service					
Other Expense	403_366	DE - Underground Conduit	RAD 53 Attach A	Plant - Account 366 (UG Conduits)	Allocation follows Original Cost Plant of 366 Account	Plant in Service					
Other Expense	403_367	DE - Underground Conductors	RAD 53 Attach A	Plant - Account 367 (UG Conductors)	Allocation follows Original Cost Plant of 367 Account	Plant in Service					
Other Expense	403_368	DE - XFMRs	RAD 53 Attach A	Plant - Account 368 (Transformers)	Allocation follows Original Cost Plant of 368 Account	Plant in Service					
Other Expense	403_369	DE - Services	RAD 53 Attach A	Plant - Account 369 (Services)	Allocation follows Original Cost Plant of 369 Account	Plant in Service					
Other Expense	403_370	DE - Meters	RAD 53 Attach A	Plant - Account 370 (Meters)	Allocation follows Original Cost Plant of 370 Account	Plant in Service					
Other Expense	403_371	DE - Customer Premises	RAD 53 Attach A	Plant - Account 371 (Cust Premises)	Allocation follows Original Cost Plant of 371 Account	Plant in Service					
Other Expense	403_372	DE - Leased Property Cust. Prem.	RAD 53 Attach A	Plant - Account 372 (Leased Property - Cust Prem.)	Allocation follows Original Cost Plant of 372 Account	Plant in Service					
Other Expense	403_373	DE - Streetlight	RAD 53 Attach A	Plant - Account 373 (Streetlight)	Allocation follows Original Cost Plant of 373 Account	Plant in Service					
Other Expense	403_389	DE - Land	RAD 53 Attach A	Plant - Account 389 (Land - Misc)	Allocation follows Original Cost Plant of 389 Account	Plant in Service					
Other Expense	403_390	DE - Structures	RAD 53 Attach A	Plant - Account 390 (Structures - Misc)	Allocation follows Original Cost Plant of 390 Account	Plant in Service					
Other Expense	403_391	DE - Office Equipment	RAD 53 Attach A	Plant - Account 391 (Office Equipment)	Allocation follows Original Cost Plant of 391 Account	Plant in Service					
Other Expense	403_392	DE - Transportation	RAD 53 Attach A	Plant - Account 392 (Transportation)	Allocation follows Original Cost Plant of 392 Account	Plant in Service					
Other Expense	403_393	DE - Stores Equipment	RAD 53 Attach A	Plant - Account 393 (Stores)	Allocation follows Original Cost Plant of 393 Account	Plant in Service					
Other Expense	403_394	DE - Tools & Garage Equip.	RAD 53 Attach A	Plant - Account 394 (Tools & Garage Equipment)	Allocation follows Original Cost Plant of 394 Account	Plant in Service					
Other Expense	403_395	DE - Laboratory	RAD 53 Attach A	Plant - Account 395 (Laboratory)	Allocation follows Original Cost Plant of 395 Account	Plant in Service					
Other Expense	403_396	DE - Power Equipment	RAD 53 Attach A	Plant - Account 396 (Power Equipment)	Allocation follows Original Cost Plant of 396 Account	Plant in Service					
Other Expense	403_397	DE - Communications Equipment	RAD 53 Attach A	Plant - Account 397 (Communications Equipment)	Allocation follows Original Cost Plant of 397 Account	Plant in Service					
Other Expense	403_398	DE - Misc. Equipment	RAD 53 Attach A	Plant - Account 398 (Misc. Equipment)	Allocation follows Original Cost Plant of 398 Account	Plant in Service					
Other Expense	404-5	Amortization and depletion of utility plant	RAD 55 P&L Summary	D & G Original Cost Plant	Allocation follows Distribution and General Original Cost Plant	Plant in Service					
Other Expense	407 Dist	Amortization - Rate Case Expense	Amortization UIP	Customers - Total	Allocates to customer charge, based on total customer counts	KMS Exhibit 2					
Other Expense	407_SMT	Amortization - Smart Meter	Amortization UIP	Meter Plant	Customer Component, All Customers - Weighted for Meter Plant Costs	TID Exhibit 2, Study # 06					
Other Expense	407_SMIP	Amortization - SMIP Legacy Meters	Amortization UIP	Meter Plant	Customer Component, All Customers - Weighted for Meter Plant Costs	TID Exhibit 2, Study # 06					

Other Expense	Depreciation	407_STORM	Amortization - Storm Reserve	Amortization UJP	Dist Net Plant	Allocation follows Distribution Net Plant	Plant in Service / Wavely Tax Incentive Depreciation Reserve Page 1, Page 35
Other Expense	Depreciation	407_WAV	Amortization - Waverly	Amortization UJP	Direct Assignment - Waverly	Direct Assignment to Waverly customer component	Plant in Service
Other Expense	General Taxes	408_1LND	OT - Property Tax	RAD 32 Tax OTI	D & G Original Cost Plant	Allocation follows Distribution and General Original Cost Plant	TJD Exhibit 2, Study # 05
Other Expense	General Taxes	408_1PAY	OT - Payroll Tax	RAD 32 Tax OTI	Labor Expense - Total	Allocation follows Total Labor Expense	Plant in Service
Other Expense	General Taxes	408_1CAP	OT - Capital Stock Tax	RAD 32 Tax OTI	D & G Original Cost Plant	Allocation follows Distribution and General Original Cost Plant	Plant in Service
Other Expense	General Taxes	408_1MISC	OT - Misc. Tax	RAD 32 Tax OTI	D & G Original Cost Plant	Allocation follows Distribution and General Original Cost Plant	Plant in Service / Depreciation Reserve
Tax	Income Tax	410_1	Deferred Income Tax	RAD 18 - Comparative P&L	D & G Net Plant	Allocation follows Distribution and General Net Plant	Plant in Service / Depreciation Reserve
Tax	Income Tax	411_10	Investment Tax Credit	RAD 18 - Comparative P&L	D & G Net Plant	Allocation follows Distribution and General Net Plant	Depreciation Reserve
Labor	Labor	580L	OP - Supv. & Engineering Labor	Labor Input	Expense - Account 580 (OP - Supv. & Engineering)	Allocation follows O & M Expense of 580 Account	O & M
Labor	Labor	581L	OP - Dispatching Labor	Labor Input	Expense - Account 581 (OP - Dispatching)	Allocation follows O & M Expense of 581 Account	O & M
Labor	Labor	582L	OP- Distribution Expense Station Labor	Labor Input	Plant - Account 362 (Station)	Allocation follows Original Cost Plant of 362 Account	Plant in Service
Labor	Labor	583L	OP - Overhead Line Labor	Labor Input	Expense - Account 583 (OP - Overhead Line)	Allocation follows O & M Expense of 583 Account	O & M
Labor	Labor	586L	OP - Meter Labor	Labor Input	Expense - Account 586 (OP - Meter)	Allocation follows O & M Expense of 586 Account	O & M
Labor	Labor	588L	OP - Misc. Expenses	Labor Input	Expense - Account 588 (OP - Misc. Expense)	Allocation follows O & M Expense of 588 Account	O & M
Labor	Labor	589L	Rents Labor	Labor Input	Expense - Account 589 (Rents)	Allocation follows O & M Expense of 590 Account	O & M
Labor	Labor	590L	MN- Supv. & Engineering Labor	Labor Input	Expense - Account 590 (MN - Supv. & Engineering)	Allocation follows O & M Expense of 590 Account	O & M
Labor	Labor	591L	MN - Structures Labor	Labor Input	Expense - Account 591 (MN - Structures)	Allocation follows O & M Expense of 591 Account	O & M
Labor	Labor	592L	MN - Station Labor	Labor Input	Expense - Account 592 (MN - Station)	Allocation follows O & M Expense of 592 Account	O & M
Labor	Labor	593L	MN - OH Conductors Labor	Labor Input	Expense - Account 593 (MN - OH Conductors)	Allocation follows O & M Expense of 593 Account	O & M
Labor	Labor	595L	MN - XFMRs Labor	Labor Input	Expense - Account 595 (MN - XFMRs)	Allocation follows O & M Expense of 595 Account	O & M
Labor	Labor	596L	MN - Streetlights Labor	Labor Input	Expense - Account 596 (MN - Streetlights)	Allocation follows O & M Expense of 596 Account	O & M
Labor	Labor	597L	MN - Meters Labor	Labor Input	Expense - Account 597 (MN - Meters)	Allocation follows O & M Expense of 597 Account	O & M
Labor	Labor	598L	MN - Misc. Labor	Labor Input	Expense - Account 598 (MN - Misc)	Allocation follows O & M Expense of 597 Account	O & M
Labor	Labor	902L	Customer Account Supervision - Labor	Labor Input	Expense - Account 902 (Cust Acct Supervision)	Allocation follows O & M Expense of 902 Account	O & M
Labor	Labor	903L	Customer Account Collections - Labor	Labor Input	Expense - Account 903 (Cust Acct Collections)	Allocation follows O & M Expense of 903 Account	O & M
Labor	Labor	905L	Customer Account Accounts - Labor	Labor Input	Expense - Account 905 (Cust Acct Accounts)	Allocation follows O & M Expense of 905 Account	O & M
Labor	Labor	907L	Customer Info Supervision Labor	Labor Input	Expense - Account 907 (Cust Info Supervision)	Allocation follows O & M Expense of 907 Account	O & M
Labor	Labor	908L	Customer Info Assistance Labor	Labor Input	Expense - Account 908 (Cust Info Assistance)	Allocation follows O & M Expense of 908 Account	O & M
Labor	Labor	909L	Customer Info Advertising Labor	Labor Input	Expense - Account 909 (Cust Info Advertising)	Allocation follows O & M Expense of 909 Account	O & M

Account	Category	Account	Description	Account	Description	Account	Description	Account	Description	Account	Description	Account	Description
Labor	Labor	910L	Customer Info Misc. Expense Labor	Labor Input	Expense - Account 910 (Cust Info Misc. Expense)	Allocation follows O & M Expense of 910 Account	O & M						
Labor	Labor	911L	Sales Supervision	Labor Input	Expense - Account 911 (Sales Supervision)	Allocation follows O & M Expense of 911 Account	O & M						
Labor	Labor	913L	Advertising expenses	Labor Input	Expense - Account 913 (Advertising Expense)	Allocation follows O & M Expense of 913 Account	O & M						
Labor	Labor	920L	A&G Salaries Labor	Labor Input	Labor Expense - less A & G	Allocation follows Labor Expense, Less A&G Labor Expense	TID Exhibit 2, Study # 05						
Labor	Labor	921L	A&G Office Supplies Labor	Labor Input	Labor Expense - less A & G	Allocation follows Labor Expense, Less A&G Labor Expense	TID Exhibit 2, Study # 05						
Labor	Labor	922L	A&G Admin. Expenses Labor	Labor Input	Labor Expense - less A & G	Allocation follows Labor Expense, Less A&G Labor Expense	TID Exhibit 2, Study # 05						
Labor	Labor	923L	A&G Outside Services Labor	Labor Input	Labor Expense - less A & G	Allocation follows Labor Expense, Less A&G Labor Expense	TID Exhibit 2, Study # 05						
Labor	Labor	924L	A&G Property Insurance Labor	Labor Input	Dist Net Plant	Allocation follows Distribution Net Plant	Plant in Service / Depreciation Reserve						
Labor	Labor	925L	A&G Injury and Damages Labor	Labor Input	Labor Expense - Distribution	Allocation follows Distribution Labor Expense	TID Exhibit 2, Study # 05						
Labor	Labor	926L	A&G Pension and Benefits Labor	Labor Input	Labor Expense - less A & G	Allocation follows Labor Expense, Less A&G Labor Expense	TID Exhibit 2, Study # 05						
Labor	Labor	930_1L	A&G General Advertising Labor	Labor Input	Labor Expense - less A & G	Allocation follows Labor Expense, Less A&G Labor Expense	TID Exhibit 2, Study # 05						
Labor	Labor	930_2L	A&G Misc. Expense Labor	Labor Input	Labor Expense - less A & G	Allocation follows Labor Expense, Less A&G Labor Expense	TID Exhibit 2, Study # 05						
Labor	Labor	931L	A&G Rent Labor	Labor Input	Labor Expense - less A & G	Allocation follows Labor Expense, Less A&G Labor Expense	TID Exhibit 2, Study # 05						
Labor	Labor	935L	A&G Maint. Of General Plant Labor	Labor Input	Expense - Account 935 (A&G Maint. General Plant)	Allocation follows O & M Expense of 935 Account	O & M						
Revenue Worksheet	Tax	TAX_Cost_of_Removal	Tax Deductions - Cost of Removal	IS Adj 12 Fed & State Taxes	Dist Original Cost Plant	Allocation Follows Distribution Original Cost Plant	Plant in Service						
Revenue Worksheet	Tax	TAX_PENSION	Tax Deductions - Pension	IS Adj 12 Fed & State Taxes	Labor Expense - Total	Allocation follows Total Labor Expense	TID Exhibit 2, Study # 05						
Revenue Worksheet	Tax	TAX_Legacy_Meters	Tax Deductions - Amortization of Legacy Meters	IS Adj 12 Fed & State Taxes	Meter Plant	Customer Component, All Customers - Weighted for Meter Plant Costs	TID Exhibit 2, Study # 06						
Revenue Worksheet	Tax	TAX_DEPR	Tax Deductions - Depreciation	IS Adj 12 Fed & State Taxes	Dist Original Cost Plant	Allocation Follows Distribution Original Cost Plant	Plant in Service						
Revenue Worksheet	Tax	TAX_BONUS_DEPR	Tax Deductions - Bonus Depreciation	IS Adj 12 Fed & State Taxes	Dist Original Cost Plant	Allocation Follows Distribution Original Cost Plant	Plant in Service						
Income Tax	Tax	TAX_DIT_STATE	Deferred Income Tax - State	RAD 02	D & G Net Plant	Allocation follows Distribution and General Net Plant	Plant in Service / Depreciation Reserve						
Income Tax	Tax	TAX_DIT_FED	Deferred Income Tax - Federal	RAD 02	D & G Net Plant	Allocation follows Distribution and General Net Plant	Plant in Service / Depreciation Reserve						
O & M	Expense	584	OP - Underground lines expenses	RAD 55 P&L Summary	Plant - Account 367 (UG Conductors)	Allocation follows Original Cost Plant of 367 Account	Plant in Service						
O & M	Expense	ADJ_IS_7e	IS Adj. A&G Legacy Meters	IS Adj & A&G	Meter Plant	Customer Component, All Customers - Weighted for Meter Plant Costs	TID Exhibit 2, Study # 06						
O & M	Expense	928	Regulatory Commission Expense	RAD 55 P&L Summary	Labor Expense - less A & G	Allocation follows Labor Expense, Less A&G Labor Expense	TID Exhibit 2, Study # 05						
Other Expense	Depreciation	411_1	Accretion expense	RAD 55 P&L Summary	Labor Expense - less A & G	Allocation follows Labor Expense, Less A&G Labor Expense	TID Exhibit 2, Study # 05						
O & M	Expense	594	MN - UG Conductors	RAD 55 P&L Summary	Plant - Account 367 (UG Conductors)	Allocation follows Original Cost Plant of 367 Account	Plant in Service						
Rate Base	Depreciation Reserve	108_302	AD - Franchise & Consents	RAD 46 Att B p 3	Plant - Account 302 (Intangible Plant)	Allocation follows Original Cost Plant of 302 Account	Plant in Service						
Tax	Revenue Worksheet	TAX_ITC	Investment Tax Credit	RAD 02	D & G Net Plant	Allocation follows Distribution and General Net Plant	Plant in Service / Depreciation Reserve						
Tax	Revenue Worksheet	TAX_ANS	Tax Deductions - Average net Salvage	IS Adj 9 Depr Exp	Dist Original Cost Plant	Allocation Follows Distribution Original Cost Plant	Plant in Service						

PA
 PENNSYLVANIA ELECTRIC COMPANY
 COST OF SERVICE STUDY - TOTAL SUMMARY
 FULLY FUTURE TEST YEAR
 COMPANY PREFERRED ALLOCATION METHOD
 PROPOSED RATES, \$1,000s

	PA	JURIS	RS	GSV	GSS	GSM	GSL	GP	LP	BRD	H	POL	STLT
RATE BASE													
Plant in Service	2,841,532	1,896,347	3,771	176,139	346,195	84,740	158,213	57,993	86	4,617	39,458	73,975	
Depreciation Reserve	925,392	606,444	1,241	54,832	119,065	29,087	47,596	20,780	28	1,622	24,529	20,166	
Net Plant	1,916,140	1,289,903	2,529	121,307	227,130	55,653	110,617	37,213	57	2,995	14,929	53,809	
Rate Base Additions	247,702	166,642	332	16,318	28,882	8,692	13,350	5,018	8	382	2,857	5,221	
Rate Base Deductions	532,653	352,444	726	32,822	69,266	15,824	29,317	10,711	16	842	7,515	13,170	
Rate Base Other Total	(284,952)	(185,802)	(394)	(16,504)	(40,385)	(7,133)	(15,967)	(5,692)	(8)	(460)	(4,638)	(7,950)	
Rate Base Total	1,631,188	1,104,101	2,136	104,803	186,745	48,520	94,650	31,521	50	2,534	10,271	45,859	

INCOME STATEMENT

Revenue	521,326	333,923	1,078	20,332	93,017	20,746	25,176	13,084	26	955	4,905	8,083	
Tariff Revenue Total	12,573	9,653	15	931	962	150	319	119	0	10	50	364	
Other Revenue Total	533,899	343,576	1,093	21,263	93,979	20,896	25,495	13,203	26	965	4,955	8,446	

Expenses

Total Operation & Maintenance Expense	129,613	94,246	141	6,760	11,335	2,506	5,999	2,427	3	136	499	5,622	
Depreciation Expense	93,790	62,583	121	5,782	10,815	2,781	4,861	1,721	3	143	1,050	3,930	
Other Expenses Amortization Expense Total	17,486	12,182	24	1,359	1,685	908	817	344	1	21	61	85	
Taxes Other than Income Taxes Excl GRT	3,948	2,677	5	239	407	95	203	81	0	5	28	206	
Gross Receipts Tax	30,758	19,701	64	1,200	5,488	1,224	1,485	772	2	56	289	477	
Total Operating Expense	275,596	191,389	354	15,340	29,730	7,515	13,306	5,344	8	361	1,927	10,321	

Income Before Taxes

Income Before Taxes	258,303	152,187	739	5,923	64,249	13,382	12,188	7,859	19	604	3,029	(1,874)	
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Income Taxes

Current State Income Tax	26,328	15,580	75	640	6,488	1,382	1,215	799	2	60	312	(174)	
Current Federal Income Tax	72,816	42,336	222	1,383	19,048	4,051	3,259	2,311	6	173	839	(812)	
Provision for Deferred Income Taxes	19,675	13,225	26	1,249	2,341	574	1,139	382	1	31	154	551	
Investment Tax Credit Adjustments	(457)	(307)	(1)	(29)	(54)	(13)	(26)	(9)	(0)	(1)	(4)	(13)	
Total Income Tax	118,361	70,834	322	3,244	27,772	5,993	5,587	3,484	8	264	1,301	(448)	

Net Income After Tax

Net Income After Tax	139,943	81,353	417	2,679	36,477	7,389	6,602	4,375	10	340	1,727	(1,427)	
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Rate of Return	8.69%	7.37%	19.53%	2.56%	19.53%	15.23%	6.97%	13.86%	21.03%	13.43%	16.82%	-3.11%	
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PENNSYLVANIA ELECTRIC COMPANY
COST OF SERVICE STUDY - TOTAL SUMMARY
FULLY FUTURE TEST YEAR
COMPANY PREFERRED ALLOCATION METHOD
EQUAL RATES, \$1,000s

	PA	JURIS	RS	GSV	GSS	GSM	GSL	GP	LP	BRD	H	POL	STLT
RATE BASE													
Plant in Service	2,841,532	1,896,347	3,771	176,139	346,195	84,740	158,213	57,993	86	4,617	39,458	73,975	
Depreciation Reserve	925,392	606,444	1,241	54,832	119,065	29,087	47,596	20,780	28	1,622	24,529	20,166	
Net Plant	1,916,140	1,289,903	2,529	121,307	227,130	55,653	110,617	37,213	57	2,995	14,929	53,809	
Rate Base Additions	247,702	166,642	332	16,318	28,882	8,692	13,350	5,018	8	382	2,857	5,221	
Rate Base Deductions	52,853	352,444	726	32,822	69,286	15,824	29,317	10,711	16	842	7,515	13,170	
Rate Base Other Total	(284,952)	(185,802)	(394)	(16,504)	(40,385)	(7,133)	(15,967)	(5,692)	(8)	(460)	(4,658)	(7,950)	
Rate Base Total	1,631,188	1,104,101	2,136	104,803	186,745	48,520	94,650	31,521	50	2,534	10,271	45,859	

INCOME STATEMENT

Revenue	521,326	358,212	653	31,798	55,861	14,886	27,933	10,049	15	732	3,369	17,819	
Tariff Revenue Total	12,573	9,653	15	931	962	150	319	119	0	10	50	364	
Other Revenue Total	533,899	367,865	668	32,729	56,823	15,036	28,251	10,168	15	742	3,419	18,183	
Expenses													
Total Operation & Maintenance Expense	129,613	94,246	141	6,760	11,335	2,506	5,939	2,427	3	136	499	5,622	
Depreciation Expense	93,790	62,585	121	5,782	10,815	2,781	4,861	1,721	3	143	1,050	3,930	
Other Expenses Amortization Expense Total	17,486	12,182	24	1,359	1,685	908	817	344	1	21	61	85	
Taxes Other than Income Taxes Excl GRT	3,948	2,677	5	239	407	95	203	81	0	5	28	206	
Gross Receipts Tax	30,758	21,134	39	1,876	3,296	878	1,648	593	1	43	199	1,051	
Total Operating Expense	275,596	192,822	329	16,017	27,538	7,169	13,469	5,165	7	348	1,836	10,895	
Income Before Taxes	258,303	175,042	339	16,712	29,285	7,867	14,783	5,003	8	394	1,583	7,288	
Income taxes													
Current State Income Tax	26,328	17,863	35	1,718	2,945	831	1,474	514	1	39	167	741	
Current Federal Income Tax	72,816	49,537	96	4,782	8,033	2,313	4,076	1,411	2	107	383	2,074	
Provision for Deferred Income Taxes	19,675	13,225	26	1,249	2,341	574	1,139	382	1	31	154	551	
Investment Tax Credit Adjustments	(1,457)	(307)	(1)	(29)	(54)	(13)	(26)	(9)	(0)	(1)	(4)	(13)	
Total Income Tax	118,361	80,317	156	7,721	13,265	3,705	6,663	2,299	4	177	701	3,254	
Net Income After Tax	139,943	94,725	183	8,992	16,020	4,162	8,119	2,704	4	217	881	3,934	
Rate of Return	8.58%	8.58%	8.58%	8.58%	8.58%	8.58%	8.58%	8.58%	8.58%	8.58%	8.58%	8.58%	8.58%

Penelec Exhibit TJD-2
Witness: T.J. Dolezal

Cost of Service
Supporting Studies

Exhibit TJD-2

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Penelec Exhibit TJD-2
Supporting Study No. 1
Demand Allocators

Penelec Distribution Plant Demand Allocators (NCP Demand)

Penelec Exhibit TJD-2

Coincident Peaks (CP):

Date	Hour (HE CST)	Monthly Peak (KWh)	PN BRD	PN GP	PN GSL	PN GSM	PN GSS	PN GSV	PN H	PN LP - PRI	PN LP - TRAN	MISC	PN OL	PN RS	PN RT	PN STLT	WV BRD	WV GP	WV GS	WV OL	WV RS	WV RT	WV STLT	Waverly	RS Reclss
3/7/2015	19	2,356,550	109	260,888	151,414	504,833	44,757	2,905	6,346	201,947	85,298	6,501	3,700	1,000,300	67,798	6,824	55	751	2,931	18	7,083	1,081	32	11,950	1,068,097
3/19/2015	19	2,281,055	84	272,651	158,018	525,709	45,727	2,992	6,943	230,728	112,651	6,700	4,061	1,035,766	73,739	8,117	40	599	3,571	20	7,676	1,261	38	13,306	1,109,505
3/6/2015	9	2,351,155	127	311,231	178,411	677,282	50,382	2,892	10,441	252,136	106,284	7,830	107	699,614	43,302	13	65	254	5,492	1	4,640	651	-	11,103	742,916
4/7/2015	7	1,998,488	74	339,061	177,108	482,439	37,429	2,449	7,291	228,347	104,420	3,933	72	548,345	58,965	1	-	774	3,407	0	3,629	745	-	8,555	607,310
5/11/2015	13	2,102,278	58	351,430	207,321	635,010	37,583	2,597	5,185	256,624	138,288	4,759	91	451,685	21,836	1	47	199	4,955	1	3,262	346	-	8,810	473,522
6/12/2015	14	2,281,153	55	291,856	190,093	681,176	43,138	3,368	3,382	304,794	125,486	3,197	128	725,016	7	2	-	153	4,772	1	4,182	349	-	9,456	725,022
7/10/2015	21	2,187,452	65	302,900	176,471	563,664	35,354	2,647	2,310	296,572	119,370	742	6,844	855,781	5	14,818	58	146	3,550	34	5,444	506	70	9,809	855,787
8/17/2015	14	2,442,225	59	320,273	202,961	712,537	45,994	3,715	3,549	255,765	148,954	623	141	737,807	4	3	37	129	4,910	1	4,389	374	-	9,889	737,811
9/8/2015	14	2,392,910	55	372,978	243,552	800,580	45,480	3,419	5,234	281,696	135,837	1,917	155	492,232	6	3	58	245	5,794	1	3,071	558	-	9,727	492,238
10/29/2015	7	1,927,417	66	301,134	168,835	494,795	33,054	2,763	6,323	303,465	96,653	104	795	540,986	-	1,424	30	160	3,060	4	3,766	492	7	7,018	540,986
11/23/2015	18	1,963,268	68	214,050	127,474	463,450	35,295	2,689	4,565	218,501	105,341	345	3,559	771,097	-	7,565	34	638	2,717	17	5,074	761	36	9,267	771,097
12/3/2015	18	2,011,759	66	261,363	138,241	423,842	29,315	2,213	4,453	273,968	92,747	17	3,708	765,945	-	7,559	-	213	2,399	18	4,982	674	36	8,321	765,946
1/19/2015	Annual Peak	2,497,085	84	272,644	158,018	525,709	45,727	2,992	6,943	230,728	112,651	6,700	4,061	1,035,766	73,739	8,117	40	599	3,571	20	7,676	1,261	38	13,306	1,109,505

Non Coincident Peaks (NCP):

Year	Month	PN BRD	PN GP	PN GSL	PN GSM	PN GSS	PN GSV	PN H	PN LP - PRI	PN LP - TRAN	MISC	PN OL	PN RS	PN RT	PN STLT	WV BRD	WV GP	WV GS	WV OL	WV RS	WV RT	WV STLT	Waverly	RS Reclss
2015	1	121	340,603	200,982	688,162	54,209	3,412	11,108	292,821	140,273	5,155	4,566	1,000,300	95,566	8,917	61	1,008	4,065	22	7,380	1,083	42	13,662	1,096,866
2015	2	112	347,939	203,403	723,773	65,999	4,817	13,064	323,562	147,768	8,669	5,020	1,099,842	101,760	9,806	62	967	5,272	24	8,289	1,271	46	15,931	1,201,602
2015	3	151	360,521	194,913	697,978	59,689	4,391	10,968	317,292	153,752	8,185	5,283	939,389	103,292	10,844	80	990	5,687	25	7,170	1,218	52	15,224	1,042,680
2015	4	83	345,902	177,545	594,635	44,719	3,058	7,708	307,832	183,138	6,718	5,596	695,945	59,986	12,006	33	905	4,450	27	5,327	790	57	11,588	755,831
2015	5	64	351,897	208,291	666,752	42,845	3,833	5,185	276,073	157,585	5,729	5,920	706,707	47,804	12,382	52	854	4,955	29	4,780	522	59	11,250	754,511
2015	6	63	345,393	212,789	689,706	44,464	3,784	4,230	266,541	219,394	4,421	6,406	783,816	8	13,795	37	854	4,970	31	5,160	510	66	11,628	783,824
2015	7	69	349,948	214,975	727,153	46,619	4,619	3,678	320,345	173,653	3,111	6,944	959,694	6	14,818	58	828	5,138	34	5,889	511	70	12,529	959,700
2015	8	63	350,563	219,550	712,537	45,994	4,134	4,567	311,985	185,456	2,987	5,990	911,196	6	12,082	47	815	5,059	30	5,553	555	57	12,116	911,201
2015	9	137	384,809	249,077	800,580	52,681	5,455	5,385	337,687	150,281	2,497	5,751	1,008,392	8	11,851	109	834	5,795	28	5,987	627	56	13,437	1,008,399
2015	10	68	305,121	181,541	583,551	35,460	2,985	6,589	344,756	175,214	2,255	4,824	733,195	-	10,216	32	871	4,043	23	5,018	632	49	10,668	733,195
2015	11	83	306,273	177,503	586,482	39,220	2,922	7,601	315,622	150,201	2,159	4,502	823,334	-	9,710	45	833	3,894	21	5,256	761	46	10,856	823,334
2015	12	97	296,751	173,047	588,671	39,046	2,822	7,827	332,124	131,405	2,913	4,045	874,416	-	8,355	37	870	3,835	19	5,718	769	40	11,287	874,416
Annual Peak		151	384,809	249,077	800,580	65,999	5,455	13,064	344,756	219,396	9,155	6,944	1,099,842	103,292	14,818	109	1,008	5,795	34	8,289	1,271	70	15,931	1,201,602

Average and Excess Study:

	kWh	Average Demand	Non-Coincident Peak Demand	Excess Demand	Excess Adjusted to Peak	Coincident Peak Demand	Average & Excess
	(1)	(2) = (1)/8760	(3)	(4) = (3) - (2)	(5)	(6)	(7) = (2)+(5)
RS	4,069,835,737	464,593	1,201,602	737,009	363,424	1,109,505	828,017
GSV	16,254,352	1,856	5,435	3,579	1,765	2,992	3,621
GSS	219,775,480	25,089	65,999	40,910	20,173	45,727	45,262
GSM	3,239,092,238	369,759	800,580	430,820	212,440	525,709	582,200
GSL	989,854,585	112,997	249,077	136,080	67,102	158,018	180,099
GP	1,867,585,474	213,195	384,809	171,614	84,624	272,644	297,819
H	29,491,735	3,367	13,064	9,697	4,782	6,943	8,148
LP	2,657,166,069	303,329	564,131	260,802	128,603	343,379	431,932
LP_P	1,937,852,236	221,216	344,736	123,520	60,908	230,728	282,124
LP_T	719,313,833	82,113	219,396	137,282	67,695	112,651	149,808
BRD	474,283	54	151	97	48	84	102
POL	15,180,766	1,733	7,155	5,422	2,674	4,061	4,407
STLT	32,940,013	3,760	14,818	11,058	5,453	8,117	9,213
NY Juris	54,570,270	6,229	15,931	9,702	4,784	13,206	11,013

Penelec Exhibit TJD-2
Supporting Study No. 2
Plant Functionalization

Penelec General Plant Functionalization

Penelec Exhibit TJD-2

GL Act	Utility Act	Asset Class	Asset Description	General Plant	General Plant	General Plant	General Plant	General Plant	Gen
				Cost	Reserves	Reserves	Reserves	Reserves	ML
				Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Pennsylvania Electric	100.00 Electric Plant in Service	3000 - Misc. Intangible Plant	\$3,246,535.5	\$3,246,535.5	\$0.00	\$0.00	\$0.00	\$0.00	\$3,246,535.5
Pennsylvania Electric	100.00 Electric Plant in Service	3000 - Fuel Rod	\$3,394,054.4	\$0.00	\$3,394,054.4	\$0.00	\$0.00	\$0.00	\$3,394,054.4
Pennsylvania Electric	100.00 Electric Plant in Service	3000 - Excesses	\$21,333.0	\$21,333.0	\$0.00	\$0.00	\$0.00	\$0.00	\$21,333.0
Pennsylvania Electric	100.00 Electric Plant in Service	3000 - Structures, Improvements	\$3,534,946.4	\$3,534,946.4	\$0.00	\$0.00	\$0.00	\$0.00	\$3,534,946.4
Pennsylvania Electric	100.00 Electric Plant in Service	3000 - Clearing, Grading and Land	\$278,465.3	\$278,465.3	\$0.00	\$0.00	\$0.00	\$0.00	\$278,465.3
Pennsylvania Electric	100.00 Electric Plant in Service	3000 - Office Equip, Mech. Equip.	\$562,000.7	\$562,000.7	\$0.00	\$0.00	\$0.00	\$0.00	\$562,000.7
Pennsylvania Electric	100.00 Electric Plant in Service	3005 - Office Machines	\$171,078.0	\$171,078.0	\$0.00	\$0.00	\$0.00	\$0.00	\$171,078.0
Pennsylvania Electric	100.00 Electric Plant in Service	3000 - Data Processing Equipment	\$3,513,313.1	\$3,513,313.1	\$0.00	\$0.00	\$0.00	\$0.00	\$3,513,313.1
Pennsylvania Electric	100.00 Electric Plant in Service	3000 - Transportation Equipment	\$444,302.4	\$444,302.4	\$0.00	\$0.00	\$0.00	\$0.00	\$444,302.4
Pennsylvania Electric	100.00 Electric Plant in Service	3000 - Stores Equipment	\$483,000.0	\$483,000.0	\$0.00	\$0.00	\$0.00	\$0.00	\$483,000.0
Pennsylvania Electric	100.00 Electric Plant in Service	3000 - Tools, Shop, Garage Equip.	\$2,747,303.9	\$2,747,303.9	\$0.00	\$0.00	\$0.00	\$0.00	\$2,747,303.9
Pennsylvania Electric	100.00 Electric Plant in Service	3000 - Laboratory Equipment	\$3,700,000.0	\$3,700,000.0	\$0.00	\$0.00	\$0.00	\$0.00	\$3,700,000.0
Pennsylvania Electric	100.00 Electric Plant in Service	3000 - Power Operated Equipment	\$3,000,000.0	\$3,000,000.0	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000,000.0
Pennsylvania Electric	100.00 Electric Plant in Service	3000 - Communication Equipment	\$2,465,000.0	\$2,465,000.0	\$0.00	\$0.00	\$0.00	\$0.00	\$2,465,000.0
Pennsylvania Electric	100.00 Electric Plant in Service	3000 - Misc. Equipment	\$3,511,532.4	\$3,511,532.4	\$0.00	\$0.00	\$0.00	\$0.00	\$3,511,532.4
Pennsylvania Electric	100.00 Electric Plant in Service	3000 - Misc. Equipment	\$3,511,532.4	\$3,511,532.4	\$0.00	\$0.00	\$0.00	\$0.00	\$3,511,532.4
Pennsylvania Electric	100.00 Plant in Service - Capital Lease	3000 - Transportation Equipment	\$4,900,000.0	\$4,900,000.0	\$0.00	\$0.00	\$0.00	\$0.00	\$4,900,000.0
Pennsylvania Electric	100.00 Complete const not classified	3000 - Misc. Intangible Plant	\$1,700,000.0	\$1,700,000.0	\$0.00	\$0.00	\$0.00	\$0.00	\$1,700,000.0
Pennsylvania Electric	100.00 Complete const not classified	3000 - Structures, Improvements	\$1,300,000.0	\$1,300,000.0	\$0.00	\$0.00	\$0.00	\$0.00	\$1,300,000.0
Pennsylvania Electric	100.00 Complete const not classified	3000 - Struct. Equip, Leasehold Imp.	\$3,300,000.0	\$3,300,000.0	\$0.00	\$0.00	\$0.00	\$0.00	\$3,300,000.0
Pennsylvania Electric	100.00 Complete const not classified	3000 - Office Equip, Mech. Equip.	\$4,200,000.0	\$4,200,000.0	\$0.00	\$0.00	\$0.00	\$0.00	\$4,200,000.0
Pennsylvania Electric	100.00 Complete const not classified	3005 - Office Machines	\$800,000.0	\$800,000.0	\$0.00	\$0.00	\$0.00	\$0.00	\$800,000.0
Pennsylvania Electric	100.00 Complete const not classified	3000 - Data Processing Equipment	\$2,700,000.0	\$2,700,000.0	\$0.00	\$0.00	\$0.00	\$0.00	\$2,700,000.0
Pennsylvania Electric	100.00 Complete const not classified	3000 - Transportation Equipment	\$2,700,000.0	\$2,700,000.0	\$0.00	\$0.00	\$0.00	\$0.00	\$2,700,000.0
Pennsylvania Electric	100.00 Complete const not classified	3000 - Tools, Shop, Garage Equip.	\$50,000.0	\$50,000.0	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.0
Pennsylvania Electric	100.00 Complete const not classified	3000 - Power Operated Equipment	\$1,000,000.0	\$1,000,000.0	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000,000.0
Pennsylvania Electric	100.00 Complete const not classified	3000 - Communication Equipment	\$400,000.0	\$400,000.0	\$0.00	\$0.00	\$0.00	\$0.00	\$400,000.0
Pennsylvania Electric	100.00 Complete const not classified	3000 - Misc. Equipment	\$2,500,000.0	\$2,500,000.0	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500,000.0
Pennsylvania Electric Total				\$36,200,307.7	\$36,200,307.7	\$0.00	\$0.00	\$0.00	\$36,200,307.7

Penelec Exhibit TJD-2
Supporting Study No. 3
Customer Deposits Allocation

December 2015

Penelec - PA	
Rate Category	Deposit Amount
PN-GPD	\$699,862
PN-GPF	\$75,164
PN-GSLD	\$431,174
PN-GSLF	\$39,134
PN-GSMD	\$3,385,984
PN-GSMF	\$3,245,312
PN-GSSD	\$323,266
PN-GSSF	\$721,077
PN-GSVFD	\$19,643
PN-GSVFF	\$25,033
PN-HD	\$3,489
PN-HF	\$2,242
PN-LPD	\$143,544
PN-LPF	\$127,388
PN-POLD	\$15,529
PN-POLF	\$289,107
PN-RSD	\$13,071,794
TOTAL	\$22,618,742

Penelec PA	\$22,618,742
Penelec NY	\$14,123
Total Penelec	\$22,632,865

Sources:
SAP Report of GL Deposit Amounts
Report Center Report - Security Deposits Held
Data Warehouse (EDW) - Customer Account

Penelec - NY (Waverly)	
Rate Category	Deposit Amount
WV GS 01F	\$125
WV GS1 01D	\$300
WV GS1 01F	\$1,167
WV GS3 01F	\$5,255
WV GS3 04F	\$3,001
WV RS 01D	\$3,473
WV RT 01D	\$802
TOTAL	\$14,123

Sources:
SAP Report of GL Deposit Amounts
Report Center Report - Security Deposits Held
Data Warehouse (EDW) - Customer Account

Penelec Exhibit TJD-2
Supporting Study No. 4
Customer Account and Information Expense
Allocation

FERC Customer Accounting Analysis

Pennsylvania Electric Company

Year Ending December 2015

FERC 902 Meter Reading Expenses

Overview

The allocation methodology required a two-step process. First, a weighting factor was calculated for each rate class based on the number of meters in that rate class and the read time for those meters. Then, these weight factors were used to determine the allocation of the FERC balance across the rate classes.

Source of Data

FERC 902 account balance budgeted for 2017.

Normalized billing units, as provided by Witness Kevin M. Siedt on Exhibit KMS-1 Attachment C, were used for the number of customers at December 2015 (end of period).

Read times for each meter by rate class were obtained from Customer Service Analytics. Streetlights were excluded from the calculations as a majority of those accounts are not metered.

Allocation Methodology

- The December 2015 (end of period) Number of Customers (a) for each rate category is based on the Normalized billing units.
- The weighted factor (b) is based on the read time for each rate category and represents the minutes per meter to obtain a reading.
- The Weighted Customer Count (c) is the Customer Count (a) X Weighted factor (b).
- Total \$ by Rate (d) was calculated by taking the Weighted Customer Count by rate class (c) divided by Total Weighted Customer Count X Total FERC Balance equals FERC balance by rate class.

Example:

Customers By Rate Class	December 2015 Number Customers (a)	Weighted Factor (b)	Weighted Customer Count (c) = (a) * (b)	Total \$ by Rate (d)
Residential				
Rate RS	497,959	1.2125	603,788	\$3,647,807
Rate GSV	671	1.8373	1,233	\$7,448
Total Residential (Excluding NY)	498,630		605,021	\$3,655,255
Commercial				
Rate GSS	51,102	1.8664	95,375	\$576,214
Rate GSM	30,281	2.2097	66,913	\$404,257
Rate H	150	2.2480	337	\$2,037
Rate OL	2,320	-	-	-
Rate BORD	12	1.7450	21	\$127
Total Commercial (Excluding NY)	83,865		162,646	\$982,635
Industrial				
Rate GST	366	2.0175	738	\$4,461
Rate GP	439	2.0109	883	\$5,333
Rate LP	51	2.0894	107	\$644
Total Industrial (Excluding NY)	856		1,728	\$10,438
Public St & Highway Lighting				
Public St & Highway Lighting	658	-	-	-
Public St & Highway Lighting (Excluding NY)	658		-	-
PA Subtotal (Excluding NY)	584,009		769,395	\$4,648,328
NY				
Residential, Commercial, & Industrial	3,688	1.1852	4,371	\$26,407
Public St & Highway Lighting	2	-	-	-
NY Subtotal	3,690		4,371	\$26,407
Total	587,699		773,766	\$4,674,735

FERC 903 Customer Records Collection Expenses

Overview

The normalized billing units were used for the number of customers at December 2015 (end of period) to calculate a weighted distribution of the FERC 903 account balance.

Source of Data

FERC 903 account balance for 2015

Normalized billing units were used for the number of customers at December 2015 (end of period).

Allocation Methodology

The weighted factor (b) used to distribute the dollars for each rate class was calculated based on the normalized billing units (a) in each rate category compared to the total customers. This factor (b) was

then multiplied by the combined FERC 903 balance to determine the distribution of dollars across the rate classes (c).

Example:

Customers By Rate Class	December 2015 Number Customers (a)	Factor (b)	Total \$ by Rate (c)
Residential			
Rate RS	497,959	0.8473	\$6,191,259
Rate GSV	671	0.0011	\$8,343
Total Residential (Excluding NY)	498,630	0.8484	\$6,199,602
Commercial			
Rate GSS	51,102	0.0870	\$635,365
Rate GSM	30,281	0.0515	\$376,492
Rate H	150	0.0003	\$1,865
Rate OL	2,320	0.0039	\$28,845
Rate BORD	12	0.0000	\$149
Total Commercial (Excluding NY)	83,865	0.1427	\$1,042,716
Industrial			
Rate GST	366	0.0006	\$4,551
Rate GP	439	0.0007	\$5,458
Rate LP	51	0.0001	\$634
Total Industrial (Excluding NY)	856	0.0015	\$10,643
Public St & Highway Lighting			
Public St & Highway Lighting	658	0.0011	\$8,181
Public St & Highway Lighting (Excluding NY)	658	0.0011	\$8,181
PA Subtotal (Excluding NY)	584,009	0.9937	\$7,261,142
NY			
Residential, Commercial, & Industrial	3,688	0.006	\$45,854
Public St & Highway Lighting	2	0.000	\$25
NY Subtotal	3,690	0.006	\$45,879
Total	587,699		\$7,307,021

FERC 904 Uncollectible Accounts

Overview

The normalized billing units were used for the number of customers at December 2015 (end of period) to calculate a weighted distribution of the FERC 904 account balance.

Source of Data

FERC 904 account balance for 2015

Normalized billing units were used for the number of customers at December 2015 (end of period).

Allocation Methodology

The weighted factor (b) used to distribute the dollars for each rate classes was calculated based on the normalized billing units (a) in each rate category compared to the total customers. This factor (b) was then multiplied by the combined FERC 904 balance to determine the distribution of dollars across the rate classes (c).

Example:

Customers By Rate Class	December 2015 Number Customers (a)	Factor (b)	Total \$ by Rate (c)
Residential			
Rate RS	497,959	0.8473	\$13,240,809
Rate GSV	671	0.0011	\$17,842
Total Residential (Excluding NY)	498,630	0.8484	\$13,258,651
Commercial			
Rate GSS	51,102	0.0870	\$1,358,810
Rate GSM	30,281	0.0515	\$805,177
Rate H	150	0.0003	\$3,989
Rate OL	2,320	0.0039	\$61,689
Rate BORD	12	0.0000	\$319
Total Commercial (Excluding NY)	83,865	0.1427	\$2,229,984
Industrial			
Rate GST	366	0.0006	\$9,732
Rate GP	439	0.0007	\$11,673
Rate LP	51	0.0001	\$1,356
Total Industrial (Excluding NY)	856	0.0015	\$22,761
Public St & Highway Lighting			
Public St & Highway Lighting	658	0.0011	\$17,496
Public St & Highway Lighting (Excluding NY)	658	0.0011	\$17,496
PA Subtotal (Excluding NY)	584,009	0.9937	\$15,528,892
NY			
Residential, Commercial, & Industrial	3,688	0.006	\$98,065
Public St & Highway Lighting	2	0.000	\$53
NY Subtotal	3,690	0.006	\$98,118
Total	587,699		\$15,627,010

FERC 905 Miscellaneous Customer Accounts Expenses

Overview

The normalized billing units were used for the number of customers at December 2015 (end of period) to calculate a weighted distribution of the FERC 905 account balance.

Source of Data

FERC 905 account balance for 2015

Normalized billing units were used for the number of customers at December 2015 (end of period).

Allocation Methodology

The weighted factor (b) used to distribute the dollars for each rate classes was calculated based on the normalized billing units (a) in each rate category compared to the total customers. This factor (b) was then multiplied by the combined FERC 905 balance to determine the distribution of dollars across the rate classes (c).

Example:

Customers By Rate Class	December 2015 Number Customers (a)	Factor (b)	Total \$ by Rate (c)
Residential			
Rate RS	497,959	0.8473	\$668,762
Rate GSV	671	0.0011	\$901
Total Residential (Excluding NY)	498,630	0.8484	\$669,663
Commercial			
Rate GSS	51,102	0.0870	\$68,630
Rate GSM	30,281	0.0515	\$40,668
Rate H	150	0.0003	\$201
Rate OL	2,320	0.0039	\$3,116
Rate BORD	12	0.0000	\$16
Total Commercial (Excluding NY)	83,865	0.1427	\$112,631
Industrial			
Rate GST	366	0.0006	\$492
Rate GP	439	0.0007	\$590
Rate LP	51	0.0001	\$68
Total Industrial (Excluding NY)	856	0.0015	\$1,150
Public St & Highway Lighting			
Public St & Highway Lighting	658	0.0011	\$884
Public St & Highway Lighting (Excluding NY)	658	0.0011	\$884
PA Subtotal (Excluding NY)	584,009	0.9937	\$784,328
NY			
Residential, Commercial, & Industrial	3,688	0.006	\$4,953
Public St & Highway Lighting	2	0.000	\$3
NY Subtotal	3,690	0.006	\$4,956
Total	587,699		\$789,283

FERC 450 & 451 Forfeited Discounts and Miscellaneous Service Revenues

Overview

The normalized billing units were used for the number of customers at December 2015 (end of period) to calculate a weighted distribution of the FERC 450 and 451 expenses.

Source of Data

FERC 450 and 451 account balance for 2015

Normalized billing units were used for the number of customers at December 2015 (end of period).

Allocation Methodology

The weighted factor (b) used to distribute the dollars for each rate classes was calculated based on the normalized billing units (a) in each rate category compared to the total customers. This factor (b) was then multiplied by the combined FERC 450 and 451 balance to determine the distribution of dollars across the rate classes (c).

Example:

Customers By Rate Class	December 2015 Number Customers (a)	Factor (b)	Total \$ by Rate (c)
Residential			
Rate RS	497,959	0.8473	(\$4,037,684)
Rate GSV	671	0.0011	(\$5,441)
Total Residential (Excluding NY)	498,630	0.8484	(\$4,043,125)
Commercial			
Rate GSS	51,102	0.0870	(\$414,359)
Rate GSM	30,281	0.0515	(\$245,532)
Rate H	150	0.0003	(\$1,216)
Rate OL	2,320	0.0039	(\$18,812)
Rate BORD	12	0.0000	(\$97)
Total Commercial (Excluding NY)	83,865	0.1427	(\$680,017)
Industrial			
Rate GST	366	0.0006	(\$2,968)
Rate GP	439	0.0007	(\$3,560)
Rate LP	51	0.0001	(\$414)
Total Industrial (Excluding NY)	856	0.0015	(\$6,941)
Public St & Highway Lighting			
Public St & Highway Lighting	658	0.0011	(\$5,335)
Public St & Highway Lighting (Excluding NY)	658	0.0011	(\$5,335)
PA Subtotal (Excluding NY)	584,009	0.9937	(\$4,735,418)
NY			
Residential, Commercial, & Industrial	3,688	0.006	(\$29,904)
Public St & Highway Lighting	2	0.000	(\$16)
NY Subtotal	3,690	0.006	(\$29,920)
Total	587,699		(\$4,765,338)

FERC 908 Customer Assistance Expenses

Overview

The FERC 908 account balance for 2015 was assigned to Rate RS because it is the only rate schedule on which the customers receiving service participate in the Company's customer assistance programs.

Source of Data

FERC 908 account balance for 2015

Allocation Methodology

The FERC 908 account balance was assigned to RS Rate (a)

Example:

Company	Balance	RS Balance (a)
Penelec	\$30,611,890	\$30,611,890

FERC 910 Miscellaneous Customer Service and Information Expenses

Overview

FERC 910 account balances were distributed based on actual call volume for 2015. Ratios for rate class call volumes were calculated based on call volume and the normalized billing units were used for the number of customers and then applied to the total FERC balance to distribute the dollars across the rate classes.

Source of Data

FERC 910 account balance for 2015

Normalized billing units were used for the number of customers at December 2015 (end of period).

Call Volumes from the IVR Calls by Call Report for 2015

Allocation Methodology

New York customers were excluded from the FERC 910 account balances based on normalized billing units.

Example:

Customers by State	Count	Percentage	\$ by State
PA	584,009	99.37%	\$5,058,711
NY	3,690	0.63%	\$31,963
Total	587,699	100.00%	\$5,090,674

Once New York customers were excluded, Cost Allocations by Call Category were performed by multiplying the FERC Form 910 Costs by the Percentage of Calls in each category (Residential, Commercial & Industrial, and Streetlight) compared to the total Call Volume. Because commercial and industrial calls cannot be broken out by customer class, a percentage was calculated for the commercial and for the industrial classes based on normalized billing units- the number of customers at December 2015 (end of period). These percentages were then used to allocate costs to each of the categories.

Example:

Calls by Customer Category	Count	Percentage	\$ PA Only
Residential	2,356,617	98.05%	\$4,960,027
Commercial & Industrial	43,766	1.82%	\$92,115
<i>Commercial (Based on Customer Count)¹</i>	-	98.99%	\$91,185
<i>Industrial (Based on Customer Count)²</i>	-	1.01%	\$931
Public St & Highway Lighting	3,121	0.13%	\$6,569
Total Calls	2,403,504	100.00%	\$5,058,711

¹Commercial (Based on Customer Count) = Total Commercial Customers/Total Commercial & Industrial Customers

²Industrial (Based on Customer Count) = Total Industrial Customers / Total Commercial & Industrial Customers

To calculate the distribution of dollars across the rate classes (c) the percentage of customers in each rate category was calculated (b) based on the normalized billing units (a). This percentage was then multiplied by the dollars allocated to each Call Category (Residential, Commercial, Industrial, and Streetlight), as calculated above, to determine the dollars by rate class.

Example:

Customers By Rate Class	December 2015 Number Customers (a)	Percentage (b)	Total \$ by Rate (c)
Residential			
Rate RS	497,959	99.87%	\$4,953,352
Rate GSV	671	0.13%	\$6,675
Total Residential (Excluding NY)	498,630	100.00%	\$4,960,027
Commercial			
Rate GSS	51,102	60.93%	\$55,562
Rate GSM	30,281	36.11%	\$32,924
Rate H	150	0.18%	\$163
Rate OL	2,320	2.77%	\$2,522
Rate BORD	12	0.01%	\$13
Total Commercial (Excluding NY)	83,865	100.00%	\$91,185
Industrial			
Rate GST	366	42.76%	\$398
Rate GP	439	51.29%	\$477
Rate LP	51	5.96%	\$55
Total Industrial (Excluding NY)	856	100.00%	\$931
Public St & Highway Lighting			
Public St & Highway Lighting	658	100.00%	\$6,569
Public St & Highway Lighting (Excluding NY)	658	100.00%	\$6,569
PA Subtotal (Excluding NY)	584,009		\$5,058,711

Summary Chart

Pennsylvania Electric Company Customer Accounting Total Account Dollars Assigned to Rate Group							
Rate	Meter Reading	Customer Records Collection	Uncollectible Accounts	Miscellaneous Customer Accounts	Forfeited Discounts and Miscellaneous Service Revenues	Cust Asst	MISC
Classes	902	903	904	905	450 & 451	908	910
Residential							
Rate RS	\$3,647,807	\$6,191,259	\$13,240,809	\$668,762	(\$4,037,684)	\$30,611,890	\$4,953,352
Rate GSV	\$7,448	\$8,343	\$17,842	\$901	(\$5,441)	-	\$6,675
Total Residential (Excluding NY)	\$3,655,255	\$6,199,602	\$13,258,651	\$669,663	(\$4,043,125)	\$30,611,890	\$4,960,027
Commercial							
Rate GSS	\$576,214	\$635,365	\$1,358,810	\$68,630	(\$414,359)	-	\$55,562
Rate GSM	\$404,257	\$376,492	\$805,177	\$40,668	(\$245,532)	-	\$32,924
Rate H	\$2,037	\$1,865	\$3,989	\$201	(\$1,216)	-	\$163
Rate OL	-	\$28,845	\$61,689	\$3,116	(\$18,812)	-	\$2,522
Rate BORD	\$127	\$149	\$319	\$16	(\$97)	-	\$13
Total Commercial (Excluding NY)	\$982,635	\$1,042,716	\$2,229,984	\$112,631	(\$680,017)	\$0	\$91,185
Industrial							
Rate GST	\$4,461	\$4,551	\$9,732	\$492	(\$2,968)	-	\$398
Rate GP	\$5,333	\$5,458	\$11,673	\$590	(\$3,560)	-	\$477
Rate LP	\$644	\$634	\$1,356	\$68	(\$414)	-	\$55
Total Industrial (Excluding NY)	\$10,438	\$10,643	\$22,761	\$1,150	(\$6,941)	\$0	\$931
Public St & Highway Lighting							
Public St & Highway Lighting	-	\$8,181	\$17,496	\$884	(\$5,335)	-	\$6,569
Public St & Highway Lighting (Excluding NY)	\$0	\$8,181	\$17,496	\$884	(\$5,335)	\$0	\$6,569
PA Subtotal (Excluding NY)	\$4,648,328	\$7,261,142	\$15,528,892	\$784,328	(\$4,735,418)	\$30,611,890	\$5,058,711

Penelec Exhibit TJD-2
Supporting Study No. 5
Labor (O&M)

Penelec Special Study #5 (Labor)

Penelec Exhibit TJD-2

Function	FERC Account Number	O&M Expense TOTAL	Direct Labor Expense	Percentage of Total w A&G
Power Supply				
Power Supply	514	220	0	
Power Supply	518	0	0	
Power Supply	555	374,584	0	
Power Supply	557	-41,920	0	
	TOTAL	332,884	0	0.00%
Transmission				
Transmission	560	28	26	
Transmission	561	1,073	601	
Transmission	562	0	0	
Transmission	563	356	0	
Transmission	564	0	0	
Transmission	565	16,191	0	
Transmission	566	829	473	
Transmission	567	168	0	
Transmission	568	1,242	1,188	
Transmission	569	70	15	
Transmission	570	497	248	
Transmission	571	64	0	
Transmission	573	0	0	
	TOTAL	20,618	2,662	6.57%
Distribution				
Distribution	580	308	106	
Distribution	581	364	355	
Distribution	582	0	0	
Distribution	583	53	0	
Distribution	584	771	0	
Distribution	585	0	0	
Distribution	586	785	631	
Distribution	588	9,094	5,373	
Distribution	589	1,132	0	
Distribution	590	427	359	
Distribution	591	0	0	
Distribution	592	6,303	3,378	
Distribution	593	23,650	9,983	
Distribution	594	53	0	
Distribution	595	235	222	
Distribution	596	2,586	1,995	
Distribution	597	1,789	983	
Distribution	598	370	75	
	TOTAL	47,920	23,462	60.43%
Customer Accounts				
Customer Accounts	902	4,675	3,635	
Customer Accounts	903	5,896	2,995	
Customer Accounts	904	18,096	0	
Customer Accounts	905	2,124	265	
	TOTAL	30,790	6,895	17.76%
Customer Service				
Customer Service	907	313	294	
Customer Service	908	38,185	45	
Customer Service	909	120	0	
Customer Service	910	5,450	3,948	
Customer Service	911	77	27	
Customer Service	912	0	0	
Customer Service	913	28	0	
Customer Service	916	0	0	
	TOTAL	44,173	4,314	11.11%
A&G (Unfunctionalized)				
A&G (Unfunctionalized)	920	-605	0	
A&G (Unfunctionalized)	921	3,582	0	
A&G (Unfunctionalized)	923	35,340	1,400	
A&G (Unfunctionalized)	924	359	0	
A&G (Unfunctionalized)	925	1,473	191	
A&G (Unfunctionalized)	926	5,171	0	
A&G (Unfunctionalized)	928	2,616	0	
A&G (Unfunctionalized)	930.1	257	0	
A&G (Unfunctionalized)	930.2	301	12	
A&G (Unfunctionalized)	931	76	0	
A&G (Unfunctionalized)	935	833	0	
	TOTAL	49,402	1,603	4.13%
TOTAL w/o A&G		476,285	37,222	
TOTAL w/ A&G		626,687	38,826	
% of Labor Transmission w/o A&G				6.86%

Penelec Exhibit TJD-2
Supporting Study No. 6
Meter Plant Allocation

Penelec Meter Plant Special Study #6

Penelec Exhibit TJD-2

Weighted Meter Allocator with Smart Meter Adj					
Opc	Rate Schedule	Meter Count	Avg Meter Cost*	Weighting Factor	Weighted Meter Allocator
PN	RS	497,946	\$ 92	1.00	497,946
PN	GSV	676	\$ 131	1.42	962
PN	GSS	52,090	\$ 102	1.11	57,676
PN	GSM	31,106	\$ 186	2.03	63,065
PN	GSL	395	\$ 9,395	102.23	40,379
PN	GP	468	\$ 6,201	67.47	31,575
PN	H	173	\$ 416	4.52	782
PN	BRD	21	\$ 123	1.34	28
PN	LP	65	\$ 19,298	209.97	13,648
PN	Waverly	3,699	\$ 47	0.51	1,903

*Average meter cost includes expenses, labor, materials, and CT/PT expenses where applicable

Weighted Meter Allocator w/o Smart Meter Adj					
Opc	Rate Schedule	Meter Count	Avg Meter Cost*	Weighting Factor	Weighted Meter Allocator
PN	RS	497,946	\$ 47	1.00	497,946
PN	GSV	676	\$ 111	2.35	1,586
PN	GSS	52,090	\$ 64	1.35	70,194
PN	GSM	31,106	\$ 181	3.81	118,476
PN	GSL	395	\$ 9,772	206.10	81,408
PN	GP	468	\$ 6,122	129.10	60,420
PN	H	173	\$ 420	8.85	1,531
PN	BRD	21	\$ 107	2.26	47
PN	LP	65	\$ 19,144	403.75	26,244
PN	Waverly	3,699	\$ 47	1.00	3,689

*Average meter cost includes expenses, labor, materials, and CT/PT expenses where applicable

Detailed calculation of total cost per customer used to develop the weighting factors and weighted customer allocator:

Rate Group	End of Period HTY Customer Count	Meter Count	Meter Cost	Meter Labor	PT/CT Cost & Labor	Total Cost	Total Cost per Customer	Weighting Factor	Weighted Customer Allocator
RS	497,959	\$ 497,946	\$ 37,764,369	\$ 7,718,594	\$ 281,656	\$ 45,764,619	\$ 92	1.0	497,946
GSV	671	\$ 676	\$ 62,154	\$ 10,873	\$ 15,382	\$ 88,409	\$ 131	1.4	962
GSS	51,102	\$ 52,090	\$ 4,321,690	\$ 806,275	\$ 172,845	\$ 5,300,810	\$ 102	1.1	57,676
GSM	30,281	\$ 31,106	\$ 3,004,719	\$ 524,625	\$ 2,266,768	\$ 5,796,112	\$ 186	2.0	63,065
GSL	366	\$ 395	\$ 97,744	\$ 12,098	\$ 3,601,291	\$ 3,711,133	\$ 9,395	102.2	40,379
GP	439	\$ 468	\$ 307,666	\$ 14,533	\$ 2,579,727	\$ 2,901,926	\$ 6,201	67.5	31,575
H	150	\$ 173	\$ 17,194	\$ 3,355	\$ 51,339	\$ 71,888	\$ 416	4.5	782
BRD	12	\$ 21	\$ 1,928	\$ 432	\$ 231	\$ 2,591	\$ 123	1.3	28
LP	51	\$ 65	\$ 41,794	\$ 2,104	\$ 1,210,447	\$ 1,254,345	\$ 19,298	210.0	13,648
Waverly:	3,690	\$ 3,699	\$ 107,733	\$ 56,816	\$ 10,370	\$ 174,920	\$ 47	0.5	1,903

Penelec Exhibit TJD-2
Supporting Study No. 7
Minimum Grid and Primary/Secondary Studies

Customer Component of

FERC Account 364 – POLES, TOWERS, AND FIXTURES

FERC Account 365 – OVERHEAD CONDUCTORS & DEVICES

FERC Account 367 – UNDERGROUND CONDUCTORS & DEVICES

FERC Account 368 – LINE TRANSFORMERS

Primary Customer/Secondary Customer Component of

FERC Account 364 – POLES, TOWERS, AND FIXTURES

FERC Account 365 – OVERHEAD CONDUCTORS & DEVICES

FERC Account 366 – UNDERGROUND CONDUIT

FERC Account 367 – UNDERGROUND CONDUCTORS & DEVICES

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SCOPE

This report addressed two concepts. The first is the allocation of a portion of certain distribution plant accounts on the basis of number of customers by employing a “minimum grid” analysis (the identification of the customer component is hereafter referred to as the “Customer Cost Study”) with the remaining portion of such plant accounts allocated on the basis of demand. NARUC describes the basic elements of a Customer Cost Study in its publication “Electric Utility Cost Allocation Manual.”¹ The second is the sub-functionalization and allocation of certain distribution costs between customers served at primary voltage and those served at secondary voltage.

Customer Cost Study

The Customer Cost Study is designed to separate the asset values into component costs, as follows;

- Customer Related Costs
- Demand Related Costs
- Energy Related Costs

The costs of the distribution system are primarily driven by demand and number of customers. Consequently, the purpose of this study is to allocate investment in utility plant based on those two cost components.² The plant accounts covered by this study are:

- FERC Account 364 – POLES, TOWERS, AND FIXTURES
- FERC Account 365 – OVERHEAD CONDUCTORS & DEVICES
- FERC Account 367 – UNDERGROUND C ONDUCTORS & DEVICES
- FERC Account 368 – LINE TRANSFORMERS

Primary/Secondary Customer Cost Study

The primary/secondary customer cost study is aimed at determining the portion of the distribution assets that are used solely to serve primary voltage customers. For example, distribution transformers, secondary conductors, and service conductors are not used to serve primary voltage customers. Similarly some accounts have only a limited amount of assets that are used to provide service to primary service customers. The Primary/Secondary Customer Cost Study is designed to determine the extent to which each of those accounts is used by Primary voltage customers.³ The accounts covered by this study are the same as those studied in the Customer Cost Study, namely:

- FERC Account 364 – POLES, TOWERS, AND FIXTURES

¹ National Association of Regulatory Utility Commissions (NARUC). *Electric Utility Cost Allocation Manual*, 1992.

² *ibid*, p. 21.

³ *Ibid*, p. 19.

- FERC Account 365 – OVERHEAD CONDUCTORS & DEVICES
- FERC Account 366 – UNDERGROUND CONDUIT
- FERC Account 367 – UNDERGROUND CONDUCTORS & DEVICES

DEFINITIONS AND TERMS

A number of large data bases house the information that is used in the preparation of this report. The following definitions and terms describe the systems and applications from which data was extracted and the software tools used to extract, analyze, and summarize that information. References are provided to any external data sources used.

Company Computer Systems, Data and Processes

The Company has a number of computer systems that house data used for this study. As utilities have grown, so has the size and complexity of these systems, leading to the need to use software tools like Structured Query Language (“SQL”) queries to analyze data sets that can no longer be effectively analyzed using common desktop tools like Excel.

CCS

The Company’s Customer Care System (“CCS”) is its customer accounting and billing system. With data contained in this system, the Company is able to identify the type of customer by its customer rate code. The Geographical Information System (“GIS”) and CCS customer records are connected through connection object database keys, which enable the Company to determine where, on the geographically represented system, each customer, and customer type, is connected. The CCS is a sub-system of the Company’s SAP enterprise software (see the discussion of SAP below).

CREWS

The Customer Request Work Scheduling System (“CREWS”) is FirstEnergy’s work management system that is used by the Company to perform engineering estimates for construction work.

GIS

The Company’s GIS is the computer system providing a geographically referenced asset database of the installed distribution plant information, including information on poles, primary conductors, fuses, transformers, and switches, and how those pieces of the electric distribution system are electrically interconnected from the substation to the customer. The GIS is used primarily for mapping and detailing the distribution system aiding engineering design, planning and troubleshooting tasks.

SAP

SAP⁴ is the vendor that provided the enterprise software that bundles applications and services to enable companies to manage their businesses. These applications can include CIS, billing, financial, purchasing, inventory, and human resources functions.

Software Tools

SQL

SQL⁵ is a special programming language designed to manage and extract data held in a relational data base management system ("RDBS"), like Oracle, Sybase, MySQL, or, Microsoft SQL Server. Most of the Company's data bases that were used to prepare this report are Oracle RDBSs.

BRIO

Hyperion Intelligence Designer, by Hyperion Solutions Corporation (now owned by Oracle), or BRIO, as it is known within the Company, is a general purpose SQL query and reporting tool that allow the Company to perform and produce Excel-like analysis and reports on data sets too large or complex to handle within Microsoft Excel.

Perl

Perl, by ActiveState,⁶ is a high-level, general-purpose, scripting language, typically operated in an interpreted (not compiled) form. Perl is used primarily as a tool to encapsulate and run raw SQL queries, and may be used to provide some additional summarization for the purposes of reporting.

External Data Sources

Handy-Whitman Index

The *Handy-Whitman Index of Public Utility Construction*⁷ provides asset price indexes and the capital book value against a benchmark year. Handy-Whitman Index numbers serve as a yardstick to estimate the impact of fluctuations in the value of material and labor costs, allowing assets of a known age to be reflected in other years. Average prices and cost trends are used to develop the Handy-Whitman Index. This Index is commonly used by utilities and regulators in their calculations of rate base for rate cases and in their valuations of property for insurance purposes.

⁴ SAP, www.sap.com.

⁵ ISO/IEC 9075-1:2011, *Information technology -- Database languages -- SQL -- Part 1: Framework (SQL/Framework)*,

⁶ ActiveState, www.activestate.com.

⁷ *Handy-Whitman Index of Public Utility Construction*, Whitman, Requardt and Associates, LLP, 801 South Caroline Street, Baltimore, MD 21231,

Electric Utility Cost Allocation Manual⁸

The NARUC's Electric Utility Cost Allocation Manual was written by a team of utility, state public utility commission, and FERC representatives and provides frameworks for performing cost of service studies. Section II of this Manual contains five chapters that explain the dominant method of cost allocation - the embedded cost study, which is based upon historical or known utility costs. Areas covered by such studies are production costs, transmission costs, distribution costs and the classification and allocation of customer-related costs and investments.

⁸ National Association of Regulatory Utility Commissions (NARUC). *Electric Utility Cost Allocation Manual*, 1992.

Customer Component of

FERC Account 364 – POLES, TOWERS, AND FIXTURES

FERC Account 365 – OVERHEAD CONDUCTORS & DEVICES

FERC Account 367 – UNDERGROUND CONDUCTORS & DEVICES

FERC Account 368 – LINE TRANSFORMERS

FERC Account 364 – POLES, TOWERS, AND FIXTURES

This distribution plant account is predominately made up of the various wood distribution poles used to support primary and secondary distribution conductors.

Assumptions and Method

- The Company's GIS was used to determine the number of wood distribution poles, by size and installation year. In the analysis, the costs of these poles were replaced by the cost of minimum size wood distribution poles that have seen common use within the study territory (35-foot poles for those supporting primary conductors without a joint use underbuild).
 - Poles without an installation year were omitted.
 - Poles with installation years earlier than 1915 were omitted.
 - Only poles supporting primary conductor were included (i.e., street-light and secondary-only poles were omitted).
 - Only wood or laminated poles were considered ... the other materials are fiberglass, steel, concrete, aluminum, etc. materials that are unlikely for "distribution" poles.
 - Only poles with a height of 25, 30, 35, 40, 45, 50, 55, 60, 65, 70, 75, 80, 85, 90, or 95 feet were considered; the other pole heights typically indicate either street-light only poles or erroneous data.
- The current installed cost for each size pole was obtained from CREWS, and trended by size to build a list of costs by pole length for each size wood pole.
- The installation years were used to age the current costs for the actual size and minimum size transformers, using Handy-Whitman indices, extended by the number of poles in service for each year, and then summed to develop the customer component for this plant account.
- The percentage of minimum size cost (Customer Cost), of the Total Plant Value was calculated as the portion represented by the cost of the minimum sized units, 35 foot poles, as previously defined. The percentage of the demand costs for the account is the remainder, after the customer cost component was removed.

FERC Account 364 POLES, TOWERS, AND FIXTURES SPLIT OF PLANT					
Company	Total Plant Value	Customer Costs		Demand Costs	
		Percent	Value	Percent	Value
Penelec	\$492,031,101 ⁹	74.3%	\$365,430,421	25.7%	\$126,600,680

⁹ Per Pennsylvania Electric Company, FERC Form No. 1, Year/Period of Report, End of 2014/Q4, Account 364, Balance at End of Year, pg. 207.

FERC Account 365 - OVERHEAD CONDUCTORS AND DEVICES

This distribution plant account is predominately made up of the various overhead distribution line conductors, operating at either primary or secondary voltage. This study considered primary conductors only because the data in the Company's GIS is not sufficient to perform a similar analysis on the costs of secondary, service, and/or street-light conductors. The Company's GIS data is also not sufficient to perform a Handy-Whitman analysis of the installation date for primary conductors.

Assumptions and Method

- The Company's GIS was used to determine the wire-miles of overhead primary distribution line conductors, by size. These conductors were categorized into two sizes, large and small.
 - Conductors with a blank or unknown conductor type/size were omitted.
- The current installed cost for each category of primary line conductor was obtained and used to cost out the currently installed system, as if rebuilt using one of those two sizes.
- The minimum grid cost was developed using only the cost of the smaller conductor.
- The percentage of minimum size cost (Customer Cost), of the Total Plant Value was calculated as the portion represented by the cost of the system, built with the minimum sized conductor.

FERC Account 365 OVERHEAD CONDUCTORS AND DEVICES SPLIT OF PLANT					
Company	Total Plant Value	Customer Costs		Demand Costs	
		Percent	Value	Percent	Value
Penelec	\$804,178,006 ¹⁰	84.0%	\$675,537,308	16.0%	\$128,640,698

¹⁰ Per Pennsylvania Electric Company, FERC Form No. 1, Year/Period of Report, End of 2014/Q4, Account 365, Balance at End of Year, pg. 207.

FERC Account 367 - UNDERGROUND CONDUCTORS AND DEVICES

This distribution plant account is predominately made up of the various underground distribution line conductors, operating at either primary or secondary voltage. This study considered primary conductors only because the data available from the Company's GIS is not sufficient to perform a similar analysis on the costs of secondary and/or service conductors.

Assumptions and Method

- The Company's GIS was used to determine the wire-miles of underground primary distribution line conductors, by size. These conductors were categorized into two sizes, large and small.
 - Conductors with a blank or unknown conductor type/size were omitted
 - Conductor segments greater than 2,500' were considered data errors and omitted
- The current installed cost for each category of primary line conductor was obtained and used to cost out the currently installed system, as if rebuilt using one of those two sizes.
- The minimum grid cost was developed using only the cost of the smaller conductor.
- The percentage of minimum size cost (Customer Cost), of the Total Plant Value was calculated as the portion represented by the cost of the system, built with the minimum sized conductor.

FERC Account 367 UNDERGROUND CONDUCTORS AND DEVICES SPLIT OF PLANT					
Company	Total Plant Value	Customer Costs		Demand Costs	
		Percent	Value	Percent	Value
Penelec	\$155,644,146 ¹¹	81.5%	\$126,910,612	18.5%	\$28,733,534

¹¹ Per Pennsylvania Electric Company, FERC Form No. 1, Year/Period of Report, End of 2014/Q4, Account 367, Balance at End of Year, pg. 207.

FERC Account 368 - LINE TRANSFORMERS

This distribution plant account is predominately made up of the various distribution transformers used to step the distribution voltage down to the service-voltage level delivered to the customer. This account includes both overhead and pad-mounted transformers.

Assumptions and Method

- The Company's GIS system was used to determine the number of overhead and pad-mounted distribution transformers, by size and installation year, to be replaced by the minimum size (25 KVA) overhead line transformer that is in common use within the study territory.
- The current installed cost for each size line transformer was obtained from CREWS and trended by size to build a list of costs by size for each size of overhead and pad-mounted distribution transformers.
- The installation years were used to age the current costs for the actual size and minimum size transformers using Handy-Whitman indices, extended by the number of transformers in service for each year, and then summed to develop the customer component for this plant account.
- Transformers missing an installation year, construction type, or kVA were omitted.
- The minimum size cost was calculated as the portion represented by the cost of the minimum sized units.

FERC Account 368 LINE TRANSFORMERS SPLIT OF PLANT					
Company	Total Plant Value	Customer Costs		Demand Costs	
		Percent	Value	Percent	Value
Penelec	\$365,080,781 ¹²	62.2%	\$226,967,371	37.8%	\$138,113,410

¹² Per Pennsylvania Electric Company, FERC Form No. 1, Year/Period of Report, End of 2014/Q4, Account 368, Balance at End of Year, pg. 207.

Primary Customer/Secondary Customer Component of

FERC Account 364 – POLES, TOWERS, AND FIXTURES

FERC Account 365 – OVERHEAD CONDUCTORS & DEVICES

FERC Account 366 – UNDERGROUND CONDUIT

FERC Account 367 – UNDERGROUND CONDUCTORS & DEVICES

FERC Account 364 – POLES, TOWERS, AND FIXTURES

This distribution plant account is predominately made up of the various wood distribution poles used to support primary and secondary distribution conductors.

Assumptions and Method

Using data from the Company's GIS, the investment in wood poles was separated by poles which have both primary and secondary attached facilities, poles with secondary attached facilities, poles with primary attached facilities and wood poles with street-lighting facilities. To separate the value of the account into those categories, the raw pole counts were calculated as well as a weighting based upon the cost to install a pole in 2015 dollars.

The Company's pole data allows for the identification of the total investment in wood poles and wood poles with primary facilities attached, but does not allow for the identification of poles with private-outdoor lighting facilities, street-light facilities or secondary facilities. The poles serving primary service customers are allocated to primary voltage customers, while all other poles had to be allocated to the secondary voltage customers.

A list of primary accounts was extracted from the CCS and used as the starting point for "traces" in the GIS system. From these GIS traces, each of the primary accounts and their associated Connection Object were reviewed to determine if multiple primary customers shared primary circuit routes to ensure that facilities allocated to primary rate customers were only counted once.

- Only poles supporting primary and secondary conductor were included (i.e., street-light only poles were omitted).
- Only wood or laminated poles were considered ... the other materials are fiberglass, steel, concrete, aluminum, etc. materials that are unlikely for "distribution" poles.
- Only poles with a height of 25, 30, 35, 40, 45, 50, 55, 60, 65, 70, 75, 80, 85, 90, or 95 feet were considered; the other pole heights typically indicate either street-light only poles or erroneous data.

FERC Account 364 POLES, TOWERS, AND FIXTURES SPLIT OF PLANT					
Company	Total Plant Value	Primary Customers		Secondary and Street Light Customers	
		Percent	Value	Percent	Value
Penelec	\$492,031,101 ¹³	5.4%	\$26,360,155	94.6%	\$465,670,946

When a device or structure serves multiple primary customers, it is only counted one time in the results. See Figure 1 for a simplified graphical representation.

¹³ Per Pennsylvania Electric Company, FERC Form No. 1, Year/Period of Report, End of 2014/Q4, Account 364, Balance at End of Year, pg. 207.

FERC Account 365 – OVERHEAD CONDUCTORS & DEVICES

This distribution plant account is predominately made up of the various overhead distribution line conductors, operating at either primary or secondary voltage. This study considered primary conductors only because the data available from the Company's GIS is not sufficient to perform a similar analysis on the costs of secondary and/or service conductors.

Assumptions and Method

The primary conductors are allocated to both primary and secondary rates. To simplify the summations, the conductors were divided into two sizes: large and small. The unique conductor paths, avoiding the duplicate counting of conductors, were calculated for all the primary customers back to the breaker on each circuit.

The conductor length of unique primary conductor, in feet, is determined by obtaining the span length of each primary line segment and then, by segment, multiplying by the number of conductors and summing to obtain the total feet of primary conductor used to serve primary customers. The same process is used for determining the total conductor feet for all primary conductors in the system.

A weighting is then used to account for the differences in the cost to install a foot of large vs. a foot of small conductor. The weighted conductor length for primary conductors feeding primary voltage customers is then compared to the weighted total conductor length of all conductors to obtain the percentage of primary conductor used by the primary rate customers.

FERC Account 365 OVERHEAD CONDUCTORS AND DEVICES SPLIT OF PLANT					
Company	Total Plant Value	Primary Customers		Secondary Customers	
		Percent	Value	Percent	Value
Penelec	\$804,178,006 ¹⁴	9.6%	\$77,137,131	90.4%	\$727,040,875

When a device or structure serves multiple primary customers, it is only counted one time in the results. See Figure 1 for a simplified graphical representation.

¹⁴ Per Pennsylvania Electric Company, FERC Form No. 1, Year/Period of Report, End of 2014/Q4, Account 365, Balance at End of Year, pg. 207.

FERC Account 366 – UNDERGROUND CONDUIT

Conduit systems are used to supply both the primary and secondary voltage customers. The majority of the conduit system is used to protect primary cable (which can be used to serve both primary customers and, via transformation, secondary customers). Of that majority of the conduit system, most is installed to protect large primary cables. Said another way, the majority of the large-sized primary cables is installed in conduit, and the majority of the small-sized primary cables is direct buried. The majority of secondary cables is direct buried.

Assumptions and Method

The circuit length of unique large sized, underground primary conductor, in feet, is determined by obtaining the span length of each primary line segment and summing those segments to derive the total primary circuit feet used to serve primary customers. The same process is used for determining the total circuit feet for all large primary conductors in the system.

- Conductors with a blank or unknown conductor type/size were omitted.
- Conductor segments greater than 2,500' were considered data errors and omitted.

The circuit length for large primary conductors, serving primary rate customers, is then compared to the total large primary circuit length to obtain the percentage of conduit systems used by the primary rate customers.

FERC Account 366 UNDERGROUND CONDUIT SPLIT OF PLANT					
Company	Total Plant Value	Primary Customers		Secondary Customers	
		Percent	Value	Percent	Value
Penelec	\$36,722,533 ¹⁵	10.9%	\$4,008,944	89.1%	\$32,713,589

When a device or structure serves multiple primary customers, it is only counted one time in the results. See Figure 1 for a simplified graphical representation.

¹⁵ Per Pennsylvania Electric Company, FERC Form No. 1, Year/Period of Report, End of 2014/Q4, Account 366, Balance at End of Year, pg. 207.

FERC Account 367 – UNDERGROUND CONDUCTORS & DEVICES

This distribution plant account is predominately made up of the various underground distribution line conductors operating at either primary or secondary voltage. This study considered primary conductors only because the data available from the Company's GIS is not sufficient to perform a similar analysis on the costs of secondary and/or service conductors.

Assumptions and Method

The primary conductors are allocated to both primary and secondary rates. To simplify the summations, the conductors were divided into two sizes: large and small. The unique conductor paths, avoiding the duplicate counting of conductors, were calculated for all the primary customers back to the breaker on each circuit.

- Conductors with a blank or unknown conductor type/size were omitted.
- Conductor segments greater than 2,500' were considered data errors and omitted.

The conductor length of unique primary conductor feet is determined by obtaining the span length of each primary line segment and then, by segment, multiplying by the number of conductors and summing to obtain the total primary conductor feet used to serve primary customers. The same process is used for determining the total conductor feet for all primary conductors in the system.

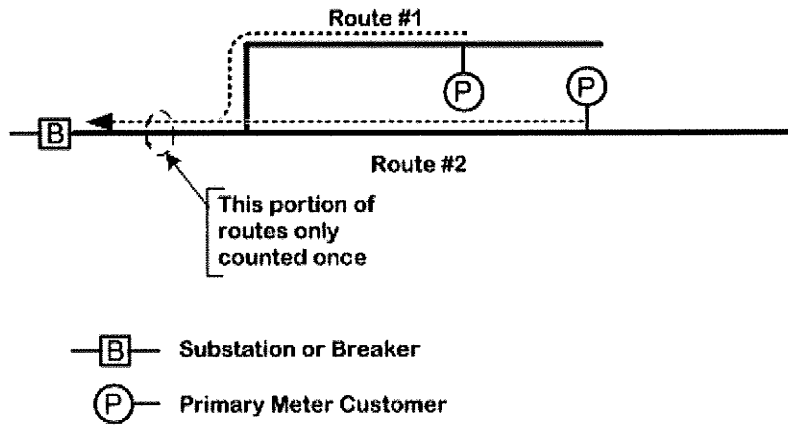
A weighting is then used to account for the differences in cost to install a foot of large vs. a foot of small conductor. The weighted conductor length for primary conductors feeding primary voltage customers is then compared to the weighted total conductor length of all conductors to obtain the percentage of primary conductor used by the primary rate customers.

FERC Account 367 UNDERGROUND CONDUCTORS AND DEVICES SPLIT OF PLANT					
Company	Total Plant Value	Primary Customers		Secondary Customers	
		Percent	Value	Percent	Value
Penelec	\$155,644,146 ¹⁶	4.5%	\$6,930,082	95.5%	\$148,714,064

When a device or structure serves multiple primary customers, it is only counted one time in the results. See Figure 1 for a simplified graphical representation.

¹⁶ Per Pennsylvania Electric Company, FERC Form No. 1, Year/Period of Report, End of 2014/Q4, Account 367, Balance at End of Year, pg. 207.

Figure 1 – Primary Customer Connection & Routing



**Penelec Exhibit TJD-2
Supporting Study No. 8
Street Light Study**

Streetlights

FERC Account 364 – POLES, TOWERS, AND FIXTURES

FERC Account 364 – POLES, TOWERS, AND FIXTURES

This plant distribution account is predominately made up of the various wood distribution poles used to support primary and secondary distribution conductors.

Assumptions and Method

- The Company's GIS was used to determine the number of street lights on distribution poles, by size and installation year of the pole.
 - The pole count does not identify whether the pole is used for anything other than streetlights. (i.e. distribution primary or secondary conductors)
 - Streetlights attached to joint use poles were not included.
 - Poles taller than 55 feet were excluded from this study.
- The current installed cost for each size pole was obtained from CREWS, and trended by size to build a list of costs by pole length for each size wood pole.
- The installation years were used to age the current costs for the actual size poles using Handy-Whitman indices, extended by the number of poles in service for each year, and then summed to develop the streetlight component for this plant account.
- This study was based on the following data:

Company	Total Plant Value	Streetlight Costs	
		Percent	Value
Penelec	\$492,031,101 ¹	1.7%	\$8,567,375

¹ Per Pennsylvania Electric Company, FERC Form No. 1, Year/Period of Report, End of 2014/Q4, Account 364, Balance at End of Year, pg. 207.

Penelec Exhibit TJD-2
Supporting Study No. 9
Allocation of Other Revenues

Penelec Special Study 09 Other Revenue Functionalization Penelec Exhibit TJD-2

Acct	Description	Total	Power		TSC	Other
		Company	Supply	Distribution	Charges	Trans.
450000	Forfeited Discount	3,423,520		3,423,520		
				0		
				0		
451 Accounts						
451000	Misc Service	1,436,026		1,436,026		
451001	Misc Service - OE Cnt Reg	-		-		
451003	Misc Service - OE Wst Reg	-		-		
451005	Misc Service - CE01 OH Nth Reg	-		-		
451008	Misc Service - PP OH Est Reg	-		-		
451009	Misc Service - ME Est Reg	-		-		
451010	Misc Service - PN PA Wst Reg	190,124		190,124		
451011	Misc Service - NJ Nth Reg	-		-		
451012	Misc Service - JC01 NJ Nth Reg	-		-		
451100	Misc Service - Temp Fac Clrg - Power Plan	-		-		
451130	Misc Service - Profit Cont Aid Cons - PN01	46,992		46,992		
835088	Proj Misc Services Rev Settl-Ext-Type 22	-		-		
Total of 451 Accounts		1,673,142		1,673,142		
				0		
				0		
454 Accounts						
454000	Rent from Electric Property- telephone r	1,296,432		1,296,432		
454010	Rent from Elec Prop - PN01 PA West Reg	5,088,978		5,088,978		
454097	Oth Rental - Assoc Co -- PN ROW Rev	-		-		
454099	Rent from Elec Prop - Assoc Cos	-		-		
454126	Rent from Prop - Elec Prop - Land & Bldg	-		-		
454203	Lease/Rental Income - Assoc Cos - Trans L	-		-		-
454203	NYPA Wheeling Charges	-		-		-
454203	Seneca Trans Costs	-	-	-	-	-
Total of 454 Accounts		6,385,410	-	6,385,410	-	-
				-		
Total 450-451-454		11,482,072	-	11,482,072	-	-

Acct	Description	Total Company	Power Supply	Distribution	Penelec Transmission	Other Trans.	TJD-2	Stranded Costs
456000	AEC wheeling NITS	33,696		33,696			-	
456003	Island Rentals	-			-			
456005	ARR rev	-	-		-			
456006	Congestion credit	-			-			
456008	Ancil serv rev	-					-	
456020	other wheeling rev	-					-	
456030	Other elec rev	51,139		51,139				
456050	Other Rev - Sale of Obsolete Inventory	-		-				
456078	PJM Non-firm Pt to Pt Trans Srv	-	-					
456081	PJM NTS	-					-	
456082	PJM NTS contra	-	-		-			
456083	Pt to Pt xmission	-					-	
456084	AEC wheeling rev & NTS	-					-	
456097	ATSI Ground Lease-Assoc Co	1,264,427						
456100	Ancillary Service - Revenue	-					-	
456122	Sale of scrap	46,997		46,997				
456268	Assoc co - outside serv	-		-				
456278	Other Revenues - TMI Strike Price Pmt	-	-	-	-	-	-	-
	Total other revenue accts	1,396,259	-	131,832	-	-	-	-

Penelec Exhibit TJD-2
Supporting Study No. 10
Line Losses

From Section 6.3 (original page 24) of Penelec's supplier tariff

6.3 Line Losses. For purposes of EGS load calculations in Sections 6 and 7 of this Supplier Coordination Tariff, the combined transmission and distribution line losses shall be calculated by multiplying hourly kWh sales delivered to Customer(s) served pursuant to the specified rates by the applicable line loss factor. The applicable line loss factors are:

LOSS FACTORS

<u>ENERGY</u>	<u>PENELEC</u>
Rate Schedule LP	1.0407
GP	1.0606
All other rate schedules	1.0945

The Company reserves the right to file to revise these factors from time to time to reflect changes in system line losses.

Penelec Exhibit TJD-2
Supporting Study No. 11
Customer Uncollectible Allocation

Penelec Study 11 Uncollectible Allocation

RS	\$	15,119,414
GSV	\$	-
GSS	\$	203,286
GSM	\$	480,710
GSL	\$	3,684
GP	\$	61,204
H	\$	-
BRD	\$	-
POL	\$	42,179
STLT	\$	-
LP	\$	-
Waverly	\$	327,811

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

**PENNSYLVANIA ELECTRIC COMPANY
DOCKET NO. R-2016-2537352**

**Direct Testimony
of
Jeffrey L. Adams**

List of Topics Addressed

Cash Working Capital

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**DIRECT TESTIMONY
OF
JEFFREY L. ADAMS**

4 **I. INTRODUCTION AND PURPOSE**

5 **Q. Please state your name and business address.**

6 A. My name is Jeffrey L. Adams and my business address is 1310 Fairmont Avenue,
7 Fairmont, West Virginia 26554.

8 **Q. By whom are you employed and in what capacity?**

9 A. I am employed by FirstEnergy Service Company as a State Regulatory Analyst in the
10 Rates and Regulatory Affairs Department – West Virginia/Maryland.

11 **Q. What are your responsibilities as a State Regulatory Analyst?**

12 A. My duties and responsibilities include analysis of rates and regulatory activities primarily
13 in West Virginia and Maryland as well as regulatory activities throughout the FirstEnergy
14 Corp. (“FirstEnergy”) service territories.

15 **Q. What is your educational background?**

16 A. I am a 1980 graduate of Fairmont State University (then College) with a Bachelor of
17 Science degree in Business Administration and a 1990 graduate of West Virginia
18 Wesleyan College with a Master’s in Business Administration. I am a Certified Public
19 Accountant in West Virginia and a member of the West Virginia Society of Certified
20 Public Accountants. I have been awarded the professional designation Certified Rate of
21 Return Analyst (“CRRA”) by the Society of Utility and Regulatory Financial Analysts.

1 The CRRA designation is awarded based upon experience and successful completion of a
2 written examination. I have been employed by FirstEnergy or its predecessor companies
3 since 1981 when I began my employment with Monongahela Power Company as an
4 Accounting Technician in Plant Accounting. I have worked as an Accountant or Analyst
5 in various departments including Rates and Customer Accounting and as the Staff
6 Assistant to the Controller.

7 **Q. Have you previously testified in Pennsylvania Public Utility Commission**
8 **(“Commission”) proceedings?**

9 A. While I have not testified before this Commission, I have presented testimony on behalf
10 of several other FirstEnergy operating companies before the Public Service Commission
11 of West Virginia, the New Jersey Board of Public Utilities, and the Public Utilities
12 Commission of Ohio.

13 **Q. On whose behalf are you testifying in this proceeding?**

14 A. I am testifying on behalf of Pennsylvania Electric Company (“Penelec” or the
15 “Company”).

16 **Q. Mr. Adams, have you prepared any exhibits to accompany your testimony?**

17 A. Yes. Penelec Exhibit JLA-1 was prepared by me or under my supervision and is
18 described in detail in my testimony.

19 **Q. What is the purpose of your direct testimony?**

1 A. The purpose of my direct testimony is to describe the process used to determine the total
2 cash working capital requirement of the Company, as shown on page 1 of Exhibit JLA-1.

3 **II. CASH WORKING CAPITAL - OVERVIEW**

4 **Q. Please define “cash working capital” as it pertains to ratemaking.**

5 A. For ratemaking purposes, cash working capital is generally defined as the average
6 amount of capital provided by investors, over and above the investment in plant and other
7 specifically identified rate base items, to bridge the gap between the time expenditures
8 are required to be made by the Company to provide service and the time collections are
9 received for that service from customers. Cash working capital is determined for
10 ratemaking purposes by a lead/lag study.

11 **Q. Please define the terms “lead” and “lag” as used in your testimony and explain how
12 each is calculated.**

13 A. In general, a lead or a lag measures the time that elapses between receipt of a product or
14 service and receipt of compensation by the party providing that product or service. A
15 lead occurs when payment is made in advance of receiving a product or service. A lag
16 occurs when payment for a product or service occurs after the product has been received
17 or service has been rendered. Exhibit JLA-1, page 1, quantifies lead or lag time in days;
18 positive net lags shown in column 9 increase cash working capital while negative net
19 leads shown in column 9 reduce cash working capital.

20 **Q. What time period was used for the Company’s lead/lag study?**

1 A. The individual leads and lags were developed using data for the twelve months ended
2 December 31, 2015. The leads and lags thus developed were applied to the projected
3 financial data for the twelve months ending December 31, 2017.

4 **Q. What was the source of the relevant data used to calculate cash working capital?**

5 A. For the most part, I used financial data for the fully projected future test year that underlie
6 the development of the Company's revenue requirement shown in exhibits accompanying
7 Penelec Statement No. 2, the direct testimony of Richard A. D'Angelo. However, the
8 determination of cash working capital and the development of revenue requirement are
9 interdependent because changes in cash working capital will affect rate base and net
10 income. Performing the cash working capital and revenue requirement calculations on an
11 iterative basis reduces, but does not eliminate, the impact of that interdependence.
12 Appropriate adjustments to the pro forma distribution revenue, federal and state income
13 taxes, and Pennsylvania gross receipts taxes were made in my cash working capital
14 calculations to account for that interdependence.

15 **Q. Have you prepared a summary showing each of the components that comprise the**
16 **total cash working capital for the Company?**

17 A. Yes, I have. Page 1 of Exhibit JLA-1 shows each component of the total cash working
18 capital requirement. The Revenue Lag of 65.93 days, as shown at line 4, column 7, is a
19 weighted composite of Electric Revenue lag of 66.59, Sales for Resale lag of 15.72, and
20 Other Operating Revenue lag of 35.98. The leads or lags for the various grouping of
21 expenses and taxes are shown in column 8. The net leads or lags, as shown in column 9,
22 are the result of subtracting column 8 from column 7. The net leads or lags are then

1 multiplied by the average daily amounts for each of the various expenses or tax items.
2 The results are added and the sum is the Net Cash Working Capital requirement of
3 \$82,754,000, as shown at line 23, column 10 of Exhibit JLA-1. Interest on Long Term
4 Debt, Interest Expense on Customer Deposits, Prepayments and Unamortized Cash
5 Pension Contributions are also elements of cash working capital, as shown at lines 24-27.
6 The sum of these items brings the Company's Total Cash Working Capital requirement
7 to \$177,979,000, as shown at line 28, column 10 of the lead/lag study summary on
8 Exhibit JLA-1.

9 **Q. How did you calculate the lag associated with Electric Revenue?**

10 A. Payment for electric service occurs after service is provided, which produces a lag in
11 receipt of revenues. To calculate total revenue lag, Electric Revenue lag was calculated
12 separately for the periods: (1) from billing to cash collection ("Collection Lag"); (2)
13 from meter reading to billing ("Billing Lag"); and (3) from the mid-point of the service
14 period to meter reading ("Service Period Lag").

15 **Collection Lag** is the period from mailing a customer's bill until payment is
16 received for that bill. This lag was calculated based on the turnover in accounts
17 receivable. The ratio of accounts receivable to total billed revenues is divided
18 into 365 days to derive the average number of days accounts receivable are
19 outstanding or, in other words, the average time between issuing a bill and
20 collecting a bill. That figure, in days, is the Collection Lag, which is 49.60 days
21 for Penelec.

1 **Billing Lag** is the period from the reading of a customer's meter until the bill is
2 mailed. Generally, the bill is prepared the same day the meter is read and is
3 mailed the next day. However, there are exceptions. Reading the meters of large
4 industrial customers can take an additional day because there is more work
5 involved given the nature of the service such customers receive. Also, weekends,
6 holidays, and severe weather may add to the time to read and bill customers.
7 Accounting for these exceptions, the Company's Billing Lag is 1.63 days.

8 **Service Period Lag** is measured from the midpoint of the service period to the
9 date a meter is read. The service period lag covers the period in which electric
10 service was rendered, and was calculated using the Company's 2015 Meter
11 Reading work schedule. That schedule shows that meters are typically read or
12 estimated once a month, or twelve times per year, so the average service period
13 was determined to be 30.71 days. The lag from the midpoint of the service period
14 to the meter reading date was calculated to be 15.36 days. This calculation
15 assumes that electric usage is uniform throughout the month.

16 The overall Electric Revenue lag, calculated as the sum of the Collection, Billing
17 and Service Period Lags, as shown on page 2, at line 1 of Exhibit JLA-1, is 66.59
18 days.

19 **Q. How did you calculate the lead or lag associated with Other Operating Revenue?**

20 A. The calculation of the Other Operating Revenue lag is shown on page 2 of Exhibit JLA-1,
21 which lists each of the individual components of Other Operating Revenue and their

1 respective lead or lag. Because late payment charges are included in the accounts
2 receivable used to calculate the Electric Revenue lag, the overall Electric Revenue lag
3 was used for this component of Other Operating Revenues.

4 **Q. Please explain the lead and lag associated with the Company's expenses.**

5 A. The Company tracks the various types of expenses through the use of cost elements.
6 Cost elements are groupings of similar type charges such as energy purchases, payroll,
7 contract labor, labor overheads, expenses for materials and supplies, utilities, taxes, etc.
8 The cost elements are then allocated to the appropriate FERC system of accounts for
9 reporting purposes. The payment patterns of the individual cost elements are used to
10 develop the expense portion of the study. The lags for the cost elements were dollar-
11 weighted to develop weighted lags (expressed in dollar-days) for each FERC account.
12 Through the use of various methods, such as statistical sampling, stratification and
13 percentage of total charges, the study examined a substantial portion of the charges for
14 each cost element to ensure the data developed was reasonable and accurate. The leads
15 and lags for the FERC accounts are shown on page 3 of Exhibit JLA-1. Composite
16 expense lead/lag factors were developed for the expense categories shown on page 1 of
17 Exhibit JLA-1. The development of the composite expense factors are shown on page 3,
18 at lines 3, 41, 46, 52, and 64 of Exhibit JLA-1.

19 **Q. How did you develop the lag in payment of pole rentals made to telecommunications**
20 **companies and the lag in receipt of the rental revenues from those companies?**

21 A. The Company's payments to telecommunications companies for its use of their poles and
22 its receipts from telecommunications companies for their use of its poles are based on

1 contracts. The contracts and actual payment information were analyzed and the lags were
2 developed. The same lags were used for both revenues and expense.

3 **Q. How did you calculate the lag for Uncollectible Accounts expense?**

4 A. The lag for uncollectible accounts has been recognized in the calculation of the
5 Collection Lag. The accounts receivable are reduced when uncollectible accounts are
6 written off, and thus reduces the Collection Lag. To also include a lag for uncollectible
7 accounts expense would lead to a double counting of this component.

8 **Q. How did you calculate the leads and lags associated with Taxes?**

9 A. The weighted average lead or lag for each tax cost element was calculated in the same
10 fashion as cost elements for all other expenses. The individual taxes are listed on page 4
11 of Exhibit JLA-1 for Taxes Other Than Income and page 5 of Exhibit JLA-1 for Federal
12 and State Income taxes. The calculation of each weighted average lead or lag is set forth
13 on those pages. While the individual lags were used for Federal and State Income taxes,
14 a composite weighted lag of (76.18) was developed for Taxes Other Than Income and is
15 shown on page 4, at line 14, in column 2 of Exhibit JLA-1.

16 **Q. Did you reflect the interest expense on customer deposits as a separate item in the**
17 **study?**

18 A. Yes. Interest on customer deposits is reflected in the study as an expense with an average
19 payment lag of 182.5 days (365/2) because such interest is paid annually. Reflecting
20 interest expense on customer deposits with a 182.5 day lag results in a reduction of

1 \$485,000 to cash working capital, as shown on page 1, at line 25, in column 10 of Exhibit
2 JLA-1.

3 **Q. Why did you assign Depreciation, Amortization, Provision for Deferred Income**
4 **Taxes and Investment Tax Credit a zero lag?**

5 A. These are considered non-cash items by the Commission. Therefore, they were not
6 included in calculating the cash working capital requirement, as shown on page 1, at lines
7 10, 11, 17, 18, and 19 of Exhibit JLA-1.

8 **Q. Why are Prepayments included in the Company's cash working capital claim?**

9 A. The Company pays certain costs before they are actually charged to expense for
10 accounting and ratemaking purposes. Prepayments are cash expenditures that, while
11 made in one period, are not charged to expense until a future period due to accrual
12 accounting. The claim for Prepayments is based on a thirteen-month average of the
13 various prepaid items, including Prepaid Commission Assessments, Prepaid Property and
14 Liability Insurance, Prepaid Edison Electric Institute Dues Assessments, and Other
15 Prepaid items, which include rating agency fees, financing fees, line of credit fees, and
16 trustee fees. The detailed calculations of Prepayments are shown on page 6 of Exhibit
17 JLA-1.

18 **Q. Please explain the basis for including Unamortized Cash Pension Contributions in**
19 **the Company's cash working capital claim.**

1 A. In Penelec’s 2006 base rate case, the Commission approved the recovery of pension
2 expense calculated on the basis of a ten-year historical average of actual cash
3 contributions. In its Final Order in that case, the Commission stated:

4 “Fundamentally, we believe that, regarding the recovery of pension
5 expense, the alternative method requested by MEPN [the Companies] in
6 this proceeding is fair to both ratepayers and stockholders. The
7 Companies’ normalization methodology will provide a more consistent
8 and less variable expense claim to be included within base rates as
9 compared to the more significant sums contributed in the two years
10 preceding the 2006 test year in this proceeding. Additionally, we should
11 not ignore this significant benefit to current and former employees just
12 because the Companies did not make a contribution to the pension fund
13 during any given year.”¹

14 **Q. How does recovering a cash contribution to the pension plan over a ten-year period
15 create a working capital need?**

16 A. The Company has made large cash contributions to its pension trust fund over the last ten
17 years. For ratemaking purposes, the Company recovers those cash outlays over ten years.
18 Throughout those ten years, the Company bore the carrying costs associated with the
19 prior period expenditures that it made but has not recovered in base rates. That
20 unrecovered amount constitutes the Unamortized Cash Pension Contribution that forms
21 the basis for the Company’s claim, as shown on page 7 of Exhibit JLA-1.

22 **Q. Did you consider the effect of the earnings on the pension trust fund in your cash
23 working capital claim?**

24 A. Yes. The average earnings on the pension trust fund are reflected in the calculation of the
25 amount of cash contributions and, in that way, reduce the cash contribution. Stated

¹ Pa. PUC v. Metropolitan Edison Company, Pennsylvania Electric Company, Docket Nos. R-00061366, et. al., p. 92 (Order entered January 11, 2007).

1 another way, earnings on the cash contributions accrue to the benefit of the fund, reduce
2 the Company's contribution obligations, and thereby provide an "upfront" benefit to
3 customers.

4 **Q. Was Pension expense included in the Company's cash working capital requirement**
5 **as a component of its lead/lag study?**

6 A. No, it was not. Pension expense is reflected in the cash working capital requirement only
7 once, through the Unamortized Cash Pension Contribution Balance I described above.

8 **III. SUMMARY OF CASH WORKING CAPITAL REQUIREMENTS**

9 **Q. Please summarize your testimony and recommendations.**

10 A. Penelec has supported a total cash working capital requirement of \$177,979,000, as
11 shown on page 1, at line 28 of Exhibit JLA-1.

12 **Q. Mr. Adams, does this complete your direct testimony?**

13 A. Yes, it does.

Pennsylvania Electric Company
Cash Working Capital
Income Statement
For the 12 Months Ending December 31, 2017
 (\$'000)

Line No.	Description	Normalized PAPUC Jurisdictional										Supporting Page of Peneltec Exhibit JLA-1
		Distribution	Smart Meters	Distribution	Total Riders	PAPUC Total	Daily Amount	Revenue (Lead) / Lag Days	Expense (Lead) / Lag Days	Net (Lead) / Lag Days	Cash Working Capital	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Operating revenues												
1	Electric Revenues	\$ 486,332	\$ 34,996	\$ 521,328	\$ 376,953	\$ 898,281	2,461.04	66.59	37.10	28.83	\$ 163,879	Page 2
2	Sales for resale	-	-	-	35,432	35,432	97.07	15.72	32.01	33.92	1,526	Page 2
3	Other operating revenue	12,573	-	12,573	-	12,573	34.45	35.98	17.04	48.89	1,240	Page 2
4	Total operating revenue	\$ 498,905	\$ 34,996	\$ 533,901	\$ 412,384	\$ 946,286	2,592.56	65.93	38.53	27.40	\$ 166,644	Page 2
Operating expenses												
5	Price to Compare	\$ -	\$ -	\$ -	\$ 332,845	\$ 332,845	911.90	65.93	32.01	33.92	\$ 26,289	Page 3
6	Distribution	50,719	-	50,719	17,354	68,073	186.50	65.93	17.04	48.89	6,327	Page 3
7	Customer accounts	22,271	-	22,271	9,591	31,861	87.29	65.93	17.04	42.67	4,267	Page 3
8	Customer service & Info	17,735	-	17,735	26,532	44,267	121.28	65.93	38.53	27.40	3,324	Page 3
9	Admin & gen expense	25,433	13,456	38,889	22,536	61,424	168.29	65.93	39.26	26.67	4,488	Page 3
10	Depreciation - accrual	81,532	12,259	93,791	-	93,791	7.641	-	-	-	-	Page 3
11	Amortization	17,487	-	17,487	(9,845)	7,641	156.02	65.93	(76.18)	142.11	22,171	Page 4
12	Taxes other than income	32,643	2,064	34,707	22,239	56,946	-	-	-	-	66,866	Page 4
13	Operating expense before tax	\$ 247,818	\$ 27,779	\$ 275,597	\$ 421,251	\$ 696,849	-	-	-	-	\$ -	Page 4
14	Operating income before income tax	\$ 251,087	\$ 7,217	\$ 258,304	\$ (8,867)	\$ 249,437	-	-	-	-	\$ -	Page 4
Income taxes												
15	Federal income tax - current	\$ 79,431	\$ (6,615)	\$ 72,816	\$ (2,793)	\$ 70,023	191.84	65.93	1.30	64.64	\$ 12,400	Page 5
16	State income tax - current	28,426	(2,098)	26,328	(886)	25,442	69.70	65.93	15.89	50.04	3,488	Page 5
17	Deferred income tax - federal	11,419	8,236	19,675	-	19,675	-	-	-	-	-	Page 5
18	Deferred income tax - state	-	-	-	-	-	-	-	-	-	-	Page 5
19	Investment tax credit	(457)	-	(457)	(3,679)	(457)	-	-	-	-	-	Page 5
20	Total tax expense	\$ 118,819	\$ (457)	\$ 118,362	\$ (3,679)	\$ 114,682	-	-	-	-	\$ 15,888	Page 5
21	Total operating expenses	\$ 386,637	\$ 27,322	\$ 393,959	\$ 4,175,72	\$ 811,531	-	-	-	-	\$ -	Page 5
22	Operating income	\$ 132,268	\$ 7,674	\$ 139,943	\$ (5,188)	\$ 134,755	-	-	-	-	\$ 177,979	Page 5
23	Net Cash Working Capital										\$ 82,754	Page 5
24	Interest on Long Term Debt					42,975	117.74	65.93	91.25	(25.32)	10,744	Page 5
25	Interest Expense on Customer Deposits					970	2.66	65.93	182.50	(116.57)	485	Page 5
26	Prepayments										\$ 1,387	Page 6
27	Unamortized Cash Pension Contributions										\$ 82,609	Page 7
28	Total Cash Working Capital					\$ 177,979						Page 7

Penelec
 2015 Lead/Lag Study
 Revenue Summary

Line No.	FERC Account		Total Company			
			Income Statement (1)	Cash Items (2)	Lags/ Leads (3)	Dollar Days (4)
1	440 - 444	Total Sales to Ultimate Consumers	762,403,121	762,403,121	66.59	50,767,788,491
2	447	Sales For Resale	35,146,024	35,146,024	15.72	552,493,852
3		TOTAL Revenues Net of Prov. for Refunds	797,549,145	797,549,145	64.35	51,320,282,344
4	450	Forfeited Discounts	3,414,498	3,414,498	66.59	227,368,604
5	451	Miscellaneous Service Revenues	1,350,840	2,319,109	59.06	136,973,738
6	454	Rents from Electric Property	5,421,763	5,390,555	193.66	1,043,913,376
7	456	Other Electric Revenues	52,565,683	52,563,241	17.36	912,737,801
8	456.1	Revenues from Transmission of Electricity of Others	1,473,783	1,458,625	15.96	23,274,944
9		TOTAL Other Operating Revenues	64,226,567	65,146,029	35.98	2,344,268,463
10		TOTAL Electric Operating Revenues ⁽¹⁾	\$ 861,775,712	\$ 862,695,174	62.21	\$ 53,664,550,807

⁽¹⁾ Amounts from Penelec 2015 FERC Form 1 (Page 300)

Penelec
 2015 Lead / Lag Study
 Expense Summary

Line No.	FERC Account	FERC Description	Amount (1)	Cash Items (2)	Lead (3)	Dollar Days (4)	Composite Factors (5)
1	514	Maintenance of Miscellaneous Steam Plant	204,909.40	204,909.40	38.17	7,820,758.44	
2	555	Purchased Power	359,312,360.44	360,278,000.18	40.39	14,553,242,352.41	
3	557	Other Expenses	(29,250,896.88)	(29,127,102.86)	77.81	(2,266,481,253.35)	37.10
4	560	Operation Supervision and Engineering	45,593.13	45,664.29	20.85	951,957.84	
5	561.1	Load Dispatch-Reliability	401,025.86	387,805.55	18.29	7,092,976.60	
6	561.2	Load Dispatch-Monitor and Operate Transmission System	48,623.84	48,623.84	20.87	1,014,932.44	
7	561.4	Scheduling, System Control and Dispatch Services	40,100.86	40,100.86	27.60	1,106,808.63	
8	561.5	Reliability, Planning and Standards Development	122,931.14	122,931.14	20.87	2,566,019.13	
9	561.6	Transmission Service Studies	16,365.48	80,533.99	17.96	1,446,751.35	
10	561.7	Generation Interconnection Studies	28,455.50	466,140.38	30.57	14,249,232.61	
11	561.8	Reliability, Planning and Standards Development Services	1,472.15	1,472.15	27.75	40,852.25	
12	562	Station Expenses	34,750.07	46,424.81	17.39	807,306.87	
13	563	Overhead Lines Expenses	318,224.48	309,474.56	(90.68)	(28,063,902.24)	
14	565	Transmission of Electricity by Others	16,139,619.02	16,222,548.84	28.33	459,522,979.19	
15	566	Miscellaneous Transmission Expenses	321,291.91	561,638.38	28.53	16,026,263.23	
16	567	Rents	3,416,765.12	3,165,842.91	14.96	47,373,876.74	
17	568	Maintenance Supervision and Engineering	990,987.31	990,674.16	30.64	30,352,002.99	
18	569.1	Maintenance of Computer Hardware	44,098.05	44,098.05	21.20	935,000.36	
19	569.2	Maintenance of Computer Software	274,224.22	274,224.22	21.20	5,813,233.59	
20	569.3	Maintenance of Communication Equipment	252,721.62	252,721.62	21.14	5,341,714.87	
21	570	Maintenance of Station Equipment	2,484,324.01	2,307,960.30	18.40	42,471,056.46	
22	571	Maintenance of Overhead Lines	9,921,937.00	6,476,863.91	51.19	331,527,008.94	
23	572	Maintenance of Underground Lines	1,481.65	1,453.68	16.93	24,615.38	
24	573	Maintenance of Miscellaneous Transmission Plant	21,960.48	35,190.57	47.99	1,688,788.51	
25	575.7	Market Facilitation, Monitoring and Compliance Services	16,729.11	16,729.11	27.89	466,534.64	
26	580	Operation Supervision and Engineering	271,858.30	457,743.56	16.94	7,754,311.47	
27	581	Load Dispatching	384,733.40	371,517.01	17.88	6,641,934.39	
28	582	Station Expenses	409,701.31	406,756.89	18.77	7,634,595.53	
29	583	Overhead Line Expenses	30,072.66	55,424.82	(58.02)	(3,215,794.70)	
30	584	Underground Line Expenses	786,939.68	786,470.80	60.12	47,285,631.67	
31	586	Meter Expenses	625,154.60	617,450.93	21.46	13,250,910.79	
32	588	Miscellaneous Expenses	8,601,880.99	8,764,332.79	20.33	178,175,913.80	
33	589	Rents	1,660,716.59	1,552,009.93	156.13	242,310,774.66	
34	590	Maintenance Supervision and Engineering	531,479.22	531,055.58	31.09	16,508,370.50	
35	592	Maintenance of Station Equipment	3,327,335.45	3,392,953.08	18.19	61,719,783.90	
36	593	Maintenance of Overhead Lines	18,765,451.86	18,785,905.10	34.74	652,683,198.90	
37	594	Maintenance of Underground Lines	1,062,303.72	936,730.44	21.92	20,534,312.06	
38	595	Maintenance of Line Transformers	78,003.01	78,003.01	26.15	2,040,017.71	
39	596	Maintenance of Street Lighting and Signal Systems	889,514.55	856,607.80	16.66	14,269,926.50	
40	597	Maintenance of Meters	2,253,957.71	2,123,507.82	18.43	39,142,514.36	
41	598	Maintenance of Miscellaneous Distribution Plant	3,740,601.80	3,812,374.64	22.69	86,514,634.72	32.01
42	901	Supervision	2,67	2.67	46.44	124.00	
43	902	Meter Reading Expenses	4,934,777.27	4,770,676.07	14.51	69,212,067.52	
44	903	Customer Records and Collection Expenses	7,307,021.16	7,041,262.39	17.59	123,841,436.90	
45	904	Uncollectible Accounts	15,627,009.52	-	-	-	
46	905	Miscellaneous Customer Accounts Expenses	789,283.41	789,283.41	27.52	21,720,155.87	17.04
47	907	Supervision	276,373.18	267,796.12	18.08	4,841,154.71	
48	908	Customer Assistance Expenses	30,611,890.37	14,330,069.71	37.13	532,088,892.02	
49	909	Informational and Instructional Expenses	17,407.17	17,407.17	33.48	582,778.29	
50	910	Miscellaneous Customer Service and Informational Expenses	5,090,673.70	5,090,673.70	43.58	221,845,051.00	
51	911	Supervision	12,280.17	12,280.17	46.58	572,017.47	
52	913	Advertising Expenses	28,461.70	28,461.70	29.67	844,388.51	38.53
53	920	Administrative and General Salaries	(1,109,102.41)	63,736.11	63.63	4,055,498.79	
54	921	Office Supplies and Expenses	2,168,297.26	2,428,257.19	(143.64)	(348,802,823.05)	
55	922	Administrative Expenses Transferred - Credit	(8,437,552.00)	-	-	-	
56	923	Outside Services Employed	37,465,845.97	37,134,912.20	34.69	1,288,071,671.24	
57	924	Property Insurance	303,105.62	321,266.45	(165.86)	(53,285,171.77)	
58	925	Injuries and Damages	1,358,869.31	1,347,788.73	812.63	1,095,257,775.24	
59	926	Employee Pensions and Benefits	22,156,807.43	1,229,673.43	53.97	66,368,374.30	
60	928	Regulatory Commission Expenses	2,739,948.82	2,739,948.82	(78.43)	(214,907,688.13)	
61	930.1	General Advertising Expenses	112,674.77	108,506.39	(21.75)	(2,359,611.60)	
62	930.2	Miscellaneous General Expenses	(19,436.58)	546,144.55	(21.47)	(11,723,419.49)	
63	931	Rents	213,491.35	211,561.00	(0.29)	(62,386.52)	
64	935	Maintenance of General Plant	190,555.89	681,381.01	22.58	15,384,915.62	39.26
65		Totals	\$ 530,468,445.57	\$ 485,944,857.23	35.90	\$ 17,444,134,105.03	

(1) Amounts from Penelec 2015 FERC Form 1 (Pages 320 -323)

Penelec
 2015 Lead / Lag Study
 Taxes Other Than Income

Line No.	Cost Element	Cost Element Description	Total Company				
			Amount ⁽¹⁾ (1)	Lead/Lag (2)	% of Charges Reviewed (3)	Cash Items (4)	Dollar Days (5)
1	408100	FICA	5,227,548	10.11	100.27%	5,227,548	52,844,744
2	408101	Federal Unemployment	33,985	(156.75)	100.00%	33,985	(5,326,979)
3	408103	PA Unemployment	583,976	(139.06)	99.82%	583,976	(81,206,558)
4	408105	PA Gross Receipts	24,571,008	(84.83)	100.00%	24,571,008	(2,084,326,127)
5	408107	PA Public Utility Realty	1,348,588	(55.80)	100.00%	1,348,588	(75,252,201)
6	408111	PA Capital Stock	(687,991)	(3.48)	100.00%	(687,991)	2,394,039
7	408114	Sales and Use	2,043	18.48	100.00%	2,043	37,750
8	408116	MD Property	219,970	(118.39)	82.45%	219,970	(26,042,026)
9	408128	NY Sales & Use	1,310	-	0.00%	-	-
10	408131	NY Gross Income	35,315	252.00	100.00%	35,315	8,899,254
11	408141	Local Property	(202,764)	25.72	100.00%	(202,764)	(5,214,351)
12	408149	TxOthInclMotFITax	78	121.14	100.00%	78	9,491
13	408152	Fed Excise Tax	2,813	11.00	100.00%	2,813	30,939
14	408167	NY Gross Income WA	39,849	252.00	100.00%	39,849	10,041,852
15	408172	PA Gross Receipts	19,835,064	(84.83)	100.00%	19,835,064	(1,682,582,250)
16	408250		(563,955)				
17		Totals	\$ 50,446,836	(76.18)	101.12%	\$51,009,481	\$ (3,885,692,422)

(1) Amounts from Penelec 2015 FERC Form 1 (Pages 114-115)
 Detail Amounts from Penelec 2015 FERC Form 1 (Pages 262-263)

Penelec
 2015 Lead / Lag Study
 Income Taxes

		Total Company						
Line No.	Cost Element	Cost Element Description	Amount ⁽¹⁾	Lead/Lag ⁽²⁾	% of Charges Reviewed ⁽³⁾	Cash Items ⁽⁴⁾	Dollar Days ⁽⁵⁾	
1	409100	Income Taxes - Utility Oper Inc - Federal -Current	\$ 33,318,666	1.30	100.00%	33,318,666	43,166,815	
2	409138	Income Taxes - Utility Oper inc - St - PA -Current	\$ 11,134,915	15.89	100.00%	11,134,915	176,908,629	
3	409139	Income Taxes - Utility Oper inc - St - NY	10,873					
4		Totals	\$ 44,464,454	4.95	99.98%	\$ 44,453,581	\$ 220,075,443	

(1) Amounts from Penelec FERC Form 1 (Page 114 Lines 15 and 16)
 Detail Amounts from Penelec 2015 FERC Form 1 (Pages 262-263)

**Pennsylvania Electric Company
 Cash Working Capital
 Calculation of 13 Month Average Prepayments**

(\$000)

Line No.	Year	Month	Prepaid Commission Assessment (1)	Prepaid Property and Liability Insurance (2)	Prepaid EEI Dues Assessment (3)	Other Prepaid (4)	Total (5)
1	2014	December	\$ 1,192	\$ 614	\$ -	\$ 132	\$ 1,938
2	2015	January	994	537	126	97	1,754
3		February	795	497	115	51	1,458
4		March	596	433	103	80	1,212
5		April	397	361	92	65	915
6		May	199	280	80	77	636
7		June	-	341	69	254	664
8		July	-	629	57	220	906
9		August	-	559	46	210	815
10		September	2,038	481	34	197	2,750
11		October	1,811	704	23	161	2,699
12		November	1,585	628	11	144	2,368
13		December	1,358	552	-	121	2,031
14		Total	<u>\$ 10,965</u>	<u>\$ 6,616</u>	<u>\$ 756</u>	<u>\$ 1,809</u>	<u>\$ 20,146</u>
15		Thirteen Month Average Balance	\$ 843	\$ 509	\$ 58	\$ 139	\$ 1,550
16		Eliminate FERC Jurisdictional (a)		\$ 118	\$ 13	\$ 32	\$ 163
17		Amount Allocated to Distribution (Line 15 - Line 16)					<u>\$ 1,387</u>

Footnote

(a) 23.14% of the Thirteen Month Average Balance was allocated to Transmission -FERC Jurisdiction based on the allocation factor of Distribution Plant.

	1	2	3	4=5-1-2-3	5	
	165307	165408	165440		165000-165999	
December-14	1,192,439.54	614,126.00		132,472.12	1,939,037.66	0.00
January-15	993,699.63	536,942.46	126,176.93	96,770.92	1,753,589.94	0.00
February-15	794,959.72	497,198.80	114,706.30	50,999.35	1,457,864.17	0.00
March-15	596,219.81	433,177.49	103,235.67	79,549.58	1,212,182.55	0.00
April-15	397,479.90	361,014.59	91,765.04	64,815.04	915,074.57	0.00
May-15	198,739.99	280,392.14	80,294.41	76,996.10	636,422.64	0.00
June-15		340,517.74	68,823.78	253,667.36	663,008.88	0.00
July-15		628,506.85	57,353.15	219,817.41	905,677.41	0.00
August-15		558,673.55	45,882.52	209,817.46	814,373.53	0.00
September-15	2,037,651.75	480,953.83	34,411.89	196,664.68	2,749,682.15	0.00
October-15	1,811,246.00	703,736.67	22,941.26	161,218.65	2,699,142.58	0.00
November-15	1,584,840.25	628,086.90	11,470.63	143,791.50	2,368,189.28	0.00
December-15	1,358,434.50	552,271.51		121,259.73	2,031,965.74	0.00

**Pennsylvania Electric Company
Cash Working Capital
Unamortized Cash Pension Contribution Balance**

<u>Line No.</u>	<u>Payment Date</u>	<u>O&M Payment Amount</u> (1)	<u>Amortization End Date</u>	<u>Months Remaining at 12/31/2017</u> (2)	<u>Unamortized Balance</u> (3) = (1) * ((2)/120)
1	9/2/2009	25,014	9/30/2019	21	4,377
2	1/3/2012	14,865	1/31/2022	50	6,194
3	5/1/2016	84,751	5/31/2026	102	72,038
		<u>\$ 124,630</u>			<u>\$ 82,609</u>

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

**PENNSYLVANIA ELECTRIC COMPANY
DOCKET NO. R-2016-2537352**

**Direct Testimony
of
Laura W. Gifford**

List of Topics Addressed

**Uncollectible Accounts Expense
Smart Meter Revenue Requirements
Smart Meter Cost Savings Baselines**

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1
2
3
**DIRECT TESTIMONY
OF
LAURA W. GIFFORD**

4 **I. INTRODUCTION AND BACKGROUND**

5 **Q. Please state your name and business address.**

6 A. My name is Laura W. Gifford. My business address is 2800 Pottsville Pike, Reading,
7 Pennsylvania 19605.

8 **Q. By whom are you employed and in what capacity?**

9 A. I am employed by FirstEnergy Service Company as a Rate Analyst V in the Rates and
10 Regulatory Affairs Department – Pennsylvania.

11 **Q. What are your responsibilities as a Rate Analyst V?**

12 A. Generally, the Rates and Regulatory Affairs Department provides regulatory support for
13 Pennsylvania Electric Company (“Penelec” or “Company”) and its affiliated
14 Pennsylvania operating companies (collectively as the “Companies”). I am responsible
15 to the Manager of Rates and Regulatory Affairs -- Pennsylvania for the preparation and
16 coordination of the Companies’ accounting and financial data in all their rate-related
17 matters before the Pennsylvania Public Utility Commission (“PUC” or “Commission”),
18 the New York State Public Service Commission and the Federal Energy Regulatory
19 Commission (“FERC”), including the preparation of statements and reports addressing,
20 among other things, smart meters, energy costs, non-utility generation costs, default
21 service support charges - including uncollectible accounts expense, quarterly earnings,
22 and other financial matters.

1 **Q. What is your educational background and professional experience?**

2 A. I am a graduate of The College of Wooster where I received a Bachelor of Arts degree
3 with a major in Business Economics in 1978. I have over nineteen years of experience
4 with FirstEnergy Corp. and GPU Energy. My work experience is more fully described in
5 Appendix A to the testimony.

6 **Q. Have you previously testified in proceedings before the Commission?**

7 A. Yes. I have previously testified before this Commission, as further outlined in Appendix
8 A.

9 **Q. On whose behalf are you testifying in this proceeding?**

10 A. I am testifying on behalf of Penelec.

11 **Q. Please describe the purpose of your direct testimony.**

12 A. The purpose of my testimony is: (1) to update the Company's default service-related
13 uncollectible accounts expense amounts recovered in rates; (2) to describe the revenue
14 requirement baseline associated with smart meters in distribution base rates for
15 determining when the Company's Smart Meter Technologies Charge ("SMT-C") Rider
16 would be used to recover costs; and (3) to update cost baselines for determining savings
17 resulting from the deployment of smart meters.

18 **Q. Have you prepared any exhibits to accompany your testimony?**

19 A. Yes. Penelec Exhibit LWG-1, Penelec Exhibit LWG-2 and Penelec Exhibit LWG-3 were
20 prepared by me or under my supervision and are described in detail later in my testimony.

1 **II. UNCOLLECTIBLE ACCOUNTS EXPENSE**

2 **Q. Has Penelec’s uncollectible accounts expense associated with the provision of default**
3 **generation service been unbundled?**

4 A. Yes. In accordance with the Commission’s Final Order in the Penelec Default Service
5 Program (“DSP”) proceeding at Docket No. 2009-2093054, Penelec fully unbundled its
6 uncollectible accounts expense associated with default service for residential, commercial
7 and industrial customers. Specifically, in 2011 the unbundled uncollectible accounts
8 expense associated with default service and electric generation supplier (“EGS”) service
9 was removed from distribution rates and was thereafter recovered through Penelec’s
10 Default Service Support (“DSS”) Rider on a non-bypassable, non-reconcilable basis. As
11 part of that proceeding, Penelec also established a Purchase of Receivables (“POR”)
12 program for its residential and small commercial customers. Today, consistent with the
13 Commission’s April 9, 2015 Final Order in the Company’s most recent distribution base
14 rate proceeding at Docket No. R-2014-2428743, the uncollectible accounts expense
15 associated with default service for industrial customers is collected through the Hourly
16 Pricing Default Service (“HP”) Rider.

17 **Q. Are any changes required in this proceeding to update the uncollectible accounts**
18 **expense collected in the Company’s DSS Rider for residential and commercial**
19 **customers and the HP Rider for industrial customers?**

20 A. Yes. Because the Company has included a claim for uncollectible accounts expense with
21 this rate filing based on data for the fully projected future test year (“FPFTY”) ending
22 December 31, 2017, that amount will need to be unbundled to determine what portion of
23 the expense should remain in distribution base rates, what portion should be included in

1 the DSS Rider for residential and commercial customers, and what portion should be
2 included in the HP Rider for industrial customers.

3 **Q. Please explain the methodology used to calculate the updated uncollectible accounts**
4 **expense in the DSS Rider and HP Rider.**

5 A. To determine an appropriate amount of uncollectible accounts expense, I first calculated
6 the ratio of: (1) the default service revenue budgeted for the FPFTY, plus the projected
7 revenues billed to customers on behalf of EGSs for that same time period; to (2) the total
8 retail revenue in the FPFTY ending December 31, 2017, plus the projected revenues
9 billed to customers on behalf of EGSs. I then multiplied this ratio by the total
10 uncollectible accounts expense budgeted for the FPFTY, yielding the default service-
11 related uncollectible accounts expense. This total Company amount of default service-
12 related uncollectible accounts expense was then allocated to the residential, commercial
13 and industrial customer classes based on the weighted average of uncollectible write-offs
14 over a two-year period, January 2014 through December 2015. The customer class
15 allocated amount was then divided by projected kWh for that customer class to determine
16 the appropriate rate.

17 The calculation of the uncollectible accounts expense components of the DSS Rider rate
18 and HP Rider rate are shown in Penelec Exhibit LWG-1 and rates are reflected in Rider I
19 – HP Rider and J – DSS Rider in Met-Ed Company Exhibit 1.

20 **Q. Where can the total uncollectible accounts expense amounts for the FPFTY be**
21 **found?**

1 A. The budgeted uncollectible accounts expense for the FPFTY is set forth in FERC
2 Account No. 904, as shown in Attachment A to Penelec Exhibit RAD-55 which is being
3 sponsored by Mr. Richard A. D'Angelo as discussed in Penelec Statement No. 2.

4 **Q. What is contained in Penelec Exhibit LWG-2?**

5 A. Penelec Exhibit LWG-2 provides a summary of the unbundling of uncollectibles. The
6 exhibit shows the separation of the total uncollectible accounts expense between default
7 service-related and distribution based on the calculations contained in Penelec Exhibit
8 LWG-1.

9 **Q. Please explain what is shown in Penelec Exhibit LWG-2.**

10 A. Column 1, line 1 shows the total amount of uncollectible account expense in the FPFTY
11 budget. Line 2 shows the amount of uncollectibles attributed to default service as
12 calculated in Penelec Exhibit LWG-1, line 7. Line 3 shows the uncollectible accounts
13 expense included in total distribution as reflected in Penelec Exhibit RAD-2, page 1,
14 column 5, line 9. Column 2, line 2 reflects the amount of default service-related
15 uncollectibles in the DSS and HP Riders, per budget. Column 3, lines 2 and 3 show the
16 amount of uncollectibles to be shifted from base rates to the Company's DSS and HP
17 Riders.

18 **III. SMART METER REVENUE REQUIREMENTS**

19 **Q. What did Penelec do in its last general rate cases relative to the costs attributable to**
20 **its Commission-approved Revised Smart Meter Deployment Plan?**

21 A. Penelec rolled smart meter costs budgeted for recovery through its adjusted SMT-C Rider
22 for the twelve months ending April 30, 2016 into the determination of its distribution rate

1 revenue requirement rather than continuing to collect those costs in the Company's
2 existing SMT-C Rider. The inclusion of smart meter costs in the Company's base rates
3 was approved by the Commission in its Final Order entered at Docket No. R-2014-
4 2428743 and the smart meter rates in the Company's SMT-C Rider were set to zero
5 effective May 3, 2015. The SMT-C Rider will again be used when smart meter revenue
6 requirements exceed the amount rolled into distribution base rates or when billable
7 savings are achieved.

8 **Q. Has the smart meter revenue requirement currently reflected in base rates been**
9 **exceeded or has Penelec achieved billable savings to date?**

10 A. No. The revenue requirements for smart meters included in base rates have not been
11 exceeded and billable savings have not yet been achieved. Therefore, the SMT-C Rider
12 rates continue to be set at zero for Penelec.

13 **Q. What is Penelec proposing in this proceeding relative to the costs attributable to its**
14 **Commission-approved Revised Smart Meter Deployment Plan?**

15 A. The Company is proposing to include the smart meter rate base, revenues and costs for
16 the FPFTY in this case (i.e., the twelve months ending December 31, 2017) in the
17 determination of its distribution rate revenue requirements rather than collecting the costs
18 through the Company's existing SMT-C Rider. Consequently, the Company's SMT-C
19 Rider rates will remain at zero until smart meter revenue requirements exceed the amount
20 rolled into distribution base rates or when billable savings are achieved. This approach
21 mirrors that which was adopted in the Company's most recent base rate proceeding at
22 Docket No. R-2014-2428743.

1 **Q. Where can Penelec's smart meter revenue requirements be found?**

2 A. Penelec's smart meter revenue requirements for the FPPTY, totaling \$35.0 million, are
3 identified on page 5 of Penelec Exhibit RAD-2 presented by Mr. D'Angelo.

4 **Q. How will the Company recover smart meter costs attributable to prior over and
5 under-collections?**

6 A. The Company anticipates that the distribution base rates established in this proceeding
7 will become effective in January 2017. The SMT-C rate for Penelec will continue to be
8 set at zero. The over or under collection balances from the reconciliation process through
9 June 30, 2015 will continue to be held on the Company's books, with interest, until such
10 time that a Company reactivates the SMT-C Rider rate, which, as previously noted, will
11 occur when either smart meter revenue requirements exceed the amount rolled into
12 distribution base rates or when billable savings are achieved. Once the revenue
13 requirement threshold is exceeded and the Company begins deferring costs in excess of
14 that amount, the Company will file SMT-C Rider rates annually on August 1 thereafter
15 with a determination of whether there will be an incremental SMT-C rate for the
16 following calendar year.

17 **IV. SMART METER COST SAVINGS BASELINES**

18 **Q. Will Penelec measure savings achieved from the deployment of smart meters and
19 flow those savings to customers through the SMT-C Rider?**

20 A. Yes. In its most recent base rate proceeding, Penelec established baseline smart meter
21 costs for nine different categories: (1) meter reading; (2) meter services; (3) back office;
22 (4) contact center; (5) reduction in theft of service; (6) revenue enhancements; (7)

1 avoided capital costs: (8) distribution operations; and (9) load research. The baselines
2 were set as of April 30, 2016 (the end of the FPFTY for that proceeding) with the
3 exception of avoided capital costs, which were measured using a March 31, 2014
4 baseline. The Company is proposing to update these nine cost baselines, as shown in
5 Penelec Exhibit LWG-3, as of December 31, 2017 using cost data for the FPFTY utilized
6 in this proceeding.

7 **Q. How will cost savings resulting from the deployment of smart meters be identified
8 and flowed through to customers?**

9 A. Penelec expects to begin realizing savings from the use of smart meters sometime after
10 the first quarter of 2017, i.e., when the first smart meters are expected to become
11 operational. Any savings from the cost baselines established in the Company's most
12 recent base rate proceeding that are expected to be experienced through the end of the
13 FPFTY (December 31, 2017) are reflected in the cost data used to establish revenue
14 requirements for the FPFTY and therefore have been rolled into the proposed base rates.
15 This is why the Company is proposing to update the smart meter cost baselines as of the
16 end of the FPFTY. Once the updated baseline costs are established and approved by the
17 Commission, any cost savings moving forward would be reflected as an offset to the
18 costs included in the Penelec SMT-C Rider.

19 **Q. How did Penelec determine the cost baseline for each of the nine categories?**

20 A. The Company utilized the same methodology used to develop baselines for the same
21 categories in its last base rate proceeding, and simply updated those figures to reflect the
22 FPFTY cost levels. The details are provided below:

1 **Meter Reading.** The Company developed the proposed baseline from which to track
2 savings by identifying the following: (i) labor costs, which include headcount, salary,
3 overtime benefits and taxes; (ii) meter reader reductions due to attrition and retirement;
4 (iii) total severance costs; (iv) total cost of uniform supplies; (v) fleet costs, which
5 include lease, license, direct parts and labor, indirect parts and labor, and fuel; (vi) the
6 estimated expense of personal mileage; (vii) handheld costs, which include both
7 maintenance and replacement costs; and (viii) the cost of claims.

8 **Meter Services.** The Company developed this proposed baseline by identifying the
9 following: (i) labor costs-original roles, which include headcount, salary, overtime
10 benefits and taxes; (ii) total severance costs; (iii) total cost of uniform supplies; (iv) fleet
11 costs, which include lease, license, direct parts and labor, indirect parts and labor, and
12 fuel; (v) original tablet costs, which include both maintenance and replacement costs; (vi)
13 new device costs; (vii) staff retraining costs; and (viii) labor costs-new roles, which
14 include headcount, salary, overtime benefits and taxes.

15 **Back Office.** The Company developed this proposed baseline by identifying the
16 following: (i) labor costs, which include headcount and salary, and severance costs; and
17 (ii) staffing updates.

18 **Contact Center.** The Company developed this proposed baseline by identifying the
19 following: (i) labor costs, which include headcount and salary; and (ii) staffing updates.

20 **Reduction in Theft of Service.** Revenues recovered due to the detection of theft of
21 service currently are not separately recorded on the Company's books. If the Company is
22 successful in recovering any revenues as a result of its efforts, they are booked as retail

1 revenues. Therefore, the baseline for this category is zero. When the Company records
2 any such recovered revenues, the savings will be flowed to customers as an offset to costs
3 recovered through the SMT-C Rider.

4 ***Revenue Enhancements.*** This category refers to a reduction in the lag between the time
5 a meter is read and when a bill is produced. The Company currently recognizes a 1.5 day
6 lag, as explained by Jeffrey L. Adams in Penelec Statement No. 5. Because smart meters
7 could possibly reduce this lag, a baseline cost associated with this 1.5 day delay has been
8 established for purposes of measuring savings.

9 ***Avoided Capital Costs.*** This category refers to the costs of legacy meters and certain
10 handheld equipment used for meter reading that the Company no longer experiences as
11 such meters and equipment are replaced with smart meters. The Company switched out
12 all legacy meters for smart meters in material and supply inventories by December 2015.
13 Therefore, any savings associated with avoided capital costs are being recognized as part
14 of the revenue requirements in this case.

15 ***Distribution Operations.*** This category refers to the costs associated with sending a
16 utility crew to a customer's location in response to a customer-reported power outage.
17 Smart meters are expected to reduce the number of these "truck rolls" by allowing the
18 Company to remotely determine whether the smart meter at the customer's location still
19 has power. If the smart meter still has power, the problem is likely on the customer side
20 of the meter and a truck roll may be avoided entirely. The Company does not currently
21 track, and has not separately budgeted for, costs associated with truck rolls where the
22 problem turns out to be on the customer side of the meter. Therefore, the Company is

1 utilizing a baseline of zero. The Company will track the number of truck rolls avoided as
2 a result of the deployment of smart meters and will determine cost savings by looking at
3 vehicle fuel expense and line department employee payroll, including overtime and
4 training expenses.

5 ***Load Research.*** This category refers to a statistical sampling of customers with
6 specialized interval meters that provide information that enables the Company to
7 determine appropriate load shapes for each customer class. The Company is not
8 currently conducting such work and, therefore, no load research costs are included in the
9 budget. However, there are interval meters in the field that are capable of being used for
10 load research and it is the cost of those existing load research meters that are in the
11 baseline.

12 **Q. When will measured savings be included in the SMT-C Rider?**

13 A. The savings will be included in the Penelec SMT-C Rider once they are substantial
14 enough. The Company will measure savings on a monthly basis, accumulate those
15 amounts during each reconciliation year, and include them either in the form of a
16 negative SMT-C rate or as an offset to costs in the SMT-C rates to be filed August 1 and
17 effective the following January.

18 **Q. What do you mean that the savings must “substantial enough”?**

19 A. Penelec residential, commercial and industrial SMT-C rates are billed on a twelve-month
20 average meter count. The billing system can bill rates down to one hundredth of a cent;
21 therefore, the amount of savings must be at least twelve cents per customer in order to be
22 billable.

1 **Q. Will incremental smart meter costs or savings be included in the SMT-C Rider on a**
2 **permanent basis?**

3 A. No. During future base rate proceedings, the Company will propose to move the
4 recovery of any incremental costs or savings from the SMT-C Rider to base distribution
5 rates.

6 **Q. Does this conclude your direct testimony?**

7 A. Yes, it does.

Resume: Education and Experience of Laura W. Gifford

Education:

- 1978 Bachelor of Arts Degree in Business Economics – The College of Wooster, Wooster, Ohio
- 1999 – Present Various utility industry conferences and seminars addressing issues in the areas of Utility Finance, Electric Utility Operations, Rate Design, FERC Organization, Transmission Pricing and Finance Technical Skills

Experience:

- 7/78 – 7/79 Trust Accountant – Union Commerce Bank, Cleveland, Ohio
- 5/79 – 5/82 New Business and Pension Coordinator – Connecticut General Life Insurance Company/CIGNA, Buffalo, NY
- 9/92 – 10/94 Office Manager – Southeastern Berks Internal Medicine Associates, Reading, PA
- 10/94 – 2/97 Senior Customer Service Representative/Medical Claims Processor – AETNA Life Insurance Company, Reading, PA
- 2/97 – Present Customer Service Representative – Customer Service Department, FERC Rate Analyst, Rate Analyst, State Regulatory Analyst in various capacities and levels – Rates and Regulatory Affairs – Pennsylvania, GPU Energy/FirstEnergy Service Company, Reading, PA

Prepared and presented testimony in the following rate-related cases:

PA PUC Cases: Docket Nos.	R-00016219
	R-00016220
	C-20028926
	M-2008-2041151
	M-2008-2041153
	M-2008-2041167
	M-2008-2041169
	M-2008-2036188
	M-2009-2105616
	M-2009-2105619
	P-2010-2157862
	M-2010-2180408
	M-2010-2180413
	M-2011-2241863
	M-2011-2241892
	M-2012-2303491
	M-2012-2303492
	M-2012-2303487
	M-2013-2341990

M-2013-2341991
M-2013-2341993
M-2013-2341994
R-2014-2428742
R-2014-2428743
R-2014-2428744
R-2014-2428745

Assisted in development and preparation in the following rate related cases

PA PUC Cases: Docket Nos.

R-00061366
R-00061367
R-00016851C001
R-00016852C0001
R-00016853C0001
P-00062235
P-00072259
P-2008-2020257
P-2008-2036197
P-2008-2036188
P-2009-2093053
P-2009-2093054
A-2010-2176520
A-2010-2176732
P-2011-2273650
P-2011-2273668
P-2011-2273669
P-2011-2273670
P-2013-2341991
P-2013-2341993
P-2013-2341994
P-2013-2351260
P-2015-2511333
P-2015-2511351
P-2015-2511355
P-2015-2511356
A-2015-2488903
A-2015-2488904
A-2015-2488905

NY PSC Cases: Case Nos.

11-E-0594
13-E-0067

FERC Cases: Docket Nos.

ER99-3393-000
ER00-3567-000
EL-88-000

Pennsylvania Electric Company
Default Service Support Charge Rider/ Hourly Pricing Default Service Rider
 Default Service Related Uncollectible Accounts Expense
 Based on 12 Months Ending December 31, 2017
 (000's)

Line No.	Description	DSS Rider		HPS Rider		Total Company (4)
		Residential (1)	Commercial (2)	Industrial (3)		
1	Total Company Revenue and billed EGS revenue at December 31, 2017					\$ 1,047,887
2	Default Service Revenue at December 31, 2017					296,578
3	Residential and Commercial Generation Revenues billed for EGSs at December 31, 2017					261,152
4	Total Generation and Transmission Revenues (line 2 + line 3)					\$ 557,730
5	Percentage of Generation/Transmission Revenue to Total Revenue (line 4 / line 1)					53%
6	Uncollectible Accounts Expense at December 31, 2017					18,096
7	Default Service Related Uncollectible Accounts Expense at December 31, 2017 (line 5 X line 6)					\$ 9,591
8	Allocation of Default Service Related Uncollectible Accounts Expense to Rate Classes (A)	95.60%	3.98%	0.42%		100.00%
9	Default Service Related Uncollectible Accounts Expense by Customer Class (Line 7 X Line 8)	\$ 9,169	\$ 382	\$ 40		\$ 9,591
10	kWh at December 31, 2017	3,819,049	3,466,294	5,634,509		12,919,852
11	Default Service Related Uncollectible Accounts Expense (line 9 / line 10)	0.24009 cents per kWh	0.01102 cents per kWh	0.00071 cents per kWh		

(A) Allocated based on a 2 year average of net write offs.

Pennsylvania Electric Company

Unbundled Uncollectible Accounts Expense

<u>Line No.</u>	<u>Description</u>	<u>Unbundled Uncollectibles in FPFTY</u> (1)	<u>Per Budget Uncollectibles in DSS/HP Riders in FPFTY</u> (2)	<u>Adjustment to Uncollectibles in Base Rates and DSS/HP Riders</u> (3) = (1) - (2)
1	Total Uncollectible Accounts Expense in FERC Acct. 904 (Met-Ed Exhibit RAD-55)	\$ 18,096	\$ 18,096	
2	Default Service related uncollectible accounts expense (Met-Ed Exhibit LWG-1, line 7)	\$ 9,591	\$ 4,100	\$ 5,491
3	Uncollectible accounts expense in Distribution base rates	\$ 8,505	\$ 13,996	\$ (5,491)

Pennsylvania Electric Company

**Cost Baseline for Savings as a Result of the Deployment of Smart Meters
At December 31, 2017**

<u>Line No.</u>	<u>Description</u>	<u>Penelec</u>
1	Meter reading (Page 2)	\$ 5,812,481
2	Meter services (Page 4)	3,552,696
3	Back-office (Page 6)	812,509
4	Contact Center (Page 8)	2,094,519
5	Theft of service reduction	0
6	Revenue enhancement (Page 10)	484,000
7	Avoided capital costs (Page 10)	0
8	Distribution operations	0
9	Load research (Page 11)	<u>14,219</u>
10	Total	<u>\$ 12,770,424</u>

**Meter Reading
 Cost Baseline for Smart Meter Benefit
 For the Twelve Months Ending December 2017**

Line No.

<u>Total Meter Reading Costs</u>		<u>Total</u>					
1	Met-Ed	\$	7,187,146				
2	Penelec	\$	5,812,481				
3	Penn Power	\$	1,189,216				
4	West Penn Power	\$	8,157,704				
<u>Labor Costs</u>		<u>Headcount</u>		<u>Salary</u>		<u>Severance Costs</u>	
5	Met-Ed		79.0	\$	6,697,022	\$	
6	Penelec		64.5	\$	4,850,440	\$	
7	Penn Power		13.0	\$	1,049,759	\$	
8	West Penn Power		99.5	\$	6,734,332	\$	
<u>Meter Reader Reductions</u>		<u>Attrition</u>		<u>Retirement</u>			
9	Met-Ed	\$		\$			
10	Penelec	\$		\$			
11	Penn Power	\$		\$			
12	West Penn Power	\$		\$			
<u>Uniforms/Supplies</u>		<u>Uniforms/ Supplies Costs</u>					
13	Met-Ed	\$	14,735				
14	Penelec	\$	37,673				
15	Penn Power	\$	60,653				
16	West Penn Power	\$	38,328				
<u>Fleet Costs</u>		<u>Fleet Costs</u>		<u>Personal Mileage</u>			
17	Met-Ed	\$	475,388				
18	Penelec	\$	924,368				
19	Penn Power	\$	78,804				
20	West Penn Power	\$	1,385,044				
<u>Handheld Costs</u>		<u>Replacement Costs</u>		<u>Maintenance Costs</u>			
21	Met-Ed	\$		\$			
22	Penelec	\$		\$			
23	Penn Power	\$		\$			
24	West Penn Power	\$		\$			
<u>Claims</u>		<u>Claims Costs</u>					
25	Met-Ed	\$					
26	Penelec	\$					
27	Penn Power	\$					
28	West Penn Power	\$					

Meter Reading Cost Baseline for Smart Meter Benefit by FERC Accounts For the Twelve Months Ending December 2017
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<u>Line No.</u>				
	Salary			
	<i>Met-Ed</i>			
1	FERC Account	593	Maintenance Overhead Lines	\$ -
2	FERC Account	902	Meter Reading Expense	\$ 5,322,853
3	FERC Account	408.1	Taxes Other than Income Taxes	\$ 410,550
4	FERC Account	926	A&G-Employee Pensions & Benefits	\$ 963,620
5			Total	\$ 6,697,022
6	<i>Penelec</i>			
7	FERC Account	593	Maintenance Overhead Lines	\$ -
8	FERC Account	902	Meter Reading Expense	\$ 3,811,777
9	FERC Account	408.1	Taxes Other than Income Taxes	\$ 293,193
10	FERC Account	926	A&G-Employee Pensions & Benefits	\$ 745,470
11			Total	\$ 4,850,440
12	<i>Penn Power</i>			
13	FERC Account	593	Maintenance Overhead Lines	\$ -
14	FERC Account	902	Meter Reading Expense	\$ 825,293
15	FERC Account	408.1	Taxes Other than Income Taxes	\$ 63,463
16	FERC Account	926	A&G-Employee Pensions & Benefits	\$ 161,004
17			Total	\$ 1,049,759
18	<i>West Penn Power</i>			
19	FERC Account	593	Maintenance Overhead Lines	\$ (682,347)
20	FERC Account	902	Meter Reading Expense	\$ 5,966,688
21	FERC Account	408.1	Taxes Other than Income Taxes	\$ 406,339
22	FERC Account	926	A&G-Employee Pensions & Benefits	\$ 1,043,651
23			Total	\$ 6,734,332
	<u>Uniform/Supplies Costs</u>			
	<i>Met-Ed</i>			
24	FERC Account	902	Meter Reading Expense	\$ 14,735
25	<i>Penelec</i>			
	FERC Account	902	Meter Reading Expense	\$ 37,673
26	<i>Penn Power</i>			
	FERC Account	902	Meter Reading Expense	\$ 60,653
27	<i>West Penn Power</i>			
	FERC Account	902	Meter Reading Expense	\$ 38,328
	<u>Fleet Costs</u>			
	<i>Met-Ed</i>			
28	FERC Account	593	Maintenance Overhead Lines	\$ -
29	FERC Account	902	Meter Reading Expense	\$ 475,388
30			Total	\$ 475,388
31	<i>Penelec</i>			
32	FERC Account	593	Maintenance Overhead Lines	\$ -
33	FERC Account	902	Meter Reading Expense	\$ 924,368
			Total	\$ 924,368
34	<i>Penn Power</i>			
35	FERC Account	593	Maintenance Overhead Lines	\$ -
36	FERC Account	902	Meter Reading Expense	\$ 78,804
			Total	\$ 78,804
37	<i>West Penn Power</i>			
38	FERC Account	593	Maintenance Overhead Lines	\$ -
39	FERC Account	902	Meter Reading Expense	\$ 1,385,044
			Total	\$ 1,385,044

Meter Services
Cost Baseline for Smart Meter Benefit
For the Twelve Months Ending December 2017

Line No.

<u>Total Meter Services Costs</u>		Total Headcount	Total
1	Met-Ed	37	\$ 3,584,282
2	Penelec	38	\$ 3,552,696
3	Penn Power	9	\$ 766,727
4	West Penn Power	41	\$ 3,667,318

<u>Labor Costs - Original Roles</u>		Headcount	Salary	Severance Costs
5	Met-Ed	37	\$ 3,237,739	\$ _____
6	Penelec	38	\$ 3,207,037	\$ _____
7	Penn Power	9	\$ 760,729	\$ _____
8	West Penn Power	41	\$ 3,099,129	\$ _____

<u>Uniforms/Supplies</u>		Uniforms/ Supplies Cost
9	Met-Ed	\$ 106,868
10	Penelec	\$ 150,021
11	Penn Power	\$ 5,998
12	West Penn Power	\$ 117,252

<u>Fleet Costs</u>		Fleet Costs
13	Met-Ed	\$ 239,675
14	Penelec	\$ 195,639
15	Penn Power	\$ -
16	West Penn Power	\$ 450,937

<u>Original Tablet Costs</u>		Replacement Costs	Maintenance Costs
17	Met-Ed	\$ _____	\$ _____
18	Penelec	\$ _____	\$ _____
19	Penn Power	\$ _____	\$ _____
20	West Penn Power	\$ _____	\$ _____

<u>New Device Costs</u>		Costs
21	Met-Ed	\$ _____
22	Penelec	\$ _____
23	Penn Power	\$ _____
24	West Penn Power	\$ _____

<u>Staff Retraining Costs</u>		Cost
25	Met-Ed	\$ _____
26	Penelec	\$ _____
27	Penn Power	\$ _____
28	West Penn Power	\$ _____

<u>Labor Costs - New Roles</u>		Headcount	Salary
29	Met-Ed	_____	\$ _____
30	Penelec	_____	\$ _____
31	Penn Power	_____	\$ _____
32	West Penn Power	_____	\$ _____

Meter Services
Cost Baseline for Smart Meter Benefit by FERC Accounts
For the Twelve Months Ending December 2017

Line No.				
	Salary			
	<i>Met-Ed</i>			
1	FERC Account	586	Meter Expenses	\$ 1,303,867
2	FERC Account	593	Maintenance of Overhead Lines	-
3	FERC Account	597	Maintenance of Meters	1,303,867
4	FERC Account	408.1	Taxes Other than Income Taxes	189,124
5	FERC Account	920	Admin & Gen Salaries	-
6	FERC Account	926	A&G-Employee Pensions & Benefits	440,881
7			Total	<u>\$ 3,237,739</u>
	<i>Penelec</i>			
8	FERC Account	586	Meter Expenses	\$ 1,284,142
9	FERC Account	593	Maintenance of Overhead Lines	-
10	FERC Account	597	Maintenance of Meters	1,284,142
11	FERC Account	408.1	Taxes Other than Income Taxes	186,411
12	FERC Account	926	A&G-Employee Pensions & Benefits	452,341
13			Total	<u>\$ 3,207,037</u>
	<i>Penn Power</i>			
14	FERC Account	570	Maintenance of Station Equipment	\$ -
15	FERC Account	586	Meter Expenses	-
16	FERC Account	588	Misc Distribution Expenses	-
17	FERC Account	593	Maintenance of Overhead Lines	-
18	FERC Account	597	Maintenance of Meters	600,797
19	FERC Account	408.1	Taxes Other than Income Taxes	46,311
20	FERC Account	920	Admin & Gen Salaries	-
21	FERC Account	926	A&G-Employee Pensions & Benefits	113,621
22			Total	<u>\$ 760,729</u>
	<i>West Penn Power</i>			
23	FERC Account	586	Meter Expenses	\$ 2,414,387
24	FERC Account	593	Maintenance of Overhead Lines	-
25	FERC Account	597	Maintenance of Meters	-
26	FERC Account	408.1	Taxes Other than Income Taxes	193,757
27	FERC Account	926	A&G-Employee Pensions & Benefits	490,984
28			Total	<u>\$ 3,099,129</u>
	Uniform/Supplies Costs			
	<i>Met-Ed</i>			
29	FERC Account	586	Meter Expenses	\$ 53,434
30	FERC Account	597	Maintenance of Meters	53,434
31			Total	<u>\$ 106,868</u>
	<i>Penelec</i>			
32	FERC Account	586	Meter Expenses	\$ 75,010
33	FERC Account	597	Maintenance of Meters	75,011
34			Total	<u>\$ 150,021</u>
	<i>Penn Power</i>			
35	FERC Account	597	Maintenance of Meters	\$ 5,998
36			Total	<u>\$ 5,998</u>
	<i>West Penn Power</i>			
37	FERC Account	586	Meter Expenses	\$ 117,252
38			Total	<u>\$ 117,252</u>
	Fleet Costs			
	<i>Met-Ed</i>			
39	FERC Account	586	Meter Expenses	\$ -
40	FERC Account	593	Maintenance of Overhead Lines	-
41	FERC Account	597	Maintenance of Meters	239,675
42	FERC Account	920	Admin & Gen Salaries	-
43			Total	<u>\$ 239,675</u>
	<i>Penelec</i>			
44	FERC Account	586	Meter Expenses	\$ -
45	FERC Account	593	Maintenance of Overhead Lines	-
46	FERC Account	597	Maintenance of Meters	195,639
47			Total	<u>\$ 195,639</u>
	<i>Penn Power</i>			
48	FERC Account	570	Maintenance of Station Equipment	\$ -
49	FERC Account	588	Misc Distribution Expenses	-
50	FERC Account	593	Maintenance of Overhead Lines	-
51	FERC Account	597	Maintenance of Meters	-
52	FERC Account	920	Admin & Gen Salaries	-
53			Total	<u>\$ -</u>
	<i>West Penn Power</i>			
54	FERC Account	586	Meter Expenses	\$ -
55	FERC Account	593	Maintenance of Overhead Lines	-
56	FERC Account	597	Maintenance of Meters	450,937
57			Total	<u>\$ 450,937</u>

**Back Office
 Cost Baseline for Smart Meter Benefit
 For the Twelve Months Ending December 2017**

Line No.

<u>Total Back Office Costs</u>		<u>Headcount</u>	<u>Salary</u>
1	<i>Met-Ed</i>	10	\$ 773,240
2	<i>Penelec</i>	10	\$ 812,509
3	<i>Penn Power</i>	3	\$ 180,709
4	<i>West Penn Power</i>	13	\$ 838,758

<u>Labor Costs</u>		<u>Headcount</u>	<u>Salary</u>	<u>Severance Costs</u>
5	<i>Met-Ed</i>	10	\$ 773,240	\$ -
6	<i>Penelec</i>	10	\$ 812,509	\$ -
7	<i>Penn Power</i>	3	\$ 180,709	\$ -
8	<i>West Penn Power</i>	13	\$ 838,758	\$ -

<u>Staffing Updates</u>		<u>Headcount Reductions</u>
9	<i>Met-Ed</i>	-
10	<i>Penelec</i>	-
11	<i>Penn Power</i>	-
12	<i>West Penn Power</i>	-

Back Office
Cost Baseline for Smart Meter Benefit by FERC Accounts
For the Twelve Months Ending December 2017

<u>Line No.</u>		<u>FERC Account</u>	<u>Description</u>	<u>Amount</u>
	<u>Salary</u>			
	<i>Met-Ed</i>			
1	FERC Account	903	Cust Rcrd & Collect Exp	\$ 610,397
2	FERC Account	408.1	Taxes Other than Income Taxes	\$ 47,335
3	FERC Account	926	A&G-Employee Pensions & Benefits	\$ 115,508
4			Total	\$ 773,240
	<i>Penelec</i>			
5	FERC Account	903	Cust Rcrd & Collect Exp	\$ 641,397
6	FERC Account	408.1	Taxes Other than Income Taxes	\$ 49,739
7	FERC Account	926	A&G-Employee Pensions & Benefits	\$ 121,374
8			Total	\$ 812,509
	<i>Penn Power</i>			
9	FERC Account	902	Meter Reading Expense	\$ 99,988
10	FERC Account	903	Cust Rcrd & Collect Exp	\$ 42,852
11	FERC Account	408.1	Taxes Other than Income Taxes	10,560
12	FERC Account	926	A&G-Employee Pensions & Benefits	\$ 27,309
13			Total	\$ 180,709
	<i>West Penn Power</i>			
14	FERC Account	902	Meter Reading Expense	\$ -
15	FERC Account	923	Outside Svcx Employed	662,890
16	FERC Account	408.1	Taxes Other than Income Taxes	49,006
17	FERC Account	926	A&G-Employee Pensions & Benefits	\$ 126,863
18			Total	\$ 838,758

**Contact Center
 Cost Baseline for Smart Meter Benefit
 For the Twelve Months Ending December 2017**

Line No.	<u>Total Contact Center Costs</u>	<u>Headcount</u>	<u>Salary</u>	
1	<i>Met-Ed</i>	44	\$ 1,993,656	
2	<i>Penelec</i>	46	\$ 2,094,519	
3	<i>Penn Power</i>	13	\$ 581,572	
4	<i>West Penn Power</i>	57	\$ 2,575,228	
	<u>Labor Costs</u>	<u>Headcount</u>	<u>Salary</u>	<u>Severance Costs</u>
5	<i>Met-Ed</i>	44	\$ 1,993,656	\$ -
6	<i>Penelec</i>	46	\$ 2,094,519	\$ -
7	<i>Penn Power</i>	13	\$ 581,572	\$ -
8	<i>West Penn Power</i>	57	\$ 2,575,228	\$ -
	<u>Staffing Updates</u>	<u>Additions</u>	<u>Reductions</u>	
9	<i>Met-Ed</i>	-	-	
10	<i>Penelec</i>	-	-	
11	<i>Penn Power</i>	-	-	
12	<i>West Penn Power</i>	-	-	

Contact Center Cost Baseline for Smart Meter Benefit by FERC Accounts For the Twelve Months Ending December 2017

<u>Line No.</u>	<u>FERC Account</u>	<u>Description</u>	<u>Amount</u>
<u>Salary</u>			
<i>Met-Ed</i>			
1	FERC Account 903	Cust Rcrd & Collect Exp	\$ -
2	FERC Account 910	Misc Cust Svc & Info Exp	1,576,012
3	FERC Account 408.1	Taxes Other than Income Taxes	118,375
4	FERC Account 926	A&G-Employee Pensions & Benefits	299,268
5		Total	<u>\$ 1,993,656</u>
<i>Penelec</i>			
6	FERC Account 903	Cust Rcrd & Collect Exp	\$ -
7	FERC Account 910	Misc Cust Svc & Info Exp	1,655,746
8	FERC Account 408.1	Taxes Other than Income Taxes	124,364
9	FERC Account 926	A&G-Employee Pensions & Benefits	314,409
10		Total	<u>\$ 2,094,519</u>
<i>Penn Power</i>			
11	FERC Account 903	Cust Rcrd & Collect Exp	\$ -
12	FERC Account 910	Misc Cust Svc & Info Exp	459,741
13	FERC Account 408.1	Taxes Other than Income Taxes	34,531
14	FERC Account 926	A&G-Employee Pensions & Benefits	87,300
15		Total	<u>\$ 581,572</u>
<i>West Penn Power</i>			
16	FERC Account 902	Meter Reading Expense	\$ -
17	FERC Account 903	Cust Rcrd & Collect Exp	-
18	FERC Account 910	Misc Cust Svc & Info Exp	2,035,753
19	FERC Account 408.1	Taxes Other than Income Taxes	152,907
20	FERC Account 926	A&G-Employee Pensions & Benefits	386,568
21		Total	<u>\$ 2,575,228</u>

**Revenue Enhancement and Avoided Capital Costs
Cost Baseline for Smart Meter Benefit
For the Twelve Months Ending December 2017**

Revenue Enhancement -- Change 1.5 day lag in Cash Working Capital

<u>Line No.</u>		<u>Penelec</u>
1	1.5 day lag for billing difference in CWC	\$ 3,206,000
2	Associated Rev Req	\$ 484,000

Avoided Capital Costs -- Material and Supply Inventories at December 2017

	<u>Penelec</u>
3 Legacy meters in inventory	\$ -
4 Handheld devices in inventory	_____ -
5 Total inventory (Line 3 + Line 4)	\$ -
6 Revenue requirement	\$ -

**Load Research
 Cost Baseline for Smart Meter Benefit
 For the Twelve Months Ending December 2017**

<u>Line No</u>	<u>Description</u>	<u>Penelec</u>
1	Number of load research meters in field	284
2	Cost of load research meters	\$ 400
3	Cost of Normal meters	<u>50</u>
4	Net Cost of load research Meters (Line 2 - Line 3)	\$ 350
5	Capital Cost of load research Meters (line 1 X line 4)	\$ 99,400
6	Depreciation Reserve per meter	79
7	Accumulated Depreciation Reserve (Line 1 X Line 6)	<u>22,484</u>
8	Net load research Meters in Rate Base (Line 5 - Line 7)	\$ 76,916
9	Carrying Charge	<u>12.93%</u>
10	Revenue requirement for rate base (Line 8 X Line 9)	\$ 9,945
11	Depreciation Rate of meters	4.30%
12	Depreciation expense (Line 5 X Line 11)	<u>4,274</u>
13	Revenue requirement (Line 10 + Line 12)	<u>\$ 14,219</u>

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

**PENNSYLVANIA ELECTRIC COMPANY
DOCKET NO. R-2016-2537352**

**Direct Testimony
of
John J. Spanos**

List of Topics Addressed

**Annual and Accrued Depreciation
Service Lives**

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DIRECT TESTIMONY
OF
JOHN J. SPANOS

I. INTRODUCTION AND BACKGROUND

Q. Please state your name and address.

A. John J. Spanos. My business address is 207 Senate Avenue, Camp Hill, Pennsylvania.

Q. With what firm are you associated and in what capacity?

A. I am associated with the firm of Gannett Fleming Valuation and Rate Consultants, LLC as Senior Vice President.

Q. How long have you been associated with Gannett Fleming?

A. I have been associated with the firm since college graduation in June 1986.

Q. What is your educational background?

A. I have Bachelor of Science degrees in Industrial Management and Mathematics from Carnegie-Mellon University and a Master of Business Administration from York College of Pennsylvania.

Q. Are you a member of any professional societies?

A. Yes. I am a member and past President of the Society of Depreciation Professionals. I am also a member of the American Gas Association/Edison Electric Institute Industry Accounting Committee.

Q. Have you taken the certification examination for depreciation professionals?

1 A. Yes, I passed the certification examination of the Society of Depreciation Professionals in
2 September 1997 and was recertified in August 2003, February 2008 and January 2013.

3 **Q. Will you outline your experience in the field of depreciation?**

4 A. I have thirty years of depreciation experience which includes expert testimony in over
5 200 cases before approximately forty regulatory commissions, including the
6 Pennsylvania Public Utility Commission (“Commission”).

7 **Q. Please outline your experience in the field of depreciation.**

8 A. In June 1986, I was employed by Gannett Fleming Valuation and Rate Consultants, Inc.
9 as a Depreciation Analyst. During the period from June 1986 through December 1995, I
10 helped prepare numerous depreciation and original cost studies for utility companies in
11 various industries.

12 I helped perform depreciation studies for the following telephone companies: United
13 Telephone of Pennsylvania, United Telephone of New Jersey, and Anchorage Telephone
14 Utility.

15 I helped perform depreciation studies for the following companies in the railroad
16 industry: Union Pacific Railroad, Burlington Northern Railroad, and Wisconsin Central
17 Transportation Corporation.

18 I helped perform depreciation studies for the following organizations in the electric utility
19 industry: Chugach Electric Association, The Cincinnati Gas and Electric Company

1 (CG&E), The Union Light, Heat and Power Company (ULH&P), Northwest Territories
2 Power Corporation, and the City of Calgary - Electric System.

3 I helped perform depreciation studies for the following pipeline companies: TransCanada
4 Pipelines Limited, Trans Mountain Pipe Line Company Ltd., Interprovincial Pipe Line
5 Inc., Nova Gas Transmission Limited and Lakehead Pipeline Company.

6 I helped perform depreciation studies for the following gas utility companies: Columbia
7 Gas of Pennsylvania, Columbia Gas of Maryland, The Peoples Natural Gas Company, T.
8 W. Phillips Gas & Oil Company, CG&E, ULH&P, Lawrenceburg Gas Company and
9 Penn Fuel Gas, Inc.

10 I helped perform depreciation studies for the following water utility companies: Indiana-
11 American Water Company, Consumers Pennsylvania Water Company and The York
12 Water Company; and depreciation and original cost studies for Philadelphia Suburban
13 Water Company and Pennsylvania-American Water Company.

14 In each of the above studies, I assembled and analyzed historical and simulated data,
15 performed field reviews, developed preliminary estimates of service life and net salvage,
16 calculated annual depreciation, and prepared reports for submission to state public utility
17 commissions or federal regulatory agencies. I performed these studies under the general
18 direction of William M. Stout, P.E.

19 In January 1996, I was assigned to the position of Supervisor of Depreciation Studies. In
20 July 1999, I was promoted to the position of Manager, Depreciation and Valuation

1 Studies. In December 2000, I was promoted to the position of Vice-President of Gannett
2 Fleming Valuation and Rate Consultants, Inc., and in April 2012, I was promoted to my
3 present position as Senior Vice President of the Valuation and Rate Division of Gannett
4 Fleming Inc. (now doing business as Gannett Fleming Valuation and Rate Consultants,
5 LLC). In my current position I am responsible for conducting all depreciation, valuation
6 and original cost studies, including the preparation of final exhibits and responses to data
7 requests for submission to the appropriate regulatory bodies.

8 Since January 1996, I have conducted depreciation studies similar to those previously
9 listed including assignments for those utilities listed in Appendix A to this testimony.
10 My additional duties include determining final life and salvage estimates, conducting
11 field reviews, presenting recommended depreciation rates to management for its
12 consideration and supporting such rates before regulatory bodies.

13 **Q. Have you submitted testimony to any state utility commission on the subject of**
14 **utility plant depreciation?**

15 A. Yes. I have submitted testimony to those utility commissions listed in Appendix B to this
16 testimony.

17 **Q. Have you had any additional education relating to utility plant depreciation?**

18 A. Yes. I have completed the following courses conducted by Depreciation Programs, Inc.:
19 “Techniques of Life Analysis,” “Techniques of Salvage and Depreciation Analysis,”
20 “Forecasting Life and Salvage,” “Modeling and Life Analysis Using Simulation,” and

1 “Managing a Depreciation Study.” I have also completed the “Introduction to Public
2 Utility Accounting” program conducted by the American Gas Association.

3 **Q. What is the purpose of your testimony?**

4 A. My testimony supports the depreciation studies conducted under my direction and
5 supervision for the electric plant of Pennsylvania Electric Company (“Penelec” or the
6 “Company”).

7 **Q. Have you prepared exhibits presenting the results of your studies that you are
8 sponsoring as part of this testimony?**

9 A. Yes. Penelec Exhibit JJS-1 presents the results of the depreciation study as of December
10 31, 2015 for the Company. Penelec Exhibit JJS-2 presents the results of the depreciation
11 study as of December 31, 2016. Penelec Exhibit JJS-3 presents the results of the
12 depreciation study as of December 31, 2017. Penelec Exhibits JJS-4 and JJS-5 provide
13 the backup calculations to support my studies as presented in Penelec Exhibits JJS-1
14 through JJS-3. In addition, I am responsible for Penelec Exhibits JJS-6 through JJS-14,
15 which are responses to the following filing requirements pertaining to depreciation under
16 Section 53.53(a)(1) of the Commission’s regulations: V-A-3, V-B-1, V-B-2, V-C-1, V-
17 D-1, V-D-2, V-E-1, VI-C and VI-D.

18 **II. DETERMINATION OF ANNUAL AND ACCRUED DEPRECIATION**

19 **Q. Please describe Penelec Exhibits JJS-1, JJS-2 and JJS-3.**

20 A. Penelec Exhibit JJS-1, titled “2015 Depreciation Study - Calculated Annual Depreciation
21 Accruals Related to Electric Plant as of December 31, 2015,” includes the results of the
22 depreciation study related to the original cost of electric plant in service at December 31,

1 2015. The report also includes the detailed depreciation calculations. Penelec Exhibit
2 JJS-2, titled “2016 Depreciation Study - Calculated Annual Depreciation Accruals
3 Related to Electric Plant as of December 31, 2016,” includes the results of the
4 depreciation study related to the estimated original cost of electric plant in service at
5 December 31, 2016. The report also includes explanatory text, statistics related to the
6 estimation of service life, and the detailed depreciation calculations. Penelec Exhibit JJS-
7 3 titled “2017 Depreciation Study – Calculated Annual Depreciation Accruals Related to
8 Electric Plant as of December 31, 2017,” includes the results of the depreciation study
9 related to the estimated original cost of electric plant in service at December 31, 2017.

10 **Q. What are the purposes of your depreciation studies?**

11 A. The purposes of the depreciation studies are to estimate the annual depreciation accruals
12 related to electric plant in service for ratemaking purposes and, using Commission-
13 approved procedures, to estimate the Company’s book reserve at December 31, 2016 and
14 December 31, 2017.

15 **Q. Is the Company's claim for annual depreciation in the current proceeding based on**
16 **the same methods of depreciation that were used in its most recent Annual**
17 **Depreciation Report and service life study filed in August 2015?**

18 A. Yes, it is. For most plant accounts, the current claim for annual depreciation is based on
19 the straight line remaining life method of depreciation, which has been used by the
20 Company for over fifteen years. For Accounts 391.0, 391.2, 391.25, 391.3, 393, 394,
21 395, 397 and 398, the claim is based on the straight line remaining life method of
22 amortization. Those accounts have a large number of units, but small asset values,

1 representing approximately two percent of the Company's depreciable plant. The assets
2 represent items located in office buildings, service centers, garages and warehouses.

3 Given the difficulty in maintaining accounting records for these numerous assets and high
4 cost for periodic inventories, retirements are recorded when a vintage is fully amortized,
5 rather than as the units are removed from service. All units are retired when the age of
6 the vintage reaches the amortization period. The annual amortization is based on
7 amortization accounting, which distributes the unrecovered cost of fixed capital assets
8 over the remaining amortization period selected for each account.

9 **Q. What group procedure is being used in this proceeding for depreciable accounts?**

10 A. The equal life group procedure is used in the current proceeding for all vintages.

11 **Q. Is the Company's claim for accrued depreciation in the current proceeding made on
12 the same basis as has been used for over fifteen years?**

13 A. Yes. The current claim for accrued depreciation is the book reserve brought forward
14 from the book reserve that was accepted in the last proceeding.

15 **Q. How was the book reserve used in the calculation of annual depreciation?**

16 A. The book reserve by account was allocated to vintages to determine original cost less
17 accrued depreciation by vintage. The total annual accrual is the sum of the results of
18 dividing the original costs less accrued depreciation by the vintage composite remaining
19 lives.

20 **Q. How was the book reserve at December 31, 2016 estimated?**

1 A. The book reserve at December 31, 2016, by account, was projected by adding estimated
2 accruals, salvage and the amortization of net salvage, and subtracting estimated
3 retirements and cost of removal from the book reserve at December 31, 2015. Annual
4 accruals were estimated using the annual accruals calculated as of December 31, 2015.
5 For most accounts, salvage and cost of removal were estimated by: (1) expressing actual
6 salvage and cost of removal as a percent of retirements by account, for the most recent
7 five-year period; and (2) applying those percentages to the projected retirements by
8 account. For the purpose of calculating the annual accruals, the projected book reserve
9 by account was allocated to vintages based on calculated accrued depreciation at
10 December 31, 2016.

11 **Q. Was the book reserve at December 31, 2017, estimated using the same methodology?**

12 A. Yes, it was.

13 **III. DETERMINATION OF SERVICE LIVES**

14 **Q. Has a service life study of the Company's electric utility property been performed?**

15 A. Yes. The most recent service life study was performed as of December 2014. The
16 service life study is the basis for the service lives I used to calculate annual accruals.

17 **Q. Briefly outline the procedure used in performing the service life study.**

18 A. The service life study consisted of assembling and compiling historical data from the
19 records related to the electric utility plant of the Company; statistically analyzing such
20 data to obtain historical trends of survivor characteristics; obtaining supplementary
21 information from management and operating personnel concerning Company practices

1 and plans as they relate to plant operations; and interpreting the above data to form
2 judgments of service life characteristics.

3 Iowa type survivor curves (“Iowa Curves”) were used to describe the estimated survivor
4 characteristics of the mass property groups. Individual service lives were used for major
5 individual units of plant, such as distribution buildings housing offices and shops. The
6 life span concept was recognized by coordinating the lives of associated plant installed in
7 subsequent years with the probable retirement date defined by the life estimated for the
8 major unit.

9 **Q. What statistical data were employed in the historical analyses performed for the**
10 **purpose of estimating service life characteristics?**

11 A. The data consisted of the entries made to record retirements and other transactions related
12 to the electric plant generally during the period 1939-2014. The year 1939 is the first
13 year continuing property records were maintained for the Company. These entries were
14 classified by depreciable group, type of transaction, the year in which the transaction took
15 place, and the year in which the plant was installed. Types of transactions included in the
16 data were plant additions, retirements, transfers, and balances. In the presentation of
17 service life statistics, only the significant exposure points that were utilized in
18 determining survivor curves were plotted. This process is utilized to show how
19 reasonable judgments were made, based on the available data set, to arrive at the service
20 life determinations.

21 **Q. What was the source of these data?**

22 A. They were assembled from Company records related to its electric plant in service.

1 **Q. Were the methods used in the service life study the same as those used in other**
2 **depreciation studies for electric utility plant presented before this Commission?**

3 A. Yes. The methods are the same ones that have been presented previously for each of the
4 Pennsylvania electric utility subsidiaries of FirstEnergy Corp. before the Commission and
5 that have been accepted by the Commission in its prior base rate proceedings for those
6 electric utilities.

7 **Q. What approach did you use to estimate the lives of significant structures such as**
8 **office buildings and service centers?**

9 A. I used the life span technique to estimate the lives of significant structures. In this
10 technique, the survivor characteristics of the structures are described by the use of interim
11 survivor curves and estimated probable retirement dates. The interim survivor curve
12 describes the rate of retirement related to the replacement of elements of the structure
13 such as plumbing, heating, doors, windows, roofs, etc. that occur during the life of the
14 facility. The probable retirement date provides the rate of final retirement for each year
15 of installation for the structure by truncating the interim survivor curve for each
16 installation year at its attained age at the date of probable retirement. The use of interim
17 survivor curves truncated at the date of probable retirement provides a consistent method
18 for estimating the lives of the several years of installation inasmuch as concurrent
19 retirement of all years of installation will occur when the structure is retired.

20 **Q. Has your firm used this approach in other proceedings before this Commission?**

21 A. Yes, we have used the life span technique on many occasions before the Commission.

1 **Q. What are the bases for the probable retirement years that you have estimated for**
2 **each structure?**

3 A. The bases for the estimates of probable retirement years are life spans for each structure
4 that are based on judgment and incorporate consideration of the age, use, size, nature of
5 construction, management outlook and typical life spans experienced and used by other
6 electric utilities for similar structures. Most of the life spans result in probable retirement
7 dates that are many years in the future. As a result, the retirement of these structures is
8 not yet subject to specific management plans. Such plans would be premature. At the
9 appropriate time, studies of the economics of rehabilitation and continued use or
10 retirement of the structure will be analyzed and the results incorporated in the estimation
11 of the structure's life span.

12 **Q. Are the factors considered in your estimates of service life presented in Exhibit JJS-**
13 **2?**

14 A. Yes. A discussion of the factors considered in the estimation of service lives is presented
15 by account on pages III-2 through III-4 of Penelec Exhibit JJS-2.

16 **Q. Were there any material changes to life characteristics as a result of your study?**

17 A. No. There were no material changes in the life estimates for plant accounts or
18 subaccounts. All life estimates were based on the recent annual depreciation reports
19 issued when the service life studies were conducted.

20 **IV. DESCRIPTION OF THE CONTENTS OF PENELEC EXHIBITS JJS-1, JJS-2**
21 **AND JJS-3**

22 **Q. Please outline the contents of Penelec Exhibit JJS-2.**

1 A. Penelec Exhibit JJS-2 is presented in eight parts. Part I, Introduction, sets forth the scope
2 and basis of the study. Part II, Estimation of Survivor Curves, includes a description of
3 the Iowa Curves and the formulation of the retirement rate method. Part III, Service Life
4 Considerations, and Part IV, Calculation of Annual and Accrued Depreciation, include a
5 description of the how service life parameters were determined and an explanation of
6 depreciation procedures.

7 Part V, Results of Study, presents a description of the results and summaries of the
8 depreciation calculations. Part VI, Service Life Statistics, presents the graphs and tables
9 which relate to the service life study. Part VII, Detailed Depreciation Calculations, sets
10 forth the detailed depreciation calculations by account. Part VIII, Experienced and
11 Estimated Net Salvage, presents the cost of removal and gross salvage by account for the
12 years 2012 through 2016.

13 Table 1, pages V-4 and V-5, presents the estimated survivor curve, the original cost at
14 December 31, 2016, and the book reserve and calculated annual depreciation for each
15 account or subaccount of Electric Plant. Table 2, pages V-6 and V-7, presents the
16 bringforward to December 31, 2016, of the book depreciation reserve as of December 31,
17 2015. Table 3 on pages V-8 and V-9 sets forth the calculation of the annual accruals used
18 in the bringforward. Table 4, page V-10, presents the experienced and estimated net
19 salvage during the five-year period, 2012 through 2016.

20 The section beginning on page VI-2 presents the results of the retirement rate analyses
21 prepared as the historical bases for the service life estimates. The section beginning on
22 page VII-2 presents the depreciation calculations related to original cost. The tabulation

1 on pages VII-3 through VII-5 presents the cumulative depreciated original cost by year
2 installed. The tabulations on pages VII-7 through VII-82 present the calculation of
3 annual depreciation by vintage by account for each depreciable group of utility plant.
4 Each of the other three companies has exhibits prepared in the same fashion.

5 **Q. Please outline the contents of Penelec Exhibit No. JJS-3.**

6 A. Penelec Exhibit JJS-3 includes a description of the results, summaries of the depreciation
7 calculations, and the detailed depreciation calculations as of December 31, 2017. The
8 descriptions and explanations presented in Penelec Exhibit JJS-2 are also applicable to
9 the depreciation calculations presented in Penelec Exhibit JJS-3. The graphs and tables
10 related to service life presented in Penelec Exhibit JJS-2 also support the service life
11 estimates used in Penelec Exhibit JJS-3 inasmuch as the estimates are the same for both
12 test years. The summary tables and detailed depreciation calculations as of December 31,
13 2017, are organized and presented in the same manner as those as of December 31, 2016.

14 **Q. Please outline the contents of Penelec Exhibit JJS-1.**

15 A. Penelec Exhibit JJS-1 includes a description of the results, summaries of the depreciation
16 calculations, and the detailed depreciation calculations as of December 31, 2015. The
17 descriptions and explanations presented in Penelec Exhibit JJS-2 are also applicable to
18 the depreciation calculations presented in Exhibit No. JJS-1. The graphs and tables
19 related to service life presented in Penelec Exhibit JJS-2 also support the service life
20 estimates used in Penelec Exhibit JJS-1, inasmuch as the estimates are the same for both
21 test years. The summary tables and detailed depreciation calculations as of December 31,
22 2015 are organized and presented in the same manner as those as of December 31, 2016.

1 **Q. Please use an example to illustrate the manner in which the study is presented in**
2 **Penelec Exhibits JJS-1, JJS-2 and JJS-3.**

3 A. I will use Penelec Account 365, Overhead Conductors and Devices, as my example,
4 inasmuch as it is the largest depreciable group and represents twenty-one percent of the
5 original cost of depreciable electric plant as of December 31, 2016.

6 The retirement rate method was used to analyze the survivor characteristics of this group.
7 The life tables for the 1936-2014 and 1985-2014 experience bands are presented on pages
8 VI-59 through VI-64 of Penelec Exhibit JJS-2. The life tables, or original survivor curve,
9 are plotted along with the estimated smooth survivor curve, the 58-R1, on page VI-58.

10 The calculations of the annual depreciation related to the original cost at December 31,
11 2015, of electric plant are presented on pages II-35 and II-36 of Exhibit JJS-1. The
12 calculation is based on the 58-R1 survivor curve, the attained age, and the allocated book
13 reserve. The calculations at December 31, 2016 are presented on pages VII-35 and VII-
14 36 of Penelec Exhibit JJS-2 and are based in part on the bringforward of the book
15 reserve. Also, the calculations at December 31, 2017 are presented on pages II-28 and II-
16 29 of Penelec Exhibit JJS-3 and are based in part on the bringforward of the book
17 reserve. The tabulations in Penelec Exhibit JJS-1, JJS-2 and JJS-3 set forth the
18 installation year, the original cost, calculated accrued depreciation, allocated book
19 reserve, future accruals, remaining life and annual accrual. The totals are brought
20 forward to Table 1 on page I-3 in Penelec Exhibit JJS-1, page V-4 in Penelec Exhibit JJS-
21 2, and on page I-3 in Penelec Exhibit JJS-3.

22 **Q. In what manner is net salvage incorporated in the depreciation calculations?**

1 A. As stated on page IV-8 of Penelec Exhibit JJS-2, no adjustment for net salvage was made
2 to the calculated annual depreciation amounts. The total calculated annual depreciation
3 set forth on page I-4 of Penelec Exhibit JJS-1, page V-5 of Penelec Exhibit JJS-2 and on
4 page I-4 of Penelec Exhibit JJS-3 should include an addition for the amortization of
5 negative net salvage in accordance with the practice of this Commission. The
6 amortization is based on experience during the period 2011 through 2015 for the
7 calculation as of December 31, 2015 and on experience during the period 2012 through
8 December 31, 2015, plus estimates for the twelve months of 2016 for the calculation as
9 of December 31, 2016.

10 The amortization for the December 31, 2017 calculation is based on experience during
11 the period 2013 through December 31, 2015, plus estimates for the period January 2016
12 through December 2017. The amounts of the five-year amortizations are calculated in
13 Table 2 on page I-5 of Penelec Exhibit JJS-1, in Table 4 on page V-10 of Penelec Exhibit
14 JJS-2, and in Table 4 on page I-9 of Penelec Exhibit JJS-3.

15 **Q. Have you provided a monthly bringforward to December 31, 2017 of the book**
16 **depreciation reserve as of December 31, 2016?**

17 A. Yes. Schedule JJS-01, which is appended to this statement, provides the monthly detail
18 of the book depreciation reserve and the calculated depreciation. This schedule agrees
19 with the fully projected future test year reserve balance shown on Penelec Exhibit JJS-3,
20 Table 1, on pages I-3 and I-4.

1 V. CONCLUSION

2 Q. Does this complete your direct testimony at this time?

3 A. Yes, it does.

APPENDIX A

Pennsylvania-American Water Company
Aqua Pennsylvania
Kentucky-American Water Company
Virginia-American Water Company
Indiana-American Water Company
Hampton Water Works Company
Omaha Public Power District
Enbridge Pipe Line Company, Inc.
Columbia Gas of Virginia, Inc.
Virginia Natural Gas Company
National Fuel Gas Distribution Corporation - New York and Pennsylvania Divisions
The City of Bethlehem - Bureau of Water
The City of Coatesville Authority
The City of Lancaster - Bureau of Water
Peoples Energy Corporation
The York Water Company
Public Service Company of Colorado
Enbridge Pipelines
Enbridge Gas Distribution, Inc.
Reliant Energy-HLP
Massachusetts-American Water Company
St. Louis County Water Company
Missouri-American Water Company
Chugach Electric Association
Alliant Energy
Oklahoma Gas & Electric Company
Nevada Power Company
Dominion Virginia Power
NUI-Virginia Gas Companies
Pacific Gas & Electric Company
PSI Energy
NUI - Elizabethtown Gas Company
Cinergy Corporation – CG&E
Cinergy Corporation – ULH&P
Columbia Gas of Kentucky
South Carolina Electric & Gas Company
Idaho Power Company
El Paso Electric Company
Aqua North Carolina
Aqua Ohio
Aqua Texas, Inc.
Ameren Missouri
Central Hudson Gas & Electric
Centennial Pipeline Company

CenterPoint Energy-Arkansas
CenterPoint Energy – Oklahoma
CenterPoint Energy – Entex
CenterPoint Energy - Louisiana
NSTAR – Boston Edison Company
Westar Energy, Inc.
United Water Pennsylvania
PPL Electric Utilities
PPL Gas Utilities
Wisconsin Power & Light Company
TransAlaska Pipeline
Avista Corporation
Northwest Natural Gas
Allegheny Energy Supply, Inc.
Public Service Company of North Carolina
South Jersey Gas Company
Duquesne Light Company
MidAmerican Energy Company
Laclede Gas
Duke Energy Company
E.ON U.S. Services Inc.
Elkton Gas Services
Anchorage Water and Wastewater Utility
Kansas City Power and Light
Duke Energy North Carolina
Duke Energy South Carolina
Monongahela Power Company
Potomac Edison Company
Duke Energy Ohio Gas
Duke Energy Kentucky
Duke Energy Indiana
Northern Indiana Public Service Company
Tennessee-American Water Company
Columbia Gas of Maryland
Bonneville Power Administration
NSTAR Electric and Gas Company
EPCOR Distribution, Inc.
B. C. Gas Utility, Ltd
Entergy Arkansas
Entergy Texas
Entergy Mississippi
Entergy Louisiana
Entergy Gulf States Louisiana

The Borough of Hanover
Louisville Gas and Electric Company
Kentucky Utilities Company
Madison Gas and Electric
Central Maine Power
PEPCO
PacifiCorp
Minnesota Energy Resource Group
Jersey Central Power & Light Company
Cheyenne Light, Fuel and Power Company
United Water Arkansas
Central Vermont Public Service Corporation
Green Mountain Power
Portland General Electric Company
Atlantic City Electric
Nicor Gas Company
Black Hills Power
Black Hills Colorado Gas
Black Hills Kansas Gas
Black Hills Service Company
Black Hills Utility Holdings
Public Service Company of Oklahoma
City of Dubois
Peoples Gas Light and Coke Company
North Shore Gas Company
Connecticut Light and Power
New York State Electric and Gas Corporation
Rochester Gas and Electric Corporation
Greater Missouri Operations

APPENDIX B

Pennsylvania Public Utility Commission
Commonwealth of Kentucky Public Service Commission
Public Utilities Commission of Ohio
Nevada Public Utility Commission
Public Utilities Board of New Jersey
Missouri Public Service Commission
Massachusetts Department of Telecommunications and Energy
Alberta Energy & Utility Board
Idaho Public Utility Commission
Louisiana Public Service Commission
State Corporation Commission of Kansas
Oklahoma Corporate Commission
Public Service Commission of South Carolina
Railroad Commission of Texas – Gas Services Division
New York Public Service Commission
Illinois Commerce Commission
Indiana Utility Regulatory Commission
California Public Utilities Commission
Federal Energy Regulatory Commission (“FERC”)
Arkansas Public Service Commission
Public Utility Commission of Texas
Maryland Public Service Commission
Washington Utilities and Transportation Commission
Tennessee Regulatory Commission
Regulatory Commission of Alaska
Minnesota Public Utility Commission
Utah Public Service Commission
District of Columbia Public Service Commission
Mississippi Public Service Commission
Delaware Public Service Commission
Virginia State Corporation Commission
Colorado Public Utility Commission
Oregon Public Utility Commission
South Dakota Public Utilities Commission
Wisconsin Public Service Commission
Wyoming Public Service Commission
Maine Public Utility Commission
Iowa Utility Board
Connecticut Public Utilities Regulatory Authority
New Mexico Public Regulation Commission
North Carolina Utilities Commission

SCHEDULE JJS-01

PENNSYLVANIA ELECTRIC COMPANY
MONTHLY RESERVE BRINGFORWARD FOR FTY 2017

Account	2016 #REF!	FTY Rates	COR % of Rets	Salvage % of Rets	5-yr Amort of NS	2017 JANUARY							
						Begin. Balance	Avg. Accruals	Amort. of NS	Accruals	Retirements	Cost of Removal	Salvage	Acquisitions
303.00	29,455,543	9.09			24,568	340,750	2,047	342,738	0	0	0	0	29,738,341
303.30	9,079,604	0.00				0	0	0	0	0	0	0	9,079,604
303.60	2,857,853	14.45				192,802	0	192,802	0	0	0	0	3,050,455
350.20	6,249,094	1.86				20,651	0	20,651	0	0	0	0	6,269,745
352.00	4,904,282	1.22				9,917	3,694	13,611	0	0	0	0	4,917,893
353.00	77,492,625	1.86	1.10	0.00	44,327	359,119	55,106	414,225	7,264	8,013	0	0	77,891,573
354.00	20,102,141	0.88				21,651	4,723	26,374	0	0	0	0	20,128,515
355.00	34,434,602	2.16				379,709	251,104	31,642	282,746	0	0	0	34,717,348
356.00	58,214,937	1.58	0.86	0.00	1,024,265	182,878	85,355	268,234	223	193	0	0	58,482,754
356.10	8,830,857	1.39				66,063	0	66,063	149	0	0	0	8,896,801
358.00	70,546	3.27			4,739	1,563	395	1,948	0	0	0	0	72,494
360.20	10,135,306	1.22				15,814	0	15,814	0	0	0	0	10,151,120
361.00	8,916,033	1.04	3.12	0.00	40,344	13,088	3,362	16,450	1,245	3,887	0	0	8,927,350
362.00	102,495,117	1.79	1.29	0.24	620,203	392,585	51,684	444,269	47,672	61,448	11,566	0	102,841,831
364.00	164,014,515	1.98	2.30	0.00	1,837,631	867,091	153,136	1,020,226	179,487	413,071	0	0	164,442,184
365.00	162,671,496	2.34	1.18	0.00	5,734,738	1,369,419	477,895	1,847,314	299,445	201	0	0	163,965,450
365.10	21,669,755	1.47				206,522	0	206,522	84,705	0	0	0	21,791,572
366.00	17,771,772	1.45	0.40	0.00	3,811	44,652	318	44,970	311	124	0	0	17,816,307
367.00	66,110,226	2.38	0.20	0.00	242,062	340,842	20,172	361,014	72,211	14,443	0	0	66,384,566
368.00	143,272,357	2.76	0.42	0.12	653,344	881,561	55,276	936,840	108,212	45,212	12,707	0	144,068,481
369.00	32,062,262	1.79	12.10	0.00	2,410,500	113,140	200,875	314,015	12,157	147,056	0	0	32,217,065
369.10	28,594,823	1.30	0.00	0.00		52,249	0	52,249	1,351	0	0	0	28,645,721
370.10	2,898,544	7.37			53,821	287,041	4,485	291,526	0	0	0	0	3,190,070
370.20	758,292	11.01			174,240	123,168	0	123,168	0	0	0	0	881,460
371.00	20,254,679	1.90				45,555	14,520	60,075	0	0	0	0	20,314,754
371.21	174,059	2.53				472	0	472	0	0	0	0	174,531
371.23	0	0.00				0	0	0	0	0	0	0	0
372.00	193,132	0.11				18	0	18	0	0	0	0	193,150
373.00	11,066,623	5.66	0.39	0.00	666,773	187,266	55,584	242,829	20,763	8,015	0	0	11,280,875
389.20	13,015	1.42				29	0	29	0	0	0	0	13,040
390.10	28,913,899	2.84	0.20	0.00	69,148	142,025	5,762	147,787	3,046	600	0	0	29,088,040
390.20	4,805,094	1.90				11,540	0	11,540	0	0	0	0	4,816,634
391.00	2,855,688	0.12				284	0	284	149,883	0	0	0	2,706,089
391.20	574,243	0.00				0	0	0	47,663	0	0	0	526,580
391.25	3,473,025	19.79				184,948	0	184,948	0	0	0	0	3,657,973
391.30	945,680	48.98				27,027	0	27,027	41,490	0	0	0	931,217
392.30	825,218	0.59				397	0	397	0	0	0	0	825,545
392.40	1,603,936	3.96			(1,580)	9,595	(132)	9,464	0	0	0	0	1,613,400
393.00	882,977	0.01				7	0	7	25,013	0	0	0	857,971
394.00	5,575,756	4.85				44,052	0	44,052	137,359	0	0	0	5,482,449
395.00	2,274,383	0.00				0	0	0	142,737	0	0	0	2,131,646
396.00	4,414,064	0.71			(4,361)	2,968	(363)	2,605	0	0	0	0	4,416,669
397.00	10,887,905	5.20	0.03	0.00	87,768	96,915	7,314	104,229	119,708	3,457	0	0	10,868,969
398.00	1,687,844	1.47	0.00	0.00	8,553	2,575	713	3,288	81,683	0	0	0	1,609,449
301.00	0	0.00				0	0	0	0	0	0	0	0
302.00	(31,564)	0.00				0	0	0	0	0	0	0	(31,564)
326.00	15,628,317	0.00				0	0	0	0	0	0	0	15,628,317
350.10	(7,614)	0.00				0	0	0	0	0	0	0	(7,614)
359.10	4,464	0.00				0	0	0	0	0	0	0	4,464
374.00	7,614	0.00				0	0	0	0	0	0	0	7,614
360.10	63,018	0.00				0	0	0	0	0	0	0	63,018
368.10	0	0.00				0	0	0	0	0	0	0	0
390.30	2,393	0.00				0	0	0	0	0	0	0	2,393
392.00	11,664,357	0.00				0	0	0	0	0	0	0	11,664,357
397.10	215,180	0.00				0	0	0	0	0	0	0	215,180
Total	1,141,977,864				14,802,544	6,909,089	1,233,545	8,142,634	1,538,448	1,004,964	24,474	0	1,147,601,560

PENNSYLVANIA ELECTRIC COMPANY
MONTHLY RESERVE BRINGFORWARD FOR FTY 2017

Account	2016 #REF!	FTY Rates	COR % of Rets	Salvage % of Rets	'5-yr Amort of NS	2017 FEBRUARY							
						Begin Balance	Avg. Accruals	Amort. of NS	Accruals	Retirements	Cost of Removal	Salvage	Acquisitions
303.00	29,455,543	9.09			24,568	342,719	2,047	344,767	0	0	0	0	30,143,107
303.30	9,079,604	0.00				0	0	0	0	0	0	0	9,079,604
303.60	2,857,853	14.45				199,115	0	199,115	0	0	0	0	3,249,570
360.20	6,249,094	1.86				20,651	0	20,651	0	0	0	0	6,290,396
352.00	4,904,282	1.22				9,917	3,694	13,611	0	0	0	0	4,931,506
353.00	77,492,625	1.86	1.10	0.00	44,327	359,220	55,106	414,326	7,264	8,013	0	0	78,290,621
354.00	20,102,141	0.88				21,651	4,723	26,374	0	0	0	0	20,154,888
355.00	34,434,602	2.16				379,709	251,104	31,642	282,746	0	0	0	35,000,094
356.00	58,214,937	1.58	0.86	0.00	1,024,265	182,881	85,355	268,236	223	193	0	0	58,750,575
358.00	8,830,837	1.39				66,094	0	66,094	149	0	0	0	8,962,746
360.00	70,546	3.27				1,553	395	1,948	0	0	0	0	74,442
360.20	10,135,306	1.22				15,814	0	15,814	0	0	0	0	10,166,934
361.00	8,916,033	1.04	3.12	0.00	40,344	13,097	3,362	16,459	1,245	3,887	0	0	8,938,677
362.00	102,495,117	1.79	1.29	0.24	620,203	393,225	51,684	444,909	47,672	61,448	11,566	0	103,189,165
364.00	164,014,515	1.98	2.30	0.00	1,837,631	869,756	153,136	1,022,892	179,487	413,071	0	0	164,872,519
365.00	162,671,496	2.34	1.18	0.00	5,734,738	1,373,879	477,895	1,851,774	254,116	289,445	201	0	165,263,863
365.10	21,669,755	1.47				207,456	0	207,456	84,705	0	0	0	21,914,322
366.00	17,771,772	1.45	0.40	0.00	3,811	44,655	318	44,973	311	124	0	0	17,860,845
367.00	66,110,226	2.38	0.20	0.00	242,062	342,131	20,172	362,303	72,211	14,443	0	0	66,660,235
368.00	143,272,357	2.76	0.42	0.12	663,344	893,801	55,279	939,080	108,212	45,212	12,707	0	144,868,845
369.00	32,062,262	1.79	12.10	0.00	2,410,500	113,304	200,875	314,179	12,157	147,096	0	0	32,572,030
369.10	28,594,823	1.30	0.00	0.00	0	52,262	0	52,262	1,351	0	0	0	28,696,633
370.10	2,898,544	7.37				302,161	4,485	306,646	0	0	0	0	3,496,716
370.20	758,292	11.01				132,849	0	132,849	0	0	0	0	1,014,309
371.00	20,284,679	1.90				45,555	14,520	60,075	0	0	0	0	20,374,830
371.21	174,059	2.53				472	0	472	0	0	0	0	175,002
371.23	147,697	0.00				0	0	0	0	0	0	0	147,697
372.00	195,132	0.11				18	0	18	0	0	0	0	193,168
373.00	11,066,823	5.66	0.39	0.00	666,773	188,146	55,964	243,710	20,763	8,015	0	0	11,495,608
389.20	13,015	1.42				25	0	25	0	0	0	0	13,066
390.10	28,913,899	2.84	0.20	0.00	69,148	142,089	5,762	147,852	3,046	600	0	0	29,202,247
390.20	4,805,094	1.90				11,540	0	11,540	0	0	0	0	4,826,175
391.00	2,855,688	0.12			1	269	0	269	149,883	0	0	0	2,556,474
391.20	574,243	0.00				0	0	0	47,663	0	0	0	478,917
391.25	3,473,025	19.79				185,919	0	185,919	0	0	0	0	3,843,891
391.30	945,660	18.96				26,371	0	26,371	41,490	0	0	0	916,996
392.30	625,218	0.59				327	0	327	0	0	0	0	625,871
393.00	882,977	0.01				9,595	(132)	9,464	0	0	0	0	1,622,864
394.00	5,575,756	4.85				7	0	7	25,013	0	0	0	832,965
395.00	2,274,383	0.00				43,496	0	43,496	137,959	0	0	0	1,968,909
396.00	4,414,064	0.71				2,968	(363)	2,605	0	0	0	0	4,419,273
397.00	10,887,905	5.20	0.03	0.00	87,768	96,828	7,314	104,142	119,708	3,457	0	0	10,845,945
398.00	1,687,844	1.47	0.00	0.00	8,555	2,475	713	3,188	81,683	0	0	0	1,530,953
301.00	0	0.00				0	0	0	0	0	0	0	0
302.00	(31,564)	0.00				0	0	0	0	0	0	0	(31,564)
326.00	15,628,317	0.00				0	0	0	0	0	0	0	15,628,317
350.10	(7,614)	0.00				0	0	0	0	0	0	0	(7,614)
359.10	4,464	0.00				0	0	0	0	0	0	0	4,464
374.00	7,614	0.00				0	0	0	0	0	0	0	7,614
360.10	63,018	0.00				0	0	0	0	0	0	0	63,018
369.10	0	0.00				0	0	0	0	0	0	0	0
390.30	2,393	0.00				0	0	0	0	0	0	0	2,393
392.00	11,664,357	0.00				0	0	0	0	0	0	0	11,664,357
397.10	215,180	0.00				0	0	0	0	0	0	0	215,180
Total	1,141,977,864				14,802,544	6,955,398	1,233,645	8,188,944	1,538,448	1,004,964	24,474	0	1,153,271,566

PENNSYLVANIA ELECTRIC COMPANY
MONTHLY RESERVE BRINGFORWARD FOR FTYT 2017

Account	2016 #REF! Begin Balance	FTY Rates	COR % of Ret's	Salvage % of Ret's	'S-yr Amort of NS 2012-2016	2017								
						Avg. Accruals	Amort. of NS	Accruals	Retirements	Cost of Removal	Salvage	Acquisitions	Ending Balance	
						MARCH								
303.00	29,455,543	9.09			24,568	344,689	2,047	346,736	0	0	0	0	0	30,489,643
303.30	9,079,604	0.00				0	0	0	0	0	0	0	0	9,079,604
303.60	2,857,853	14.45				205,628	0	205,628	0	0	0	0	0	3,455,197
350.20	6,249,084	1.86				20,651	0	20,651	0	0	0	0	0	6,311,047
352.00	4,904,282	1.22				9,917	3,684	13,611	0	0	0	0	0	4,845,114
353.00	77,492,625	1.86	1.10	0.00	44,327	359,322	55,106	414,427	7,264	8,013	0	0	0	78,689,772
354.00	20,102,141	0.88				21,651	4,723	26,374	0	0	0	0	0	20,181,262
355.00	34,434,602	2.16				379,709	251,104	31,642	282,746	0	0	0	0	35,282,841
356.00	58,214,937	1.58	0.86	0.00	1,024,265	182,883	85,355	268,239	223	193	0	0	0	59,018,397
356.10	8,830,857	1.39				66,096	0	66,096	149	0	0	0	0	9,028,693
358.00	70,546	3.27				1,553	395	1,948	0	0	0	0	0	76,390
360.20	10,136,306	1.22				15,814	0	15,814	0	0	0	0	0	10,182,748
361.00	8,916,033	1.94	3.12	0.00	40,344	13,107	3,362	16,469	1,245	3,887	0	0	0	8,950,014
362.00	102,495,117	1.79	1.29	0.24	620,203	393,865	51,684	445,549	47,672	61,448	11,566	0	0	103,537,179
364.00	164,014,515	1.98	2.30	0.00	1,837,631	872,421	153,136	1,025,557	179,487	413,071	0	0	0	165,305,518
365.00	162,671,496	2.34	1.18	0.00	5,734,738	1,378,339	477,895	1,856,234	254,116	299,445	201	0	0	168,566,736
365.10	21,669,755	1.47				208,390	0	208,390	84,705	0	0	0	0	22,038,007
366.00	17,771,772	1.45	0.40	0.00	3,811	44,659	318	44,976	311	124	0	0	0	17,905,396
367.00	66,110,226	2.38	0.20	0.00	242,062	343,420	20,172	363,592	72,211	14,443	0	0	0	66,937,174
368.00	143,272,357	2.76	0.42	0.12	663,344	896,041	55,279	941,320	108,212	45,212	12,707	0	0	145,667,448
369.00	32,062,282	1.79	12.10	0.00	2,410,900	13,467	200,875	314,342	12,157	147,056	0	0	0	32,521,180
369.10	28,594,823	1.30	0.00	0.00	53,821	317,282	4,485	321,767	1,351	0	0	0	0	28,741,557
370.20	2,898,544	7.37				142,529	0	142,529	0	0	0	0	0	3,818,493
371.00	20,254,679	1.90				45,555	14,520	60,075	0	0	0	0	0	20,434,905
371.21	174,059	2.53				472	0	472	0	0	0	0	0	175,474
371.23	147,697	0.00				0	0	0	0	0	0	0	0	147,697
372.00	193,132	0.11				18	0	18	0	0	0	0	0	193,187
373.00	11,066,823	5.66	0.39	0.00	666,773	189,027	55,564	244,592	20,763	8,015	0	0	0	11,711,622
389.20	13,015	1.42				25	0	25	0	0	0	0	0	13,091
390.10	28,913,899	2.84	0.20	0.00	69,148	142,154	5,762	147,917	3,046	600	0	0	0	29,346,518
390.20	4,805,094	1.90				11,540	0	11,540	0	0	0	0	0	4,839,715
391.00	2,855,688	0.12				254	0	254	149,833	0	0	0	0	2,406,845
391.20	574,243	0.00				0	0	0	47,663	0	0	0	0	431,254
391.25	3,473,025	19.79				186,890	0	186,890	0	0	0	0	0	4,030,781
391.30	945,680	18.98				25,715	0	25,715	41,490	0	0	0	0	900,323
392.30	625,218	0.59				327	0	327	0	0	0	0	0	626,198
392.40	1,603,936	3.96				9,565	(132)	9,464	0	0	0	0	0	1,632,327
393.00	882,977	0.01				7	0	7	25,013	0	0	0	0	807,956
394.00	5,575,756	4.85				42,941	0	42,941	137,359	0	0	0	0	5,294,169
395.00	2,274,383	0.00				0	0	0	142,737	0	0	0	0	1,846,172
396.00	4,414,064	0.71				2,968	(363)	2,605	0	0	0	0	0	4,421,878
397.00	10,887,905	5.20	0.03	0.00	87,768	96,741	7,314	104,055	119,708	3,457	0	0	0	10,830,835
398.00	1,687,844	1.47	0.00	0.00	8,953	2,375	713	3,088	81,683	0	0	0	0	1,452,358
301.00	0	0.00				0	0	0	0	0	0	0	0	0
302.00	(31,564)	0.00				0	0	0	0	0	0	0	0	(31,564)
326.00	15,628,317	0.00				0	0	0	0	0	0	0	0	15,628,317
350.10	(7,614)	0.00				0	0	0	0	0	0	0	0	(7,614)
359.10	4,464	0.00				0	0	0	0	0	0	0	0	4,464
374.00	7,614	0.00				0	0	0	0	0	0	0	0	7,614
360.10	63,018	0.00				0	0	0	0	0	0	0	0	63,018
369.30	2,393	0.00				0	0	0	0	0	0	0	0	2,393
392.00	11,664,357	0.00				0	0	0	0	0	0	0	0	11,664,357
397.10	215,180	0.00				0	0	0	0	0	0	0	0	215,180
Total	1,141,977,864				14,802,544	7,001,708	1,233,545	8,235,253	1,538,448	1,004,964	24,474	0	1,158,987,882	

PENNSYLVANIA ELECTRIC COMPANY
MONTHLY RESERVE BRINGFORWARD FOR FTY 2017

Account	2016 #REF1	FTY Rates 2016	COR % of Ret	Salvage % of Ret	'5-yr Amort of NS 2012-2016	2017								
						Avg. Accruals	Amort. of NS	Accruals	Retirements	Cost of Removal	Salvage	Acquisitions	Ending Balance	
						APRIL								
303.00	29,455,543	9.09			24,568	346,658	2,047	348,705	0	0	0	0	0	30,838,549
303.30	9,079,604	0.00				0	0	0	0	0	0	0	0	9,079,604
303.60	2,857,863	14.45				212,140	0	212,140	0	0	0	0	0	3,667,338
350.20	6,249,094	1.86				20,651	0	20,651	0	0	0	0	0	6,331,698
352.00	4,904,282	1.22			44,327	9,917	3,684	13,611	0	0	0	0	0	4,956,725
352.00	77,492,625	1.88	1.10	0.00	661,267	359,423	55,106	414,529	7,264	8,013	0	0	0	79,089,023
354.00	20,102,141	0.86			56,673	21,651	4,723	26,374	0	0	0	0	0	20,207,635
355.00	34,434,602	2.16			379,709	251,104	31,642	282,746	0	0	0	0	0	35,565,587
356.00	58,214,937	1.58	0.88	0.00	1,024,265	182,886	85,355	268,242	223	193	0	0	0	59,286,223
356.10	8,830,857	1.39			4,739	66,097	0	66,097	149	0	0	0	0	9,094,641
358.00	70,546	3.27				1,553	395	1,948	0	0	0	0	0	78,338
350.20	10,135,306	1.22				15,814	0	15,814	0	0	0	0	0	10,198,562
361.00	8,916,033	1.04	3.12	0.00	40,344	13,117	3,362	16,479	1,245	3,887	0	0	0	8,991,360
362.00	102,495,117	1.79	1.29	0.24	620,203	384,505	51,684	446,189	47,672	61,448	11,566	0	0	103,885,813
364.00	164,014,515	1.98	2.30	0.00	1,837,631	875,087	153,136	1,028,223	179,487	413,071	0	0	0	165,741,184
365.00	162,671,496	2.34	1.18	0.00	5,734,738	1,382,798	477,895	1,860,693	254,116	299,445	201	0	0	167,874,069
365.10	21,669,765	1.47				209,324	0	209,324	84,705	0	0	0	0	22,162,625
366.00	17,171,712	1.45	0.40	0.00	3,811	44,662	318	44,980	311	124	0	0	0	17,949,931
367.00	66,110,226	2.38	0.20	0.00	242,862	344,709	20,172	364,881	72,211	14,443	0	0	0	67,215,401
368.00	143,272,357	2.78	0.42	0.12	663,344	888,281	55,279	943,560	108,212	45,212	12,707	0	0	146,470,292
369.00	32,062,262	1.79	12.10	0.00	2,410,500	113,650	200,875	314,505	12,157	147,095	0	0	0	32,882,452
369.10	28,594,823	1.30	0.00	0.00		52,288	0	52,288	1,351	0	0	0	0	28,798,495
370.10	2,898,544	7.37			53,821	332,402	4,485	336,887	1,351	0	0	0	0	4,155,370
370.20	758,292	11.01				152,210	0	152,210	0	0	0	0	0	1,309,048
371.00	20,254,679	1.90			174,240	45,555	14,520	60,075	0	0	0	0	0	20,494,981
371.21	174,069	2.63				472	0	472	0	0	0	0	0	20,494,981
371.23	147,697	0.00			0	0	0	0	0	0	0	0	0	175,946
372.00	193,132	0.11				18	0	18	0	0	0	0	0	147,697
373.00	11,066,823	5.66	0.39	0.00	666,773	189,909	55,564	245,473	20,763	8,015	0	0	0	193,205
389.20	13,015	1.42				25	0	25	0	0	0	0	0	13,116
390.10	28,913,899	2.84	0.20	0.00	69,148	142,219	5,762	147,981	3,046	600	0	0	0	29,490,853
390.20	4,805,094	1.90				11,540	0	11,540	0	0	0	0	0	4,851,256
391.00	2,855,688	0.12			1	239	0	239	149,883	0	0	0	0	2,257,201
391.20	574,243	0.00				0	0	0	47,663	0	0	0	0	383,591
391.25	3,473,026	19.79				187,861	0	187,861	0	0	0	0	0	4,218,642
391.30	945,660	18.96				25,059	0	25,059	41,490	0	0	0	0	883,892
392.30	625,218	0.59				327	0	327	0	0	0	0	0	626,525
392.40	1,603,936	3.96			(1,580)	9,595	(132)	9,464	0	0	0	0	0	1,641,791
393.00	882,977	0.01				7	0	7	25,013	0	0	0	0	782,951
394.00	5,575,756	4.85			0	42,386	0	42,386	137,359	0	0	0	0	5,199,197
395.00	2,274,383	0.00				0	0	0	142,737	0	0	0	0	1,703,435
396.00	4,414,064	0.71			(4,361)	2,968	(363)	2,605	0	0	0	0	0	4,424,483
397.00	10,887,905	5.20	0.03	0.00	87,768	96,654	7,314	103,968	119,708	3,457	0	0	0	10,811,638
398.00	1,687,844	1.47	0.00	0.00	6,553	2,275	713	2,987	81,683	0	0	0	0	1,375,662
301.00	0	0.00				0	0	0	0	0	0	0	0	0
302.00	(31,564)	0.00				0	0	0	0	0	0	0	0	(31,564)
326.00	15,628,317	0.00				0	0	0	0	0	0	0	0	15,628,317
350.10	(7,614)	0.00				0	0	0	0	0	0	0	0	(7,614)
359.10	4,464	0.00				0	0	0	0	0	0	0	0	4,464
374.00	7,614	0.00				0	0	0	0	0	0	0	0	7,614
360.10	65,018	0.00				0	0	0	0	0	0	0	0	65,018
389.10	0	0.00				0	0	0	0	0	0	0	0	0
390.30	2,383	0.00				0	0	0	0	0	0	0	0	2,383
392.00	11,664,357	0.00				0	0	0	0	0	0	0	0	11,664,357
397.10	215,180	0.00				0	0	0	0	0	0	0	0	215,180
Total	1,141,977,864				14,802,544	7,048,018	1,233,545	8,281,563	1,538,448	1,004,964	24,474	0	0	1,164,750,507

PENNSYLVANIA ELECTRIC COMPANY
MONTHLY RESERVE BRINGFORWARD FOR FTTY 2017

Account	2016 #REF!	FTY Rates	COR % of Rets	Salvage % of Rets	5-yr Amort of NS 2012-2016	2017 MAY								
						Begin. Balance	Avg. Accruals	Amort. of NS	Accruals	Retirements	Cost of Removal	Salvage	Acquisitions	Ending Balance
303.00	29,455,543	9.09			24,568	348,627	2,047	350,675	0	0	0	0	0	31,189,224
303.30	9,079,604	0.00				0	0	0	0	0	0	0	0	9,079,604
303.60	2,957,863	14.45				218,653	0	218,653	0	0	0	0	0	3,885,991
350.20	6,249,094	1.86			44,327	20,851	0	20,651	0	0	0	0	0	6,352,349
352.00	4,904,282	1.22			661,267	9,917	3,694	13,611	0	0	0	0	0	4,972,336
353.00	77,492,625	1.86	1.10	0.00	661,267	359,524	55,106	414,630	7,264	8,013	0	0	0	79,488,376
354.00	20,102,141	0.88			56,673	21,651	4,723	26,374	0	0	0	0	0	20,234,009
355.00	34,434,602	2.16			379,709	251,104	31,642	282,746	0	0	0	0	0	35,848,333
356.00	58,214,937	1.38	0.86	0.00	1,024,265	182,889	85,355	268,244	223	193	0	0	0	59,554,051
356.10	8,630,857	1.59			4,739	66,099	0	66,099	149	0	0	0	0	9,160,591
358.00	70,546	3.27				1,553	395	1,514	0	0	0	0	0	80,286
360.20	10,133,306	1.22				15,814	0	15,814	0	0	0	0	0	10,214,376
361.00	8,915,033	1.04	3.12	0.00	40,344	13,127	3,362	16,469	1,243	3,897	0	0	0	8,972,717
362.00	102,495,117	1.79	1.29	0.24	620,203	395,145	51,664	446,829	47,672	61,448	11,566	0	0	104,235,087
364.00	164,014,515	1.98	2.30	0.00	1,837,631	877,752	153,136	1,030,888	179,487	413,071	0	0	0	166,179,514
365.00	162,671,496	2.34	1.18	0.00	5,734,738	1,387,258	477,895	1,865,153	254,116	299,445	201	0	0	169,185,662
365.10	21,669,755	1.47				210,258	0	210,258	84,705	0	0	0	0	22,288,178
366.00	17,771,772	1.45	0.40	0.00	3,811	44,666	318	44,993	311	124	0	0	0	17,994,479
367.00	66,110,226	2.38	0.20	0.00	242,062	345,998	20,172	366,170	72,211	14,443	0	0	0	67,494,917
368.00	143,273,357	2.76	0.42	0.12	663,344	890,521	55,278	945,800	108,212	45,212	12,707	0	0	147,275,376
369.00	32,062,262	1.79	12.10	0.00	2,410,500	113,793	200,875	314,668	12,157	147,066	0	0	0	32,837,901
369.10	28,594,823	1.30	0.00	0.00	53,821	32,302	0	32,302	1,351	0	0	0	0	28,849,446
370.10	2,898,544	7.37				347,522	4,485	352,007	0	0	0	0	0	4,507,377
370.20	758,292	11.01				161,891	0	161,891	0	0	0	0	0	1,470,939
371.00	20,254,679	1.90			174,240	45,555	14,520	60,075	0	0	0	0	0	20,555,056
371.21	174,059	2.53				472	0	472	0	0	0	0	0	174,697
371.23	147,697	0.00				0	0	0	0	0	0	0	0	147,697
372.00	183,132	0.11				18	0	18	0	0	0	0	0	193,223
373.00	11,066,823	5.66	0.39	0.00	666,773	190,790	55,564	246,355	20,763	8,015	0	0	0	12,145,895
389.20	13,015	1.42				25	0	25	0	0	0	0	0	13,141
390.10	28,913,899	2.84	0.20	0.00	69,148	142,284	5,762	148,046	3,046	600	0	0	0	29,635,234
390.20	4,805,094	1.90				11,540	0	11,540	0	0	0	0	0	4,862,796
391.00	2,855,688	0.12			1	224	0	224	149,883	0	0	0	0	2,107,541
391.20	574,243	0.00				0	0	0	47,663	0	0	0	0	335,928
391.25	3,473,025	19.79				188,832	0	188,832	0	0	0	0	0	4,407,474
391.30	945,680	18.98				24,402	0	24,402	41,490	0	0	0	0	866,804
392.30	625,218	0.59				327	0	327	0	0	0	0	0	626,851
392.40	1,603,936	3.96			(1,580)	9,595	(152)	9,464	0	0	0	0	0	1,651,255
393.00	882,977	0.01				6	0	6	25,013	0	0	0	0	757,944
394.00	5,575,756	4.85				41,831	0	41,831	137,359	0	0	0	0	5,103,669
395.00	2,274,383	0.00				0	0	0	142,737	0	0	0	0	1,560,698
395.00	4,414,064	0.71			(4,361)	2,968	(363)	2,605	0	0	0	0	0	4,427,087
397.00	10,887,905	5.20	0.03	0.00	87,768	96,568	7,314	103,882	119,708	3,457	0	0	0	10,792,355
398.00	1,687,844	1.47	0.00	0.00	8,553	2,175	713	2,887	81,663	0	0	0	0	1,294,867
399.00	0	0.00				0	0	0	0	0	0	0	0	0
302.00	(31,564)	0.00				0	0	0	0	0	0	0	0	(31,564)
326.00	15,628,317	0.00				0	0	0	0	0	0	0	0	15,628,317
350.10	(7,614)	0.00				0	0	0	0	0	0	0	0	(7,614)
359.10	4,464	0.00				0	0	0	0	0	0	0	0	4,464
374.00	7,614	0.00				0	0	0	0	0	0	0	0	7,614
360.10	63,018	0.00				0	0	0	0	0	0	0	0	63,018
388.10	0	0.00				0	0	0	0	0	0	0	0	0
390.30	2,393	0.00				0	0	0	0	0	0	0	0	2,393
392.00	11,664,357	0.00				0	0	0	0	0	0	0	0	11,664,357
397.10	215,180	0.00				0	0	0	0	0	0	0	0	215,180
Total	1,141,977,864				14,802,544	7,094,328	1,233,545	8,327,873	1,538,448	1,004,964	24,474	0	0	1,170,659,442

PENNSYLVANIA ELECTRIC COMPANY
MONTHLY RESERVE BRINGFORWARD FOR FTY 2017

Account	2016 #REF!	FTY Rates 2016	COR % of Rets	Salvage % of Rets	'5-yr Amort of NS 2012-2016	2017 JULY									
						Avg. Accruals	Amort. of NS	Accruals	Retirements	Cost of Removal	Salvage	Transfers	Acquisitions	Ending Balance	
303.00	29,455,543	9.09			24,568	352,566	2,047	354,613	0	0	0	0	0	0	31,896,481
303.30	9,079,604	0.00			0	0	0	0	0	0	0	0	0	0	9,079,604
303.60	2,857,853	14.45			231,678	0	0	231,678	0	0	0	0	0	0	4,342,835
320.20	6,249,034	1.86			7,530	0	0	7,530	0	0	0	0	0	0	6,380,531
352.00	4,904,282	1.22			44,327	3,694	0	3,694	0	0	0	0	0	0	119,664
353.00	77,492,625	1.86	1.10	0.00	661,267	794	55,106	55,900	7,264	8,013	0	0	0	0	(195,379)
354.00	20,102,141	0.88			56,673	0	4,723	4,723	0	0	0	0	0	0	(23,613)
355.00	34,434,602	2.16			379,709	4,044	31,642	35,687	0	0	0	0	0	0	407,342
356.00	58,214,937	1.58	0.86	0.00	1,024,265	20	65,355	85,376	223	193	0	0	0	0	(424,452)
356.10	8,830,857	1.39			4,739	12,251	0	12,251	148	0	0	0	0	0	26,943
358.00	70,546	3.27			0	842	0	842	0	0	0	0	0	0	37,776
360.20	10,135,306	1.22			15,814	0	15,814	0	0	0	0	0	0	0	10,246,004
361.00	8,916,033	1.04	3.12	0.00	40,344	13,146	3,362	16,508	1,245	3,887	0	0	0	0	8,985,458
362.00	102,495,117	1.79	1.29	0.24	620,203	386,425	51,684	448,109	47,872	61,448	11,566	0	0	0	104,935,556
364.00	164,014,515	1.98	2.30	0.00	1,837,631	883,083	153,136	1,036,219	179,487	413,071	0	0	0	0	167,084,172
365.00	162,671,486	2.34	1.18	0.00	5,734,738	1,396,178	477,895	1,874,072	254,116	299,445	201	0	0	0	171,822,826
365.10	21,669,755	1.47			0	212,125	0	212,125	84,705	0	0	0	0	0	22,542,084
366.00	17,771,772	1.45	0.40	0.00	3,811	44,672	318	44,990	311	124	0	0	0	0	18,083,565
367.00	66,110,226	2.38	0.20	0.00	242,062	348,576	20,172	368,748	72,211	14,443	0	0	0	0	68,037,816
368.00	143,272,387	2.76	0.42	0.12	663,344	895,001	55,279	950,280	108,212	45,212	12,707	0	0	0	148,892,263
369.00	32,062,282	1.79	12.10	0.00	2,410,500	114,120	200,873	314,893	12,157	147,056	0	0	0	0	33,149,308
369.10	28,594,823	1.30	0.00	0.00	0	52,328	0	52,328	1,351	0	0	0	0	0	28,951,387
370.20	2,898,544	7.37			53,821	377,763	4,485	382,248	0	0	0	0	0	0	1,823,763
371.00	20,254,679	1.90			174,240	181,292	0	181,292	0	0	0	0	0	0	20,675,207
371.21	174,059	2.33			0	472	0	472	0	0	0	0	0	0	177,361
371.23	147,697	0.00			0	0	0	0	0	0	0	0	0	0	147,697
372.00	193,132	0.11			18	0	0	18	0	0	0	0	0	0	193,259
373.00	11,066,823	5.66	0.39	0.00	566,773	192,553	55,564	248,117	20,763	6,015	0	0	0	0	12,583,694
389.20	13,015	1.42			0	25	0	25	0	0	0	0	0	0	13,192
390.10	28,913,899	2.84	0.20	0.00	69,148	143,405	5,762	149,167	3,046	600	0	0	0	0	29,842,687
390.20	4,805,094	1.90			0	11,233	0	11,233	0	0	0	0	0	0	4,846,377
391.00	2,855,688	0.12			1	194	0	194	149,883	0	0	0	0	0	1,808,178
391.20	574,243	0.00			0	0	0	0	47,663	0	0	0	0	0	240,575
391.25	3,473,025	19.79			0	190,774	0	190,774	0	0	0	0	0	0	4,788,050
391.30	945,680	18.98			23,090	0	0	23,090	41,490	0	0	0	0	0	830,687
392.30	625,218	0.39			0	327	0	327	0	0	0	0	0	0	627,505
392.40	1,603,996	3.96			(1,580)	9,955	(132)	9,464	0	0	0	0	0	0	1,670,183
394.00	5,575,756	4.85			0	40,721	0	40,721	6	25,013	0	0	0	0	707,930
395.00	2,274,383	0.00			0	0	0	0	40,721	137,359	0	0	0	0	4,910,948
395.00	4,414,064	0.71			(4,361)	2,968	(363)	2,605	0	142,737	0	0	0	0	1,275,224
397.00	10,887,905	5.20	0.03	0.00	87,768	61,796	7,314	69,110	119,703	3,457	0	0	0	0	4,432,297
398.00	1,687,844	1.47	0.00	0.00	8,553	1,975	713	2,687	81,683	0	0	0	0	0	2,849,242
398.10	0	0.00			0	0	0	0	0	0	0	0	0	0	1,136,975
398.20	(31,564)	0.00			0	0	0	0	0	0	0	0	0	0	0
398.30	15,628,317	0.00			0	0	0	0	0	0	0	0	0	0	(31,564)
398.40	(7,614)	0.00			0	0	0	0	0	0	0	0	0	0	15,628,317
399.10	4,454	0.00			0	0	0	0	0	0	0	0	0	0	(7,614)
399.20	7,614	0.00			0	0	0	0	0	0	0	0	0	0	4,464
399.30	63,018	0.00			0	0	0	0	0	0	0	0	0	0	7,614
399.40	0	0.00			0	0	0	0	0	0	0	0	0	0	63,018
399.50	2,393	0.00			0	0	0	0	0	0	0	0	0	0	0
399.60	11,664,357	0.00			0	0	0	0	0	0	0	0	0	0	2,393
399.70	215,180	0.00			0	0	0	0	0	0	0	0	0	0	11,664,357
399.80	0	0.00			0	0	0	0	0	0	0	0	0	0	215,180
Total	1,141,977,864				14,802,544	6,265,108	1,233,545	7,498,653	1,838,448	1,004,964	24,474	0	0	0	962,772,138

PENNSYLVANIA ELECTRIC COMPANY
MONTHLY RESERVE BRINGFORWARD FOR FTY 2017

Account	2016 #REF! Begin. Balance	FTY Rates 2016	COR % of Rets	Salvage % of Rets	'5-yr Amort of NS 2012-2016	2017						Ending Balance	
						Avg. Accruals	Amort. of NS	Accruals	Retirements	Cost of Removal	Salvage		Acquisitions
												AUGUST	
303.00	29,455,543	9.09			24,568	354,535	2,047	356,583	0	0	0	0	32,253,064
303.30	9,079,604	0.00				0	0	0	0	0	0	0	9,079,604
303.60	2,857,863	14.45				238,191	0	238,191	0	0	0	0	4,581,026
350.20	6,249,094	1.86				20,651	0	20,651	0	0	0	0	6,401,182
352.00	4,904,282	1.22				190	3,894	3,894	0	0	0	0	123,548
353.00	77,492,625	1.86	1.10	0.00	44,327	895	55,106	56,000	7,264	8,013	0	0	(154,656)
354.00	20,102,141	0.88				56,673	0	4,723	0	0	0	0	(18,890)
355.00	34,434,602	2.16				379,709	4,045	31,642	35,687	0	0	0	443,029
356.00	58,214,937	1.58	0.86	0.00	1,024,265	23	85,355	85,379	223	193	0	0	(339,489)
358.00	8,330,857	1.39				10,365	0	10,365	0	0	0	0	37,159
358.00	70,546	3.27				842	395	1,237	0	0	0	0	39,013
360.20	10,135,308	1.22				15,814	0	15,814	0	0	0	0	10,261,818
361.00	8,916,033	1.04	3.12	0.00	40,344	13,156	3,362	16,518	1,245	3,887	0	0	9,006,843
362.00	102,495,117	1.79	1.29	0.24	620,203	397,065	51,684	448,749	47,672	61,448	11,566	0	105,286,750
364.00	164,014,515	1.98	2.30	0.00	1,837,631	885,748	153,136	1,038,884	179,487	413,071	0	0	167,510,498
365.00	162,671,496	2.34	1.18	0.00	5,734,738	1,400,637	477,895	1,878,532	254,116	299,445	201	0	173,147,998
365.10	21,669,765	1.47				213,059	0	213,059	84,705	0	0	0	22,670,438
366.00	17,771,772	1.45	0.40	0.00	3,811	44,676	318	44,993	311	124	0	0	18,128,143
367.00	66,110,226	2.38	0.20	0.00	2,420,622	349,865	20,172	370,037	72,211	14,443	0	0	68,341,199
368.00	143,272,357	2.76	0.42	0.12	663,344	897,241	55,279	952,520	108,212	45,212	12,707	0	149,704,067
369.00	32,062,262	1.79	12.10	0.00	2,410,500	114,283	200,875	315,158	12,157	147,056	0	0	33,305,253
369.10	28,594,823	1.30	0.00	0.00	52,341	52,341	0	52,341	1,351	0	0	0	29,002,377
370.10	2,898,544	7.37				392,884	4,485	397,369	0	0	0	0	5,654,122
370.20	758,292	11.01				190,933	0	190,933	0	0	0	0	2,014,695
371.00	20,254,679	1.90				174,240	45,555	14,520	60,075	0	0	0	20,735,283
371.21	174,059	2.53				472	0	472	0	0	0	0	177,833
371.23	147,697	0.00				0	0	0	0	0	0	0	147,697
372.00	193,132	0.11				18	0	18	0	0	0	0	193,278
373.00	11,066,823	5.66	0.39	0.00	666,773	193,434	55,564	248,989	20,763	9,013	0	0	12,803,915
389.20	13,015	1.42				25	0	25	0	0	0	0	13,217
390.10	28,813,899	2.84	0.20	0.00	69,148	141,889	5,762	147,651	3,046	600	0	0	29,986,693
390.20	4,805,094	1.90				11,425	0	11,425	0	0	0	0	4,857,803
391.00	2,855,688	0.12				179	0	179	149,883	0	0	0	1,658,474
391.20	574,243	0.00				0	0	0	47,663	0	0	0	192,912
391.25	3,473,023	19.79				191,745	0	191,745	0	0	0	0	4,979,795
391.30	946,680	18.98				22,434	0	22,434	41,430	0	0	0	811,631
392.30	625,218	0.59				327	0	327	0	0	0	0	627,831
392.40	1,603,936	3.96				(1,580)	9,595	(132)	9,464	0	0	0	1,679,646
393.00	882,977	0.01				6	0	6	25,013	0	0	0	682,922
394.00	5,575,766	4.85				40,165	0	40,165	137,359	0	0	0	4,813,755
395.00	2,274,383	0.00				0	0	0	142,737	0	0	0	1,132,487
396.00	4,414,064	0.71				(4,361)	2,968	(363)	2,605	0	0	0	4,434,901
397.00	10,887,905	5.20	0.03	0.00	87,768	61,710	7,314	69,024	119,708	3,457	0	0	2,795,100
398.00	1,887,844	1.47	0.00	0.00	8,553	1,874	713	2,587	81,683	0	0	0	1,057,680
301.00	0	0.00				0	0	0	0	0	0	0	0
302.00	(31,564)	0.00				0	0	0	0	0	0	0	(31,564)
325.00	15,628,317	0.00				0	0	0	0	0	0	0	15,628,317
350.10	(7,614)	0.00				0	0	0	0	0	0	0	(7,614)
359.10	4,464	0.00				0	0	0	0	0	0	0	4,464
374.00	7,614	0.00				0	0	0	0	0	0	0	7,614
380.10	63,018	0.00				0	0	0	0	0	0	0	63,018
389.10	0	0.00				0	0	0	0	0	0	0	0
390.30	2,393	0.00				0	0	0	0	0	0	0	2,393
392.00	11,664,357	0.00				0	0	0	0	0	0	0	11,664,357
397.10	215,180	0.00				0	0	0	0	0	0	0	215,180
Total	1,141,977,864				14,802,644	6,321,262	1,233,545	7,554,807	1,538,448	1,004,964	24,474	0	967,808,007

PENNSYLVANIA ELECTRIC COMPANY
MONTHLY RESERVE BRINGFORWARD FOR FTTY 2017

Account	2016		FTY Rates	COR % of Ret	Salvage % of Ret	5-yr Amort of NS 2012-2016	2017									
	Begin Balance	#REF!					Avg. Accruals	Amort. of NS	Accruals	Retirements	Cost of Removal	Salvage	Acquisitions	Ending Balance		
303.00	29,455,543		9.09			24,568	358,505	2,047	338,552	0	0	0	0	0	32,811,616	
303.30	9,079,604		0.00				0	0	0	0	0	0	0	0	9,079,604	
303.60	2,857,853		14.45				244,704	0	244,704	0	0	0	0	0	4,825,730	
350.20	6,249,094		1.86				20,651	0	20,651	0	0	0	0	0	6,421,833	
352.00	4,504,282		1.22			44,327	180	3,694	3,884	0	0	0	0	0	127,432	
353.00	77,492,825		1.86	1.10	0.00	651,267	996	55,106	56,102	7,264	5,013	0	0	0	(13,831)	
354.00	20,102,141		0.88			56,673	0	4,723	4,723	0	0	0	0	0	(14,166)	
355.00	34,434,602		2.16			379,709	4,045	31,642	35,687	0	0	0	0	0	478,717	
356.00	58,214,937		1.58	0.86	0.00	1,024,265	26	85,355	85,381	223	193	0	0	0	(254,524)	
356.10	8,830,857		1.39				10,366	0	10,366	149	0	0	0	0	47,376	
358.00	70,546		3.27			4,739	842	395	1,237	0	0	0	0	0	40,249	
360.20	10,135,306		1.22				15,814	0	15,814	0	0	0	0	0	10,277,632	
361.00	8,918,033		1.04	3.12	0.00	40,344	13,165	3,362	16,597	1,245	3,887	0	0	0	9,018,238	
362.00	102,495,117		1.79	0.24	0.00	620,203	397,705	51,684	449,389	47,672	61,448	11,566	0	0	105,638,584	
364.00	164,014,515		1.98	2.30	0.00	1,837,631	888,414	153,136	1,041,550	179,487	413,071	0	0	0	167,959,491	
365.00	162,671,496		2.34	1.18	0.00	5,734,738	1,405,097	477,895	1,882,982	254,116	299,445	201	0	0	174,477,629	
365.10	21,669,755		1.47				213,993	0	213,993	84,705	0	0	0	0	22,799,726	
366.00	17,771,772		1.45	0.40	0.00	3,811	44,679	318	44,997	311	124	0	0	0	18,172,705	
367.00	66,110,226		2.38	0.20	0.00	242,062	351,154	20,172	371,326	72,211	14,443	0	0	0	68,625,870	
368.00	143,272,957		2.76	0.42	0.12	663,344	899,481	55,279	954,760	108,212	45,212	12,707	0	0	150,518,111	
369.00	32,062,262		1.79	12.10	0.00	2,410,500	114,446	200,875	315,321	12,157	147,056	0	0	0	33,461,361	
369.10	28,594,623		1.30	0.00	0.00	53,821	408,004	4,485	412,489	1,351	0	0	0	0	29,053,381	
370.10	2,898,544		7.37				200,613	0	200,613	0	0	0	0	0	6,066,611	
371.00	20,254,678		1.90			174,240	45,555	14,520	60,075	0	0	0	0	0	20,795,358	
371.21	174,059		2.53				472	0	472	0	0	0	0	0	178,304	
371.23	147,697		0.00				0	0	0	0	0	0	0	0	147,697	
372.00	193,132		0.11				18	0	18	0	0	0	0	0	193,296	
373.00	11,066,823		5.66	0.39	0.00	666,773	194,316	55,564	249,880	20,763	8,015	0	0	0	13,025,018	
383.20	13,013		1.42				25	0	25	0	0	0	0	0	13,243	
390.10	28,913,899		2.84	0.20	0.00	69,148	141,955	5,762	147,716	3,046	600	0	0	0	30,130,763	
390.20	4,805,094		1.90				11,425	0	11,425	0	0	0	0	0	4,869,228	
391.00	2,855,688		0.12			1	164	0	164	149,883	0	0	0	0	1,508,754	
391.20	574,243		0.00				192,716	0	192,716	0	0	0	0	0	145,249	
391.25	3,473,025		19.79				21,778	0	21,778	41,490	0	0	0	0	5,172,511	
391.30	945,680		18.98				397	0	397	0	0	0	0	0	791,918	
392.30	625,218		0.59				9,595	(132)	9,464	0	0	0	0	0	628,158	
392.40	1,603,936		3.96			(1,580)	6	0	6	25,013	0	0	0	0	1,689,110	
393.00	882,977		0.01				39,610	0	39,610	137,359	0	0	0	0	4,716,007	
394.00	5,575,756		4.85				0	0	0	142,737	0	0	0	0	899,750	
395.00	2,274,383		0.00				0	0	0	2,605	0	0	0	0	4,437,506	
396.00	4,414,064		0.71			(4,361)	2,968	(363)	2,605	0	0	0	0	0	2,740,872	
397.00	10,887,905		5.20	0.03	0.00	87,768	61,623	7,314	68,937	119,709	3,457	0	0	0	11,664,357	
398.00	1,687,844		1.47	0.00	0.00	8,453	1,774	713	2,487	81,683	0	0	0	0	978,684	
301.00	0		0.00				0	0	0	0	0	0	0	0	0	
302.00	(31,564)		0.00				0	0	0	0	0	0	0	0	(31,564)	
326.00	15,628,317		0.00				0	0	0	0	0	0	0	0	15,628,317	
350.10	(7,614)		0.00				0	0	0	0	0	0	0	0	(7,614)	
359.10	4,464		0.00				0	0	0	0	0	0	0	0	4,464	
374.00	7,614		0.00				0	0	0	0	0	0	0	0	7,614	
360.10	63,018		0.00				0	0	0	0	0	0	0	0	63,018	
368.10	0		0.00				0	0	0	0	0	0	0	0	0	
390.30	2,393		0.00				0	0	0	0	0	0	0	0	2,393	
392.00	11,664,357		0.00				0	0	0	0	0	0	0	0	11,664,357	
397.10	215,180		0.00				0	0	0	0	0	0	0	0	215,180	
Total	1,141,977,864					14,802,544	6,367,572	1,233,545	7,601,117	1,538,448	1,004,964	24,474	0	0	972,890,187	

PENNSYLVANIA ELECTRIC COMPANY
MONTHLY RESERVE BRINGFORWARD FOR FTTY 2017

Account	2016 #REF! Begin Balance	FTY Rates 2016	COR % of Ret's	Salvage % of Ret's	'5-yr Amort of NS 2012-2016	2017									
						Avg. Accruals	Amort. of NS	Accruals	Retirements	Cost of Removal	Salvage	Acquisitions	Ending Balance		
303.00	29,455,543	9.09			24,568	358,474	2,047	380,521	0	0	0	0	0	0	32,972,137
303.30	9,079,604	0.00				0	0	0	0	0	0	0	0	0	9,079,604
303.60	2,857,853	14.45				251,217	0	251,217	0	0	0	0	0	0	5,076,946
350.20	6,249,084	1.86				20,651	0	20,651	0	0	0	0	0	0	6,442,484
352.00	4,803,282	1.22			44,327	180	3,684	3,864	0	0	0	0	0	0	131,316
353.00	77,492,629	1.86	1.10	0.00	661,267	1,097	55,106	56,203	7,264	8,013	0	0	0	0	(72,905)
354.00	20,102,141	0.88			56,673	0	4,723	4,723	0	0	0	0	0	0	(9,445)
355.00	34,434,602	2.16			379,709	4,045	31,642	35,687	0	0	0	0	0	0	514,404
356.00	58,214,937	1.38	0.86	0.00	1,024,265	29	85,355	85,384	223	193	0	0	0	0	(169,556)
356.10	8,830,857	1.39				10,368	0	10,368	149	0	0	0	0	0	57,596
358.00	70,546	3.27			4,739	842	395	1,237	0	0	0	0	0	0	41,486
360.20	10,135,306	1.22				15,814	0	15,814	0	0	0	0	0	0	10,293,446
361.00	8,919,033	1.04	3.12	0.00	40,344	13,175	3,362	16,537	1,245	3,887	0	0	0	0	9,029,643
362.00	102,495,117	1.79	1.29	0.24	620,203	398,345	51,684	450,029	47,672	61,448	11,566	0	0	0	105,991,058
364.00	164,014,515	1.98	2.30	0.00	1,837,631	891,079	153,136	1,044,215	179,487	413,071	0	0	0	0	168,411,148
365.00	162,671,496	2.34	1.18	0.00	5,734,738	1,409,557	477,895	1,887,452	254,116	299,445	201	0	0	0	175,811,721
365.10	21,669,755	1.47				214,927	0	214,927	84,705	0	0	0	0	0	22,929,947
366.00	17,171,772	1.45	0.40	0.00	3,811	44,683	318	45,000	311	124	0	0	0	0	18,217,270
367.00	66,110,226	2.38	0.20	0.00	242,062	352,443	20,172	372,615	72,211	14,443	0	0	0	0	68,911,831
368.00	143,273,357	2.76	0.42	0.12	663,344	901,721	55,279	957,000	108,212	45,212	12,707	0	0	0	151,334,394
369.00	32,062,282	1.79	12.10	0.00	2,410,500	114,689	200,875	315,484	12,157	147,066	0	0	0	0	33,817,633
369.10	28,594,823	1.30	0.00	0.00	53,821	52,367	0	52,367	1,351	0	0	0	0	0	29,104,398
370.20	2,898,544	7.37				423,124	4,485	427,609	0	0	0	0	0	0	6,494,220
370.20	758,292	11.01				210,294	0	210,294	0	0	0	0	0	0	2,426,603
371.00	20,254,679	1.90			174,240	45,555	14,520	60,075	0	0	0	0	0	0	20,855,434
371.21	174,059	2.33				472	0	472	0	0	0	0	0	0	178,776
371.23	147,697	0.00			0	0	0	0	0	0	0	0	0	0	147,697
372.00	193,132	0.11				18	0	18	0	0	0	0	0	0	193,314
373.00	11,066,823	5.66	0.39	0.00	666,773	195,197	55,564	250,762	20,763	8,015	0	0	0	0	13,247,002
389.20	13,015	1.42				25	0	25	0	0	0	0	0	0	13,268
390.10	28,913,899	2.84	0.20	0.00	69,148	142,018	5,762	147,781	3,046	600	0	0	0	0	30,274,898
390.20	4,805,094	1.90				11,425	0	11,425	0	0	0	0	0	0	4,880,654
391.00	2,855,688	0.12			1	149	0	149	149,883	0	0	0	0	0	1,359,020
391.20	574,243	0.00				0	0	0	47,663	0	0	0	0	0	97,587
391.25	3,473,025	19.79				183,687	0	183,687	0	0	0	0	0	0	5,366,197
391.30	845,680	18.98				21,121	0	21,121	41,490	0	0	0	0	0	771,549
392.30	623,218	0.89				327	0	327	0	0	0	0	0	0	628,485
392.40	1,603,936	3.96			(1,580)	9,595	(132)	9,464	0	0	0	0	0	0	1,698,574
393.00	882,977	0.01				5	0	5	25,013	0	0	0	0	0	632,907
394.00	5,575,756	4.85				39,055	0	39,055	137,359	0	0	0	0	0	4,617,703
395.00	2,274,383	0.00				0	0	0	142,737	0	0	0	0	0	847,013
396.00	4,414,064	0.71			(4,361)	2,968	(363)	2,605	0	0	0	0	0	0	4,440,111
397.00	10,887,905	5.20	0.03	0.00	87,768	61,536	7,314	68,850	119,708	3,457	0	0	0	0	2,686,558
398.00	1,687,844	1.47	0.00	0.00	8,553	1,674	713	2,387	81,683	0	0	0	0	0	899,388
301.00	0	0.00				0	0	0	0	0	0	0	0	0	0
302.00	(31,564)	0.00				0	0	0	0	0	0	0	0	0	(31,564)
326.00	15,628,317	0.00				0	0	0	0	0	0	0	0	0	15,628,317
350.10	(7,614)	0.00				0	0	0	0	0	0	0	0	0	(7,614)
359.10	4,464	0.00				0	0	0	0	0	0	0	0	0	4,464
374.00	7,614	0.00				0	0	0	0	0	0	0	0	0	7,614
360.10	63,018	0.00				0	0	0	0	0	0	0	0	0	63,018
360.30	2,393	0.00				0	0	0	0	0	0	0	0	0	2,393
392.00	11,864,357	0.00				0	0	0	0	0	0	0	0	0	11,864,357
397.10	215,180	0.00				0	0	0	0	0	0	0	0	0	215,180
Total	1,141,977,864				14,802,544	6,413,882	1,233,545	7,647,427	1,538,448	1,004,964	24,474	0	0	0	978,018,676

PENNSYLVANIA ELECTRIC COMPANY
MONTHLY RESERVE BRINGFORWARD FOR FTY 2017

Account	2016 #REF! Begin. Balance	FTY Rates 2016	COR % of Rets	Salvage % of Rets	'5-yr Amort of NS 2012-2016	2017 NOVEMBER									
						Avg. Accruals	Amort. of NS	Accruals	Retirements	Cost of Removal	Salvage	Acquisitions	Ending Balance		
303.00	29,455,543	9.09			24,568	360,443	2,047	362,491	0	0	0	0	0	0	33,334,628
303.30	9,079,604	0.00			0	0	0	0	0	0	0	0	0	0	9,079,604
303.60	2,857,893	14.45			0	257,729	0	257,729	0	0	0	0	0	0	5,334,676
350.20	6,249,094	1.86			44,527	20,651	0	20,651	0	0	0	0	0	0	6,463,139
352.00	4,904,282	1.22			199	3,694	3,694	0	0	0	0	0	0	0	139,200
353.00	77,492,625	1.86	1.10	0.00	661,267	1,199	55,106	56,304	7,264	8,013	0	0	0	0	(31,878)
354.00	20,102,141	0.88			56,673	0	4,723	4,723	0	0	0	0	0	0	(4,722)
355.00	34,434,602	2.16			379,709	4,045	31,642	35,687	0	0	0	0	0	0	550,091
356.10	58,214,937	1.58	0.86	0.00	1,024,265	31	85,355	85,367	223	193	0	0	0	0	(84,585)
356.10	8,930,857	1.39			4,739	10,370	10,370	149	0	0	0	0	0	0	67,816
358.00	70,546	3.27			0	842	395	1,237	0	0	0	0	0	0	42,723
360.20	10,135,306	1.22			40,344	15,814	0	15,814	0	0	0	0	0	0	10,309,260
361.00	8,916,033	1.04	3.12	0.00	40,344	13,185	3,362	16,547	1,245	3,887	0	0	0	0	9,041,057
362.00	102,495,117	1.79	1.29	0.24	620,203	398,985	51,684	450,669	47,672	61,448	11,566	0	0	0	106,344,172
364.00	164,014,515	1.98	2.30	0.00	1,837,631	893,744	153,136	1,046,880	179,487	413,071	0	0	0	0	168,865,471
365.00	162,671,496	2.34	1.18	0.00	5,734,738	1,414,017	477,895	1,891,911	254,116	299,445	201	0	0	0	177,150,272
365.10	21,669,765	1.47			3,811	215,861	0	215,861	64,705	0	0	0	0	0	23,061,103
366.00	17,171,772	1.45	0.40	0.00	3,811	44,686	318	45,004	311	124	0	0	0	0	18,261,638
367.00	66,110,226	2.38	0.20	0.00	242,062	363,732	20,172	373,904	72,211	14,443	0	0	0	0	69,199,081
368.00	143,272,357	2.76	0.42	0.12	663,344	903,951	55,279	959,240	108,912	45,212	12,707	0	0	0	152,152,918
369.00	32,062,262	1.79	12.10	0.00	2,410,500	1,147,772	200,875	315,647	12,157	147,066	0	0	0	0	33,774,062
369.10	28,594,823	1.30	0.00	0.00	53,821	52,381	0	52,381	1,351	0	0	0	0	0	29,155,428
370.10	2,896,544	7.37			0	438,245	4,485	442,730	0	0	0	0	0	0	6,936,950
370.20	758,292	11.01			0	219,975	0	219,975	0	0	0	0	0	0	2,645,578
371.00	20,254,679	1.90			174,240	45,555	14,520	60,075	0	0	0	0	0	0	20,915,509
371.21	174,059	2.53			0	472	0	472	0	0	0	0	0	0	179,248
371.23	147,697	0.00			0	0	0	0	0	0	0	0	0	0	147,697
372.00	193,132	0.11			0	18	0	18	0	0	0	0	0	0	193,332
373.00	11,066,823	5.66	0.39	0.00	666,773	196,079	55,564	251,643	20,763	8,015	0	0	0	0	13,469,868
389.20	13,015	1.42			25	0	25	0	0	0	0	0	0	0	13,293
390.10	28,913,899	2.84	0.20	0.00	69,148	142,083	5,762	147,845	3,046	600	0	0	0	0	30,419,098
390.20	4,805,094	1.90			11,425	11,425	0	11,425	0	0	0	0	0	0	4,892,079
391.00	2,855,688	0.12			1	134	0	134	149,883	0	0	0	0	0	1,209,271
391.20	574,243	0.00			0	0	0	0	47,663	0	0	0	0	0	49,924
391.25	3,473,025	19.79			0	194,638	0	194,638	0	0	0	0	0	0	5,560,955
391.30	945,680	18.98			0	20,485	0	20,485	41,490	0	0	0	0	0	750,524
392.30	625,218	0.59			(1,580)	327	0	327	0	0	0	0	0	0	628,811
393.00	1,603,936	3.96			0	9,595	(152)	9,443	0	0	0	0	0	0	1,708,038
393.00	882,977	0.01			0	5	0	5	25,013	0	0	0	0	0	607,998
394.00	5,575,756	4.85			0	38,500	0	38,500	137,359	0	0	0	0	0	4,518,844
395.00	2,274,383	0.00			(4,361)	0	0	0	142,737	0	0	0	0	0	704,275
396.00	4,414,064	0.71			0	2,968	(363)	2,605	0	0	0	0	0	0	4,442,715
397.00	10,887,905	5.20	0.03	0.00	87,768	61,450	7,314	68,764	119,708	3,457	0	0	0	0	2,632,156
398.00	1,887,844	1.47	0.00	0.00	8,553	1,574	713	2,287	81,683	0	0	0	0	0	819,992
399.00	0	0.00			0	0	0	0	0	0	0	0	0	0	0
399.00	(31,564)	0.00			0	0	0	0	0	0	0	0	0	0	(31,564)
399.00	15,628,317	0.00			0	0	0	0	0	0	0	0	0	0	15,628,317
350.10	(7,614)	0.00			0	0	0	0	0	0	0	0	0	0	(7,614)
359.10	4,464	0.00			0	0	0	0	0	0	0	0	0	0	4,464
374.00	7,614	0.00			0	0	0	0	0	0	0	0	0	0	7,614
360.10	63,018	0.00			0	0	0	0	0	0	0	0	0	0	63,018
389.10	0	0.00			0	0	0	0	0	0	0	0	0	0	0
389.10	2,993	0.00			0	0	0	0	0	0	0	0	0	0	2,993
390.30	11,664,357	0.00			0	0	0	0	0	0	0	0	0	0	11,664,357
392.00	215,180	0.00			0	0	0	0	0	0	0	0	0	0	215,180
397.10	0	0.00			0	0	0	0	0	0	0	0	0	0	0
Total	1,141,977,864				14,802,544	6,460,191	1,233,545	7,693,737	1,538,448	1,004,364	24,474	0	0	0	983,193,475

PENNSYLVANIA ELECTRIC COMPANY
MONTHLY RESERVE BRINGFORWARD FOR FTTY 2017

Account	2016 #REFI Begin. Balance	FTY Rates	COR % of Ret's	Salvage % of Ret's	5-yr Amort of NS 2012-2016	2017 DECEMBER							Ending Balance
						Avg. Accruals; Amort. of NS	Accruals	Retirements	Cost of Removal	Salvage	Acquisitions		
303.00	29,455,543	9.09			24,568	362,413	2,047	384,460	0	0	0	0	33,699,087
303.30	9,079,604	0.00				0	0	0	0	0	0	0	9,079,604
303.60	2,857,853	14.45				264,242	0	264,242	0	0	0	0	5,598,918
350.20	6,249,084	1.86				20,651	0	20,651	0	0	0	0	6,483,768
352.00	4,504,282	1.22			44,327	190	3,694	3,684	0	0	0	0	139,084
353.00	77,492,625	1.86			661,267	1,300	55,106	56,406	7,264	8,013	0	0	9,250
354.00	20,102,141	0.88	1.10	0.00	56,673	0	4,723	4,723	0	0	0	0	0
355.00	34,434,602	2.16			379,709	4,045	31,642	35,687	0	0	0	0	585,779
356.00	58,214,937	1.58	0.86	0.00	1,024,265	34	85,355	85,389	223	193	0	0	388
356.10	8,830,857	1.39				10,371	0	10,371	149	0	0	0	78,038
358.00	70,546	3.27			4,739	842	395	1,237	0	0	0	0	43,959
360.20	10,133,308	1.22				15,814	0	15,814	0	0	0	0	10,325,073
361.00	8,916,033	1.04	3.12	0.00	40,344	13,195	3,362	16,557	1,245	3,888	0	0	9,052,461
362.00	102,495,117	1.79	1.29	0.24	620,203	399,625	51,684	451,309	47,672	61,448	11,566	0	105,697,926
364.00	164,014,515	1.98	2.30	0.00	1,837,631	896,410	153,136	1,049,546	179,487	413,071	0	0	169,322,459
365.00	162,671,496	2.34	1.18	0.00	5,734,738	1,418,476	477,895	1,896,371	254,116	289,445	201	0	178,493,283
365.10	21,669,755	1.47				216,795	0	216,795	84,705	0	0	0	23,193,192
366.00	17,771,772	1.45	0.40	0.00	3,811	44,689	318	45,007	311	124	0	0	18,306,410
367.00	66,110,226	2.38	0.20	0.00	242,062	355,021	20,172	375,193	72,211	14,443	0	0	69,487,620
368.00	143,973,357	2.76	0.42	0.12	663,344	906,201	55,270	961,480	108,212	45,212	12,707	0	152,973,682
369.00	32,065,262	1.79	12.10	0.00	2,410,500	114,936	200,875	315,811	12,157	147,065	0	0	33,930,666
369.10	28,594,823	1.30	0.00	0.00	52,394	0	52,394	1,351	0	0	0	0	29,206,471
370.10	2,898,544	7.37			53,821	453,365	4,485	457,850	0	0	0	0	7,394,800
370.20	759,292	11.01				229,656	0	229,656	0	0	0	0	2,875,233
371.00	20,254,679	1.90			174,240	45,555	14,520	60,075	0	0	0	0	20,975,585
371.21	174,059	2.53				472	0	472	0	0	0	0	179,720
371.23	147,697	0.00				0	0	0	0	0	0	0	147,697
372.00	193,132	0.11				18	0	18	0	0	0	0	193,351
373.00	11,065,623	5.66	0.39	0.00	666,773	196,960	55,564	252,524	20,763	8,014	0	0	13,695,614
389.20	13,015	1.42				25	0	25	0	0	0	0	13,319
390.10	28,913,899	2.84	0.20	0.00	69,148	142,148	5,762	147,910	3,046	600	0	0	30,563,363
390.20	4,805,094	1.90				11,425	0	11,425	0	0	0	0	4,903,505
391.00	2,855,688	0.12			1	119	0	119	149,883	0	0	0	1,059,507
391.20	574,243	0.00				0	0	0	47,663	0	0	0	2,261
391.25	3,473,025	19.79				195,629	0	195,629	0	0	0	0	5,756,484
391.30	845,680	18.98				19,809	0	19,809	41,490	0	0	0	728,843
392.30	625,218	0.59				327	0	327	0	0	0	0	629,139
393.00	1,603,936	3.96			(1,580)	9,595	(132)	9,464	0	0	0	0	1,717,501
393.00	882,977	0.01				5	0	5	25,013	0	0	0	892,890
394.00	5,575,756	4.85				37,945	0	37,945	137,359	0	0	0	4,419,431
395.00	2,274,383	0.00				0	0	0	142,737	0	0	0	561,538
396.00	4,414,064	0.71			(4,361)	2,968	(363)	2,605	0	0	0	0	4,445,320
397.00	10,887,905	5.20	0.03	0.00	87,768	61,363	7,314	68,677	119,708	3,457	0	0	2,577,668
398.00	1,667,844	1.47	0.00	0.00	8,553	1,474	713	2,187	81,683	0	0	0	740,496
301.00	0	0.00				0	0	0	0	0	0	0	0
302.00	(31,564)	0.00				0	0	0	0	0	0	0	(31,564)
326.00	15,628,317	0.00				0	0	0	0	0	0	0	15,628,317
350.10	(7,614)	0.00				0	0	0	0	0	0	0	(7,614)
359.10	4,464	0.00				0	0	0	0	0	0	0	4,464
374.00	7,614	0.00				0	0	0	0	0	0	0	7,614
360.10	63,018	0.00				0	0	0	0	0	0	0	63,018
389.10	0	0.00				0	0	0	0	0	0	0	0
390.30	2,393	0.00				0	0	0	0	0	0	0	2,393
392.00	11,664,357	0.00				0	0	0	0	0	0	0	11,664,357
397.10	215,180	0.00				0	0	0	0	0	0	0	215,180
Total	1,141,977,864				14,802,544	6,506,501	1,233,545	7,740,047	1,538,448	1,004,963	24,474	0	988,414,586

PENNSYLVANIA ELECTRIC COMPANY

READING, PENNSYLVANIA

2015 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2015

Prepared by:



Gannett Fleming

Excellence Delivered As Promised

PENNSYLVANIA ELECTRIC COMPANY
Reading, Pennsylvania

2015 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2015

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Camp Hill, Pennsylvania



Excellence Delivered As Promised

April 7, 2016

Pennsylvania Electric Company
2800 Pottsville Pike
Reading, PA 19605-2459

Attention Mr. Charles V. Fullem
Director, Rates & Regulatory Affairs - PA

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to electric plant as of December 31, 2015. Summaries of the original cost, annual accruals and the book depreciation reserve are presented in Tables 1 and 2, beginning on page I-3 of the attached report.

A description of the methods and procedures upon which the study was based is set forth in a companion report, "2016 Depreciation Study - Calculated Annual Depreciation Accruals Related to Electric Plant as of December 31, 2016".

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

A handwritten signature in black ink that reads "John J. Spanos".

JOHN J. SPANOS
Sr. Vice President

JJS:krm

061041.002

Gannett Fleming Valuation and Rate Consultants, LLC

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t: 717.763.7211 • f: 717.763.4590

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PART I. RESULTS OF STUDY

**PENNSYLVANIA ELECTRIC COMPANY
DEPRECIATION STUDY**

PART I. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

The results of the depreciation study are summarized in Table 1, which sets forth the calculated annual depreciation related to Electric Plant in Service as of December 31, 2015. Table 2 presents the experienced salvage and cost of removal associated with regular retirements during the five-year period, 2011-2015 and the annual amortization of net salvage.

DETAILED TABULATIONS OF DEPRECIATION CALCULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on II-7. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount. The amounts of regular retirements, gross salvage and cost of removal are set forth by account for the years 2011 through 2015, beginning on beginning on III-2 through III-6.

PENNSYLVANIA ELECTRIC COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2015

	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
	ACCOUNT	SURVIVOR CURVE	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	ELECTRIC PLANT							
	INTANGIBLE PLANT							
303	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	7-SQ	40,232,185.47	25,474,469	14,757,697	3,741,597	9.30	3.9
303.3	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	7-SQ	9,079,603.90	9,079,604	0	0	-	-
303.6	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	7-SQ	10,658,331.05	938,523	9,719,808	1,550,932	14.55	6.3
	TOTAL INTANGIBLE PLANT		59,970,120.42	35,492,616	24,477,505	5,292,529	8.83	4.5
	TRANSMISSION PLANT							
350.2	LAND RIGHTS	75-R4	12,617,837.84	6,010,617	6,607,221	238,295	1.89	27.7
352	STRUCTURES AND IMPROVEMENTS	65-R3	9,754,246.97	4,738,027	5,016,220	121,571	1.25	41.3
353	STATION EQUIPMENT	57-R2	227,668,539.78	73,327,335	154,341,204	4,309,500	1.89	35.8
354	TOWERS AND FIXTURES	75-R3	29,523,865.62	19,779,753	9,744,133	266,907	0.90	36.5
355	POLES AND FIXTURES	60-R1.5	139,502,090.64	30,832,395	108,669,696	3,226,491	2.31	33.7
356	OVERHEAD CONDUCTORS AND DEVICES	65-R2.5	124,589,114.41	56,403,354	68,185,760	1,873,718	1.50	35.3
356.1	CLEARING COSTS AND RIGHTS OF WAY	75-R4	43,708,303.87	9,226,335	34,481,969	598,197	1.37	57.6
358	UNDERGROUND CONDUCTORS AND DEVICES	35-S2	569,928.57	47,743	522,185	18,842	3.31	27.7
	TOTAL TRANSMISSION PLANT		587,933,947.70	202,365,560	385,568,389	10,663,521	1.81	36.2
	DISTRIBUTION PLANT							
360.2	LAND RIGHTS	75-R4	15,554,712.62	9,992,202	5,562,510	143,706	0.92	38.7
361	STRUCTURES AND IMPROVEMENTS	65-R2.5	14,960,493.01	8,781,840	6,178,653	155,259	1.04	39.8
362	STATION EQUIPMENT	60-R1.5	257,657,072.37	98,380,269	159,276,803	4,685,633	1.82	34.0
364	POLES, TOWERS AND FIXTURES	504-R1.5	504,468,009.46	159,084,925	345,383,084	9,873,525	1.96	35.0
365	OVERHEAD CONDUCTORS AND DEVICES	58-R1	672,561,156.00	147,050,650	525,510,466	16,011,457	2.38	32.8
365.1	CLEARING COSTS AND RIGHTS OF WAY	70-R4	189,687,865.72	20,341,248	169,346,618	2,319,175	1.46	59.7
366	UNDERGROUND CONDUIT	65-R2.5	36,908,663.50	17,232,173	19,676,490	541,496	1.47	36.3
367	UNDERGROUND CONDUCTORS AND DEVICES	43-R2.5	163,468,916.52	62,949,022	100,509,895	3,897,025	2.38	25.8
368	LINE TRANSFORMERS	41-R1	370,649,594.34	133,767,164	236,882,430	10,415,234	2.81	22.7
369.1	OVERHEAD SERVICES	55-R1.5	74,476,213.89	29,194,013	45,282,200	1,423,288	1.91	31.5
370.1	UNDERGROUND SERVICES	55-R1.5	48,077,364.80	27,975,600	20,101,865	632,839	1.32	31.8
370.2	METERS - SMART GRID 15 YEAR LIFE	15-S2.5	15,566,098.96	578,961	14,987,136	1,164,352	7.42	13.0
371	METERS - SMART GRID 10 YEAR LIFE	10-S2.5	65,507.35	0	65,507	7,662	11.70	8.5
371.21	INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	30-RD.5	28,771,878.96	19,479,251	9,292,628	598,673	2.08	15.5
371.23	INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES	25-R2	223,738.49	168,085	55,654	5,982	2.67	9.3
372	LEASED PROPERTY ON CUSTOMER PREMISES - SURGE SUPPRESSION	20-S3	147,697.50	0	147,697	0	-	-
373	LEASED PROPERTY ON CUSTOMER PREMISES - STREET LIGHTING AND SIGNAL SYSTEMS	40-R2.5	198,654.59	192,914	5,741	222	0.11	25.9
	TOTAL DISTRIBUTION PLANT	24-R1	37,362,002.81	8,332,009	29,029,994	2,287,176	6.32	12.7
	GENERAL PLANT		2,399,795,639.89	743,647,963	1,656,147,676	54,152,703	2.26	30.6
389.2	LAND RIGHTS	65-R2.5	21,378.19	12,709	8,669	306	1.43	28.3
390.1	STRUCTURES AND IMPROVEMENTS - ALL OTHER LOCATIONS	45-S0	24,657,756.29	11,151,775	13,505,982	557,992	2.26	24.2
	MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS	80-S0	8,669,080.18	5,037,495	3,631,585	188,036	2.17	19.3
	RIEHLAND OPERATING CENTER	80-S0	11,416,000.73	6,219,774	5,196,227	303,415	2.66	17.1
	ALTOONA OPERATING CENTER	80-S0	10,885,405.39	5,554,260	5,331,145	386,718	3.55	13.8
	TOTAL ACCOUNT 390.1		55,628,242.59	27,963,304	27,664,939	1,436,161	2.58	19.3

PENNSYLVANIA ELECTRIC COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2015

	(1)	(2)	(3)	(4)	(5)	(6)	(7)-(6)/(3)	(8)-(5)/(6)
	ACCOUNT	SURVIVOR CURVE	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCUMULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
390.2	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS RICHLAND OPERATING CENTER ERIE OPERATING CENTER ALTOONA OPERATING CENTER TOTAL ACCOUNT 390.2	35-R0.5 SQUARE SQUARE SQUARE	3,749,917.08 1,416,597.62 1,010,020.96 1,101,950.70	2,373,411 824,398 635,915 829,956	1,376,506 592,200 374,106 271,995	75,007 27,544 20,221 18,757	2.00 1.94 2.00 1.70	18.4 21.5 18.5 14.5
391	OFFICE FURNITURE AND EQUIPMENT - FURNITURE OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS TOTAL ACCOUNT 391	20-SQ 10-SQ 5-SQ 5-SQ	7,278,486.36 5,503,420.35 1,718,154 8,805,782.26 2,719,816.72	4,663,680 5,442,169 1,718,154 1,502,916 1,368,445	2,614,807 61,252 (26) 7,302,866 1,351,371	141,529 3,322 6 1,735,433 693,730	1.94 0.06 - 19.71 25.51	18.5 18.4 - 4.2 1.9
392.3	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	19-L3	664,425.42	621,298	43,128	3,928	0.59	11.0
392.4	TRANSPORTATION EQUIPMENT - POLE TRAILERS TOTAL ACCOUNT 392	28-L2	2,907,713.74	1,481,647	1,426,066	123,762	4.26	11.5
393	STORES EQUIPMENT	25-SQ	3,572,139.16	2,102,945	1,469,194	127,690	3.57	11.5
394	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	1,483,884.12	1,483,288	596	56	-	10.5
395	LABORATORY EQUIPMENT	25-SQ	13,309,091.32	7,385,149	5,923,943	593,078	4.39	10.2
396	POWER OPERATED EQUIPMENT	20-SQ	5,700,073.60	5,700,072	2	0	-	-
397	COMMUNICATION EQUIPMENT	33-R1	5,016,477.27	4,381,303	635,175	37,162	0.74	17.1
398	MISCELLANEOUS EQUIPMENT TOTAL GENERAL PLANT	15-SQ 20-SQ	32,559,703.71 3,523,722.44	22,509,780 3,034,443	10,049,923 489,279	984,058 31,908	3.02 0.91	10.2 15.3
	TOTAL DEPRECIABLE PLANT		146,840,345.67	89,268,366	57,571,980	5,774,433	3.93	10.0
	TOTAL DEPRECIABLE PLANT		3,194,540,053.68	1,070,774,504	2,123,765,650	75,873,186	2.33	28.0
	NONDEPRECIABLE							
301	ORGANIZATION		34,665.54					
302	FRANCHISES AND CONSENTS		306,716.73	(31,564)				
326	ASSET RETIREMENT COSTS TIM # 2		15,628,317.38	15,628,317				
350.1	LAND		2,833,354.50	(7,614)				
359.1	ASSET RETIREMENT COSTS TRANSMISSION		6,688.51	4,464				
360.1	LAND		1,696,991.25	7,814				
374	ASSET RETIREMENT COSTS DISTRIBUTION		80,653.00	63,018				
389.1	BUILDING LEASEHOLDS		1,384,075.48	2,393				
390.3	TRANSPORTATION EQUIPMENT - CAPITAL LEASE RBS VEHICLES		18,348.67	11,664,357				
392.99	ASSET RETIREMENT COSTS GENERAL PLANT		321,852.44	215,180				
399	TOTAL NONDEPRECIABLE PLANT		51,922,651.16	27,546,166				
	TOTAL ELECTRIC PLANT		3,246,462,904.84	1,098,320,670	2,123,765,550	75,873,186		

* LIFESPAN PROCEDURE WAS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.

PENNSYLVANIA ELECTRIC COMPANY

TABLE 2. AMORTIZATION OF EXPERIENCED NET SALVAGE

ACCOUNT (1)	2011		2012		2013		2014		2015		NET SALVAGE (12)	SALVAGE ACCRUAL (13)=(12)5
	COST OF REMOVAL (2)	GROSS SALVAGE (3)	COST OF REMOVAL (4)	GROSS SALVAGE (5)	COST OF REMOVAL (6)	GROSS SALVAGE (7)	COST OF REMOVAL (8)	GROSS SALVAGE (9)	COST OF REMOVAL (10)	GROSS SALVAGE (11)		
303							122,392.35		448.92		(122,841.27)	(24,588)
352	2,718.61		10,479.14		260,713.63		8,208.44		213,425.93		(221,634.37)	(44,327)
353							1,643,368.16		1,943,430.83		(2,980,730.39)	(596,146)
354									283,367.19		(283,367.19)	(56,673)
355							567,245.87		1,331,297.97		(1,898,543.84)	(379,709)
356	605,705.18	985.00	668,978.37		375,561.40		2,422,567.58		220,602.91		(4,292,430.44)	(858,486)
356.1											0.00	0
358		4,000.00					19,024.73		4,671.45		(19,696.18)	(3,939)
361							122,861.69		39,337.79		(162,199.48)	(32,440)
362	250,953.11		923,718.89	8,217.00	547,102.77	6,203.34			1,356,196.10	578,457.01	(2,766,300.99)	(553,260)
364	(222,379.89)						2,042,052.83		3,228,406.19		(5,048,079.13)	(1,009,616)
365	8,593,732.56	153,062.59	10,417,760.71		7,018,264.91		2,307,891.99		4,783,608.92		(32,966,206.50)	(6,593,641)
365.1											0.00	0
366							12,232.60		4,833.58		(17,166.18)	(3,433)
367							214,377.85		853,756.31		(1,068,134.16)	(213,627)
368	113,986.17	97,350.85	1,896,631.10	430,953.36	227,214.77	399,629.67			1,356,314.14		(3,002,239.94)	(600,448)
369	229,815.72		682,721.68		169,580.12		8,546,295.97		1,923,138.23		(11,551,551.72)	(2,310,310)
370.1											0.00	0
371	13,665.42						6,547.85		282,557.04		(269,104.89)	(53,821)
371.23							460,632.21		410,567.45		(884,865.08)	(176,973)
373	330,771.53		1,252,285.66		632,879.24				726,743.71		(3,578,193.15)	(715,639)
390.1	43,307.71		393,833.50		587,905.69		(752,037.02)		7,726.67		(280,736.55)	(56,147)
391	1,938.91		5.31								(1,944.22)	(389)
392											0.00	0
392.4								1,660.05		6,242.29	7,902.34	1,580
394											0.00	0
395							9,096.16		13,741.54	21,804.45	21,804.45	4,361
397							0.41				(105,213.64)	(21,043)
398											(42,762.95)	(8,553)
TOTAL	9,964,215.03	255,388.44	16,255,414.36	439,170.36	9,962,082.01	403,554.01	19,323,639.51	331,771.75	18,064,272.87	604,503.75	(71,536,235.47)	(14,307,247)

**PART II. DETAILED DEPRECIATION
CALCULATIONS**

CUMULATIVE DEPRECIATED ORIGINAL COST

PENNSYLVANIA ELECTRIC COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
1892	7,192	7,192				0.0
1899	2,120	2,120				0.0
1900	145,325	142,748		2,577	2,577	0.0
1902	2,371	2,371			2,577	0.0
1904	309	309			2,577	0.0
1906	17	17			2,577	0.0
1908	11,476	11,476			2,577	0.0
1910	556	556			2,577	0.0
1911	9,758	9,758			2,577	0.0
1912	6,615	6,015		600	3,177	0.0
1913	3,686	3,686			3,177	0.0
1914	342	342			3,177	0.0
1915	42	42			3,177	0.0
1916	105	105			3,177	0.0
1917	57,669	57,667		2	3,179	0.0
1918	2,455	2,435		20	3,199	0.0
1919	1,447	1,443		4	3,203	0.0
1920	61,019	60,983		36	3,239	0.0
1921	69,846	69,814		32	3,271	0.0
1922	24,091	23,950		141	3,412	0.0
1923	157,028	156,601		427	3,839	0.0
1924	175,761	175,198		563	4,402	0.0
1925	152,166	150,792		1,374	5,776	0.0
1926	298,870	291,082		7,788	13,564	0.0
1927	140,783	135,725		5,058	18,622	0.0
1928	19,356	19,120		236	18,858	0.0
1929	128,286	123,935		4,351	23,209	0.0
1930	76,193	74,196		1,997	25,206	0.0
1931	80,164	76,428		3,736	28,942	0.0
1932	61,202	57,778		3,424	32,366	0.0
1933	4,713	4,437		276	32,642	0.0
1934	2,594	2,544		50	32,692	0.0
1935	12,620	11,922		698	33,390	0.0
1936	26,768	25,113		1,655	35,045	0.0
1937	157,228	154,652		2,576	37,621	0.0
1938	15,763	14,787		976	38,597	0.0
1939	10,768	10,033		735	39,332	0.0
1940	41,565	38,356		3,209	42,541	0.0
1941	206,628	197,002		9,626	52,167	0.0
1942	468,246	441,764		26,482	78,649	0.0
1943	11,021,987	9,092,587		1,929,400	2,008,049	0.1
1944	508,750	443,202		65,548	2,073,597	0.1
1945	727,191	609,732		117,459	2,191,056	0.1
1946	1,520,868	1,249,828		271,040	2,462,096	0.1
1947	1,483,631	1,192,876		290,755	2,752,851	0.1
1948	2,796,820	2,375,268		421,552	3,174,403	0.1

PENNSYLVANIA ELECTRIC COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
1949	2,305,535	1,907,403		398,132	3,572,535	0.2
1950	3,101,280	2,511,403		589,877	4,162,412	0.2
1951	3,807,442	3,091,101		716,341	4,878,753	0.2
1952	4,667,357	3,750,705		916,652	5,795,405	0.3
1953	9,709,509	8,031,285	1,678,224		7,473,629	0.4
1954	16,704,016	13,775,777	2,928,239		10,401,868	0.5
1955	7,044,732	5,367,436	1,677,296		12,079,164	0.6
1956	4,959,094	3,714,876	1,244,218		13,323,382	0.6
1957	9,297,983	7,174,262	2,123,721		15,447,103	0.7
1958	9,630,532	7,291,628	2,338,904		17,786,007	0.8
1959	14,533,320	10,997,657	3,535,663		21,321,670	1.0
1960	8,653,700	6,426,836	2,226,864		23,548,534	1.1
1961	12,164,433	8,878,730	3,285,703		26,834,237	1.3
1962	14,012,492	10,143,331	3,869,161		30,703,398	1.4
1963	14,792,710	10,488,338	4,304,372		35,007,770	1.6
1964	15,918,172	11,548,671	4,369,501		39,377,271	1.9
1965	18,984,745	13,705,635	5,279,110		44,656,381	2.1
1966	20,747,222	14,611,734	6,135,488		50,791,869	2.4
1967	44,249,396	32,522,249	11,727,147		62,519,016	2.9
1968	12,843,389	9,220,015	3,623,374		66,142,390	3.1
1969	30,302,046	21,059,798	9,242,248		75,384,638	3.5
1970	23,149,789	16,140,955	7,008,834		82,393,472	3.9
1971	15,210,501	10,270,622	4,939,879		87,333,351	4.1
1972	16,618,933	11,028,530	5,590,403		92,923,754	4.4
1973	17,904,127	11,718,684	6,185,443		99,109,197	4.7
1974	16,996,435	11,256,628	5,739,807		104,849,004	4.9
1975	18,115,393	11,681,296	6,434,097		111,283,101	5.2
1976	14,428,282	9,280,928	5,147,354		116,430,455	5.5
1977	15,752,579	10,071,082	5,681,497		122,111,952	5.7
1978	22,758,533	13,848,582	8,909,951		131,021,903	6.2
1979	20,778,496	12,726,112	8,052,384		139,074,287	6.5
1980	22,161,237	12,950,984	9,210,253		148,284,540	7.0
1981	36,574,869	20,510,489	16,064,380		164,348,920	7.7
1982	28,735,472	16,292,342	12,443,130		176,792,050	8.3
1983	28,701,531	15,973,538	12,727,993		189,520,043	8.9
1984	31,059,511	16,962,698	14,096,813		203,616,856	9.6
1985	36,595,450	19,483,393	17,112,057		220,728,913	10.4
1986	47,332,638	25,826,350	21,506,288		242,235,201	11.4
1987	53,403,207	28,542,878	24,860,329		267,095,530	12.6
1988	41,400,911	21,088,869	20,312,042		287,407,572	13.5
1989	46,661,979	23,560,052	23,101,927		310,509,499	14.6
1990	48,942,469	24,752,708	24,189,761		334,699,260	15.8
1991	60,670,783	26,665,221	34,005,562		368,704,822	17.4
1992	47,401,146	26,331,862	21,069,284		389,774,106	18.4
1993	83,414,316	36,351,184	47,063,132		436,837,238	20.6
1994	58,750,526	26,056,450	32,694,076		469,531,314	22.1

PENNSYLVANIA ELECTRIC COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT		PCT OF COL 4
			(2)	(3)	(5)	TOTAL (6)	
1995	80,291,542	32,695,460	47,596,082		517,127,396		24.3
1996	56,175,437	22,178,447	33,996,990		551,124,386		26.0
1997	66,392,945	25,629,876	40,763,069		591,887,455		27.9
1998	78,642,280	28,793,170	49,849,110		641,736,565		30.2
1999	54,479,144	18,033,297	36,445,847		678,182,412		31.9
2000	55,084,691	18,258,006	36,826,685		715,009,097		33.7
2001	47,847,040	15,239,636	32,607,404		747,616,501		35.2
2002	28,436,658	8,644,621	19,792,037		767,408,538		36.1
2003	40,334,193	18,408,613	21,925,580		789,334,118		37.2
2004	57,051,009	16,995,415	40,055,594		829,389,712		39.1
2005	82,723,304	19,075,763	63,647,541		893,037,253		42.0
2006	104,744,394	22,776,998	81,967,396		975,004,649		45.9
2007	69,298,028	18,677,713	50,620,315		1,025,624,964		48.3
2008	112,829,859	18,976,458	93,853,401		1,119,478,365		52.7
2009	105,601,925	16,520,027	89,081,898		1,208,560,263		56.9
2010	118,142,120	16,973,396	101,168,724		1,309,728,987		61.7
2011	293,779,533	34,802,315	258,977,218		1,568,706,205		73.9
2012	121,631,251	12,311,867	109,319,384		1,678,025,589		79.0
2013	163,523,906	11,036,745	152,487,161		1,830,512,750		86.2
2014	141,894,523	7,827,670	134,066,853		1,964,579,603		92.5
2015	162,985,663	3,799,715	159,185,948		2,123,765,551		100.0
TOTAL	3,194,540,053	1,070,774,502	2,123,765,551				

UTILITY PLANT IN SERVICE

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 303.00 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
1994	1,750,528.01	1,750,528	1,750,528			
1997	31,870.43	31,870	31,870			
2000	8.52	9	9			
2001	11,762.47	11,762	11,762			
2002	124,397.10	124,397	124,397			
2003	845,477.05	845,477	845,477			
2004	2,377,451.37	2,377,451	2,377,451			
2005	775,340.20	775,340	775,340			
2006	1,353,497.56	1,353,498	1,353,498			
2007	6,877,025.11	6,877,025	6,877,025			
2008	742,206.57	742,207	742,207			
2009	2,242,159.90	2,082,002	1,970,362	271,798	0.50	271,798
2010	1,165,562.58	915,794	866,688	298,875	1.50	199,250
2011	5,872,215.52	3,775,012	3,572,591	2,299,625	2.50	919,850
2012	4,142,829.31	2,071,415	1,960,343	2,182,486	3.50	623,567
2013	2,463,011.62	879,640	832,473	1,630,539	4.50	362,342
2014	5,496,961.70	1,177,944	1,114,781	4,382,181	5.50	796,760
2015	3,959,880.45	282,854	267,687	3,692,194	6.50	568,030
	40,232,185.47	26,074,225	25,474,489	14,757,697		3,741,597

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.9 9.30

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 303.30 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	9,079,603.90	9,079,604	9,079,604			
	9,079,603.90	9,079,604	9,079,604			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 303.60 MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	2,427,421.63	520,172	440,566	1,986,856	5.50	361,247
2015	8,230,909.42	587,934	497,957	7,732,952	6.50	1,189,685
	10,658,331.05	1,108,106	938,523	9,719,808		1,550,932
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.3 14.55

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 350.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1912	2,774.00	2,727	2,173	601	1.77	340
1925	946.15	891	710	236	5.65	42
1943	1,103,311.54	951,937	758,678	344,634	11.53	29,890
1944	19,682.26	16,887	13,459	6,223	11.83	526
1945	10,102.95	8,618	6,868	3,235	12.15	266
1946	13,517.48	11,368	9,060	4,457	13.14	339
1947	1,566.29	1,309	1,043	523	13.47	39
1948	56,509.17	46,914	37,390	19,119	13.80	1,385
1949	2,212.17	1,810	1,443	769	14.80	52
1950	131,488.72	106,795	85,114	46,375	15.15	3,061
1951	43,057.32	34,437	27,446	15,611	16.15	967
1952	132,896.07	105,493	84,076	48,820	16.50	2,959
1953	217,381.35	171,188	136,434	80,947	16.87	4,798
1954	427,164.80	331,010	263,809	163,356	17.87	9,141
1955	96,887.49	74,448	59,334	37,553	18.24	2,059
1956	170,827.12	129,077	102,872	67,955	19.24	3,532
1957	299,802.19	224,492	178,916	120,886	19.62	6,161
1958	211,603.69	155,740	124,122	87,482	20.62	4,243
1959	405,219.32	295,324	235,368	169,851	21.02	8,080
1960	42,439.10	30,620	24,404	18,035	21.42	842
1961	479,556.22	339,766	270,788	208,768	22.42	9,312
1962	344,028.33	241,095	192,149	151,879	22.84	6,650
1963	285,307.99	196,235	156,396	128,912	23.83	5,410
1964	239,248.92	162,641	129,622	109,627	24.26	4,519
1965	501,104.93	334,037	266,222	234,883	25.26	9,299
1966	564,038.95	371,363	295,970	268,069	25.68	10,439
1967	1,024,821.18	661,010	526,814	498,007	26.69	18,659
1968	138,819.84	88,359	70,421	68,399	27.13	2,521
1969	1,212,915.11	755,767	602,334	610,581	28.13	21,706
1970	313,247.16	190,987	152,213	161,034	29.13	5,528
1971	40,925.22	24,588	19,596	21,329	29.57	721
1972	126,625.59	74,355	59,260	67,366	30.58	2,203
1973	118,467.31	68,474	54,573	63,894	31.03	2,059
1974	52,688.53	29,737	23,700	28,989	32.03	905
1975	453,200.90	249,623	198,945	254,256	33.03	7,698
1976	41,136.70	22,263	17,743	23,394	33.49	699
1977	95,060.17	50,135	39,957	55,103	34.50	1,597
1978	629,365.27	323,368	257,719	371,646	35.49	10,472
1979	185,170.10	93,270	74,335	110,835	35.96	3,082
1980	341,626.11	167,363	133,385	208,241	36.96	5,634
1981	224,919.04	107,084	85,344	139,575	37.96	3,677
1982	23,169.90	10,711	8,536	14,634	38.96	376
1983	9,944.87	4,493	3,581	6,364	39.44	161

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 350.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1984	24,742.66	10,832	8,633	16,110	40.45	398
1985	22,385.44	9,491	7,564	14,821	41.44	358
1986	34,439.36	14,120	11,253	23,186	42.45	546
1987	51,876.59	20,554	16,381	35,496	43.44	817
1988	902.96	348	277	626	43.93	14
1990	11,947.76	4,265	3,399	8,549	45.93	186
1991	1,176.79	404	322	855	46.93	18
1992	763.55	251	200	564	47.93	12
1993	25,533.42	8,043	6,410	19,123	48.93	391
1994	4,784.32	1,440	1,148	3,636	49.93	73
1995	58.48	17	14	44	50.43	1
1996	26.48	7	6	20	51.42	
1997	68,327.99	17,820	14,202	54,126	52.43	1,032
1998	400,792.18	98,916	78,835	321,957	53.42	6,027
2003	251,087.08	44,242	35,260	215,827	58.43	3,694
2007	103,755.62	12,430	9,907	93,849	62.43	1,503
2008	1,662.00	177	141	1,521	62.92	24
2010	6,340.62	495	395	5,946	64.92	92
2011	92,491.17	5,910	4,710	87,781	65.92	1,332
2013	679,965.85	24,139	19,238	660,728	67.92	9,728
	12,617,837.84	7,541,710	6,010,617	6,607,221		238,295

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.7 1.89

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
1915	28.20	27	28			
1921	28,235.02	27,216	28,235			
1923	60,283.63	57,438	60,284			
1924	7,120.35	6,776	7,120			
1926	2,128.91	2,020	2,129			
1928	2,914.85	2,755	2,915			
1929	604.06	570	604			
1930	5,268.82	4,911	5,269			
1931	390.49	363	390			
1937	4,002.12	3,644	4,002			
1938	287.68	261	288			
1940	2,975.68	2,673	2,976			
1941	3,398.63	3,038	3,399			
1942	16,250.39	14,453	16,250			
1943	509.03	450	509			
1944	905.34	796	905			
1947	6,153.07	5,311	6,153			
1948	12,681.99	10,871	12,682			
1949	621.80	529	622			
1950	20,602.78	17,409	20,603			
1951	4,521.86	3,792	4,522			
1952	23,909.43	19,888	23,755	154	12.84	12
1953	106,363.09	87,750	104,814	1,549	13.26	117
1954	320,980.73	262,562	313,620	7,361	13.68	538
1955	35,714.50	28,954	34,584	1,130	14.13	80
1956	1,676.64	1,347	1,609	68	14.58	5
1957	60,654.84	48,257	57,641	3,014	15.03	201
1958	1,657.89	1,306	1,560	98	15.49	6
1959	180,081.28	140,409	167,713	12,368	15.96	775
1960	95,288.00	73,505	87,799	7,489	16.45	455
1961	72,794.27	55,149	65,873	6,921	17.44	397
1962	67,078.07	50,241	60,011	7,067	17.93	394
1963	26,008.87	19,252	22,996	3,013	18.43	163
1964	10,927.86	7,992	9,546	1,382	18.92	73
1965	20,359.65	14,704	17,563	2,797	19.43	144
1966	351,947.31	250,868	299,652	52,295	19.94	2,623
1967	463,067.68	325,629	388,951	74,117	20.47	3,621
1968	153,032.56	106,128	126,766	26,267	20.99	1,251
1969	360,441.47	244,704	292,289	68,152	21.99	3,099
1970	460,778.50	308,169	368,096	92,682	22.53	4,114
1971	40,463.20	26,649	31,831	8,632	23.07	374
1972	41,035.11	26,599	31,771	9,264	23.61	392
1973	116,829.01	74,478	88,961	27,868	24.17	1,153

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
1974	119,135.49	74,162	88,584	30,551	25.17	1,214
1975	14,657.73	8,965	10,708	3,950	25.72	154
1976	271,906.56	163,253	194,999	76,908	26.29	2,925
1977	181,171.19	106,710	127,461	53,710	26.86	2,000
1978	102,501.31	59,195	70,706	31,795	27.44	1,159
1979	4,869.31	2,737	3,269	1,600	28.44	56
1980	245,755.33	135,215	161,509	84,246	29.02	2,903
1981	52,636.94	28,329	33,838	18,799	29.60	635
1982	24,830.42	13,061	15,601	9,229	30.19	306
1983	98,066.89	50,034	59,764	38,303	31.20	1,228
1984	23,860.78	11,876	14,185	9,676	31.79	304
1985	238,597.95	115,720	138,223	100,375	32.39	3,099
1986	20,960.94	9,831	11,743	9,218	33.40	276
1987	8,918.43	4,067	4,858	4,060	34.00	119
1988	3,499.48	1,550	1,851	1,648	34.61	48
1989	119,085.73	51,124	61,066	58,020	35.23	1,647
1990	78,142.23	32,281	38,558	39,584	36.23	1,093
1991	57,724.13	23,055	27,538	30,186	36.85	819
1992	80,862.91	31,165	37,225	43,638	37.48	1,164
1993	46,388.19	17,117	20,446	25,942	38.48	674
1994	84,237.86	29,888	35,700	48,538	39.10	1,241
1995	755,988.41	255,675	305,394	450,594	40.11	11,234
1997	37,576.06	11,611	13,869	23,707	41.38	573
1998	24,386.81	7,126	8,512	15,875	42.38	375
2000	14,281.40	3,742	4,470	9,811	43.67	225
2001	104,641.27	25,637	30,622	74,019	44.67	1,657
2002	5,265.54	1,208	1,443	3,823	45.32	84
2003	18,663.86	3,966	4,737	13,927	46.32	301
2005	1,016,773.23	183,629	219,338	797,435	47.64	16,739
2006	193,419.14	31,605	37,751	155,668	48.64	3,200
2007	22,318.08	3,281	3,919	18,399	49.31	373
2008	105,603.66	13,707	16,372	89,232	50.30	1,774
2009	43,776.66	4,951	5,914	37,863	50.97	743
2010	95,243.82	9,162	10,944	84,300	51.65	1,632
2011	1,067,166.86	84,520	100,956	966,211	52.32	18,467
2012	333,335.12	20,667	24,686	308,649	52.99	5,825
2013	63,704.20	2,835	3,386	60,318	53.68	1,124
2014	98,487.36	2,639	3,152	95,335	54.37	1,753
2015	684,831.03	6,232	7,444	677,387	54.45	12,441
	9,754,246.97	3,981,371	4,738,027	5,016,220		121,571

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.3 1.25

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 57-R2						
NET SALVAGE PERCENT.. 0						
1906	16.70	17	17			
1912	9.77	10	10			
1914	16.22	16	16			
1915	14.20	14	14			
1917	41.51	41	42			
1920	2,169.40	2,113	2,169			
1921	38,250.88	37,233	38,251			
1922	81.11	78	81			
1923	44,932.11	43,225	44,932			
1924	104,785.57	100,678	104,786			
1925	9,226.91	8,851	9,227			
1926	53,797.54	51,517	53,798			
1927	1,857.63	1,759	1,858			
1928	1,389.01	1,313	1,389			
1929	1,329.16	1,253	1,329			
1930	11,132.06	10,470	11,132			
1931	111.00	104	111			
1932	186.41	174	186			
1933	127.50	119	128			
1935	438.77	406	439			
1936	1,626.96	1,500	1,627			
1937	113,069.42	103,843	113,069			
1938	2,920.50	2,671	2,920			
1939	2,285.55	2,081	2,286			
1940	2,502.83	2,268	2,501	2	7.83	
1941	98,587.87	88,867	97,992	596	8.15	73
1942	163,817.68	146,895	161,978	1,840	8.47	217
1943	56,131.12	50,058	55,198	933	8.80	106
1944	97,851.62	86,755	95,663	2,189	9.15	239
1945	3,474.21	3,061	3,375	99	9.50	10
1946	5,579.82	4,886	5,388	192	9.87	19
1947	51,054.17	44,417	48,978	2,076	10.24	203
1948	771,577.49	666,643	735,094	36,483	10.62	3,435
1949	29,397.43	25,217	27,806	1,591	11.02	144
1950	186,109.67	158,472	174,744	11,366	11.42	995
1951	79,137.30	66,871	73,737	5,400	11.83	456
1952	296,871.15	250,737	276,483	20,388	11.68	1,746
1953	1,694,120.53	1,418,826	1,564,512	129,609	12.13	10,685
1954	3,164,927.10	2,627,522	2,897,317	267,610	12.58	21,273
1955	228,926.90	188,361	207,702	21,225	13.03	1,629
1956	68,547.10	55,880	61,618	6,929	13.49	514
1957	858,807.20	693,315	764,505	94,302	13.96	6,755
1958	98,883.49	79,601	87,774	11,109	13.93	797

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 57-R2						
NET SALVAGE PERCENT.. 0						
1959	1,857,841.48	1,479,957	1,631,919	225,922	14.43	15,656
1960	394,366.12	310,800	342,713	51,653	14.92	3,462
1961	753,120.09	586,982	647,253	105,867	15.43	6,861
1962	1,310,085.46	1,009,290	1,112,924	197,161	15.94	12,369
1963	710,242.29	540,636	596,149	114,093	16.47	6,927
1964	235,717.41	178,438	196,760	38,957	16.53	2,357
1965	927,293.88	693,059	764,223	163,071	17.07	9,553
1966	2,289,970.93	1,689,083	1,862,519	427,452	17.61	24,273
1967	6,639,930.45	4,830,549	5,326,551	1,313,379	18.17	72,283
1968	1,194,472.80	856,676	944,640	249,833	18.73	13,339
1969	2,936,741.36	2,089,198	2,303,717	633,024	18.86	33,564
1970	4,410,625.20	3,090,525	3,407,861	1,002,764	19.44	51,583
1971	701,538.82	483,921	533,610	167,929	20.01	8,392
1972	425,710.51	288,887	318,550	107,161	20.60	5,202
1973	713,401.82	479,049	528,238	185,164	20.79	8,906
1974	1,897,819.98	1,252,182	1,380,756	517,064	21.40	24,162
1975	2,013,885.04	1,304,998	1,438,996	574,889	22.00	26,131
1976	1,775,202.22	1,129,029	1,244,958	530,244	22.61	23,452
1977	3,395,976.20	2,131,315	2,350,159	1,045,817	22.85	45,769
1978	1,314,364.28	808,334	891,334	423,030	23.48	18,017
1979	270,784.64	163,067	179,811	90,974	24.11	3,773
1980	1,884,479.06	1,110,524	1,224,553	659,926	24.74	26,674
1981	1,000,567.97	579,929	639,476	361,092	25.02	14,432
1982	257,254.66	145,658	160,614	96,641	25.67	3,765
1983	1,754,479.39	969,350	1,068,883	685,596	26.32	26,048
1984	590,001.50	319,663	352,486	237,516	26.64	8,916
1985	650,044.40	342,963	378,179	271,865	27.31	9,955
1986	670,793.32	344,318	379,673	291,120	27.97	10,408
1987	1,680,625.08	843,002	929,562	751,063	28.32	26,521
1988	778,662.56	379,053	417,974	360,689	28.99	12,442
1989	3,770,385.79	1,778,491	1,961,107	1,809,279	29.68	60,960
1990	3,244,873.70	1,489,397	1,642,329	1,602,545	30.06	53,312
1991	2,049,414.79	908,711	1,002,018	1,047,397	30.75	34,062
1992	1,248,545.07	536,874	592,000	656,545	31.15	21,077
1993	1,176,314.42	486,994	536,999	639,315	31.85	20,073
1994	553,237.17	221,240	243,957	309,280	32.26	9,587
1995	7,139,111.55	2,737,135	3,018,185	4,120,927	32.97	124,990
1996	2,269,372.23	836,491	922,382	1,346,990	33.41	40,317
1997	232,062.66	81,570	89,946	142,117	34.13	4,164
1998	5,983,422.70	2,010,430	2,216,862	3,766,561	34.58	108,923
1999	723,723.68	231,664	255,451	468,273	35.05	13,360
2000	4,147,301.03	1,259,950	1,389,322	2,757,979	35.52	77,646
2001	5,120,894.06	1,462,527	1,612,700	3,508,194	36.26	96,751

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 57-R2						
NET SALVAGE PERCENT.. 0						
2002	127,468.42	34,238	37,754	89,714	36.75	2,441
2003	399,030.85	100,237	110,529	288,502	37.25	7,745
2004	6,200,151.31	1,447,115	1,595,705	4,604,446	37.76	121,940
2005	5,224,172.61	1,124,242	1,239,679	3,984,494	38.28	104,088
2006	11,565,969.49	2,285,436	2,520,105	9,045,864	38.58	234,470
2007	5,574,325.35	995,017	1,097,186	4,477,139	39.12	114,446
2008	5,580,705.69	891,797	983,367	4,597,339	39.45	116,536
2009	5,844,441.40	820,560	904,815	4,939,626	39.80	124,111
2010	14,595,874.98	1,757,343	1,937,788	12,658,087	40.16	315,191
2011	31,811,541.84	3,193,879	3,521,827	28,289,715	40.34	701,282
2012	19,014,723.61	1,517,375	1,673,180	17,341,544	40.36	429,672
2013	5,962,414.54	348,801	384,616	5,577,799	40.24	138,613
2014	7,532,697.03	275,697	304,006	7,228,691	39.48	183,098
2015	16,794,244.32	223,363	246,297	16,547,947	37.09	446,157
	227,668,539.78	66,515,147	73,327,335	154,341,204		4,309,500
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						35.8 1.89

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1943	1,360,446.02	1,124,409	1,345,559	14,887	15.22	978
1948	18,020.49	14,353	17,176	844	17.25	49
1951	11,785.72	9,122	10,916	870	18.83	46
1953	742,831.25	561,729	672,210	70,621	20.15	3,505
1954	1,452,590.48	1,089,879	1,304,237	148,353	20.47	7,247
1963	26,678.72	17,928	21,454	5,225	25.62	204
1964	27,801.40	18,327	21,932	5,869	26.62	220
1965	4,038,805.14	2,630,878	3,148,321	890,484	27.02	32,956
1966	143,233.21	91,469	109,459	33,774	28.02	1,205
1967	12,256,408.55	7,727,666	9,247,549	3,008,860	28.42	105,871
1968	134,815.32	83,882	100,380	34,435	28.84	1,194
1969	3,491,959.08	2,127,301	2,545,700	946,259	29.83	31,722
1970	165,271.31	99,262	118,785	46,486	30.26	1,536
1972	31,147.87	18,022	21,567	9,581	31.68	302
1975	347,887.53	190,225	227,638	120,250	33.57	3,582
1976	123,671.17	65,941	78,910	44,761	34.58	1,294
1978	13,724.29	6,999	8,376	5,348	36.03	148
1980	152,846.50	74,345	88,967	63,880	37.49	1,704
1981	216,909.52	103,271	123,582	93,328	37.96	2,459
1982	65,246.54	30,163	36,096	29,151	38.96	748
1983	4,968.32	2,245	2,687	2,281	39.44	58
1984	108,813.52	47,987	57,425	51,389	39.93	1,287
1986	2,696.36	1,122	1,343	1,353	41.42	33
1997	570,677.39	154,140	184,456	386,221	49.99	7,726
1999	375.75	91	109	267	51.52	5
2009	1,236,661.62	121,440	145,325	1,091,337	59.72	18,274
2011	927,751.20	63,829	76,383	851,368	60.86	13,989
2013	650,196.38	25,033	29,956	620,240	62.44	9,933
2014	1,181,348.65	27,644	33,081	1,148,268	62.60	18,343
2015	18,316.32	145	174	18,143	62.79	289
	29,523,885.62	16,528,847	19,779,753	9,744,133		266,907

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.5 0.90

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. 0						
1943	199,905.42	169,560	152,165	47,740	12.97	3,681
1944	48,548.37	40,960	36,758	11,790	13.25	890
1945	6,338.70	5,318	4,772	1,567	13.53	116
1946	27,814.12	23,197	20,817	6,997	13.83	506
1947	7,046.62	5,840	5,241	1,806	14.15	128
1948	43,767.52	36,043	32,345	11,423	14.47	789
1949	17,492.13	14,309	12,841	4,651	14.80	314
1950	170,710.92	138,651	124,427	46,284	15.15	3,055
1951	43,293.94	34,904	31,323	11,971	15.50	772
1952	373,753.08	299,040	268,362	105,391	15.87	6,641
1953	337,965.09	268,277	240,755	97,210	16.24	5,986
1954	724,513.63	570,337	511,828	212,686	16.62	12,797
1955	409,477.15	319,556	286,774	122,703	17.02	7,209
1956	243,670.93	188,479	169,144	74,527	17.42	4,278
1957	902,573.35	691,732	620,769	281,804	17.83	15,805
1958	1,377,701.10	1,045,675	938,403	439,298	18.26	24,058
1959	2,246,464.56	1,687,993	1,514,827	731,638	18.69	39,146
1960	98,897.18	73,550	66,005	32,892	19.13	1,719
1961	537,567.02	395,542	354,965	182,602	19.57	9,331
1962	1,124,330.65	818,063	734,140	390,191	20.03	19,480
1963	1,086,801.09	781,627	701,442	385,359	20.50	18,798
1964	594,935.17	422,820	379,444	215,491	20.96	10,281
1965	518,565.16	364,033	326,688	191,877	21.44	8,949
1966	2,694,761.94	1,867,470	1,675,892	1,018,870	21.93	46,460
1967	286,126.36	197,055	176,840	109,286	21.92	4,986
1968	753,163.74	511,549	459,071	294,093	22.43	13,112
1969	2,855,061.43	1,911,749	1,715,629	1,139,432	22.94	49,670
1970	2,053,160.00	1,354,675	1,215,703	837,457	23.46	35,697
1971	957,664.43	622,195	558,366	399,298	23.99	16,644
1972	410,106.72	262,222	235,321	174,786	24.53	7,125
1973	65,126.87	40,965	36,763	28,364	25.07	1,131
1974	185,173.96	115,271	103,446	81,728	25.17	3,247
1975	1,420,931.80	869,042	779,890	641,042	25.72	24,924
1976	238,559.57	143,231	128,537	110,023	26.29	4,185
1977	197,035.36	116,054	104,148	92,887	26.86	3,458
1978	1,353,096.58	781,413	701,250	651,847	27.44	23,755
1979	380,452.67	216,630	194,407	186,046	27.60	6,741
1980	1,378,861.27	768,577	689,731	689,130	28.19	24,446
1981	1,130,535.15	616,255	553,035	577,500	28.79	20,059
1982	804,513.46	428,484	384,527	419,986	29.40	14,285
1983	1,346,795.62	704,643	632,356	714,440	29.61	24,128
1984	1,041,239.47	531,345	476,836	564,403	30.23	18,670
1985	1,189,618.43	591,478	530,800	658,818	30.85	21,356

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. 0						
1986	2,407,783.74	1,172,109	1,051,866	1,355,918	31.10	43,599
1987	1,410,291.26	667,209	598,762	811,529	31.74	25,568
1988	1,099,645.55	508,036	455,918	643,728	32.02	20,104
1989	306,638.13	137,313	123,227	183,411	32.67	5,614
1990	869,584.72	379,139	340,244	529,341	32.98	16,050
1991	986,536.88	415,727	373,079	613,458	33.64	18,236
1992	367,195.05	150,146	134,743	232,452	33.97	6,843
1993	1,678,499.27	660,993	593,184	1,085,315	34.64	31,331
1994	1,231,471.94	468,698	420,616	810,856	34.99	23,174
1995	1,355,519.04	497,475	446,441	909,078	35.36	25,709
1996	972,131.66	343,162	307,958	664,174	35.75	18,578
1997	1,470,477.92	497,904	446,826	1,023,652	36.14	28,325
1998	3,985,447.05	1,290,488	1,158,101	2,827,346	36.55	77,356
1999	2,744,392.59	846,920	760,037	1,984,356	36.97	53,675
2002	117,756.18	30,840	27,676	90,080	38.05	2,367
2003	442,590.35	108,435	97,311	345,279	38.52	8,964
2004	284,787.09	65,159	58,475	226,312	38.75	5,840
2005	1,683,892.03	357,153	320,514	1,363,378	39.00	34,958
2006	1,966,022.00	382,981	343,692	1,622,330	39.28	41,302
2007	1,199,671.92	213,062	191,205	1,008,467	39.35	25,628
2008	554,843.75	88,664	79,568	475,276	39.45	12,048
2009	1,379,736.83	194,543	174,585	1,205,152	39.59	30,441
2010	1,114,043.44	136,582	122,570	991,473	39.35	25,196
2011	15,182,889.29	1,563,838	1,403,409	13,779,480	39.17	351,787
2012	2,588,898.73	214,879	192,835	2,396,064	38.69	61,930
2013	5,521,297.36	341,216	306,212	5,215,085	37.98	137,311
2014	30,970,420.48	1,220,235	1,095,055	29,875,365	36.52	818,055
2015	23,725,508.66	358,255	321,503	23,404,006	32.61	717,694
	139,502,090.64	34,356,970	30,832,395	108,669,696		3,226,491

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 33.7 2.31

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. 0						
1925	628.56	586	615	14	6.58	2
1943	971,787.62	838,458	880,635	91,153	11.53	7,906
1944	57,097.38	48,990	51,454	5,643	11.83	477
1945	726.55	620	651	76	12.15	6
1946	19,715.56	16,717	17,558	2,158	12.47	173
1947	4,579.59	3,859	4,053	527	12.80	41
1948	65,454.38	54,785	57,541	7,913	13.15	602
1949	18,319.18	15,227	15,993	2,326	13.50	172
1950	235,797.92	194,604	204,393	31,405	13.87	2,264
1951	32,888.09	26,942	28,297	4,591	14.24	322
1952	575,127.63	467,464	490,979	84,149	14.62	5,756
1953	972,966.07	784,405	823,863	149,103	15.02	9,927
1954	2,036,212.65	1,627,952	1,709,844	326,369	15.42	21,165
1955	513,672.04	407,136	427,616	86,056	15.83	5,436
1956	505,716.34	394,155	413,982	91,734	16.84	5,447
1957	1,486,509.18	1,147,882	1,205,625	280,884	17.26	16,274
1958	1,711,294.95	1,308,798	1,374,635	336,660	17.68	19,042
1959	2,663,150.61	2,016,271	2,117,697	545,454	18.13	30,086
1960	90,021.86	67,444	70,837	19,185	18.58	1,033
1961	540,611.27	400,701	420,858	119,753	19.03	6,293
1962	981,017.87	719,086	755,259	225,759	19.49	11,583
1963	1,002,430.46	726,261	762,794	239,636	19.96	12,006
1964	589,743.57	422,138	443,373	146,371	20.45	7,158
1965	2,262,309.48	1,599,453	1,679,911	582,398	20.93	27,826
1966	2,297,764.33	1,603,840	1,684,519	613,245	21.42	28,630
1967	11,572,081.87	7,969,693	8,370,596	3,201,486	21.92	146,053
1968	928,066.53	625,981	657,470	270,597	22.92	11,806
1969	8,339,011.96	5,545,443	5,824,398	2,514,614	23.43	107,325
1970	2,027,441.54	1,328,380	1,395,202	632,240	23.94	26,409
1971	449,954.41	290,311	304,915	145,039	24.47	5,927
1972	397,981.11	252,758	265,473	132,508	24.99	5,302
1973	65,800.32	41,112	43,180	22,620	25.52	886
1974	392,267.10	240,930	253,050	139,217	26.07	5,340
1975	2,379,559.35	1,435,826	1,508,053	871,506	26.62	32,739
1976	508,682.23	301,394	316,555	192,127	27.17	7,071
1977	273,959.44	158,212	166,171	107,788	28.17	3,826
1978	2,394,180.73	1,355,585	1,423,776	970,405	28.73	33,777
1979	678,614.46	376,495	395,434	283,180	29.29	9,668
1980	2,872,480.27	1,560,331	1,638,821	1,233,659	29.86	41,315
1981	5,496,907.01	2,920,507	3,067,419	2,429,488	30.44	79,812
1982	1,396,490.20	725,058	761,531	634,959	31.02	20,469
1983	2,672,381.89	1,354,898	1,423,054	1,249,328	31.60	39,536
1984	1,901,554.75	940,509	987,820	913,735	32.19	28,386

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. 0						
1985	1,268,318.89	607,271	637,819	630,500	33.20	18,991
1986	3,822,222.01	1,781,538	1,871,155	1,951,067	33.79	57,741
1987	865,436.56	392,216	411,946	453,491	34.39	13,187
1988	1,571,697.60	691,547	726,334	845,364	35.00	24,153
1989	42,408.62	18,092	19,002	23,407	35.61	657
1990	835,162.40	345,006	362,361	472,801	36.23	13,050
1991	340,305.75	135,918	142,755	197,551	36.85	5,361
1992	426,434.01	164,348	172,615	253,819	37.48	6,772
1993	1,929,150.16	716,101	752,123	1,177,027	38.11	30,885
1994	1,676,877.67	598,478	628,584	1,048,294	38.74	27,060
1995	3,331,062.94	1,140,556	1,197,930	2,133,133	39.38	54,168
1996	1,110,836.24	363,910	382,216	728,620	40.02	18,206
1997	2,300,447.80	719,120	755,294	1,545,154	40.67	37,992
1998	2,654,306.80	789,656	829,379	1,824,928	41.32	44,166
1999	5,282,924.52	1,490,841	1,565,836	3,717,089	41.98	88,544
2000	268,758.75	71,651	75,255	193,504	42.64	4,538
2003	1,213,056.36	265,417	278,768	934,288	44.64	20,929
2004	325,765.92	65,935	69,252	256,514	45.32	5,660
2005	2,341,373.97	435,027	456,910	1,884,464	46.00	40,967
2006	1,673,139.22	282,928	297,160	1,375,979	46.68	29,477
2007	3,508,011.90	536,726	563,725	2,944,287	47.06	62,565
2008	243,267.55	33,036	34,698	208,570	47.75	4,368
2009	1,620,252.56	192,810	202,509	1,417,744	48.14	29,450
2010	1,326,312.52	135,019	141,811	1,184,502	48.55	24,398
2011	11,421,350.41	961,678	1,010,054	10,411,296	48.97	212,606
2012	1,074,767.42	71,150	74,729	1,000,038	49.41	20,240
2013	4,803,165.60	231,513	243,159	4,560,007	49.32	92,458
2014	1,094,761.90	32,405	34,035	1,060,727	49.26	21,533
2015	1,834,580.05	19,080	20,040	1,814,540	47.35	38,322
	124,589,114.41	55,606,170	58,403,354	66,185,760		1,873,718

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 35.3 1.50

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 356.10 CLEARING COSTS AND RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1943	555,133.48	478,969	493,209	61,924	11.53	5,371
1944	20,372.39	17,480	18,000	2,372	11.83	201
1945	7,076.02	6,036	6,215	861	12.15	71
1946	11,413.12	9,598	9,883	1,530	13.14	116
1947	6,358.21	5,314	5,472	886	13.47	66
1948	185,997.41	154,415	159,006	26,991	13.80	1,956
1949	8,353.63	6,833	7,036	1,318	14.80	89
1950	42,573.93	34,579	35,607	6,967	15.15	460
1951	139,164.50	111,304	114,613	24,552	16.15	1,520
1952	193,260.27	153,410	157,971	35,289	16.50	2,139
1953	458,447.34	361,027	371,761	86,686	16.87	5,138
1954	630,130.09	488,288	502,806	127,324	17.87	7,125
1955	112,377.50	86,351	88,918	23,460	18.24	1,286
1956	229,658.68	173,530	178,689	50,970	19.24	2,649
1957	394,490.94	295,395	304,178	90,313	19.62	4,603
1958	439,428.70	323,420	333,036	106,393	20.62	5,160
1959	606,724.08	442,181	455,328	151,396	21.02	7,202
1960	33,422.68	24,114	24,831	8,592	21.42	401
1961	173,746.71	123,100	126,760	46,987	22.42	2,096
1962	240,067.62	168,239	173,241	66,827	22.84	2,926
1963	206,505.76	142,035	146,258	60,248	23.83	2,528
1964	140,321.91	95,391	98,227	42,095	24.26	1,735
1965	429,668.60	286,417	294,933	134,736	25.26	5,334
1966	429,991.08	283,106	291,523	138,468	25.68	5,392
1967	1,718,936.30	1,108,714	1,141,678	577,258	26.69	21,628
1968	317,125.97	201,851	207,852	109,274	27.13	4,028
1969	855,508.48	533,067	548,916	306,592	28.13	10,899
1970	212,568.96	129,603	133,456	79,113	29.13	2,716
1971	42,561.29	25,571	26,331	16,230	29.57	549
1972	84,784.63	49,786	51,266	33,519	30.58	1,096
1973	12,431.89	7,186	7,400	5,032	31.03	162
1974	30,431.89	17,176	17,687	12,745	32.03	398
1975	261,206.84	143,873	148,151	113,056	33.03	3,423
1976	68,087.46	36,849	37,945	30,142	33.49	900
1977	22,212.32	11,715	12,063	10,149	34.50	294
1978	342,629.76	176,043	181,277	161,353	35.49	4,546
1979	46,014.38	23,177	23,866	22,148	35.96	616
1980	218,506.63	107,046	110,229	108,278	36.96	2,930
1981	169,581.50	80,738	83,138	86,444	37.96	2,277
1982	4,338.60	2,006	2,066	2,273	38.96	58
1983	35,624.88	16,095	16,574	19,051	39.44	483
1984	15,922.62	6,971	7,178	8,745	40.45	216
1985	33,667.81	14,275	14,699	18,969	41.44	458

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 356.10 CLEARING COSTS AND RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1986	11,237.52	4,607	4,744	6,494	42.45	153
1987	81,432.39	32,264	33,223	48,209	43.44	1,110
1988	52,220.99	20,105	20,703	31,518	43.93	717
1990	264.99	95	98	167	45.93	4
1992	881.65	290	299	583	47.93	12
1994	5.82	2	2	4	49.93	
2000	1,195.59	261	269	927	55.42	17
2007	1,014,245.72	121,507	125,120	889,126	62.43	14,242
2008	3,669,006.38	390,749	402,366	3,266,640	62.92	51,917
2009	4,033,486.84	372,291	383,360	3,650,127	63.92	57,105
2010	3,506,020.15	273,820	281,961	3,224,059	64.92	49,662
2011	4,200,623.71	268,420	276,400	3,924,224	65.92	59,530
2012	92,230.08	4,584	4,720	87,510	66.92	1,308
2013	13,462,800.02	477,929	492,138	12,970,662	67.92	190,970
2014	467,222.25	9,952	10,248	456,974	68.92	6,630
2015	2,928,602.91	20,793	21,411	2,907,192	69.92	41,579
	43,708,303.87	8,959,943	9,226,335	34,481,969		598,197
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						57.6 1.37

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S2						
NET SALVAGE PERCENT.. 0						
2004	31,968.64	11,617	9,539	22,430	20.15	1,113
2005	739.02	247	203	536	20.95	26
2006	7,747.53	2,348	1,928	5,820	21.85	266
2007	10,312.87	2,813	2,310	8,003	22.65	353
2008	245.48	59	48	197	23.56	8
2009	7.03	1	1	6	24.46	
2010	57,734.57	10,254	8,420	49,315	25.46	1,937
2011	18,191.20	2,652	2,178	16,013	26.36	607
2012	63,645.67	7,217	5,926	57,720	27.36	2,110
2013	133,543.63	10,817	8,882	124,662	28.36	4,396
2014	189,352.47	9,203	7,557	181,795	29.36	6,192
2015	56,440.46	914	751	55,690	30.36	1,834
	569,928.57	58,142	47,743	522,186		18,842
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.7 3.31

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 360.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1904	69.28	69	69			
1908	904.08	894	904			
1921	26.62	25	27			
1930	98.98	91	99			
1931	608.47	560	608			
1932	325.59	299	326			
1940	105.63	93	106			
1942	28.24	24	28			
1943	1,423,322.28	1,228,042	1,423,322			
1944	28,517.33	24,468	28,517			
1945	80,533.28	68,695	80,383	150	12.15	12
1946	124,850.81	105,000	122,866	1,985	13.14	151
1947	151,003.07	126,193	147,665	3,338	13.47	248
1948	129,668.51	107,651	125,968	3,701	13.80	268
1949	122,814.60	100,462	117,555	5,260	14.80	355
1950	88,644.99	71,997	84,247	4,398	15.15	290
1951	155,766.99	124,582	145,779	9,988	16.15	618
1952	154,653.88	122,764	143,652	11,002	16.50	667
1953	199,396.55	157,025	183,743	15,654	16.87	928
1954	295,163.96	228,723	267,640	27,524	17.87	1,540
1955	235,325.32	180,824	211,591	23,734	18.24	1,301
1956	172,589.35	130,409	152,598	19,991	19.24	1,039
1957	170,890.22	127,963	149,736	21,154	19.62	1,078
1958	191,989.29	141,304	165,347	26,642	20.62	1,292
1959	220,233.48	160,506	187,816	32,417	21.02	1,542
1960	270,234.57	194,974	228,148	42,087	21.42	1,965
1961	309,027.67	218,946	256,199	52,829	22.42	2,356
1962	206,758.28	144,896	169,550	37,208	22.84	1,629
1963	307,932.18	211,796	247,833	60,099	23.83	2,522
1964	223,083.10	151,652	177,455	45,628	24.26	1,881
1965	166,918.03	111,268	130,200	36,718	25.26	1,454
1966	173,075.94	113,953	133,342	39,734	25.68	1,547
1967	188,909.13	121,846	142,578	46,331	26.69	1,736
1968	168,064.11	106,973	125,174	42,890	27.13	1,581
1969	222,760.80	138,802	162,419	60,342	28.13	2,145
1970	188,958.54	115,208	134,810	54,149	29.13	1,859
1971	168,230.78	101,073	118,270	49,961	29.57	1,690
1972	290,535.79	170,603	199,631	90,905	30.58	2,973
1973	220,725.65	127,579	149,286	71,440	31.03	2,302
1974	244,817.66	138,175	161,685	83,133	32.03	2,595
1975	171,247.48	94,323	110,372	60,875	33.03	1,843
1976	188,859.28	102,211	119,602	69,257	33.49	2,068
1977	227,075.83	119,760	140,137	86,939	34.50	2,520

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 360.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1978	364,445.89	187,252	219,113	145,333	35.49	4,095
1979	252,373.79	127,121	148,750	103,624	35.96	2,882
1980	202,123.51	99,020	115,868	86,256	36.96	2,334
1981	330,463.03	157,333	184,103	146,360	37.96	3,856
1982	233,683.70	108,032	126,413	107,271	38.96	2,753
1983	278,253.15	125,715	147,105	131,148	39.44	3,325
1984	354,912.95	155,381	181,819	173,094	40.45	4,279
1985	311,964.38	132,273	154,779	157,185	41.44	3,793
1986	348,843.52	143,026	167,362	181,482	42.45	4,275
1987	527,587.52	209,030	244,596	282,992	43.44	6,515
1988	405,974.09	156,300	182,894	223,080	43.93	5,078
1989	396,839.13	147,227	172,277	224,562	44.93	4,998
1990	172,340.89	61,526	71,995	100,346	45.93	2,185
1991	234,417.50	80,405	94,086	140,332	46.93	2,990
1992	1,216,023.06	400,072	468,144	747,879	47.93	15,604
1993	664,913.91	209,448	245,085	419,829	48.93	8,580
1994	369,871.97	111,331	130,274	239,598	49.93	4,799
1995	103,931.62	30,036	35,147	68,785	50.43	1,364
1996	333,292.71	91,655	107,250	226,043	51.42	4,396
1997	313,187.35	81,679	95,576	217,611	52.43	4,151
1998	789.68	195	228	562	53.42	11
2000	167.10	37	43	124	55.42	2
2003	251,087.08	44,242	51,770	199,317	58.43	3,411
2009	896.66	83	97	800	63.92	13
2010	1,582.81	124	145	1,438	64.92	22
	15,554,712.62	8,551,244	9,992,202	5,562,510		143,706

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.7 0.92

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. 0						
1892	7,192.46	7,192	7,192			
1902	2,370.88	2,341	2,371			
1904	239.84	235	240			
1908	10,571.81	10,228	10,572			
1912	2,253.68	2,169	2,254			
1913	2,602.94	2,481	2,603			
1914	173.87	166	174			
1917	8,346.00	7,892	8,346			
1920	55,729.00	52,686	55,729			
1921	925.44	866	925			
1922	18,114.78	16,937	18,115			
1923	34,370.29	32,109	34,370			
1924	39,661.55	37,016	39,662			
1925	86,453.64	80,592	86,454			
1926	31,757.68	29,274	31,758			
1927	6,991.18	6,435	6,991			
1928	6,245.48	5,738	6,245			
1929	11,014.08	10,099	11,014			
1930	14,243.13	13,030	14,243			
1931	11,678.96	10,658	11,679			
1932	1,536.28	1,398	1,536			
1934	1,367.27	1,226	1,367			
1935	1,639.18	1,465	1,639			
1936	1,321.03	1,176	1,321			
1937	4,809.48	4,266	4,809			
1938	1,030.19	910	1,030			
1939	156.83	138	157			
1940	1,253.81	1,098	1,254			
1941	9,842.29	8,579	9,842			
1942	39,381.91	34,156	39,382			
1943	13,830.70	11,933	13,831			
1944	6,570.55	5,638	6,571			
1945	17,884.92	15,256	17,885			
1946	28,031.78	23,768	28,032			
1947	19,529.50	16,456	19,530			
1948	52,394.27	43,854	52,394			
1949	47,296.03	39,312	47,296			
1950	31,596.45	26,077	31,596			
1951	70,872.34	58,059	70,872			
1952	94,013.20	76,414	94,013			
1953	189,618.11	152,870	189,618			
1954	112,396.31	89,861	112,396			
1955	119,952.56	95,074	119,953			

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. 0						
1956	41,307.48	32,195	41,307			
1957	91,099.56	70,347	91,100			
1958	146,275.15	111,871	146,049	226	17.68	13
1959	83,425.89	63,162	82,459	967	18.13	53
1960	162,363.37	121,643	158,806	3,557	18.58	191
1961	257,087.31	190,553	248,769	8,318	19.03	437
1962	235,469.60	172,599	225,330	10,140	19.49	520
1963	226,240.00	163,911	213,987	12,253	19.96	614
1964	400,511.58	286,686	374,271	26,241	20.45	1,283
1965	288,133.54	203,710	265,945	22,189	20.93	1,060
1966	276,365.29	192,903	251,837	24,528	21.42	1,145
1967	256,723.72	176,806	230,822	25,902	21.92	1,182
1968	98,387.91	66,363	86,638	11,750	22.92	513
1969	47,337.49	31,479	41,096	6,241	23.43	266
1970	320,634.36	210,080	274,261	46,373	23.94	1,937
1971	30,552.85	19,713	25,736	4,817	24.47	197
1972	254,033.89	161,337	210,627	43,407	24.99	1,737
1973	399,926.76	249,874	326,213	73,714	25.52	2,888
1974	140,386.41	86,225	112,568	27,818	26.07	1,067
1975	302,841.67	182,735	238,562	64,280	26.62	2,415
1976	154,317.99	91,433	119,367	34,951	27.17	1,286
1977	101,392.54	58,554	76,443	24,950	28.17	886
1978	514,682.92	291,413	380,442	134,241	28.73	4,673
1979	405,115.20	224,758	293,424	111,691	29.29	3,813
1980	338,492.82	183,869	240,043	98,450	29.86	3,297
1981	1,115,829.85	592,840	773,958	341,872	30.44	11,231
1982	497,594.62	258,351	337,280	160,315	31.02	5,168
1983	74,693.95	37,870	49,440	25,254	31.60	799
1984	212,059.04	104,884	136,927	75,132	32.19	2,334
1985	138,857.83	66,485	86,797	52,061	33.20	1,568
1986	218,908.96	102,033	133,205	85,704	33.79	2,536
1987	121,577.71	55,099	71,932	49,646	34.39	1,444
1988	28,837.86	12,689	16,566	12,272	35.00	351
1989	113,729.85	48,517	63,339	50,391	35.61	1,415
1990	100,408.66	41,479	54,151	46,258	36.23	1,277
1991	73,302.30	29,277	38,221	35,081	36.85	952
1992	42,933.12	16,546	21,601	21,332	37.48	569
1993	232,690.28	86,375	112,763	119,927	38.11	3,147
1994	42,165.56	15,049	19,647	22,519	38.74	581
1995	50,727.94	17,369	22,675	28,053	39.38	712
1996	458,336.05	150,151	196,024	262,312	40.02	6,555
1997	218,117.77	68,184	89,015	129,103	40.67	3,174
1998	322,657.62	95,991	125,317	197,341	41.32	4,776

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. 0						
2000	65,272.03	17,402	22,718	42,554	42.64	998
2001	44,658.17	11,200	14,622	30,036	43.31	694
2002	77,786.23	18,272	23,854	53,932	43.97	1,227
2003	4.40	1	1	3	44.64	
2004	2,801.17	567	740	2,061	45.32	45
2005	7,630.58	1,418	1,851	5,780	46.00	126
2006	422,363.08	71,422	93,242	329,121	46.68	7,051
2008	61,611.65	8,367	10,923	50,689	47.75	1,062
2009	158,803.38	18,898	24,672	134,131	48.14	2,786
2010	633,563.67	64,497	84,202	549,362	48.55	11,315
2011	623,274.72	52,480	68,513	554,762	48.97	11,329
2012	540,777.90	35,799	46,736	494,042	49.41	9,999
2013	631,255.35	30,427	39,723	591,532	49.32	11,994
2014	656,633.88	19,436	25,374	631,260	49.26	12,815
2015	180,260.85	1,875	2,448	177,813	47.35	3,755
	14,960,493.01	6,832,597	8,781,840	6,178,653		155,258
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						39.8 1.04

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. 0						
1910	556.08	534	556			
1912	1,577.71	1,502	1,578			
1913	698.84	666	699			
1914	152.18	145	152			
1915	0.01					
1916	65.15	62	65			
1917	778.49	736	776	2	5.67	
1918	1,505.36	1,409	1,486	19	6.67	3
1919	319.20	299	315	4	6.60	1
1920	2,757.02	2,580	2,721	36	6.54	6
1921	2,408.52	2,253	2,376	33	6.51	5
1922	5,871.35	5,435	5,731	140	7.52	19
1923	17,422.32	16,116	16,995	427	7.50	57
1924	22,218.44	20,534	21,654	564	7.50	75
1925	42,326.05	39,071	41,202	1,124	7.54	149
1926	208,776.35	190,592	200,987	7,789	8.54	912
1927	130,776.60	119,216	125,718	5,059	8.58	590
1928	5,829.74	5,305	5,594	236	8.65	27
1929	102,919.27	93,471	98,569	4,350	8.74	498
1930	45,114.26	40,887	43,117	1,997	8.84	226
1931	67,347.35	60,323	63,613	3,734	9.84	379
1932	59,153.73	52,848	55,730	3,424	9.96	344
1933	4,585.86	4,086	4,309	277	10.09	27
1934	803.16	714	753	50	10.24	5
1935	10,541.56	9,335	9,844	698	10.41	67
1936	23,820.42	21,019	22,165	1,655	10.59	156
1937	35,346.69	31,077	32,772	2,575	10.79	239
1938	11,524.49	10,003	10,549	975	11.79	83
1939	8,326.11	7,197	7,590	736	12.00	61
1940	34,726.63	29,889	31,519	3,208	12.22	263
1941	93,602.46	80,199	84,573	9,029	12.45	725
1942	244,200.26	208,205	219,561	24,639	12.71	1,939
1943	121,013.23	102,643	108,241	12,772	12.97	985
1944	46,768.70	39,459	41,611	5,158	13.25	389
1945	111,769.17	93,774	98,889	12,880	13.53	952
1946	301,585.58	251,522	265,240	36,346	13.83	2,628
1947	154,560.45	128,100	135,087	19,473	14.15	1,376
1948	292,710.26	241,047	254,194	38,516	14.47	2,662
1949	725,873.69	593,765	626,150	99,724	14.80	6,738
1950	726,349.91	589,941	622,117	104,233	15.15	6,880
1951	1,128,881.05	910,104	959,743	169,138	15.50	10,912
1952	767,368.84	613,972	647,459	119,910	15.87	7,556
1953	2,064,910.66	1,639,126	1,728,527	336,384	16.24	20,713

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. 0						
1954	1,736,214.16	1,366,748	1,441,293	294,921	16.62	17,745
1955	1,565,311.78	1,221,569	1,288,196	277,116	17.02	16,282
1956	370,750.81	286,776	302,417	68,334	17.42	3,923
1957	1,418,698.90	1,087,291	1,146,594	272,105	17.83	15,261
1958	1,692,035.27	1,284,255	1,354,301	337,734	18.26	18,496
1959	1,306,765.72	981,904	1,035,459	271,307	18.69	14,516
1960	1,677,922.47	1,247,871	1,315,932	361,990	19.13	18,923
1961	2,704,069.28	1,989,654	2,098,173	605,896	19.57	30,960
1962	3,216,708.46	2,340,477	2,468,131	748,577	20.03	37,373
1963	2,421,366.11	1,741,447	1,836,429	584,937	20.50	28,534
1964	3,496,038.50	2,484,635	2,620,151	875,888	20.96	41,789
1965	2,739,134.11	1,922,872	2,027,749	711,385	21.44	33,180
1966	2,389,619.73	1,656,006	1,746,328	643,292	21.93	29,334
1967	2,561,680.69	1,764,229	1,860,453	701,228	21.92	31,990
1968	1,404,737.54	954,098	1,006,136	398,602	22.43	17,771
1969	967,946.38	648,137	683,488	284,458	22.94	12,400
1970	3,761,798.35	2,482,035	2,617,410	1,144,388	23.46	48,780
1971	2,286,079.35	1,485,266	1,566,275	719,804	23.99	30,004
1972	2,650,939.10	1,695,010	1,787,459	863,480	24.53	35,201
1973	3,476,823.57	2,186,922	2,306,201	1,170,623	25.07	46,694
1974	2,539,102.48	1,580,591	1,666,799	872,303	25.17	34,656
1975	3,239,160.40	1,981,071	2,089,122	1,150,038	25.72	44,714
1976	2,240,622.61	1,345,270	1,418,643	821,980	26.29	31,266
1977	969,107.38	570,804	601,937	367,170	26.86	13,670
1978	4,019,048.39	2,321,000	2,447,592	1,571,456	27.44	57,269
1979	4,350,598.60	2,477,231	2,612,344	1,738,255	27.60	62,980
1980	2,098,047.60	1,169,452	1,233,236	864,812	28.19	30,678
1981	6,302,246.95	3,435,355	3,622,725	2,679,522	28.79	93,071
1982	4,732,612.76	2,520,590	2,658,067	2,074,546	29.40	70,563
1983	852,683.10	446,124	470,456	382,227	29.61	12,909
1984	2,412,993.62	1,231,351	1,298,511	1,114,483	30.23	36,867
1985	2,480,080.46	1,233,096	1,300,351	1,179,729	30.85	38,241
1986	4,295,351.38	2,090,977	2,205,023	2,090,328	31.10	67,213
1987	2,870,764.04	1,358,158	1,432,234	1,438,530	31.74	45,322
1988	1,779,814.79	822,274	867,122	912,693	32.02	28,504
1989	3,769,155.19	1,687,828	1,779,885	1,989,270	32.67	60,890
1990	2,293,958.89	1,000,166	1,054,717	1,239,242	32.98	37,576
1991	3,897,419.92	1,642,373	1,731,951	2,165,469	33.64	64,372
1992	3,263,191.64	1,334,319	1,407,095	1,856,097	33.97	54,639
1993	4,680,221.52	1,843,071	1,943,595	2,736,627	34.64	79,002
1994	2,607,584.91	992,447	1,046,577	1,561,008	34.99	44,613
1995	3,183,621.93	1,168,389	1,232,115	1,951,507	35.36	55,190
1996	5,979,944.33	2,110,920	2,226,054	3,753,890	35.75	105,004

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. 0						
1997	6,726,820.69	2,277,701	2,401,931	4,324,890	36.14	119,670
1998	6,241,991.29	2,021,157	2,131,395	4,110,596	36.55	112,465
1999	891,430.82	275,096	290,100	601,331	36.97	16,265
2000	2,650,108.27	776,482	818,833	1,831,275	37.41	48,951
2001	6,964,620.65	1,929,200	2,034,422	4,930,199	37.85	130,256
2002	1,758,729.76	460,611	485,734	1,272,996	38.05	33,456
2003	1,087,233.20	266,372	280,900	806,333	38.52	20,933
2004	4,351,247.75	995,565	1,049,865	3,301,383	38.75	85,197
2005	3,637,195.06	771,449	813,525	2,823,670	39.00	72,402
2006	10,842,048.75	2,112,031	2,227,225	8,614,824	39.28	219,318
2007	5,841,644.25	1,037,476	1,094,062	4,747,582	39.35	120,650
2008	5,028,429.45	803,543	847,370	4,181,059	39.45	105,984
2009	6,657,247.16	938,672	989,869	5,667,378	39.59	143,152
2010	8,679,782.33	1,064,141	1,122,181	7,557,601	39.35	192,061
2011	22,152,378.22	2,281,695	2,406,143	19,746,235	39.17	504,116
2012	8,945,488.93	742,476	782,972	8,162,517	38.69	210,972
2013	8,641,822.95	534,065	563,194	8,078,629	37.98	212,707
2014	10,270,180.91	404,645	426,715	9,843,466	36.52	269,536
2015	9,958,855.56	150,379	158,580	9,800,275	32.61	300,530
	257,657,072.37	93,291,976	98,380,269	159,276,803		4,685,633
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						34.0 1.82

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. 0						
1900	55,814.96	54,799	53,238	2,577	2.14	1,204
1943	970,230.68	822,950	799,506	170,725	12.97	13,163
1944	138,817.59	117,120	113,783	25,035	13.25	1,889
1945	218,853.69	183,618	178,387	40,467	13.53	2,991
1946	381,652.90	318,299	309,231	72,422	13.83	5,237
1947	314,446.02	260,613	253,189	61,257	14.15	4,329
1948	517,146.41	425,870	413,738	103,408	14.47	7,146
1949	329,910.64	269,867	262,179	67,732	14.80	4,576
1950	707,493.04	574,626	558,256	149,237	15.15	9,851
1951	817,233.60	658,854	640,084	177,150	15.50	11,429
1952	989,726.95	791,881	769,322	220,405	15.87	13,888
1953	1,173,148.45	931,245	904,716	268,432	16.24	16,529
1954	1,411,627.29	1,111,233	1,079,576	332,051	16.62	19,979
1955	1,389,631.28	1,084,468	1,053,574	336,057	17.02	19,745
1956	1,165,660.29	901,638	875,952	289,708	17.42	16,631
1957	1,342,281.33	1,028,724	999,418	342,863	17.83	19,230
1958	1,355,003.49	1,028,448	999,149	355,854	18.26	19,488
1959	1,835,913.33	1,379,505	1,340,205	495,708	18.69	26,523
1960	2,126,712.73	1,581,636	1,536,578	590,135	19.13	30,849
1961	2,445,297.54	1,799,250	1,747,993	697,305	19.57	35,631
1962	2,122,905.00	1,544,626	1,500,622	622,283	20.03	31,068
1963	2,693,016.45	1,936,817	1,881,641	811,375	20.50	39,579
1964	2,267,351.88	1,611,407	1,565,501	701,851	20.96	33,485
1965	2,289,323.60	1,607,105	1,561,322	728,002	21.44	33,955
1966	2,355,070.88	1,632,064	1,585,570	769,501	21.93	35,089
1967	1,736,634.35	1,196,020	1,161,948	574,686	21.92	26,217
1968	1,680,013.31	1,141,065	1,108,558	571,455	22.43	25,477
1969	2,078,082.01	1,391,484	1,351,843	726,239	22.94	31,658
1970	2,307,215.61	1,522,301	1,478,933	828,283	23.46	35,306
1971	2,327,201.57	1,511,983	1,468,909	858,293	23.99	35,777
1972	2,811,055.11	1,797,389	1,746,185	1,064,870	24.53	43,411
1973	3,085,923.51	1,941,046	1,885,749	1,200,175	25.07	47,873
1974	2,646,220.23	1,647,272	1,600,344	1,045,876	25.17	41,552
1975	1,656,395.42	1,013,051	984,191	672,204	25.72	26,135
1976	2,159,499.03	1,296,563	1,259,626	899,873	26.29	34,229
1977	2,411,957.77	1,420,643	1,380,172	1,031,786	26.86	38,413
1978	2,757,883.10	1,592,677	1,547,305	1,210,578	27.44	44,117
1979	3,195,014.16	1,819,241	1,767,414	1,427,600	27.60	51,725
1980	2,688,874.50	1,498,779	1,456,082	1,232,792	28.19	43,732
1981	5,150,238.95	2,807,395	2,727,418	2,422,821	28.79	84,155
1982	4,678,930.90	2,491,999	2,421,007	2,257,924	29.40	76,800
1983	5,285,019.23	2,765,122	2,686,349	2,598,670	29.61	87,763
1984	5,954,878.96	3,038,775	2,952,206	3,002,673	30.23	99,328

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. 0						
1985	6,735,019.62	3,348,652	3,253,255	3,481,765	30.85	112,861
1986	7,880,406.14	3,836,182	3,726,896	4,153,510	31.10	133,553
1987	10,131,970.91	4,793,435	4,656,879	5,475,092	31.74	172,498
1988	9,315,054.26	4,303,555	4,180,955	5,134,099	32.02	160,340
1989	9,344,826.16	4,184,613	4,065,401	5,279,425	32.67	161,599
1990	7,918,391.88	3,452,419	3,354,066	4,564,326	32.98	138,397
1991	15,062,448.12	6,347,316	6,166,493	8,895,955	33.64	264,446
1992	8,890,002.57	3,635,122	3,531,564	5,358,439	33.97	157,740
1993	23,657,890.09	9,316,477	9,051,068	14,606,822	34.64	421,675
1994	16,934,954.71	6,445,444	6,261,825	10,673,130	34.99	305,034
1995	21,085,144.07	7,738,248	7,517,800	13,567,344	35.36	383,692
1996	11,953,002.76	4,219,410	4,099,207	7,853,796	35.75	219,687
1997	13,506,543.88	4,573,316	4,443,031	9,063,513	36.14	250,789
1998	20,900,120.12	6,767,459	6,574,666	14,325,454	36.55	391,941
1999	14,405,293.71	4,445,474	4,318,831	10,086,463	36.97	272,828
2000	12,604,594.68	3,693,146	3,587,935	9,016,660	37.41	241,023
2001	9,338,063.33	2,586,644	2,512,955	6,825,108	37.85	180,320
2002	3,990,115.57	1,045,011	1,015,241	2,974,875	38.05	78,183
2003	5,131,510.64	1,257,220	1,221,404	3,910,107	38.52	101,508
2004	7,926,457.38	1,813,573	1,761,908	6,164,549	38.75	159,085
2005	13,600,328.44	2,884,630	2,802,452	10,797,876	39.00	276,869
2006	12,712,383.39	2,476,372	2,405,825	10,306,558	39.28	262,387
2007	6,364,580.59	1,130,350	1,098,148	5,266,433	39.35	133,836
2008	16,196,776.93	2,588,245	2,514,511	13,682,266	39.45	346,826
2009	12,881,427.41	1,816,281	1,764,538	11,116,889	39.59	280,800
2010	14,849,739.81	1,820,578	1,768,713	13,081,027	39.35	332,428
2011	43,656,836.03	4,496,654	4,368,552	39,288,284	39.17	1,003,020
2012	17,172,162.29	1,425,289	1,384,685	15,787,477	38.69	408,051
2013	15,394,465.22	951,378	924,275	14,470,190	37.98	380,995
2014	15,286,800.53	602,300	585,142	14,701,659	36.52	402,565
2015	13,615,390.48	205,592	199,735	13,415,655	32.61	411,397
	504,468,009.46	163,749,853	159,084,925	345,383,084		9,873,525
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						35.0 1.96

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 58-R1						
NET SALVAGE PERCENT.. 0						
1943	3,083,367.66	2,593,112	1,953,073	1,130,295	13.71	82,443
1944	18,828.14	15,752	11,864	6,964	13.97	498
1945	154,377.81	128,427	96,728	57,650	14.25	4,046
1946	380,447.53	314,630	236,972	143,476	14.54	9,868
1947	497,149.07	408,657	307,791	189,358	14.83	12,769
1948	431,138.44	349,222	263,026	168,112	15.83	10,620
1949	455,879.95	366,801	276,266	179,614	16.15	11,122
1950	416,663.19	332,956	250,775	165,888	16.47	10,072
1951	594,996.28	472,070	355,552	239,444	16.80	14,253
1952	566,796.95	446,296	336,140	230,657	17.15	13,449
1953	935,371.14	730,712	550,356	385,015	17.50	22,001
1954	1,508,152.97	1,168,668	880,214	627,939	17.87	35,139
1955	1,581,390.00	1,215,140	915,216	666,174	18.24	36,523
1956	1,106,555.01	842,752	634,742	471,813	18.62	25,339
1957	1,071,113.88	808,263	608,765	462,349	19.02	24,309
1958	1,062,748.03	794,404	598,327	464,421	19.42	23,915
1959	1,513,278.83	1,120,129	843,656	669,623	19.83	33,768
1960	1,819,890.86	1,333,252	1,004,175	815,716	20.26	40,262
1961	2,180,584.12	1,580,487	1,190,387	990,197	20.69	47,859
1962	2,549,132.28	1,840,983	1,386,587	1,162,545	20.58	56,489
1963	3,263,628.61	2,330,231	1,755,077	1,508,552	21.03	71,733
1964	3,088,528.04	2,179,265	1,641,373	1,447,155	21.49	67,341
1965	2,436,650.93	1,698,102	1,278,972	1,157,679	21.96	52,718
1966	3,062,806.04	2,107,211	1,587,104	1,475,702	22.45	65,733
1967	1,987,671.08	1,349,629	1,016,510	971,161	22.93	42,353
1968	1,803,362.35	1,207,892	909,757	893,605	23.42	38,156
1969	2,334,682.33	1,541,591	1,161,091	1,173,591	23.92	49,063
1970	2,510,431.12	1,644,834	1,238,852	1,271,579	23.94	53,115
1971	2,824,730.91	1,822,516	1,372,678	1,452,053	24.47	59,340
1972	3,423,013.15	2,173,956	1,637,375	1,785,638	24.99	71,454
1973	3,766,961.93	2,353,598	1,772,677	1,994,285	25.52	78,146
1974	2,815,858.30	1,741,327	1,311,528	1,504,330	25.61	58,740
1975	1,805,877.62	1,097,071	826,289	979,589	26.17	37,432
1976	2,147,674.80	1,280,873	964,725	1,182,950	26.73	44,256
1977	2,517,472.53	1,473,225	1,109,600	1,407,873	27.29	51,589
1978	2,904,276.60	1,677,220	1,263,244	1,641,033	27.44	59,804
1979	3,565,866.70	2,017,567	1,519,586	2,046,281	28.01	73,055
1980	3,906,617.97	2,177,549	1,640,081	2,266,537	28.19	80,402
1981	7,574,791.51	4,129,019	3,109,884	4,464,908	28.79	155,085
1982	6,885,805.27	3,690,792	2,779,821	4,105,984	29.00	141,586
1983	6,479,394.50	3,390,019	2,553,286	3,926,108	29.61	132,594
1984	7,396,500.51	3,797,363	2,860,088	4,536,413	29.85	151,974
1985	9,115,711.08	4,559,679	3,434,247	5,681,464	30.48	186,400

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 58-R1						
NET SALVAGE PERCENT.. 0						
1986	8,699,036.27	4,259,918	3,208,474	5,490,562	30.74	178,613
1987	12,096,157.60	5,757,771	4,336,623	7,759,535	31.38	247,276
1988	9,273,029.63	4,310,104	3,246,273	6,026,757	31.67	190,299
1989	9,741,789.10	4,414,979	3,325,262	6,416,527	31.98	200,642
1990	11,220,516.77	4,950,492	3,728,599	7,491,918	32.30	231,948
1991	19,145,428.40	8,209,560	6,183,255	12,962,173	32.64	397,125
1992	4,910,379.16	2,042,718	1,538,529	3,371,850	32.99	102,208
1993	20,057,421.22	8,079,129	6,085,017	13,972,404	33.36	418,837
1994	14,138,577.73	5,502,734	4,144,535	9,994,043	33.75	296,120
1995	16,159,870.86	6,063,184	4,566,653	11,593,218	34.14	339,579
1996	13,708,728.47	4,946,109	3,725,297	9,983,431	34.55	288,956
1997	15,919,463.88	5,536,790	4,170,185	11,749,279	34.69	338,694
1998	13,469,175.50	4,478,501	3,373,106	10,096,070	35.13	287,392
1999	11,099,736.19	3,534,156	2,661,846	8,437,890	35.32	238,898
2000	11,235,010.51	3,413,196	2,570,742	8,664,269	35.52	243,926
2001	6,132,933.74	1,769,965	1,333,098	4,799,836	35.75	134,261
2002	5,598,354.79	1,526,671	1,149,854	4,448,501	36.00	123,569
2003	6,185,240.09	1,592,699	1,199,585	4,985,655	36.04	138,337
2004	11,353,074.98	2,729,279	2,055,631	9,297,444	36.34	255,846
2005	26,964,937.87	6,059,022	4,563,518	22,401,420	36.23	618,311
2006	29,071,842.57	6,020,779	4,534,715	24,537,128	36.37	674,653
2007	18,727,187.96	3,550,675	2,674,288	16,052,900	36.34	441,742
2008	33,110,744.20	5,688,426	4,284,394	28,826,350	36.17	796,968
2009	29,069,656.50	4,441,844	3,345,496	25,724,160	36.05	713,569
2010	27,935,741.35	3,732,215	2,811,020	25,124,721	35.65	704,761
2011	68,651,273.93	7,785,054	5,863,527	62,787,747	35.18	1,784,757
2012	32,845,009.40	3,021,741	2,275,907	30,569,102	34.52	885,548
2013	27,733,091.53	1,927,450	1,451,712	26,281,380	33.47	785,222
2014	26,166,177.02	1,185,328	892,762	25,273,415	31.61	799,539
2015	22,595,392.76	406,717	306,330	22,289,063	27.28	817,048
	672,561,156.00	195,240,448	147,050,690	525,510,466		16,011,457
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					32.8	2.38

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 365.10 CLEARING COSTS AND RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1943	276,300.72	246,405	276,301			
1944	20,486.86	18,164	20,487			
1945	107,339.22	94,587	107,339			
1946	210,713.68	184,522	209,959	755	9.87	76
1947	144,126.33	125,390	142,676	1,450	10.24	142
1948	166,991.30	144,280	164,170	2,821	10.62	266
1949	200,632.29	172,102	195,827	4,805	11.02	436
1950	135,824.68	114,772	130,594	5,231	12.02	435
1951	162,822.30	136,526	155,347	7,475	12.42	602
1952	195,558.90	162,666	185,090	10,469	12.84	815
1953	243,367.43	200,778	228,456	14,911	13.26	1,125
1954	377,075.82	306,110	348,309	28,767	14.26	2,017
1955	270,316.47	217,497	247,480	22,836	14.69	1,555
1956	233,666.88	186,303	211,986	21,681	15.13	1,433
1957	192,556.75	150,945	171,754	20,803	16.13	1,290
1958	227,254.01	176,395	200,712	26,542	16.58	1,601
1959	326,489.25	250,874	285,458	41,031	17.03	2,409
1960	336,506.34	253,995	289,010	47,496	18.03	2,634
1961	321,699.24	240,181	273,291	48,408	18.50	2,617
1962	163,406.12	120,643	137,274	26,132	18.96	1,378
1963	330,161.45	239,202	272,177	57,984	19.96	2,905
1964	196,609.42	140,733	160,134	36,475	20.45	1,784
1965	156,894.18	110,924	126,215	30,679	20.93	1,466
1966	137,118.43	95,023	108,122	28,996	21.93	1,322
1967	70,774.57	48,396	55,068	15,707	22.43	700
1968	102,298.42	68,519	77,965	24,333	23.42	1,039
1969	165,061.79	108,990	124,015	41,047	23.92	1,716
1970	141,862.30	91,657	104,292	37,570	24.92	1,508
1971	156,090.82	99,336	113,030	43,061	25.43	1,693
1972	202,431.27	126,803	144,283	58,148	25.94	2,242
1973	262,565.44	160,690	182,842	79,723	26.94	2,959
1974	202,768.03	121,174	137,878	64,890	27.94	2,322
1975	121,236.63	71,190	81,004	40,233	28.47	1,413
1976	147,459.20	84,465	96,109	51,350	29.46	1,743
1977	153,514.20	86,290	98,186	55,328	29.99	1,845
1978	152,886.75	83,705	95,244	57,643	30.99	1,860
1979	138,237.00	74,178	84,404	53,833	31.52	1,708
1980	112,340.58	58,619	66,700	45,641	32.53	1,403
1981	167,148.56	84,778	96,465	70,684	33.52	2,109
1982	230,983.79	114,522	130,309	100,675	34.07	2,955
1983	300,892.83	144,729	164,681	136,212	35.07	3,884
1984	237,671.89	110,803	126,078	111,594	36.07	3,094
1985	383,851.81	173,271	197,157	186,695	37.07	5,036

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 365.10 CLEARING COSTS AND RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1986	631,805.32	277,742	316,030	315,775	37.61	8,396
1987	587,781.72	249,572	283,977	303,805	38.62	7,867
1988	517,842.93	212,212	241,467	276,376	39.61	6,977
1989	370,484.02	146,267	166,431	204,053	40.62	5,023
1990	361,599.66	138,312	157,379	204,221	41.17	4,960
1991	798,090.31	293,298	333,731	464,359	42.17	11,012
1992	397,909.84	140,263	159,599	238,311	43.17	5,520
1993	618,050.92	208,592	237,348	380,703	44.17	8,619
1994	201,812.65	65,085	74,057	127,756	45.17	2,828
1995	683,550.18	210,192	239,168	444,382	46.17	9,625
1996	466,314.77	137,283	156,208	310,107	46.73	6,636
1997	254,639.18	71,146	80,954	173,685	47.72	3,640
1998	140,621.23	37,152	42,274	98,347	48.73	2,018
1999	518,033.29	129,094	146,890	371,143	49.72	7,465
2000	675,798.13	158,137	179,937	495,861	50.73	9,775
2001	725,367.84	158,856	180,755	544,613	51.72	10,530
2002	528,425.54	107,693	122,539	405,887	52.73	7,697
2003	581.51	110	125	457	53.72	9
2005	57,401.85	9,104	10,359	47,043	55.72	844
2006	6,308,628.50	904,657	1,029,369	5,279,260	56.73	93,059
2007	1,064,165.96	137,490	156,444	907,722	57.29	15,844
2008	18,589,995.17	2,119,259	2,411,410	16,178,585	58.29	277,553
2009	16,903,359.29	1,670,052	1,900,278	15,003,081	59.29	253,046
2010	13,552,336.67	1,132,975	1,289,162	12,263,175	60.29	203,403
2011	17,750,848.07	1,214,158	1,381,536	16,369,312	61.29	267,080
2012	1,205,658.23	64,141	72,983	1,132,675	62.29	18,184
2013	40,581,330.22	1,542,091	1,754,676	38,826,654	63.29	613,472
2014	9,875,719.73	225,166	256,207	9,619,513	64.29	149,627
2015	15,735,719.04	119,591	136,077	15,599,642	65.29	238,929
	158,687,865.72	17,880,822	20,341,248	138,346,618		2,319,175
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						59.7 1.46

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. 0						
1943	818,483.88	706,188	766,552	51,932	11.53	4,504
1945	3,543.91	3,023	3,281	263	12.15	22
1947	101,426.55	85,462	92,767	8,660	12.80	677
1948	2,538.17	2,124	2,306	232	13.15	18
1949	193,651.88	160,963	174,722	18,930	13.50	1,402
1950	52,945.40	43,696	47,431	5,514	13.87	398
1951	110,440.77	90,473	98,206	12,235	14.24	859
1952	72,412.29	58,857	63,888	8,524	14.62	583
1953	79,918.72	64,430	69,937	9,982	15.02	665
1954	55,078.98	44,036	47,800	7,279	15.42	472
1955	92,666.70	73,448	79,726	12,941	15.83	817
1956	62,427.63	48,656	52,815	9,613	16.84	571
1957	81,948.40	63,281	68,690	13,258	17.26	768
1959	113,769.31	86,135	93,498	20,271	18.13	1,118
1960	234,287.73	175,528	190,532	43,756	18.58	2,355
1961	115,003.57	85,241	92,527	22,477	19.03	1,181
1962	107,273.47	78,631	85,352	21,921	19.49	1,125
1963	102,500.06	74,261	80,609	21,891	19.96	1,097
1964	136,319.75	97,578	105,919	30,401	20.45	1,487
1965	275,670.59	194,899	211,559	64,112	20.93	3,063
1966	587,400.34	410,005	445,052	142,348	21.42	6,646
1967	713,658.68	491,497	533,509	180,150	21.92	8,219
1968	537,154.31	362,311	393,281	143,873	22.92	6,277
1969	700,756.17	466,003	505,836	194,920	23.43	8,319
1970	626,917.29	410,756	445,867	181,050	23.94	7,563
1971	791,444.02	510,640	554,289	237,155	24.47	9,692
1972	902,548.14	573,208	622,205	280,343	24.99	11,218
1973	1,033,649.14	645,824	701,028	332,621	25.52	13,034
1974	873,878.66	536,736	582,615	291,264	26.07	11,172
1975	514,098.06	310,207	336,723	177,375	26.62	6,663
1976	524,887.29	310,996	337,579	187,308	27.17	6,894
1977	503,644.27	290,855	315,717	187,927	28.17	6,671
1978	512,636.50	290,255	315,065	197,572	28.73	6,877
1979	528,160.85	293,024	318,071	210,090	29.29	7,173
1980	340,795.70	185,120	200,944	139,852	29.86	4,684
1981	450,700.63	239,457	259,925	190,776	30.44	6,267
1982	417,918.59	216,983	235,530	182,389	31.02	5,880
1983	323,763.78	164,148	178,179	145,585	31.60	4,607
1984	382,772.39	189,319	205,502	177,270	32.19	5,507
1985	402,564.19	192,748	209,224	193,340	33.20	5,823
1986	671,777.42	313,115	339,879	331,898	33.79	9,822
1987	690,086.70	312,747	339,480	350,607	34.39	10,195
1988	772,510.39	339,905	368,959	403,551	35.00	11,530

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. 0						
1989	588,248.59	250,947	272,398	315,851	35.61	8,870
1990	802,045.35	331,325	359,646	442,399	36.23	12,211
1991	1,353,514.54	540,594	586,803	766,712	36.85	20,806
1992	1,205,954.92	464,775	504,503	701,452	37.48	18,715
1993	1,701,189.74	631,482	685,460	1,015,730	38.11	26,653
1994	838,209.35	299,157	324,728	513,481	38.74	13,255
1995	1,513,191.47	518,117	562,405	950,786	39.38	24,144
1996	608,180.85	199,240	216,271	391,910	40.02	9,793
1997	1,166,618.35	364,685	395,858	770,760	40.67	18,952
1998	1,360,292.06	404,687	439,279	921,013	41.32	22,290
1999	600,741.74	169,529	184,020	416,722	41.98	9,927
2000	1,831,628.35	488,312	530,052	1,301,576	42.64	30,525
2001	1,403,405.14	351,974	382,060	1,021,345	43.31	23,582
2002	936,232.74	219,921	238,719	697,514	43.97	15,863
2003	9,543.31	2,088	2,266	7,277	44.64	163
2004	10,995.89	2,226	2,416	8,580	45.32	189
2005	30,239.83	5,619	6,099	24,141	46.00	525
2006	28,993.77	4,903	5,322	23,672	46.68	507
2007	5,120.42	783	850	4,270	47.06	91
2008	10,561.45	1,434	1,557	9,004	47.75	189
2009	3,205.10	381	414	2,791	48.14	58
2010	802,869.15	81,732	88,718	714,151	48.55	14,710
2011	2,272,160.45	191,316	207,670	2,064,490	48.97	42,158
2012	524,461.03	34,719	37,687	486,774	49.41	9,852
2013	307,095.80	14,802	16,067	291,029	49.32	5,901
2014	194,916.17	5,770	6,263	188,653	49.26	3,830
2015	183,016.67	1,903	2,066	180,951	47.35	3,822
	36,908,663.50	15,875,190	17,232,173	19,676,490		541,496
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						36.3 1.47

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-R2.5						
NET SALVAGE PERCENT.. 0						
1956	8.08	7	7	1	4.60	
1961	14.54	13	14	1	5.74	
1962	123.56	111	118	6	6.02	1
1963	118.15	105	112	6	6.32	1
1964	183.12	162	172	11	6.64	2
1965	13,325.85	11,709	12,434	892	6.97	128
1966	94,460.82	82,767	87,892	6,569	6.99	940
1967	195,707.53	169,913	180,433	15,275	7.36	2,075
1968	810,317.50	696,711	739,849	70,468	7.75	9,093
1969	683,058.77	581,283	617,274	65,785	8.14	8,082
1970	879,572.38	740,424	786,269	93,303	8.55	10,913
1971	766,050.09	640,878	680,559	85,491	8.69	9,838
1972	1,054,743.44	871,745	925,721	129,022	9.13	14,132
1973	873,923.69	713,122	757,276	116,648	9.58	12,176
1974	923,665.24	743,643	789,687	133,978	10.05	13,331
1975	1,097,633.30	871,301	925,249	172,384	10.52	16,386
1976	848,091.83	663,293	704,362	143,730	11.01	13,054
1977	814,822.94	630,510	669,549	145,274	11.25	12,913
1978	956,893.13	728,387	773,487	183,406	11.76	15,596
1979	1,062,878.64	795,246	844,485	218,394	12.28	17,785
1980	1,265,910.48	930,191	987,786	278,124	12.81	21,711
1981	811,557.36	585,133	621,363	190,194	13.35	14,247
1982	1,289,652.62	911,526	967,965	321,688	13.90	23,143
1983	1,217,743.47	842,922	895,113	322,630	14.45	22,327
1984	1,071,106.46	725,353	770,265	300,841	15.01	20,043
1985	932,826.23	617,344	655,568	277,258	15.59	17,784
1986	1,426,750.84	921,681	978,749	448,002	16.16	27,723
1987	2,154,628.31	1,356,985	1,441,005	713,623	16.75	42,604
1988	3,237,044.15	1,984,955	2,107,857	1,129,187	17.35	65,083
1989	3,603,355.41	2,148,320	2,281,337	1,322,018	17.95	73,650
1990	3,609,131.53	2,088,965	2,218,307	1,390,825	18.56	74,937
1991	4,722,304.98	2,649,213	2,813,244	1,909,061	19.17	99,586
1992	6,094,437.45	3,308,061	3,512,886	2,581,551	19.79	130,447
1993	6,006,220.61	3,148,461	3,343,404	2,662,817	20.42	130,402
1994	3,961,680.25	2,001,441	2,125,364	1,836,316	21.06	87,194
1995	7,180,214.37	3,488,148	3,704,124	3,476,090	21.70	160,188
1996	5,566,010.27	2,593,761	2,754,359	2,811,651	22.34	125,857
1997	6,523,316.16	2,908,094	3,088,154	3,435,162	23.00	149,355
1998	5,230,753.38	2,233,532	2,371,826	2,858,927	23.48	121,760
1999	3,389,691.27	1,375,876	1,461,066	1,928,625	24.15	79,860
2000	3,219,660.66	1,237,638	1,314,269	1,905,392	24.82	76,768
2001	2,965,409.82	1,074,961	1,141,519	1,823,891	25.50	71,525
2002	2,029,051.09	690,283	733,023	1,296,028	26.18	49,505

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-R2.5						
NET SALVAGE PERCENT.. 0						
2003	3,873,310.84	1,229,776	1,305,920	2,567,391	26.87	95,549
2004	3,324,418.97	978,709	1,039,308	2,285,111	27.56	82,914
2005	4,172,730.04	1,134,983	1,205,258	2,967,472	28.11	105,566
2006	4,361,488.84	1,081,649	1,148,621	3,212,868	28.81	111,519
2007	2,411,941.97	541,240	574,752	1,837,190	29.38	62,532
2008	3,983,531.06	794,714	843,920	3,139,611	30.09	104,341
2009	3,194,420.67	558,385	592,959	2,601,462	30.68	84,793
2010	4,268,662.39	638,592	678,132	3,590,530	31.26	114,860
2011	14,515,771.22	1,802,859	1,914,486	12,601,285	31.73	397,141
2012	8,362,362.94	819,512	870,254	7,492,109	32.21	232,602
2013	6,423,638.07	457,363	485,681	5,937,957	32.59	182,202
2014	8,034,426.89	353,515	375,404	7,659,023	32.63	234,723
2015	7,948,162.85	123,197	130,825	7,817,338	31.76	246,138
	163,458,916.52	59,278,668	62,949,022	100,509,895		3,897,025
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.8 2.38

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 41-R1						
NET SALVAGE PERCENT.. 0						
1929	1,340.02	1,340	1,340			
1943	15,447.76	14,784	14,253	1,195	3.26	367
1944	1,328.98	1,273	1,227	102	3.13	33
1945	816.86	777	749	68	3.57	19
1946	3,538.86	3,345	3,225	314	4.03	78
1947	6,316.25	5,927	5,714	602	4.50	134
1948	4,351.67	4,083	3,936	416	4.45	93
1949	76,072.79	70,824	68,282	7,791	4.93	1,580
1950	103,272.52	96,054	92,606	10,667	4.92	2,168
1951	276,299.42	254,859	245,711	30,588	5.43	5,633
1952	153,516.35	140,375	135,336	18,180	5.94	3,061
1953	240,651.47	219,594	211,712	28,939	5.99	4,831
1954	260,077.36	235,110	226,671	33,406	6.53	5,116
1955	312,185.15	281,404	271,303	40,882	6.62	6,176
1956	357,260.05	318,855	307,410	49,850	7.17	6,953
1957	628,116.33	558,521	538,473	89,643	7.29	12,297
1958	795,834.67	704,712	679,416	116,419	7.44	15,648
1959	824,737.49	722,305	696,377	128,360	8.01	16,025
1960	746,314.51	650,338	626,994	119,321	8.19	14,569
1961	784,111.76	679,511	655,120	128,992	8.39	15,374
1962	737,130.04	630,983	608,334	128,796	9.00	14,311
1963	928,871.18	790,005	761,647	167,224	9.23	18,117
1964	807,440.33	681,964	657,485	149,955	9.48	15,818
1965	1,021,302.11	850,949	820,404	200,898	10.11	19,871
1966	1,327,193.33	1,097,058	1,057,679	269,514	10.38	25,965
1967	1,362,085.93	1,116,366	1,076,293	285,793	10.67	26,785
1968	1,221,356.96	991,986	956,378	264,979	10.98	24,133
1969	1,318,567.03	1,060,655	1,022,582	295,985	11.31	26,170
1970	1,457,801.25	1,160,701	1,119,037	338,764	11.65	29,078
1971	1,421,389.64	1,119,486	1,079,301	342,089	12.00	28,507
1972	1,654,747.65	1,288,387	1,242,140	412,608	12.37	33,356
1973	2,042,061.03	1,570,753	1,514,370	527,691	12.75	41,388
1974	1,929,210.54	1,465,042	1,412,454	516,757	13.15	39,297
1975	1,105,207.08	828,021	798,299	306,908	13.56	22,633
1976	1,522,340.64	1,124,401	1,084,040	438,301	13.98	31,352
1977	2,283,002.58	1,661,113	1,601,486	681,517	14.41	47,295
1978	2,569,688.58	1,840,411	1,774,348	795,341	14.86	53,522
1979	2,622,475.33	1,847,272	1,780,963	841,512	15.32	54,929
1980	2,288,221.14	1,583,907	1,527,052	761,169	15.78	48,236
1981	2,973,079.00	2,030,910	1,958,009	1,015,070	16.01	63,402
1982	3,374,274.53	2,260,764	2,179,613	1,194,662	16.50	72,404
1983	3,604,170.73	2,366,138	2,281,204	1,322,967	17.00	77,822
1984	4,830,412.03	3,119,480	3,007,505	1,822,907	17.28	105,492

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 41-R1						
NET SALVAGE PERCENT.. 0						
1985	7,349,147.98	4,640,252	4,473,688	2,875,460	17.81	161,452
1986	7,966,645.43	4,935,337	4,758,180	3,208,465	18.12	177,068
1987	5,633,821.07	3,403,955	3,281,768	2,352,053	18.67	125,980
1988	7,573,186.89	4,477,268	4,316,554	3,256,633	19.01	171,312
1989	8,834,033.66	5,103,421	4,920,231	3,913,803	19.37	202,055
1990	7,107,120.91	3,987,095	3,843,976	3,263,145	19.95	163,566
1991	5,243,901.61	2,865,268	2,762,418	2,481,484	20.34	122,000
1992	7,423,318.39	3,942,524	3,801,005	3,622,313	20.75	174,569
1993	7,135,471.24	3,676,195	3,544,236	3,591,235	21.17	169,638
1994	6,030,014.54	3,007,771	2,899,805	3,130,210	21.60	144,917
1995	7,631,136.42	3,691,944	3,559,420	4,071,716	21.87	186,178
1996	3,189,272.37	1,486,201	1,432,853	1,756,419	22.34	78,622
1997	5,934,693.31	2,668,238	2,572,460	3,362,233	22.65	148,443
1998	4,887,086.53	2,103,891	2,028,371	2,858,716	23.15	123,487
1999	5,953,733.08	2,455,915	2,367,759	3,585,974	23.50	152,595
2000	10,246,479.52	4,034,039	3,889,235	6,357,245	23.87	266,328
2001	7,793,589.16	2,927,272	2,822,196	4,971,393	24.11	206,196
2002	7,609,910.98	2,701,518	2,604,545	5,005,366	24.52	204,134
2003	7,889,243.97	2,642,897	2,548,029	5,341,215	24.81	215,285
2004	14,715,104.98	4,636,730	4,470,292	10,244,813	25.00	409,793
2005	20,411,577.06	6,001,004	5,785,595	14,625,982	25.21	580,166
2006	18,034,891.56	4,900,080	4,724,189	13,310,703	25.47	522,603
2007	11,378,213.05	2,833,175	2,731,476	8,646,737	25.63	337,368
2008	17,563,305.15	3,978,089	3,835,293	13,728,012	25.61	536,041
2009	14,300,613.16	2,891,584	2,787,789	11,512,824	25.65	448,843
2010	12,800,175.67	2,260,511	2,179,369	10,620,807	25.65	414,067
2011	33,789,263.37	5,078,526	4,896,229	28,893,034	25.44	1,135,732
2012	16,827,353.03	2,061,351	1,987,358	14,839,995	25.07	591,942
2013	11,792,955.58	1,096,745	1,057,377	10,735,579	24.38	440,344
2014	10,392,664.45	631,874	609,192	9,783,472	23.19	421,883
2015	7,218,051.29	176,120	169,798	7,048,253	19.99	352,589
	370,649,594.34	138,747,533	133,767,164	236,882,430		10,415,234

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.7 2.81

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 369 OVERHEAD SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1.5						
NET SALVAGE PERCENT.. 0						
1943	50,318.58	44,139	49,130	1,189	10.15	117
1944	1,883.30	1,643	1,829	54	10.47	5
1945	4,123.04	3,576	3,980	143	10.80	13
1946	8,822.42	7,603	8,463	359	11.15	32
1947	17,011.16	14,565	16,212	799	11.50	69
1948	29,453.04	25,050	27,882	1,571	11.87	132
1949	26,395.83	22,468	25,008	1,388	11.62	119
1950	28,553.60	24,128	26,856	1,698	12.02	141
1951	31,396.70	26,326	29,303	2,094	12.42	169
1952	32,755.11	27,246	30,327	2,428	12.84	189
1953	38,328.63	31,621	35,196	3,133	13.26	236
1954	37,138.34	30,379	33,814	3,324	13.68	243
1955	51,832.66	42,021	46,772	5,061	14.13	358
1956	188,170.54	152,268	169,485	18,686	14.03	1,332
1957	272,764.00	218,593	243,310	29,454	14.50	2,031
1958	255,013.90	202,354	225,234	29,780	14.96	1,991
1959	301,555.79	236,842	263,622	37,934	15.44	2,457
1960	359,880.20	279,627	311,245	48,635	15.93	3,053
1961	397,704.54	307,784	342,586	55,119	15.92	3,462
1962	482,200.53	368,883	410,593	71,608	16.43	4,358
1963	567,426.41	428,974	477,479	89,947	16.94	5,310
1964	563,878.60	421,105	468,720	95,159	17.46	5,450
1965	677,493.34	502,971	559,843	117,650	17.52	6,715
1966	644,525.12	472,179	525,569	118,956	18.07	6,583
1967	608,356.31	439,598	489,304	119,052	18.62	6,394
1968	569,492.63	405,763	451,643	117,850	19.17	6,148
1969	617,403.62	436,381	485,723	131,681	19.29	6,826
1970	597,999.12	416,327	463,402	134,597	19.86	6,777
1971	683,935.08	468,701	521,698	162,237	20.44	7,937
1972	732,512.76	497,083	553,289	179,224	20.60	8,700
1973	791,019.39	527,768	587,443	203,576	21.20	9,603
1974	698,567.42	458,051	509,843	188,724	21.79	8,661
1975	647,008.73	419,262	466,668	180,341	22.00	8,197
1976	743,293.14	472,734	526,187	217,106	22.61	9,602
1977	775,990.62	483,985	538,710	237,281	23.23	10,214
1978	728,943.60	448,300	498,990	229,954	23.48	9,794
1979	727,305.70	437,983	487,506	239,800	24.11	9,946
1980	757,461.92	449,023	499,795	257,667	24.38	10,569
1981	1,165,022.90	675,247	751,598	413,425	25.02	16,524
1982	1,134,233.59	645,946	718,984	415,250	25.32	16,400
1983	993,846.73	552,380	614,838	379,009	25.98	14,588
1984	1,142,150.01	622,472	692,856	449,294	26.30	17,083
1985	1,106,676.23	587,313	653,721	452,955	26.97	16,795

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 369 OVERHEAD SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1.5						
NET SALVAGE PERCENT.. 0						
1986	1,024,636.47	531,991	592,144	432,492	27.32	15,831
1987	965,048.10	486,770	541,810	423,238	28.00	15,116
1988	986,531.29	485,571	540,475	446,056	28.37	15,723
1989	877,590.73	420,893	468,484	409,107	28.75	14,230
1990	1,172,505.91	544,160	605,689	566,817	29.45	19,247
1991	1,567,419.62	706,593	786,488	780,932	29.85	26,162
1992	961,915.96	420,453	467,994	493,922	30.26	16,323
1993	2,740,301.10	1,159,147	1,290,213	1,450,088	30.69	47,250
1994	787,410.27	321,657	358,027	429,383	31.13	13,793
1995	1,214,207.93	477,912	531,950	682,258	31.58	21,604
1996	1,376,272.05	520,644	579,514	796,758	32.05	24,860
1997	1,298,312.25	470,768	523,998	774,314	32.52	23,810
1998	2,391,222.48	828,559	922,245	1,468,977	33.01	44,501
1999	2,322,463.69	766,413	853,072	1,469,392	33.50	43,862
2000	1,610,663.96	506,715	564,010	1,046,654	33.76	31,003
2001	1,412,132.11	419,686	467,140	944,992	34.28	27,567
2002	1,391,431.96	390,714	434,893	956,539	34.58	27,662
2003	613,774.57	161,914	180,222	433,553	34.89	12,426
2004	206,292.01	50,768	56,508	149,784	35.23	4,252
2005	370,116.55	84,313	93,846	276,271	35.59	7,763
2006	992,897.21	208,508	232,084	760,813	35.75	21,281
2007	1,807,439.14	345,582	384,657	1,422,782	35.95	39,577
2008	1,914,558.38	328,921	366,113	1,548,445	36.17	42,810
2009	2,317,414.91	352,479	392,334	1,925,081	36.24	53,120
2010	2,150,450.52	283,859	315,955	1,834,496	36.17	50,719
2011	9,224,554.74	1,025,770	1,141,756	8,082,799	35.98	224,647
2012	2,986,350.95	266,383	296,503	2,689,848	35.72	75,304
2013	2,912,036.67	194,524	216,519	2,695,518	34.95	77,125
2014	2,098,443.64	89,394	99,502	1,998,942	33.71	59,298
2015	2,491,973.84	40,619	45,212	2,446,761	30.17	81,099
	74,476,213.89	26,228,342	29,194,013	45,282,200		1,423,288

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.8 1.91

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 369.10 UNDERGROUND SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1.5						
NET SALVAGE PERCENT.. 0						
1943	892.72	783	893			
1948	3,348.74	2,848	3,349			
1949	5,928.62	5,046	5,929			
1950	5,392.25	4,556	5,392			
1951	3,703.76	3,106	3,704			
1952	5,066.27	4,214	5,066			
1953	6,753.36	5,572	6,753			
1954	12,214.06	9,991	12,214			
1955	6,746.94	5,470	6,747			
1956	11,257.69	9,110	11,258			
1957	10,034.85	8,042	10,035			
1958	8,932.09	7,088	8,932			
1959	8,741.35	6,865	8,741			
1960	9,747.87	7,574	9,748			
1961	5,427.59	4,200	5,428			
1962	8,999.08	6,884	8,999			
1963	9,267.84	7,006	9,268			
1964	9,749.13	7,281	9,749			
1965	20,813.67	15,452	20,814			
1966	298,444.80	218,641	298,445			
1967	471,783.79	340,911	467,229	4,555	18.62	245
1968	571,150.16	406,944	557,729	13,421	19.17	700
1969	529,450.14	374,215	512,873	16,577	19.29	859
1970	506,950.52	352,939	483,714	23,237	19.86	1,170
1971	372,809.26	255,486	350,151	22,658	20.44	1,109
1972	425,400.62	288,677	395,641	29,760	20.60	1,445
1973	470,428.86	313,870	430,168	40,261	21.20	1,899
1974	454,234.84	297,842	408,202	46,033	21.79	2,113
1975	413,872.64	268,189	367,561	46,312	22.00	2,105
1976	465,240.01	295,893	405,530	59,710	22.61	2,641
1977	523,047.30	326,225	447,101	75,946	23.23	3,269
1978	578,773.96	355,946	487,835	90,939	23.48	3,873
1979	830,455.36	500,100	685,402	145,053	24.11	6,016
1980	603,843.81	357,959	490,594	113,250	24.38	4,645
1981	565,656.83	327,855	449,335	116,322	25.02	4,649
1982	539,935.31	307,493	421,429	118,506	25.32	4,680
1983	633,071.79	351,861	482,236	150,836	25.98	5,806
1984	862,892.34	470,276	644,528	218,364	26.30	8,303
1985	380,899.85	202,144	277,045	103,855	26.97	3,851
1986	764,161.98	396,753	543,762	220,400	27.32	8,067
1987	948,008.94	478,176	655,355	292,654	28.00	10,452
1988	1,039,519.96	511,652	701,235	338,285	28.37	11,924
1989	1,027,579.99	492,827	675,435	352,145	28.75	12,249

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 369.10 UNDERGROUND SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1.5						
NET SALVAGE PERCENT.. 0						
1990	1,531,054.55	710,562	973,847	557,208	29.45	18,920
1991	2,084,144.74	939,532	1,287,657	796,488	29.85	26,683
1992	342,511.74	149,712	205,185	137,327	30.26	4,538
1993	3,473,725.04	1,469,386	2,013,839	1,459,886	30.69	47,569
1994	1,053,335.11	430,287	589,722	463,613	31.13	14,893
1995	3,082,176.49	1,213,145	1,662,652	1,419,524	31.58	44,950
1996	2,171,600.44	821,516	1,125,913	1,045,687	32.05	32,627
1997	2,653,231.48	962,062	1,318,535	1,334,696	32.52	41,042
1998	2,419,053.64	838,202	1,148,782	1,270,272	33.01	38,481
1999	3,713,599.73	1,225,488	1,679,569	2,034,031	33.50	60,717
2000	2,415,235.44	759,833	1,041,374	1,373,861	33.76	40,695
2001	2,700,963.35	802,726	1,100,161	1,600,802	34.28	46,698
2002	2,833,463.20	795,636	1,090,443	1,743,020	34.58	50,405
2003	1,217,630.34	321,211	440,230	777,400	34.89	22,281
2006	463,815.83	97,401	133,491	330,325	35.75	9,240
2007	812,200.53	155,293	212,834	599,367	35.95	16,672
2008	677,871.11	116,458	159,609	518,262	36.17	14,329
2013	1,119.85	75	103	1,017	34.95	29
2014	1.25		0	1	33.71	
	48,077,364.80	20,422,487	27,975,500	20,101,865		632,839
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					31.8	1.32

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 370.10 METERS - SMART GRID 15 YEAR LIFE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2.5						
NET SALVAGE PERCENT.. 0						
2012	1,569.09	402	336	1,233	10.16	121
2013	438,902.71	80,670	67,399	371,504	11.10	33,469
2014	750,839.54	82,893	69,257	681,583	12.09	56,376
2015	14,374,787.62	528,992	441,969	13,932,819	13.09	1,064,386
	15,566,098.96	692,957	578,961	14,987,138		1,154,352
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.0 7.42

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 370.20 METERS - SMART GRID 10 YEAR LIFE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-S2.5						
NET SALVAGE PERCENT.. 0						
2015	65,507.35	3,616		65,507	8.55	7,662
	65,507.35	3,616		65,507		7,662
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.5 11.70

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R0.5						
NET SALVAGE PERCENT.. 0						
1900	56,402.91	56,403	56,403			
1952	4,515.53	4,516	4,516			
1953	63.56	64	64			
1954	248.41	248	248			
1957	42.14	42	42			
1958	738.28	722	738			
1959	40.52	39	41			
1960	5,137.23	4,961	5,137			
1961	21,241.85	20,260	21,242			
1962	34,798.30	32,954	34,798			
1963	138,664.00	130,316	138,664			
1964	61,524.84	57,353	61,525			
1965	86,207.51	79,673	86,208			
1966	97,132.92	88,954	97,133			
1967	235.42	214	235			
1968	915.25	826	915			
1971	234.47	206	234			
1973	260.58	224	261			
1974	14,919.44	12,693	14,919			
1976	653.83	542	654			
1977	687.79	564	688			
1978	1,454.90	1,178	1,455			
1979	29,970.98	23,959	29,828	143	9.16	16
1980	18,129.29	14,288	17,788	341	9.55	36
1981	317,902.79	247,869	308,583	9,320	9.75	956
1982	457,391.95	350,911	436,864	20,528	10.17	2,018
1983	426,275.67	321,412	400,140	26,136	10.60	2,466
1984	496,687.18	369,237	459,679	37,008	10.87	3,405
1985	551,035.49	401,705	500,100	50,935	11.34	4,492
1986	738,124.45	529,088	658,685	79,439	11.65	6,819
1987	903,196.85	635,851	791,598	111,599	11.98	9,315
1988	989,723.97	683,107	850,429	139,295	12.34	11,288
1989	1,217,166.27	822,561	1,024,042	193,124	12.71	15,195
1990	2,856,257.11	1,886,272	2,348,301	507,956	13.11	38,746
1991	898,771.76	579,169	721,033	177,739	13.52	13,146
1992	452,756.73	285,146	354,991	97,766	13.81	7,079
1993	724,442.24	444,952	553,940	170,502	14.13	12,067
1994	706,775.36	420,955	524,065	182,710	14.60	12,514
1995	2,661,786.55	1,538,779	1,915,692	746,095	14.96	49,873
1996	2,184,886.85	1,227,032	1,527,585	657,302	15.22	43,187
1997	3,042,025.98	1,648,778	2,052,635	989,391	15.63	63,301
1998	2,511,837.18	1,314,193	1,636,096	875,741	15.95	54,905
1999	70,234.80	35,342	43,999	26,236	16.29	1,611

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R0.5						
NET SALVAGE PERCENT.. 0						
2000	220,009.88	106,397	132,458	87,552	16.55	5,290
2001	116,254.24	53,779	66,952	49,302	16.85	2,926
2003	155,316.20	65,046	80,979	74,337	17.35	4,285
2004	359,395.90	142,177	177,002	182,394	17.57	10,381
2005	415,761.84	154,081	191,822	223,940	17.83	12,560
2006	506,193.32	175,042	217,917	288,276	17.97	16,042
2007	145,512.25	46,506	57,897	87,615	18.10	4,841
2008	160,500.52	46,946	58,445	102,056	18.14	5,626
2009	165,452.85	43,663	54,358	111,095	18.13	6,128
2010	422,579.14	98,799	122,999	299,580	18.03	16,616
2011	1,447,667.58	291,850	363,337	1,084,331	17.82	60,849
2012	613,093.47	102,571	127,695	485,398	17.42	27,864
2013	438,795.00	56,824	70,743	368,052	16.81	21,895
2014	581,995.56	50,808	63,253	518,743	15.68	33,083
2015	241,852.08	8,997	11,201	230,651	12.92	17,852
	28,771,878.96	15,717,044	19,479,251	9,292,628		598,673
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						15.5 2.08

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 371.21 INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R2						
NET SALVAGE PERCENT.. 0						
1997	213,010.45	141,865	160,300	52,710	9.28	5,680
1998	10,728.04	6,890	7,785	2,943	9.75	302
	223,738.49	148,755	168,085	55,654		5,982
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.3 2.67

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 371.23 INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S3						
NET SALVAGE PERCENT.. 0						
1997	141,661.98	115,568	141,662			
1998	6,034.52	4,784	6,035			
	147,696.50	120,352	147,697			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 372.00 LEASED PROPERTY ON CUSTOMER PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. 0						
1948	335.18	326	335			
1949	2,901.56	2,817	2,902			
1950	102.34	99	102			
1951	2,111.49	2,029	2,111			
1952	175.35	168	175			
1953	178.68	171	179			
1954	8.19	8	8			
1956	4,065.11	3,846	4,065			
1957	71.78	68	72			
1960	1,914.20	1,774	1,914			
1963	5,727.48	5,232	5,727			
1965	14,198.77	12,836	14,199			
1966	87.97	79	88			
1967	3,448.43	3,077	3,448			
1969	1,525.04	1,340	1,525			
1971	1,949.76	1,683	1,950			
1973	749.44	634	749			
1976	819.15	667	819			
1977	1,624.26	1,307	1,624			
1978	51,610.51	40,834	51,611			
1980	993.51	762	994			
1983	5,270.38	3,837	5,270			
1984	6,090.82	4,336	6,091			
1985	12,547.43	8,725	12,547			
1988	3,275.76	2,126	3,276			
1991	6,061.78	3,609	6,062			
1992	17,393.03	10,015	17,393			
2003	35,509.93	12,031	34,192	1,318	24.40	54
2006	17,907.26	4,745	13,486	4,421	26.34	168
	198,654.59	129,181	192,914	5,741		222

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.9 0.11

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 24-R1						
NET SALVAGE PERCENT.. 0						
1900	33,079.87	33,080	33,080			
1958	44,838.75	44,839	44,839			
1963	2,391.58	2,392	2,392			
1964	3,109.73	3,110	3,110			
1965	22,586.70	22,587	22,587			
1966	5,711.43	5,711	5,711			
1967	3,964.78	3,961	2,339	1,626	0.04	1,626
1968	6,419.68	6,404	3,781	2,639	0.12	2,639
1969	1,024.60	1,015	599	426	0.45	426
1976	1,197.98	1,122	663	535	2.69	199
1977	3,649.08	3,386	1,999	1,650	3.00	550
1978	720.75	662	391	330	3.31	100
1979	638.33	582	344	294	3.50	84
1980	1,881.03	1,696	1,001	880	3.87	227
1981	1,926.25	1,721	1,016	910	4.11	221
1982	9,021.30	7,948	4,693	4,328	4.52	958
1983	73,757.30	64,243	37,933	35,824	4.81	7,448
1984	50,218.19	43,188	25,501	24,717	5.13	4,818
1985	167,718.84	142,209	83,969	83,750	5.47	15,311
1986	57,546.31	48,040	28,366	29,180	5.84	4,997
1987	308,837.65	253,494	149,679	159,159	6.22	25,588
1988	3,396.91	2,746	1,621	1,776	6.51	273
1989	125,868.85	99,738	58,892	66,977	6.94	9,651
1990	579,502.76	450,737	266,144	313,359	7.29	42,985
1991	626,862.53	477,669	282,046	344,817	7.65	45,074
1992	836,508.06	623,199	367,977	468,531	8.04	58,275
1993	845,540.28	614,539	362,863	482,677	8.46	57,054
1994	425,919.98	301,296	177,904	248,016	8.89	27,898
1995	692,908.73	477,276	281,814	411,095	9.26	44,395
1996	741,872.26	494,755	292,135	449,737	9.74	46,174
1997	874,488.62	564,570	333,358	541,131	10.15	53,313
1998	691,252.49	431,895	255,018	436,234	10.51	41,507
1999	1,597,258.86	959,314	566,440	1,030,819	10.97	93,967
2000	976,097.40	562,818	332,324	643,773	11.38	56,571
2001	1,059,658.89	583,872	344,755	714,904	11.82	60,483
2002	626,050.75	328,802	194,146	431,905	12.21	35,373
2003	839,191.18	417,498	246,518	592,673	12.63	46,926
2004	1,133,659.12	531,913	314,075	819,584	13.01	62,996
2005	1,251,801.03	549,415	324,410	927,391	13.42	69,105
2006	1,534,195.21	625,338	369,240	1,164,955	13.81	84,356
2007	565,372.87	212,411	125,421	439,952	14.12	31,158
2008	1,509,693.27	516,315	304,865	1,204,828	14.43	83,495
2009	1,275,347.84	391,277	231,035	1,044,313	14.69	71,090

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 24-R1						
NET SALVAGE PERCENT.. 0						
2010	2,235,399.00	603,558	356,379	1,879,020	14.87	126,363
2011	5,263,724.91	1,214,868	717,336	4,546,389	14.99	303,295
2012	3,555,338.85	673,381	397,607	3,157,732	14.98	210,797
2013	2,229,938.74	322,226	190,263	2,039,676	14.80	137,816
2014	2,436,424.18	231,948	136,957	2,299,467	14.25	161,366
2015	2,028,489.11	78,705	46,473	1,982,016	12.37	160,228
	37,362,002.81	14,033,469	8,332,009	29,029,994		2,287,176
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.7 6.12

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 389.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. 0						
1946	1.00	1	1			
1951	661.00	541	554	107	14.24	8
1954	1,120.07	895	917	203	15.42	13
1955	211.78	168	172	40	15.83	3
1957	421.60	326	334	88	17.26	5
1959	116.55	88	90	27	18.13	1
1961	881.41	653	669	212	19.03	11
1963	1,290.70	935	958	333	19.96	17
1966	528.49	369	378	150	21.42	7
1967	1.00	1	1			
1968	2,459.91	1,659	1,700	760	22.92	33
1970	124.55	82	84	41	23.94	2
1973	129.76	81	83	47	25.52	2
1974	1,479.37	909	931	548	26.07	21
1976	579.85	344	352	228	27.17	8
1985	10,000.00	4,788	4,905	5,095	33.20	153
1990	1,371.15	566	580	791	36.23	22
	21,378.19	12,406	12,709	8,669		306

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.3 1.43

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS						
SURVIVOR CURVE.. IOWA 45-S0						
NET SALVAGE PERCENT.. 0						
1899	2,120.33	2,120	2,120			
1911	9,758.35	9,758	9,758			
1917	48,502.72	48,503	48,503			
1918	949.37	949	949			
1919	1,127.84	1,128	1,128			
1924	1,975.51	1,976	1,976			
1925	11,431.26	11,431	11,431			
1927	436.41	433	436			
1928	1,127.10	1,114	1,127			
1929	6,710.31	6,617	6,710			
1930	335.76	330	336			
1931	27.29	27	27			
1934	424.00	408	424			
1942	219.18	203	217	2	5.87	
1943	1,554.44	1,431	1,532	23	6.24	4
1946	309.00	279	299	10	7.42	1
1949	41,780.64	36,951	39,546	2,234	8.69	257
1950	10,548.62	9,327	9,982	567	8.58	66
1951	83,762.71	73,477	78,638	5,125	9.03	568
1952	11,028.11	9,594	10,268	760	9.49	80
1953	634.94	548	586	48	9.96	5
1954	7,140.91	6,104	6,533	608	10.45	58
1955	3,748.23	3,197	3,422	327	10.43	31
1956	16,695.59	14,106	15,097	1,599	10.92	146
1957	4,538.66	3,797	4,064	475	11.43	42
1958	2,238.03	1,866	1,997	241	11.46	21
1959	6,812.41	5,620	6,015	798	11.99	67
1960	111,120.37	91,274	97,685	13,435	12.07	1,113
1961	18,490.74	15,014	16,069	2,422	12.62	192
1962	231.91	186	199	33	13.17	3
1963	258,011.48	205,893	220,354	37,657	13.29	2,833
1964	1,835.08	1,446	1,548	288	13.86	21
1965	14,571.36	11,406	12,207	2,364	14.01	169
1966	337,258.16	262,117	280,527	56,731	14.19	3,998
1967	6,148.44	4,712	5,043	1,105	14.79	75
1968	28,505.02	21,664	23,186	5,319	15.00	355
1969	98,533.54	74,225	79,438	19,095	15.23	1,254
1970	1,141.24	846	905	236	15.85	15
1971	912,832.53	670,202	717,275	195,557	16.11	12,139
1972	448,301.43	325,646	348,519	99,783	16.38	6,092
1973	124,644.08	89,519	95,807	28,837	16.67	1,730
1974	542,063.22	384,648	411,665	130,398	16.98	7,680

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS						
SURVIVOR CURVE.. IOWA 45-S0						
NET SALVAGE PERCENT.. 0						
1975	928.37	650	696	233	17.31	13
1976	76,447.44	52,840	56,551	19,896	17.65	1,127
1977	21,087.55	14,369	15,378	5,709	18.00	317
1978	60,993.17	40,939	43,814	17,179	18.37	935
1979	437,023.62	288,698	308,975	128,048	18.75	6,829
1980	22,168.95	14,401	15,412	6,756	19.15	353
1981	725,667.13	465,661	498,368	227,299	19.26	11,802
1982	338,104.06	212,938	227,894	110,210	19.69	5,597
1983	836,932.85	519,568	556,061	280,872	19.85	14,150
1984	383,220.92	232,998	249,363	133,858	20.31	6,591
1985	1,466,676.53	876,779	938,362	528,315	20.52	25,746
1986	1,816,064.20	1,060,763	1,135,269	680,796	21.01	32,403
1987	265,715.99	152,202	162,892	102,824	21.25	4,839
1988	67,154.89	37,674	40,320	26,835	21.52	1,247
1989	319,594.12	175,329	187,644	131,950	21.81	6,050
1990	1,165,598.90	624,178	668,019	497,580	22.12	22,495
1991	79,932.77	41,709	44,639	35,294	22.45	1,572
1992	11,952.45	6,067	6,493	5,459	22.80	239
1993	1,124,044.10	553,929	592,836	531,208	23.16	22,936
1994	420,940.01	201,799	215,973	204,967	23.35	8,778
1995	157,609.84	73,352	78,504	79,106	23.55	3,359
1996	532,691.04	238,912	255,693	276,998	23.98	11,551
1997	87,722.39	37,975	40,642	47,080	24.24	1,942
1998	1,478,037.53	615,603	658,842	819,196	24.52	33,409
1999	65,000.79	25,955	27,778	37,223	24.82	1,500
2000	646,725.27	247,566	264,954	381,771	24.99	15,277
2001	63,036.82	22,945	24,557	38,480	25.34	1,519
2002	4,342.50	1,501	1,606	2,736	25.56	107
2003	297,436.72	97,024	103,839	193,598	25.82	7,498
2004	375,774.47	114,949	123,023	252,752	26.09	9,688
2005	430,023.65	122,815	131,441	298,582	26.26	11,370
2006	110,617.05	29,214	31,266	79,351	26.47	2,998
2007	58,525.19	14,128	15,120	43,405	26.71	1,625
2008	423,889.61	92,493	98,989	324,900	26.87	12,092
2009	548,288.29	106,203	113,662	434,626	27.06	16,062
2011	1,067,017.60	150,236	160,788	906,229	27.45	33,014
2012	701,817.30	79,305	84,875	616,942	27.46	22,467
2013	3,938,606.24	327,692	350,708	3,587,898	27.53	130,327
2014	850,661.90	43,894	46,977	803,685	27.57	29,151
2015	57.75	1	1	57	27.35	2
	24,657,756.29	10,425,346	11,151,775	13,505,982		557,992

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RICHLAND OPERATING CENTER						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. 0						
1983	2,974.10	1,875	2,006	968	19.05	51
1984	15,229.32	9,499	10,161	5,068	19.01	267
1985	1,671.42	1,025	1,096	575	19.25	30
1987	6,821,388.96	4,082,601	4,367,073	2,454,316	19.12	128,364
1992	4,614.22	2,527	2,703	1,911	19.42	98
1993	34,965.08	18,804	20,114	14,851	19.34	768
1996	26,387.61	13,173	14,091	12,297	19.56	629
1997	185,586.48	90,306	96,598	88,988	19.52	4,559
1998	23,114.52	10,922	11,683	11,431	19.54	585
2000	268,129.10	118,459	126,713	141,416	19.59	7,219
2001	60,808.12	25,831	27,631	33,177	19.63	1,690
2002	292,856.21	119,397	127,716	165,140	19.61	8,421
2003	9,351.97	3,636	3,889	5,463	19.65	278
2005	9,507.86	3,305	3,535	5,973	19.71	303
2007	13,690.88	4,120	4,407	9,284	19.75	470
2009	608,693.36	150,347	160,823	447,870	19.82	22,597
2011	290,110.97	53,525	57,255	232,856	19.89	11,707
	8,669,080.18	4,709,352	5,037,495	3,631,585		188,036

ERIE OPERATING CENTER
INTERIM SURVIVOR CURVE.. IOWA 80-S0
PROBABLE RETIREMENT YEAR.. 6-2034
NET SALVAGE PERCENT.. 0

1944	136.23	112	120	16	15.46	1
1950	350.00	282	302	48	15.80	3
1952	867.76	694	742	125	15.87	8
1954	2,009,475.81	1,594,318	1,705,409	304,067	16.02	18,980
1956	4,296.37	3,374	3,609	687	16.26	42
1957	2,018.24	1,582	1,692	326	16.13	20
1958	29.60	23	25	5	16.03	
1959	3,561.52	2,777	2,970	591	15.96	37
1961	1,618.75	1,244	1,331	288	16.43	18
1962	238.21	182	195	44	16.43	3
1963	75,447.04	57,430	61,432	14,015	16.47	851
1964	119,791.81	91,305	97,667	22,125	16.07	1,377
1965	18,097.24	13,709	14,664	3,433	16.17	212
1966	13,596.30	10,230	10,943	2,653	16.29	163

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ERIE OPERATING CENTER						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
1968	5,324.49	3,971	4,248	1,077	16.19	67
1969	1,959.37	1,449	1,550	409	16.39	25
1970	8,485.57	6,217	6,650	1,835	16.61	110
1971	3,723.99	2,718	2,907	817	16.48	50
1972	14,590.25	10,598	11,336	3,254	16.38	199
1973	29,623.39	21,276	22,758	6,865	16.67	412
1974	28,189.98	20,122	21,524	6,666	16.64	401
1975	8,032.96	5,694	6,091	1,942	16.64	117
1976	10,488.24	7,374	7,888	2,600	16.68	156
1977	1,780.75	1,241	1,327	453	16.75	27
1978	9,593.14	6,656	7,120	2,473	16.55	149
1979	32,634.14	22,394	23,954	8,680	16.69	520
1980	1,620.18	1,104	1,181	439	16.58	26
1981	44,816.46	30,153	32,254	12,562	16.78	749
1982	119,877.38	79,910	85,478	34,399	16.75	2,054
1983	275,850.87	182,006	194,688	81,163	16.76	4,843
1984	45,203.26	29,473	31,527	13,677	16.81	814
1985	20,643.32	13,286	14,212	6,432	16.89	381
1986	38,331.18	24,425	26,127	12,204	16.80	726
1987	35,807.32	22,451	24,015	11,792	16.95	696
1988	162,958.96	100,839	107,865	55,094	16.94	3,252
1989	28,217.00	17,198	18,396	9,821	16.98	578
1990	695,244.86	418,398	447,552	247,693	16.87	14,682
1991	23,712.54	14,000	14,976	8,737	17.00	514
1992	79,295.47	46,023	49,230	30,066	16.99	1,770
1993	352,917.76	200,881	214,878	138,040	17.03	8,106
1994	375,865.13	209,282	223,865	152,001	17.11	8,884
1995	16,871.67	9,200	9,841	7,031	17.09	411
1996	4,157.12	2,213	2,367	1,790	17.13	104
1997	14,399.39	7,485	8,007	6,393	17.09	374
1998	191,157.52	96,687	103,424	87,733	17.10	5,131
2001	13,746.00	6,298	6,737	7,009	17.15	409
2003	136,283.70	57,239	61,227	75,056	17.26	4,349
2004	3,634,321.27	1,454,455	1,555,800	2,078,521	17.24	120,564
2005	32,209.27	12,175	13,023	19,186	17.28	1,110
2006	2,200,798.20	779,963	834,310	1,366,488	17.31	78,942
2007	44,050.36	14,493	15,503	28,548	17.34	1,646
2008	113,253.46	34,225	36,610	76,644	17.32	4,425
2009	87,419.45	23,813	25,472	61,947	17.37	3,566
2010	48,078.67	11,558	12,363	35,715	17.38	2,055

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ERIE OPERATING CENTER						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
2011	80,609.08	16,573	17,728	62,881	17.38	3,618
2013	94,332.46	11,839	12,664	81,669	17.42	4,688
2014	0.27					
	11,416,000.73	5,814,617	6,219,774	5,196,227		303,415
ALTOONA OPERATING CENTER						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1954	26.33	22	24	3	13.13	
1961	929.69	750	802	127	13.07	10
1963	1,116.58	891	953	163	13.29	12
1964	2,164,716.94	1,727,877	1,848,274	316,443	13.02	24,304
1966	8,697.28	6,845	7,322	1,375	13.40	103
1967	13,360.38	10,497	11,228	2,132	13.23	161
1968	8,407.01	6,589	7,048	1,359	13.10	104
1969	1,843.46	1,432	1,532	312	13.38	23
1970	2,072.25	1,603	1,715	358	13.32	27
1971	948.88	730	781	168	13.31	13
1972	530.00	406	434	96	13.32	7
1973	2,374.77	1,807	1,933	442	13.36	33
1974	3,933.36	2,971	3,178	755	13.45	56
1976	30,098.29	22,471	24,037	6,062	13.41	452
1977	2,648.86	1,968	2,105	544	13.32	41
1978	1,494.70	1,099	1,176	319	13.52	24
1979	285,659.06	208,531	223,061	62,598	13.50	4,637
1980	6,162.51	4,463	4,774	1,389	13.52	103
1981	576.22	413	442	134	13.58	10
1982	39,822.95	28,418	30,398	9,425	13.45	701
1983	109,807.28	77,436	82,832	26,976	13.59	1,985
1984	68,977.48	48,236	51,597	17,380	13.55	1,283
1985	160,554.88	111,168	118,914	41,641	13.55	3,073
1986	14,325.75	9,805	10,488	3,838	13.60	282
1987	35,847.87	24,316	26,010	9,838	13.52	728
1988	25,029.20	16,725	17,890	7,139	13.65	523
1989	203,551.12	134,303	143,661	59,890	13.66	4,384
1990	64,430.82	42,060	44,991	19,440	13.56	1,434
1991	38,562.93	24,754	26,479	12,084	13.67	884

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ALTOONA OPERATING CENTER						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1992	631.96	400	428	204	13.67	15
1993	343,514.50	214,078	228,995	114,520	13.60	8,421
1995	1,223,410.78	734,781	785,980	437,431	13.63	32,093
1996	1,503,593.65	882,609	944,108	559,485	13.72	40,779
1997	31,021.96	17,791	19,031	11,991	13.76	871
1998	8,936.35	5,004	5,353	3,584	13.75	261
1999	94,948.09	51,861	55,475	39,473	13.71	2,879
2000	38,383.99	20,347	21,765	16,619	13.74	1,210
2001	78,151.83	40,115	42,910	35,242	13.75	2,563
2003	108,212.28	51,401	54,983	53,230	13.82	3,852
2005	98,613.13	42,561	45,527	53,087	13.83	3,839
2009	12,202.62	3,895	4,166	8,036	13.87	579
2010	1,376.00	391	418	958	13.88	69
2011	394,391.33	96,389	103,105	291,286	13.92	20,926
2013	3,190,425.72	485,583	519,418	2,671,008	13.92	191,883
2014	170,597.03	16,582	17,737	152,860	13.93	10,973
2015	290,487.32	10,080	10,782	279,705	13.91	20,108
	10,885,405.39	5,192,454	5,554,260	5,331,145		386,718
	55,628,242.59	26,141,769	27,963,304	27,664,939		1,436,161
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.3 2.58

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS						
SURVIVOR CURVE.. IOWA 35-R0.5						
NET SALVAGE PERCENT.. 0						
1926	2,322.69	2,323	2,323			
1927	421.59	422	422			
1929	3,130.45	3,130	3,130			
1942	1,827.22	1,827	1,827			
1944	31.50	32	32			
1948	5,116.42	5,042	5,116			
1951	10,028.58	9,637	10,029			
1952	265.63	253	266			
1953	4,004.94	3,805	4,005			
1954	173.76	164	174			
1955	13,026.84	12,137	13,027			
1956	2,472.61	2,295	2,473			
1957	7,527.99	6,914	7,528			
1958	4,005.06	3,661	4,005			
1959	1,444.61	1,314	1,445			
1960	4,589.91	4,127	4,590			
1961	20,631.25	18,440	20,611	20	6.48	3
1963	63,362.33	55,886	62,466	897	7.02	128
1964	32,246.71	28,068	31,372	874	7.67	114
1965	1,219.20	1,053	1,177	42	7.98	5
1966	57,116.56	48,915	54,674	2,443	8.30	294
1967	1,016.52	863	965	52	8.64	6
1968	10,752.66	9,041	10,105	647	8.99	72
1969	93,146.03	77,535	86,663	6,483	9.36	693
1970	14,397.57	11,858	13,254	1,144	9.75	117
1971	81,817.62	66,992	74,879	6,939	9.85	704
1972	69,411.48	56,161	62,773	6,639	10.26	647
1973	23,971.83	19,153	21,408	2,564	10.69	240
1974	133,703.29	105,425	117,837	15,866	11.13	1,426
1975	17,171.93	13,422	15,002	2,170	11.32	192
1976	15,364.97	11,834	13,227	2,138	11.78	181
1977	35,002.82	26,683	29,824	5,178	12.01	431
1978	48,755.88	36,567	40,872	7,884	12.50	631
1979	36,541.49	27,077	30,265	6,277	12.76	492
1980	765.53	557	623	143	13.28	11
1981	12,411.54	8,907	9,956	2,456	13.58	181
1982	67,550.98	47,745	53,366	14,185	13.90	1,021
1983	52,551.41	36,550	40,853	11,698	14.23	822
1984	75,191.46	51,401	57,453	17,739	14.58	1,217
1985	83,722.42	56,178	62,792	20,931	14.95	1,400
1986	61,264.55	40,300	45,045	16,220	15.35	1,057
1987	19,154.41	12,337	13,789	5,365	15.75	341

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS						
SURVIVOR CURVE.. IOWA 35-R0.5						
NET SALVAGE PERCENT.. 0						
1988	9,458.16	5,957	6,658	2,800	16.17	173
1989	101,116.17	62,429	69,779	31,337	16.42	1,908
1990	43,860.97	26,396	29,504	14,357	16.87	851
1991	15,312.50	9,004	10,064	5,248	17.17	306
1992	72,705.81	41,690	46,598	26,108	17.48	1,494
1993	220,542.76	123,063	137,551	82,991	17.82	4,657
1994	311,337.66	168,683	188,542	122,795	18.18	6,754
1995	13,215.65	6,936	7,753	5,463	18.56	294
1996	45,979.79	23,404	26,159	19,820	18.81	1,054
1997	392,499.99	192,403	215,055	177,445	19.24	9,223
1998	64,957.51	30,692	34,305	30,652	19.54	1,569
1999	96,841.26	44,102	49,294	47,547	19.73	2,410
2000	318,039.88	138,538	154,848	163,192	20.09	8,123
2001	561,163.09	233,556	261,053	300,110	20.34	14,755
2003	71,957.11	27,070	30,257	41,700	20.72	2,013
2005	51,520.54	17,146	19,165	32,356	21.05	1,537
2006	19,095.10	5,931	6,629	12,466	21.08	591
2007	151,680.89	43,441	48,555	103,126	21.18	4,869
	3,749,917.08	2,126,472	2,373,411	1,376,506		75,007
RICHLAND OPERATING CENTER						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. 0						
1984	645.88	384	429	217	21.50	10
1987	1,125,638.52	641,614	716,122	409,517	21.50	19,047
1993	5,393.50	2,758	3,078	2,315	21.50	108
1997	114,004.54	52,727	58,850	55,155	21.50	2,565
1999	14,387.15	6,247	6,972	7,415	21.50	345
2003	30,032.92	11,042	12,324	17,709	21.50	824
2010	63,970.65	13,031	14,544	49,426	21.50	2,299
2011	62,524.46	10,822	12,079	50,446	21.50	2,346
	1,416,597.62	738,625	824,398	592,200		27,544

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ERIE OPERATING CENTER						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
1954	106,259.39	81,687	91,173	15,086	18.50	815
1956	485.00	370	413	72	18.50	4
1960	1,035.75	777	867	169	18.50	9
1961	17.16	13	15	3	18.50	
1963	3,158.52	2,336	2,607	551	18.50	30
1964	27,679.34	20,364	22,729	4,951	18.50	268
1965	7,216.53	5,282	5,895	1,321	18.50	71
1968	846.11	609	680	166	18.50	9
1970	716.49	509	568	148	18.50	8
1971	1,518.30	1,072	1,196	322	18.50	17
1972	1,995.07	1,400	1,563	432	18.50	23
1973	6,767.62	4,715	5,263	1,505	18.50	81
1975	1,142.02	784	875	267	18.50	14
1977	369.08	249	278	91	18.50	5
1978	204.92	137	153	52	18.50	3
1979	1,184.93	786	877	308	18.50	17
1981	99,507.88	64,774	72,296	27,212	18.50	1,471
1982	14,141.48	9,110	10,168	3,974	18.50	215
1983	60,186.90	38,354	42,808	17,379	18.50	939
1984	141,324.92	89,035	99,374	41,951	18.50	2,268
1985	70,392.37	43,816	48,904	21,488	18.50	1,162
1986	9,181.90	5,643	6,298	2,884	18.50	156
1990	10,684.33	6,192	6,911	3,773	18.50	204
1993	14,244.91	7,817	8,725	5,520	18.50	298
1996	12,199.71	6,260	6,987	5,213	18.50	282
1997	164,100.26	82,050	91,578	72,522	18.50	3,920
2000	4,145.00	1,890	2,109	2,036	18.50	110
2003	6,534.86	2,635	2,941	3,594	18.50	194
2004	178,973.72	68,606	76,573	102,401	18.50	5,535
2005	50,633.13	18,333	20,462	30,171	18.50	1,631
2007	13,173.36	4,147	4,629	8,545	18.50	462
	1,010,020.96	569,752	635,915	374,106		20,221

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ALTOONA OPERATING CENTER						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1964	392,347.03	306,148	341,700	50,647	14.50	3,493
1968	2,894.87	2,218	2,476	419	14.50	29
1976	8,869.80	6,488	7,241	1,628	14.50	112
1979	1,209.52	866	967	243	14.50	17
1981	88,070.39	62,009	69,210	18,861	14.50	1,301
1984	57,029.62	39,053	43,588	13,442	14.50	927
1985	1,448.28	982	1,096	352	14.50	24
1986	128,205.06	85,955	95,937	32,268	14.50	2,225
1987	79,361.66	52,600	58,708	20,653	14.50	1,424
1988	42,003.87	27,502	30,696	11,308	14.50	780
1997	129,720.36	72,723	81,168	48,552	14.50	3,348
1998	4,643.78	2,540	2,835	1,809	14.50	125
1999	26,838.43	14,285	15,944	10,895	14.50	751
2000	85,343.99	44,095	49,216	36,128	14.50	2,492
2001	31,211.02	15,606	17,418	13,793	14.50	951
2003	22,753.02	10,534	11,757	10,996	14.50	758
	1,101,950.70	743,604	829,956	271,995		18,757
	7,278,486.36	4,178,453	4,663,680	2,614,807		141,529
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						18.5 1.94

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1949	0.04					
1950	0.04					
1951	0.38					
1952	0.27					
1953	0.51	1	1			
1954	0.68	1	1			
1955	1.17	1	1			
1956	27.67	28	28			
1957	48.55	49	49			
1958	63.73	64	64			
1959	43.12	43	43			
1960	42.78	43	43			
1961	55.54	56	56			
1962	52.72	53	53			
1963	53.01	53	53			
1964	37.57	38	38			
1965	60.86	61	61			
1966	57.84	58	58			
1967	65.63	66	66			
1968	110.46	110	110			
1969	117.32	117	117			
1970	230.80	231	231			
1971	1,046.31	1,046	1,046			
1972	507.30	507	507			
1973	429.11	429	429			
1974	612.59	613	613			
1975	234.78	235	235			
1976	1,343.11	1,343	1,343			
1977	13,284.15	13,284	13,284			
1978	29,741.29	29,741	29,741			
1979	19,588.97	19,589	19,589			
1980	17,680.93	17,681	17,681			
1981	21,445.43	21,445	21,445			
1982	580,116.36	580,116	580,116			
1983	293,966.57	293,967	293,967			
1984	267,125.63	267,126	267,126			
1985	109,165.20	109,165	109,165			
1986	432,167.13	432,167	432,167			
1987	371,322.28	371,322	371,322			
1988	495,356.65	495,357	495,357			
1989	101,275.53	101,276	101,276			
1990	23,511.11	23,511	23,511			
1991	16,702.37	16,702	16,702			

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1992	33,382.88	33,383	33,383			
1993	251,356.52	251,357	251,357			
1994	228,120.96	228,121	228,121			
1995	208,397.64	208,398	208,398			
1996	365,140.34	356,012	365,140			
1997	503,902.85	466,110	503,903			
1998	515,789.70	451,316	515,790			
1999	78,475.92	64,743	78,476			
2000	87,712.81	67,977	87,713			
2001	112,857.47	81,822	112,857			
2002	789.49	533	789			
2004	134,468.11	77,319	134,468			
2007	76,204.56	32,387	76,205			
2008	12,761.85	4,786	12,762			
2009	7,596.13	2,469	7,596			
2013	55,262.46	6,908	24,539	30,723	17.50	1,756
2015	33,507.17	838	2,977	30,530	19.50	1,566
	5,503,420.35	5,132,174	5,442,169	61,252		3,322
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.4 0.06						

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 391.20 OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1986	226,462.85	226,463	226,463			
1987	169,205.16	169,205	169,205			
1988	185,176.21	185,176	185,176			
1989	107,565.09	107,565	107,565			
1990	89,049.69	89,050	89,050			
1991	28,985.81	28,986	28,986			
1992	115,585.04	115,585	115,585			
1993	281,524.32	281,524	281,524			
1994	317,300.89	317,301	317,301			
1995	83,434.05	83,434	83,434			
1996	1,843.18	1,843	1,843			
1997	28,044.13	28,044	28,044			
1998	50,339.23	50,339	50,339			
2001	31,350.60	31,351	31,351			
2010	1,319.25	726	1,319			
2011	937.82	422	938			
2012	4.26	1	31		26-	
	1,718,127.58	1,717,015	1,718,154		26-	

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 391.25 OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	2,612,574.88	783,772	839,533	1,773,042	3.50	506,583
2015	6,193,207.38	619,321	663,383	5,529,825	4.50	1,228,850
	8,805,782.26	1,403,093	1,502,916	7,302,866		1,735,433
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.2						19.71

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 391.30 OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2008	34.10	34	34			
2009	9,843.75	9,844	9,844			
2011	1,475,542.73	1,327,988	1,053,617	421,926	0.50	421,926
2012	2,741.02	1,919	1,523	1,218	1.50	812
2013	190,481.94	95,241	75,563	114,919	2.50	45,968
2014	915,430.56	274,629	217,888	697,543	3.50	199,298
2015	125,742.62	12,574	9,976	115,766	4.50	25,726
	2,719,816.72	1,722,229	1,368,445	1,351,371		693,730
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.9 25.51

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-L3						
NET SALVAGE PERCENT.. 0						
1992	44,650.08	42,181	44,650			
1997	204,248.90	180,229	204,249			
2009	77,275.47	41,141	77,275			
2013	243,314.10	52,799	243,314			
2014	13,409.21	1,751	13,409			
2015	81,527.66	3,555	38,401	43,127	10.98	3,928
	664,425.42	321,656	621,298	43,128		3,928
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					11.0	0.59

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - POLE TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 28-L2						
NET SALVAGE PERCENT.. 0						
1946	211.15	205	171	40	1.93	21
1960	12,098.01	11,212	9,376	2,722	4.38	621
1961	9,735.33	9,020	7,543	2,192	4.32	507
1962	4,272.45	3,932	3,288	984	4.64	212
1964	23,634.80	21,545	18,016	5,619	4.99	1,126
1965	6,259.68	5,690	4,758	1,502	5.06	297
1966	3,330.06	3,000	2,509	821	5.45	151
1968	19,196.31	17,142	14,334	4,862	5.69	854
1972	31,598.99	27,491	22,988	8,611	6.50	1,325
1973	5,333.94	4,602	3,848	1,486	6.76	220
1974	615.01	528	442	173	6.81	25
1976	519.64	439	367	153	7.23	21
1977	1,427.88	1,198	1,002	426	7.37	58
1978	28,652.91	23,748	19,858	8,795	7.75	1,135
1979	47,485.79	38,995	32,608	14,878	7.95	1,871
1980	26,470.00	21,613	18,073	8,397	7.98	1,052
1981	22,925.32	18,508	15,477	7,448	8.24	904
1983	32,300.48	25,511	21,333	10,967	8.65	1,268
1984	23,596.34	18,509	15,478	8,118	8.66	937
1985	43,799.82	33,932	28,374	15,426	8.87	1,739
1986	145,327.29	111,030	92,845	52,482	9.11	5,761
1987	80,447.08	60,754	50,803	29,644	9.24	3,208
1988	67,379.13	50,400	42,145	25,234	9.26	2,725
1989	143,292.77	105,564	88,274	55,019	9.47	5,810
1990	158,320.33	115,067	96,221	62,099	9.59	6,475
1991	150,578.98	107,724	90,081	60,498	9.75	6,205
1992	37,930.74	26,741	22,361	15,570	9.83	1,584
1993	104,405.24	72,123	60,310	44,095	10.07	4,379
1994	844,352.75	571,796	478,146	366,207	10.25	35,728
1996	102,795.42	66,550	55,650	47,145	10.62	4,439
1997	50,396.23	31,790	26,583	23,813	10.83	2,199
2005	23,000.00	9,757	8,159	14,841	14.25	1,041
2006	18,133.93	7,079	5,920	12,214	14.83	824
2007	44,561.46	15,793	13,206	31,355	15.48	2,026
2008	25,419.15	8,063	6,742	18,677	16.14	1,157
2009	365,517.25	101,687	85,033	280,484	16.86	16,636
2010	56,844.09	13,569	11,347	45,497	17.54	2,594

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - POLE TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 28-L2						
NET SALVAGE PERCENT.. 0						
2013	4,042.23	452	378	3,664	19.87	184
2014	131,220.02	8,857	7,406	123,814	20.72	5,976
2015	10,285.74	232	194	10,091	21.62	467
	2,907,713.74	1,771,848	1,481,647	1,426,066		123,762
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.5 4.26

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1970	3,117.16	3,117	3,117			
1971	125.06	125	125			
1972	2,519.64	2,520	2,520			
1973	309.53	310	310			
1974	3,513.95	3,514	3,514			
1975	3,152.72	3,153	3,153			
1976	856.74	857	857			
1977	1,502.31	1,502	1,502			
1978	1,900.23	1,900	1,900			
1979	300.98	301	301			
1980	885.54	886	886			
1981	1,126.28	1,126	1,126			
1982	3,277.48	3,277	3,277			
1983	47,025.41	47,025	47,025			
1984	137,903.37	137,903	137,903			
1985	122,115.36	122,115	122,115			
1986	303,733.10	303,733	303,733			
1987	15,201.95	15,202	15,202			
1988	61,612.94	61,613	61,613			
1989	86,751.59	86,752	86,752			
1990	100,410.39	100,410	100,410			
1991	3,139.37	3,077	3,139			
1993	62,772.73	56,495	62,773			
1994	103,889.69	89,345	103,890			
1996	208,635.03	162,735	208,635			
1999	167,909.81	110,820	167,910			
2000	15,170.77	9,406	15,171			
2001	25,024.99	14,514	24,439	586	10.50	56
	1,483,884.12	1,343,733	1,483,298	586		56

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.5 0.00

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1962	27,033.38	27,033	27,033			
1963	20,065.93	20,066	20,066			
1964	20,420.49	20,420	20,420			
1965	11,370.36	11,370	11,370			
1966	29,850.60	29,851	29,851			
1967	36,034.24	36,034	36,034			
1968	34,908.17	34,908	34,908			
1969	25,790.26	25,790	25,790			
1970	34,988.47	34,988	34,988			
1971	22,765.42	22,765	22,765			
1972	45,146.01	45,146	45,146			
1973	42,968.67	42,969	42,969			
1974	33,623.94	33,624	33,624			
1975	30,311.59	30,312	30,312			
1976	24,611.41	24,611	24,611			
1977	75,501.00	75,501	75,501			
1978	54,970.92	54,971	54,971			
1979	56,562.77	56,563	56,563			
1980	68,582.67	68,583	68,583			
1981	95,445.52	95,446	95,446			
1982	83,644.57	83,645	83,645			
1983	124,083.12	124,083	124,083			
1984	200,146.24	200,146	200,146			
1985	207,408.64	207,409	207,409			
1986	317,419.47	317,419	317,419			
1987	423,338.62	423,339	423,339			
1988	237,179.59	237,180	237,180			
1989	303,909.17	303,909	303,909			
1990	414,627.26	414,627	414,627			
1991	408,883.47	400,706	344,182	64,701	0.50	64,701
1992	477,772.72	449,106	385,755	92,018	1.50	61,345
1993	419,450.63	377,506	324,255	95,196	2.50	38,078
1994	411,608.47	353,983	304,050	107,558	3.50	30,731
1995	143,479.89	117,654	101,058	42,422	4.50	9,427
1996	107,239.05	83,646	71,847	35,392	5.50	6,435
1997	242,110.31	179,162	153,889	88,221	6.50	13,572
1998	1,088,649.70	762,055	654,558	434,092	7.50	57,879
1999	322,668.96	212,962	182,921	139,748	8.50	16,441
2000	508,885.65	315,509	271,003	237,883	9.50	25,040
2001	642,905.18	372,885	320,285	322,620	10.50	30,726
2002	212,182.48	114,579	98,416	113,766	11.50	9,893
2003	49,839.67	24,920	21,405	28,435	12.50	2,275
2005	65,784.83	27,630	23,732	42,053	14.50	2,900

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	1,115,411.59	379,240	325,744	789,668	16.50	47,859
2008	1,644,945.64	493,484	423,873	1,221,073	17.50	69,776
2009	348,287.42	90,555	77,781	270,506	18.50	14,622
2010	275,178.50	60,539	51,999	223,180	19.50	11,445
2011	265,865.33	47,856	41,105	224,760	20.50	10,964
2012	752.96	105	90	663	21.50	31
2013	1,154,539.38	115,454	99,169	1,055,370	22.50	46,905
2014	4,986.92	299	257	4,730	23.50	201
2015	294,954.07	5,899	5,067	289,888	24.50	11,832
	13,309,091.32	8,088,442	7,385,149	5,923,943		583,078
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.2 4.38

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1960	1,476.95	1,477	1,477			
1961	1,611.71	1,612	1,612			
1962	3,178.59	3,179	3,179			
1963	4,180.71	4,181	4,181			
1964	3,355.22	3,355	3,355			
1965	3,848.90	3,849	3,849			
1966	5,272.86	5,273	5,273			
1967	10,771.87	10,772	10,772			
1968	9,081.31	9,081	9,081			
1969	14,769.43	14,769	14,769			
1970	17,015.44	17,015	17,015			
1971	11,582.88	11,583	11,583			
1972	13,215.95	13,216	13,216			
1973	39,024.53	39,025	39,025			
1974	37,918.55	37,919	37,919			
1975	12,789.14	12,789	12,789			
1976	19,936.90	19,937	19,937			
1977	58,727.93	58,728	58,728			
1978	45,565.16	45,565	45,565			
1979	72,036.84	72,037	72,037			
1980	63,209.64	63,210	63,210			
1981	110,041.54	110,042	110,042			
1982	137,323.39	137,323	137,323			
1983	146,365.12	146,365	146,365			
1984	217,534.22	217,534	217,534			
1985	229,867.44	229,867	229,867			
1986	382,115.29	382,115	382,115			
1987	325,885.28	325,885	325,885			
1988	252,271.49	252,271	252,271			
1989	244,758.14	244,758	244,758			
1990	145,881.67	145,882	145,882			
1991	278,492.01	278,492	278,492			
1992	701,010.47	701,010	701,010			
1993	895,831.00	895,831	895,831			
1994	503,250.06	503,250	503,250			
1995	100,717.00	100,717	100,717			
1996	18,618.99	18,154	18,619			
1998	389,889.73	341,154	389,890			

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2000	1,865.46	1,446	1,865			
2003	57,970.20	36,231	57,970			
2008	111,814.59	41,930	111,814		1	12.50
	5,700,073.60	5,558,829	5,700,072		2	
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 33-R1						
NET SALVAGE PERCENT.. 0						
1913	384.16	384	384			
1925	600.00	600	600			
1944	890.02	890	890			
1952	9,103.74	8,960	9,104			
1960	10,739.73	10,133	10,740			
1965	1,961.33	1,793	1,961			
1966	1,607.08	1,456	1,607			
1967	9,015.69	8,133	9,016			
1968	71,751.59	64,074	71,752			
1969	1,374.39	1,214	1,374			
1970	11,499.00	10,098	11,499			
1971	68,978.92	59,860	68,979			
1972	17,986.85	15,492	17,987			
1973	20,701.70	17,683	20,702			
1975	4,044.33	3,374	4,044			
1976	25,640.19	21,169	25,640			
1977	24,184.67	19,740	24,185			
1978	150,460.48	120,745	150,460			
1979	330,760.98	261,963	330,761			
1980	184,113.67	143,793	184,114			
1981	61,990.86	47,696	61,991			
1982	130,224.94	98,593	130,225			
1983	127,558.11	95,350	127,558			
1984	140,153.48	102,873	140,153			
1985	274,953.97	197,912	274,954			
1986	246,527.82	174,542	246,528			
1987	398,796.04	276,206	398,796			
1989	85,029.78	56,332	82,490	2,540	13.50	188
1990	58,627.79	37,973	55,606	3,022	13.87	218
1991	120,338.88	76,066	111,387	8,952	14.26	628
1992	138,000.14	84,967	124,422	13,578	14.67	926
1993	149,088.23	89,229	130,663	18,425	15.09	1,221
1994	654,641.74	380,020	556,483	98,159	15.54	6,317
1997	211,995.16	111,001	162,544	49,451	16.83	2,938
1998	697,621.34	351,601	514,868	182,753	17.22	10,613
2000	314,709.51	145,364	212,864	101,846	18.06	5,639
2002	45,619.87	19,092	27,957	17,663	18.76	942
2004	123,898.97	46,016	67,384	56,515	19.46	2,904

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 33-R1						
NET SALVAGE PERCENT.. 0						
2013	35,125.22	3,906	5,720	29,405	19.97	1,472
2014	7,878.16	575	842	7,036	19.03	370
2015	47,898.74	1,413	2,069	45,830	16.45	2,786
	5,016,477.27	3,168,281	4,381,303	635,175		37,162
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.1 0.74

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1900	27.37	27	27			
1916	40.00	40	40			
1920	363.51	364	364			
1922	23.47	23	23			
1923	20.00	20	20			
1925	553.25	553	553			
1926	86.86	87	87			
1927	300.00	300	300			
1928	1,850.17	1,850	1,850			
1929	1,238.36	1,238	1,238			
1941	1,196.45	1,196	1,196			
1942	2,521.36	2,521	2,521			
1944	33.37	33	33			
1945	230.37	230	230			
1946	2,663.31	2,663	2,663			
1947	1,304.51	1,305	1,305			
1948	7,619.64	7,620	7,620			
1950	6,258.68	6,259	6,259			
1951	4,615.47	4,615	4,615			
1952	13,714.51	13,715	13,715			
1953	3,087.32	3,087	3,087			
1954	17,903.38	17,903	17,903			
1955	5,329.08	5,329	5,329			
1956	1,300.65	1,301	1,301			
1957	971.85	972	972			
1958	2,962.83	2,963	2,963			
1959	26,909.89	26,910	26,910			
1960	7,249.64	7,250	7,250			
1961	11,797.13	11,797	11,797			
1962	45,972.02	45,972	45,972			
1963	24,736.75	24,737	24,737			
1964	39,082.51	39,083	39,083			
1965	13,379.76	13,380	13,380			
1966	69,185.61	69,186	69,186			
1967	49,975.50	49,976	49,976			
1968	55,983.97	55,984	55,984			
1969	345,217.55	345,218	345,218			
1970	112,766.47	112,766	112,766			
1971	27,579.56	27,580	27,580			
1972	46,722.18	46,722	46,722			
1973	79,903.62	79,904	79,904			
1974	40,977.82	40,978	40,978			
1975	62,772.78	62,773	62,773			

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1976	35,853.87	35,854	35,854			
1977	61,694.61	61,695	61,695			
1978	50,823.19	50,823	50,823			
1979	172,739.98	172,740	172,740			
1980	38,081.35	38,081	38,081			
1981	48,435.60	48,436	48,436			
1982	109,273.50	109,274	109,274			
1983	62,930.17	62,930	62,930			
1984	126,413.67	126,414	126,414			
1985	257,952.40	257,952	257,952			
1986	1,435,474.11	1,435,474	1,435,474			
1987	1,028,285.45	1,028,285	1,028,285			
1988	197,804.26	197,804	197,804			
1989	633,933.44	633,933	633,933			
1990	1,051,711.80	1,051,712	1,051,712			
1991	157,792.95	157,793	157,793			
1992	7,123,794.49	7,123,794	7,123,794			
1993	1,471,292.90	1,471,293	1,471,293			
1994	1,037,408.62	1,037,409	1,037,409			
1995	489,499.92	489,500	489,500			
1996	84,725.32	84,725	84,725			
1997	245,892.49	245,892	245,892			
1998	256,313.65	256,314	256,314			
1999	138,355.53	138,356	138,356			
2000	426,021.16	426,021	426,021			
2001	329,278.47	318,304	311,996	17,282	0.50	17,282
2002	40,631.08	36,568	35,843	4,788	1.50	3,192
2003	5,134.25	4,279	4,194	940	2.50	376
2006	338,305.49	214,259	210,013	128,292	5.50	23,326
2007	347,684.09	197,022	193,118	154,566	6.50	23,779
2008	792,621.32	396,311	388,457	404,164	7.50	53,889
2009	188,260.91	81,579	79,962	108,299	8.50	12,741
2010	7,495,337.68	2,748,315	2,693,853	4,801,485	9.50	505,419
2011	171,352.23	51,406	50,387	120,965	10.50	11,520
2012	35,879.72	8,372	8,206	27,674	11.50	2,406
2013	3,351,229.13	558,549	547,480	2,803,749	12.50	224,300
2014	850,120.33	85,012	83,328	766,792	13.50	56,799
2015	734,936.05	24,495	24,009	710,927	14.50	49,029
	32,559,703.71	22,603,405	22,509,780	10,049,923		984,058
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.2 3.02

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1971	13,775.72	13,776	13,776			
1972	7,055.08	7,055	7,055			
1973	10,867.86	10,868	10,868			
1974	8,657.64	8,658	8,658			
1975	8,904.55	8,905	8,905			
1976	5,469.10	5,469	5,469			
1977	2,963.80	2,964	2,964			
1978	11,569.02	11,569	11,569			
1979	9,770.40	9,770	9,770			
1980	13,206.85	13,207	13,207			
1981	23,786.74	23,787	23,787			
1982	54,232.42	54,232	54,232			
1983	57,900.41	57,900	57,900			
1984	42,333.76	42,334	42,334			
1985	63,544.09	63,544	63,544			
1986	81,911.06	81,911	81,911			
1987	169,763.23	169,763	169,763			
1988	165,153.25	165,153	165,153			
1989	53,799.37	53,799	53,799			
1990	154,326.85	154,327	154,327			
1991	199,101.87	199,102	199,102			
1992	379,901.57	379,902	379,902			
1993	289,007.82	289,008	289,008			
1994	142,354.95	142,355	142,355			
1995	30,696.10	30,696	30,696			
1996	71,349.60	69,566	71,350			
1997	289,727.89	267,998	289,728			
1998	240,858.33	210,751	240,858			
1999	160,084.64	132,070	155,146	4,939	3.50	1,411
2000	187,287.08	145,147	170,508	16,779	4.50	3,729
2001	3,152.14	2,285	2,684	468	5.50	85
2002	85,796.89	57,913	68,032	17,765	6.50	2,733
2009	20,172.99	6,556	7,702	12,471	13.50	924
2011	29,206.83	6,572	7,720	21,487	15.50	1,386
2014	133,746.73	10,031	11,784	121,963	18.50	6,593
2015	302,285.81	7,557	8,877	293,409	19.50	15,047
	3,523,722.44	2,916,500	3,034,443	489,279		31,908

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.3 0.91

PART III. EXPERIENCED NET SALVAGE

PENNSYLVANIA ELECTRIC COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2011 TRANSACTION YEAR				
352.00	1,409.77			
353.00	1,469,463.29	2,718.61		2,718.61-
355.00	137,184.98			
356.00	416,846.29	605,705.18	985.00	604,720.18-
358.00			4,000.00	4,000.00
361.00	12,059.43			
362.00	415,794.76	250,953.11		250,953.11-
364.00	1,152,643.50	222,379.89-		222,379.89
365.00	4,058,105.69	8,593,732.56	153,052.59	8,440,679.97-
366.00	738.02			
367.00	1,581,233.88			
368.00	2,549,695.90	113,986.17	97,350.85	16,635.32-
369.00	1,463,802.91	229,815.72		229,815.72-
371.00	320,090.14	13,665.42		13,665.42-
373.00	1,948,596.67	330,771.53		330,771.53-
390.10	10,198.91	43,307.71		43,307.71-
390.20	35,691.91			
391.00	226,534.84	1,938.91		1,938.91-
391.30	5,382,701.84			
392.40	47,364.99			
393.00	14,304.56			
394.00	352,464.72			
395.00	159,856.10			
397.00	773,212.85			
398.00	120,044.15			
	22,650,040.10	9,964,215.03	255,388.44	9,708,826.59-

PENNSYLVANIA ELECTRIC COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2012 TRANSACTION YEAR				
353.00	22,752.54	10,479.14		10,479.14-
355.00	334,639.29			
356.00	216,885.68	668,978.37		668,978.37-
362.00	133,243.15	923,718.89	8,217.00	915,501.89-
364.00	433,687.37			
365.00	4,633,565.43	10,417,760.71		10,417,760.71-
366.00	5,248.66			
367.00	1,103,720.37			
368.00	3,050,825.69	1,896,631.10	430,953.36	1,465,677.74-
369.00	232,417.52	682,721.68		682,721.68-
371.00	393,006.08			
373.00	2,056,565.49	1,262,285.66		1,262,285.66-
390.10	1,418.09	393,833.50		393,833.50-
391.00	227,575.27	5.31		5.31-
393.00	16,333.23			
394.00	359,353.91			
395.00	169,516.47			
397.00	713,745.59			
398.00	121,163.77			
	14,225,663.60	16,256,414.36	439,170.36	15,817,244.00-

PENNSYLVANIA ELECTRIC COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2013 TRANSACTION YEAR				
352.00	6,303.39			
353.00	1,021,774.21	280,713.63		280,713.63-
355.00	1,227,402.35			
356.00	2,075,975.71	375,561.40		375,561.40-
361.00	7,024.02			
362.00	828,520.86	547,102.77	6,203.34	540,899.43-
364.00	537,306.93			
365.00	6,313,037.76	7,018,264.91		7,018,264.91-
366.00	12,103.51			
367.00	1,882,739.79			
368.00	2,619,846.11	227,214.77	399,629.67	172,414.90
369.00	465,692.98	169,580.12		169,580.12-
370.10	2,496.48			
371.00	659,820.79			
373.00	3,070,153.03	632,879.24		632,879.24-
390.10	155,279.59	587,905.69		587,905.69-
390.20	86,476.87			
391.00	227,690.50			
391.30	263,247.75			
393.00	18,537.51			
394.00	362,661.75			
395.00	179,428.17			
397.00	764,849.04	82,375.94		82,375.94-
398.00	121,801.86	40,483.54	2,279.00-	42,762.54-
	22,910,170.96	9,962,082.01	403,554.01	9,558,528.00-

PENNSYLVANIA ELECTRIC COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2014 TRANSACTION YEAR				
303.00		122,392.35		122,392.35-
352.00	5,496.82	8,208.44		8,208.44-
353.00	606,150.62	1,643,388.18		1,643,388.18-
354.00	50,297.67			
355.00	1,303,562.23	567,245.87		567,245.87-
356.00	931,982.43	2,422,567.58		2,422,567.58-
358.00	64,779.98	19,024.73		19,024.73-
361.00	21,525.75	122,861.69		122,861.69-
362.00	745,370.62	281,707.47	2,500.00	279,207.47-
364.00	393,643.60	2,042,052.83		2,042,052.83-
365.00	5,226,909.20	2,307,891.99		2,307,891.99-
366.00	15,467.27	12,232.60		12,232.60-
367.00	1,071,433.41	214,377.85		214,377.85-
368.00	2,082,491.32	663,639.34	327,611.70	336,027.64-
369.00	549,251.00	8,546,295.97		8,546,295.97-
370.10	1,119.92	6,547.85		6,547.85-
371.00	784,960.85	460,632.21		460,632.21-
373.00	1,390,151.04	625,513.01		625,513.01-
390.10	1,090,392.82	752,037.02-		752,037.02
390.20	64,098.33			
391.00	226,924.02			
391.25	17,606.51			
391.30	394,557.09			
392.40	62,719.23		1,660.05	1,660.05
393.00	20,867.04			
394.00	369,480.14			
395.00	189,470.23			
397.00	796,739.77	9,096.16		9,096.16-
398.00	121,981.03	.41		.41-
	18,599,429.94	19,323,639.51	331,771.75	18,991,867.76-

PENNSYLVANIA ELECTRIC COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2015 TRANSACTION YEAR				
303.00		448.92		448.92-
352.00	7,878.99	213,425.93		213,425.93-
353.00	903,174.98	1,043,430.83		1,043,430.83-
354.00	133,481.90	283,367.19		283,367.19-
355.00	1,432,944.64	1,331,297.97		1,331,297.97-
356.00	1,117,204.53	220,602.91		220,602.91-
358.00	62,814.11-	4,671.45		4,671.45-
361.00	21,037.89	39,337.79		39,337.79-
362.00	666,015.54	1,356,196.10	576,457.01	779,739.09-
364.00	379,588.28	3,228,406.19		3,228,406.19-
365.00	5,002,510.49	4,783,608.92		4,783,608.92-
366.00	10,284.96	4,933.58		4,933.58-
367.00	1,096,662.32	853,756.31		853,756.31-
368.00	1,938,649.63	1,356,314.14		1,356,314.14-
369.00	397,377.14-	1,923,138.23		1,923,138.23-
370.10	8,048.70	262,557.04		262,557.04-
371.00	518,264.05	410,567.45		410,567.45-
373.00	1,870,367.81	726,743.71		726,743.71-
390.10	16,837.51	7,726.67		7,726.67-
391.00	225,559.33			
391.25	181,964.92			
391.30	412,030.60			
392.40	95,251.01		6,242.29	6,242.29
393.00	23,350.81			
394.00	372,666.75			
395.00	199,441.76			
396.00	157,201.80		21,804.45	21,804.45
397.00	779,616.74	13,741.54		13,741.54-
398.00	122,036.06			
	17,231,880.75	18,064,272.87	604,503.75	17,459,769.12-
TOTAL	95,617,185.35	73,570,623.78	2,034,388.31	71,536,235.47-

PENNSYLVANIA ELECTRIC COMPANY

READING, PENNSYLVANIA

2016 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2016

Prepared by:



*Excellence Delivered **As Promised***

PENNSYLVANIA ELECTRIC COMPANY
Reading, Pennsylvania

2016 DEPRECIATION STUDY
CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2016

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Camp Hill, Pennsylvania



Excellence Delivered As Promised

April 7, 2016

Pennsylvania Electric Company
2800 Pottsville Pike
Reading, PA 19605-2469

Attention Mr. Charles V. Fullem
Director, Rates & Regulatory Affairs - PA

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to electric plant in service. The results of our study as of December 31, 2016 are presented in the attached report. The results of our study as of December 31, 2015 are presented in our report titled "2015 Depreciation Study - Calculated Annual Depreciation Accruals Related to Electric Plant as of December 31, 2015". The same methods, procedures and estimates are used in both studies.

The attached report sets forth a description of the methods and procedures upon which the studies were based, the estimates of survivor curves and the calculated annual depreciation rates as of December 31, 2016.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

A handwritten signature in black ink that reads "John J. Spanos".

JOHN J. SPANOS
Sr. Vice President

JJS:krm

061041.002

Gannett Fleming Valuation and Rate Consultants, LLC

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PART I. INTRODUCTION

**PENNSYLVANIA ELECTRIC COMPANY
DEPRECIATION STUDY**

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study conducted for Pennsylvania Electric Company to determine the annual depreciation accrual rates and amounts for ratemaking purposes applicable to the original cost of electric plant as of December 31, 2016.

The depreciation accrual rates and amounts presented herein are based on estimated survivor curves and on methods and procedures set forth in previous orders approved by the Pennsylvania Public Utility Commission. The estimated survivor curves presented herein were based on the results of a service life study incorporating statistical analyses of data through 2014.

BASIS OF STUDY

Depreciation and Amortization

Depreciation, as defined in the Uniform System of Accounts, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of electric plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs over a period of time by allocating annual amounts to expense. Each annual

amount of such depreciation expense is part of that year's total cost of providing utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight line method of depreciation.

The calculation of annual and accrued depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. These subjects are discussed in the sections which follow. For most plant accounts, depreciation accruals and accrued depreciation were calculated using the straight line method, the remaining life basis, and the equal life group (ELG) procedure for all vintages. The calculations were based on the attained ages and estimated service life characteristics for each depreciable group of electric property. For certain general plant accounts, the amortization amounts, annual and accrued, were based on the age of the vintage and the selected amortization period.

Survivor curves were used to reflect the expected dispersion of retirements, thus providing a consistent method of estimating service lives and depreciation for mass property. Iowa type curves were used to depict the estimated survivor curves. For life span groups, the estimate of life characteristics is consistent because the calculated lives of the units within a group are obtained by employing a single probable retirement date for the entire group.

Service Life Estimates

The method of estimating service life consisted of compiling the service life history of the plant accounts, subaccounts or depreciable groups, reducing this history to trends through the use of acceptable actuarial techniques, and forecasting the trend of survivors for each depreciable group on the basis of interpretations of past trends and consideration of Company plans for the future. The combination of the historical trend and the estimated future trend yielded a complete pattern of life characteristics from which the average service life was derived.

The Company's service life estimates used in the depreciation calculation incorporated historical data compiled through 2014 from the property records of the Company. Such data included plant additions, retirements, transfers and other activity. Generally, retirement data for the years 1939 through 2014 were used in the actuarial life table computations which were the primary statistical support of the service life estimates.

A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirement was obtained through field trips conducted during the course of the service life study. Discussions with operating and management personnel also provided information regarding plans for the future which was incorporated in the interpretation and extrapolation of the statistical analyses.

AMORTIZATION OF NET SALVAGE

Inasmuch as this report relates primarily to Pennsylvania rate regulation practices, under which experienced costs of negative net salvage are amortized after their occurrence, no adjustments for expected salvage were made to either the annual

depreciation accrual or the calculated accrued depreciation for the individual accounts. The annual provision for recovering negative net salvage is based on the amortization of net salvage over a five-year period, as established by the Commission.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

Survivor Curves

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages. The use of survivor curves, which reflect experienced and expected dispersion of service lives, is a systematic and rational means of estimating average service lives to be used to calculate depreciation for utility property. A discussion of the general concept of survivor curves and the Iowa type survivor curves is presented.

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1 the remaining life at age 30 years is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units

retired in each age interval and is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

Iowa Type Curves

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numerical subscripts represent the relative heights of the modes of the frequency curves within each family.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the

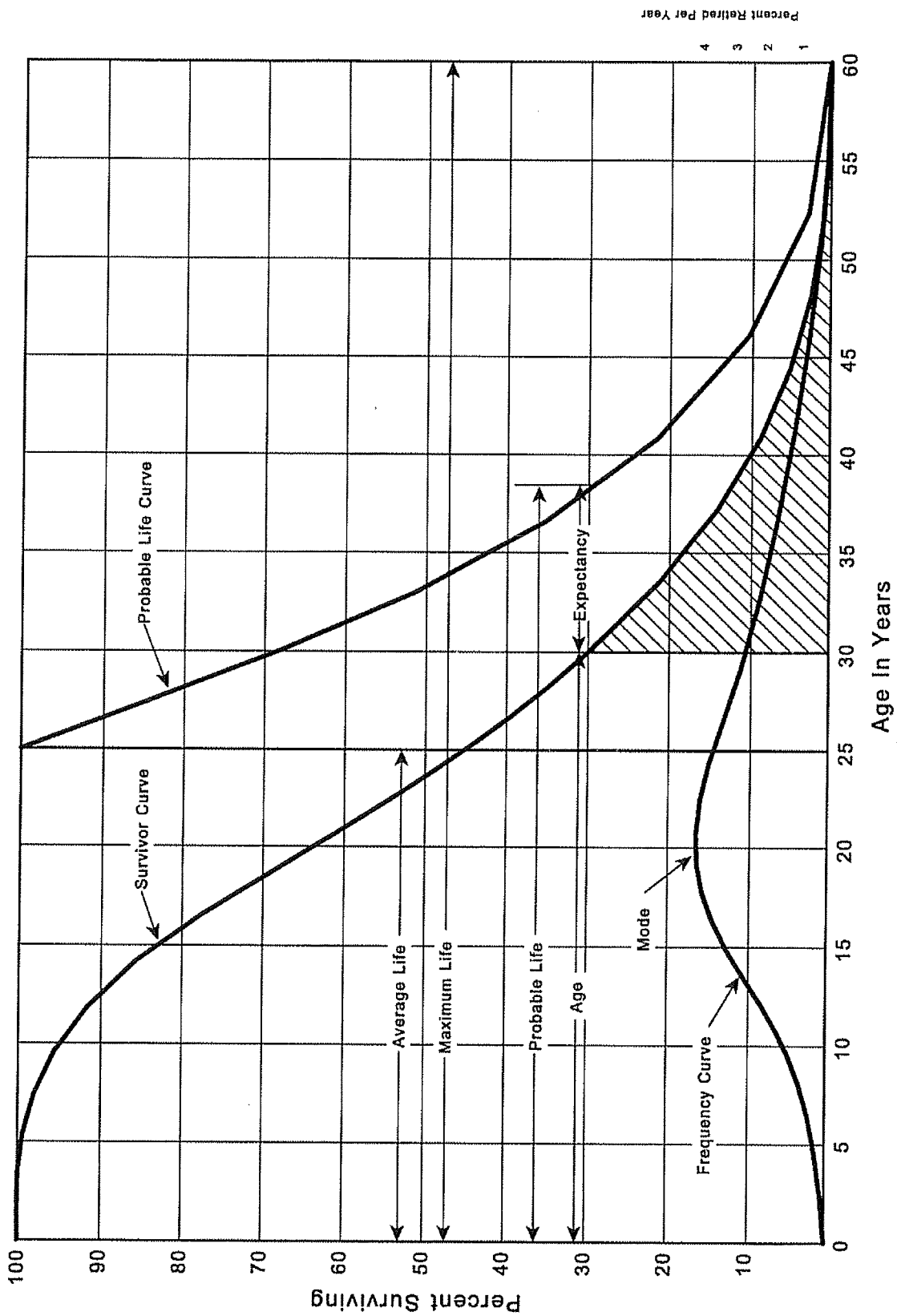


Figure 1. A Typical Survivor Curve and Derived Curves

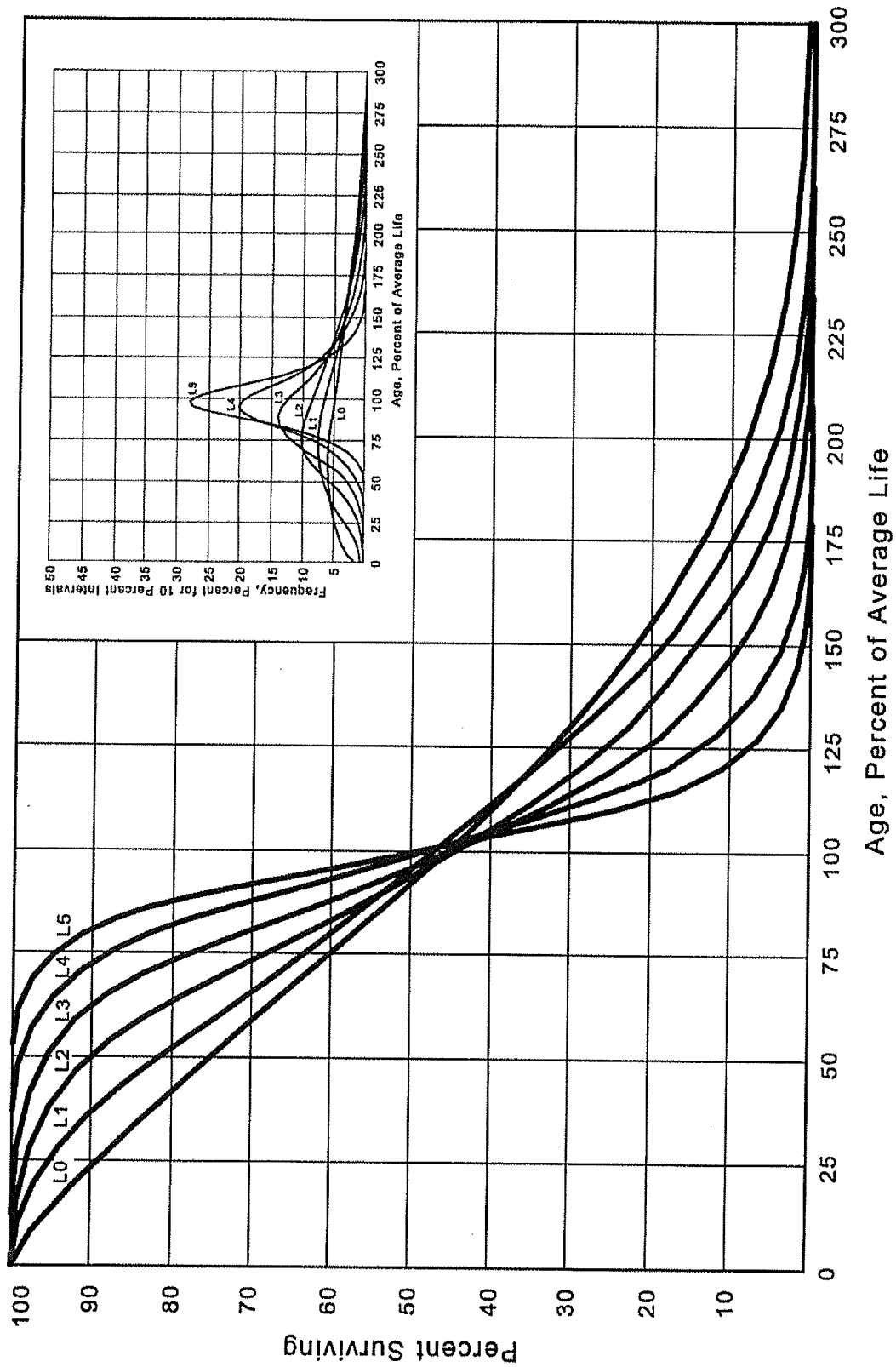


Figure 2. Left Modal or "L" IOWA Type Survivor Curves

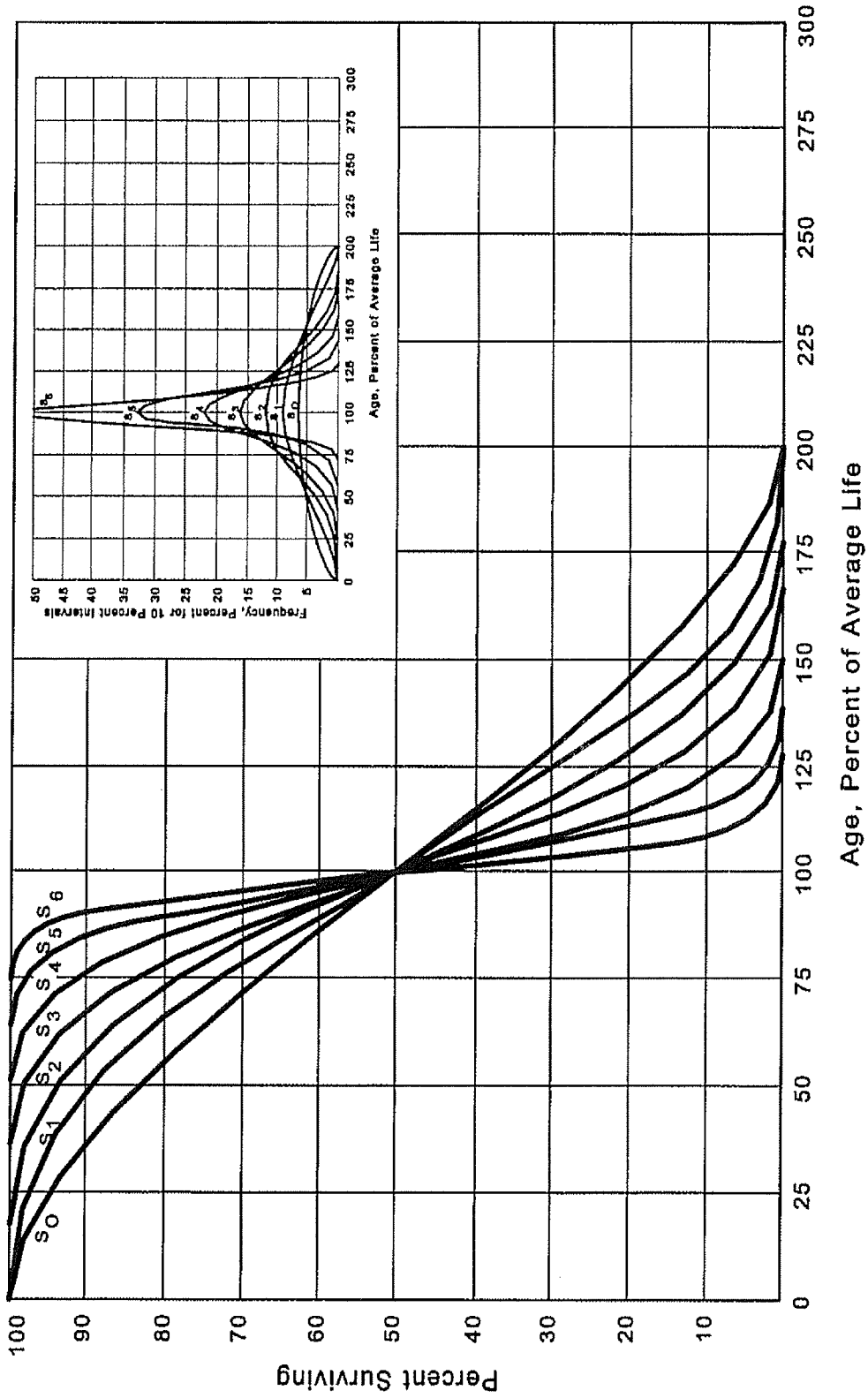


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

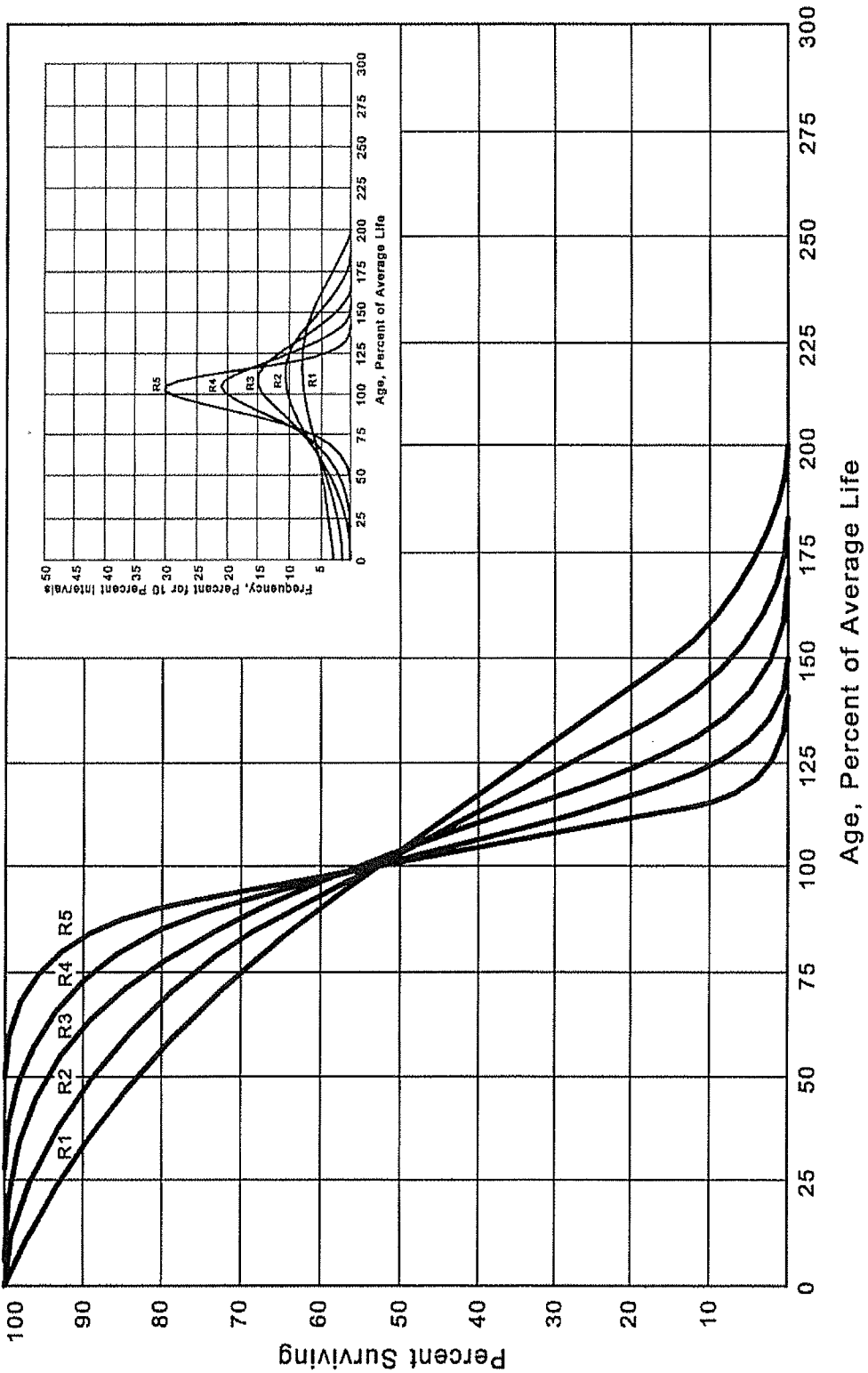


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

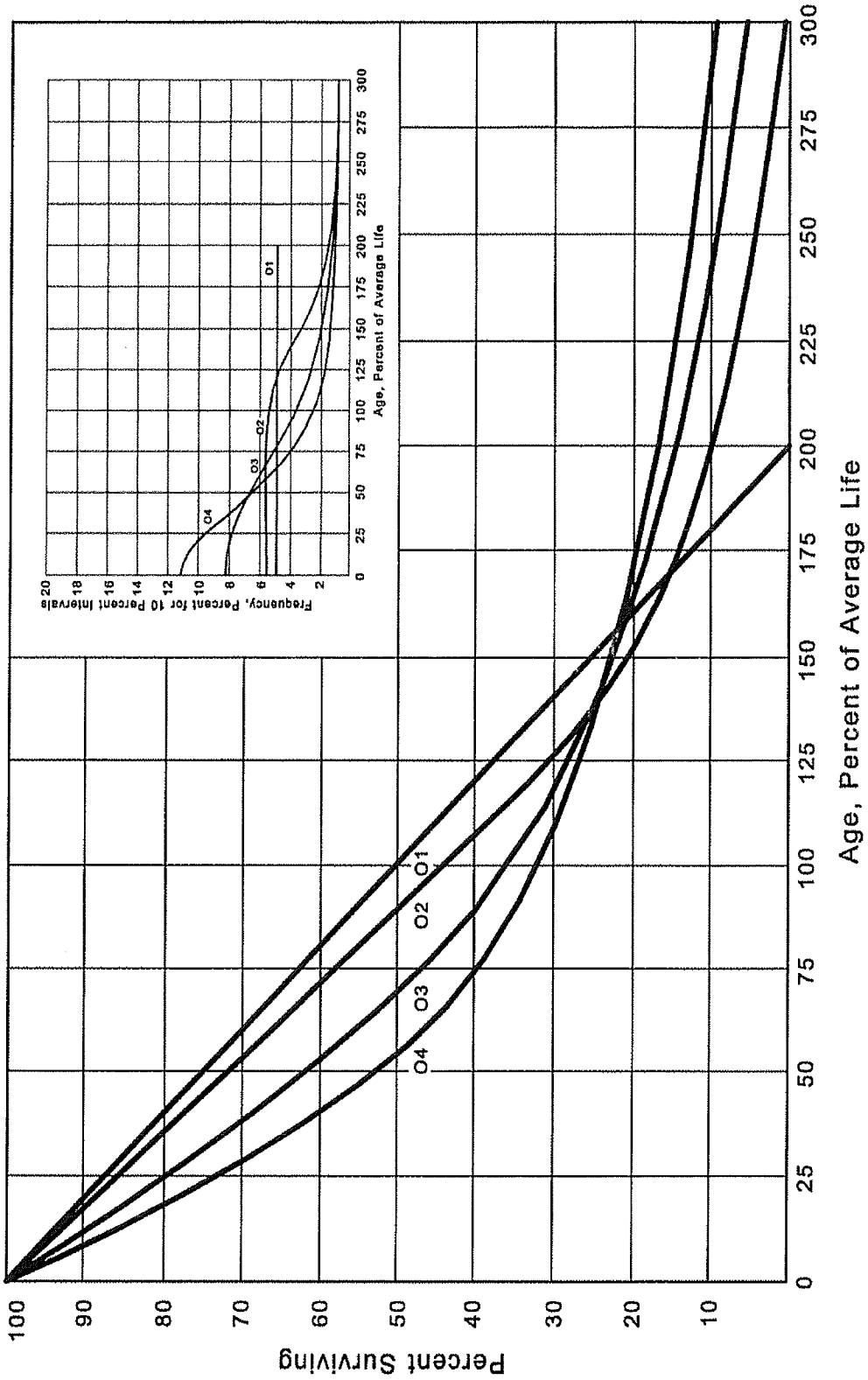


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

Experiment Station's Bulletin 125.¹ These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."² In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

Survivor curves for groups in which all property is expected to be retired concurrently, such as power plants, are obtained by truncating smooth survivor curves at an age before zero percent surviving is reached. Such groups to which truncated survivor curves are applicable are designated as life span groups. In life span groups of one or more vintages, future retirements of all property included in the group are anticipated to occur at a specific date or over a restricted range of future dates which are represented by an estimated probable retirement date. Survivor curves for life span groups can be developed using both available historical experience and known or forecasted retirement dates. The life span of both the original installation and a subsequent addition is the number of years which elapse between its installation and the final retirement of the group. During the life of the group as a whole, interim retirements normally occur between age zero and the maximum age to produce a survivor pattern which is referred to as an "interim survivor curve".

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available or for

¹ Winfrey, Robley. Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

² Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

which aged accounting experience is developed by statistically aging unaged amounts and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text, and is also explained in several publications, including "Statistical Analyses of Industrial Property Retirements,"³ "Engineering Valuation and Depreciation,"⁴ and "Depreciation Systems."⁵

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band, and the band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

Schedules of Annual Transactions in Plant Records.

The property group used to illustrate the retirement rate method is observed for the experience band 2006-2015 during which there were placements during the years 2001-2015. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-12 and II-13. In Schedule 1, the year of installation (year placed) and the year of retirement

³Winfrey, Robley, Supra Note 1.

⁴Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 2.

⁵Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2001 were retired in 2006. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stairstep line drawn on the table beginning with the 2006 retirements of 2001 installations and ending with the 2015 retirements of the 2010 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements but are used in developing the exposures at the beginning of each age interval.

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2006-2015
SUMMARIZED BY AGE INTERVAL

Year Placed (1)	Retirements, Thousands of Dollars										Total During Age Interval (12)	Age Interval (13)
	During Year											
	2006 (2)	2007 (3)	2008 (4)	2009 (5)	2010 (6)	2011 (7)	2012 (8)	2013 (9)	2014 (10)	2015 (11)		
2001	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2002	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2003	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2004	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2005	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2006	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2007	5	5	6	12	13	14	15	16	18	20	113	7½-8½
2008			6	12	13	15	16	17	19	19	124	6½-7½
2009				6	13	15	16	17	19	19	131	5½-6½
2010					13	14	16	17	19	20	143	4½-5½
2011					7	8	18	20	22	23	146	3½-4½
2012						9	9	20	22	25	150	2½-3½
2013								11	23	25	151	1½-2½
2014									11	24	153	½-1½
2015										13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

Experience Band 2006-2015

Placement Band 2001-2015

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2006-2015
SUMMARIZED BY AGE INTERVAL

Experience Band 2006-2015 Placement Band 2001-2015

Year Placed (1)	Acquisitions, Transfers and Sales, Thousands of Dollars											Total During Age Interval (12)	Age Interval (13)	
	2006 (2)	2007 (3)	2008 (4)	2009 (5)	2010 (6)	2011 (7)	2012 (8)	2013 (9)	2014 (10)	2015 (11)				
2001	-	-	-	-	-	-	60 ^a	-	-	-	-	-	-	13½-14½
2002	-	-	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2003	-	-	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2004	-	-	-	-	-	-	-	(5) ^b	-	-	60	-	-	10½-11½
2005	-	-	-	-	-	-	-	6 ^a	-	-	-	-	-	9½-10½
2006	-	-	-	-	-	-	-	-	-	-	-	(5)	-	8½-9½
2007	-	-	-	-	-	-	-	-	-	-	6	-	-	7½-8½
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2009	-	-	-	-	-	-	-	(12) ^b	-	-	-	-	-	5½-6½
2010	-	-	-	-	-	-	-	-	22 ^a	-	-	-	-	4½-5½
2011	-	-	-	-	-	-	-	(19) ^b	-	-	10	-	-	3½-4½
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2013	-	-	-	-	-	-	-	-	-	(102) ^c	-	-	-	1½-2½
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	½-1½
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	-	(50)	-	

^a Transfer Affecting Exposures at Beginning of Year
^b Transfer Affecting Exposures at End of Year
^c Sale with Continued Use
 Parentheses Denote Credit Amount.

Schedule of Plant Exposed to Retirement.

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-15.

The surviving plant at the beginning of each year from 2006 through 2015 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year". The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2011 are calculated in the following manner:

Exposures at age 0	=	amount of addition	=	\$750,000
Exposures at age ½	=	\$750,000- \$ 8,000	=	\$742,000
Exposures at age 1½	=	\$742,000- \$18,000	=	\$724,000
Exposures at age 2½	=	\$724,000- \$20,000 - \$19,000	=	\$685,000
Exposures at age 3½	=	\$685,000- \$22,000	=	\$663,000

For the entire experience band 2006-2015 the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789,

**SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2006-2015
SUMMARIZED BY AGE INTERVAL**

Year Placed (1)	Exposures, Thousands of Dollars										Total at		Age Interval (13)
	Annual Survivors at the Beginning of the Year										Beginning of		
	2006 (2)	2007 (3)	2008 (4)	2009 (5)	2010 (6)	2011 (7)	2012 (8)	2013 (9)	2014 (10)	2015 (11)	Age Interval (12)	Age Interval (13)	
2001	255	245	234	222	209	195	239	216	192	167	167	167	13½-14½
2002	279	268	256	243	228	212	194	174	153	131	323	323	12½-13½
2003	307	296	284	271	257	241	224	205	184	162	531	531	11½-12½
2004	338	330	321	311	300	289	276	262	242	226	823	823	10½-11½
2005	376	367	357	346	334	321	307	297	280	261	1,097	1,097	9½-10½
2006	420 ^a	416	407	397	386	374	361	347	332	316	1,503	1,503	8½-9½
2007	460 ^a	455	445	444	432	419	405	390	374	356	1,952	1,952	7½-8½
2008	510 ^a	510 ^a	492	504	492	479	464	448	431	412	2,463	2,463	6½-7½
2009		580 ^a	574	580 ^a	574	561	546	530	501	482	3,057	3,057	5½-6½
2010			660 ^a	653	660 ^a	653	639	623	628	609	3,789	3,789	4½-5½
2011				750 ^a	742	750 ^a	742	724	685	663	4,332	4,332	3½-4½
2012					850 ^a	841	850 ^a	841	821	799	4,955	4,955	2½-3½
2013						960 ^a	960 ^a	949	926	926	5,719	5,719	1½-2½
2014								1,080 ^a	1,069	1,069	6,579	6,579	½-1½
2015										1,220 ^a	7,490	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	44,780	

^aAdditions during the year

shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

$$255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.$$

Original Life Table

The original life table, illustrated in Schedule 4 on page II-17, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval.

The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15	
Exposures at age 4½	=	3,789,000	
Retirements from age 4½ to 5½	=	143,000	
Retirement Ratio	=	$143,000 \div 3,789,000$	= 0.0377
Survivor Ratio	=	$1.000 - 0.0377$	= 0.9623
Percent surviving at age 5½	=	$(88.15) \times (0.9623)$	= 84.83

SCHEDULE 4. ORIGINAL LIFE TABLE
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2006-2015

Placement Band 2001-2015

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of <u>Interval</u> (1)	Exposures at Beginning of <u>Age Interval</u> (2)	Retirements During Age <u>Interval</u> (3)	Retirement <u>Ratio</u> (4)	Survivor <u>Ratio</u> (5)	Percent Surviving at Beginning of <u>Age Interval</u> (6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	167	26	0.1557	0.8443	42.24
14.5					35.66
Total	<u>44,780</u>	<u>1,606</u>			

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.

Column 3 from Schedule 1, Column 12, Retirements for Each Year.

Column 4 = Column 3 divided by Column 2.

Column 5 = 1.0000 minus Column 4.

Column 6 = Column 5 multiplied by Column 6 as of the Preceding Age Interval.

The totals of the exposures and retirements (Columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

The original survivor curve is plotted from the original life table (Column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the SO type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life

appears to be the best fit and appears to be better than either the L1 or the SO. In Figure 9, the three fittings, 12-L1, 12-SO, and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group, assuming no contrary relevant factors external to the analysis of historical data.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

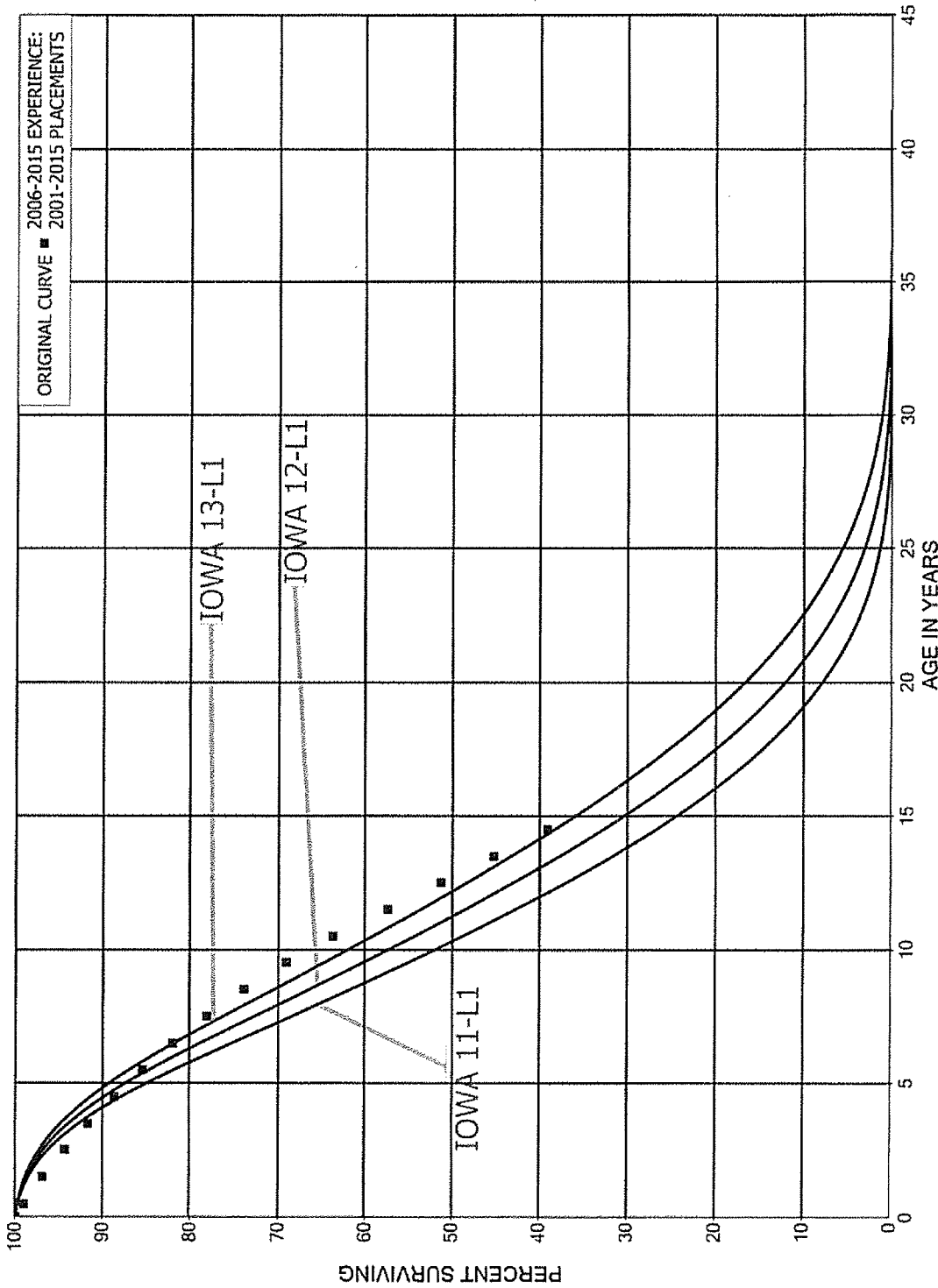


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

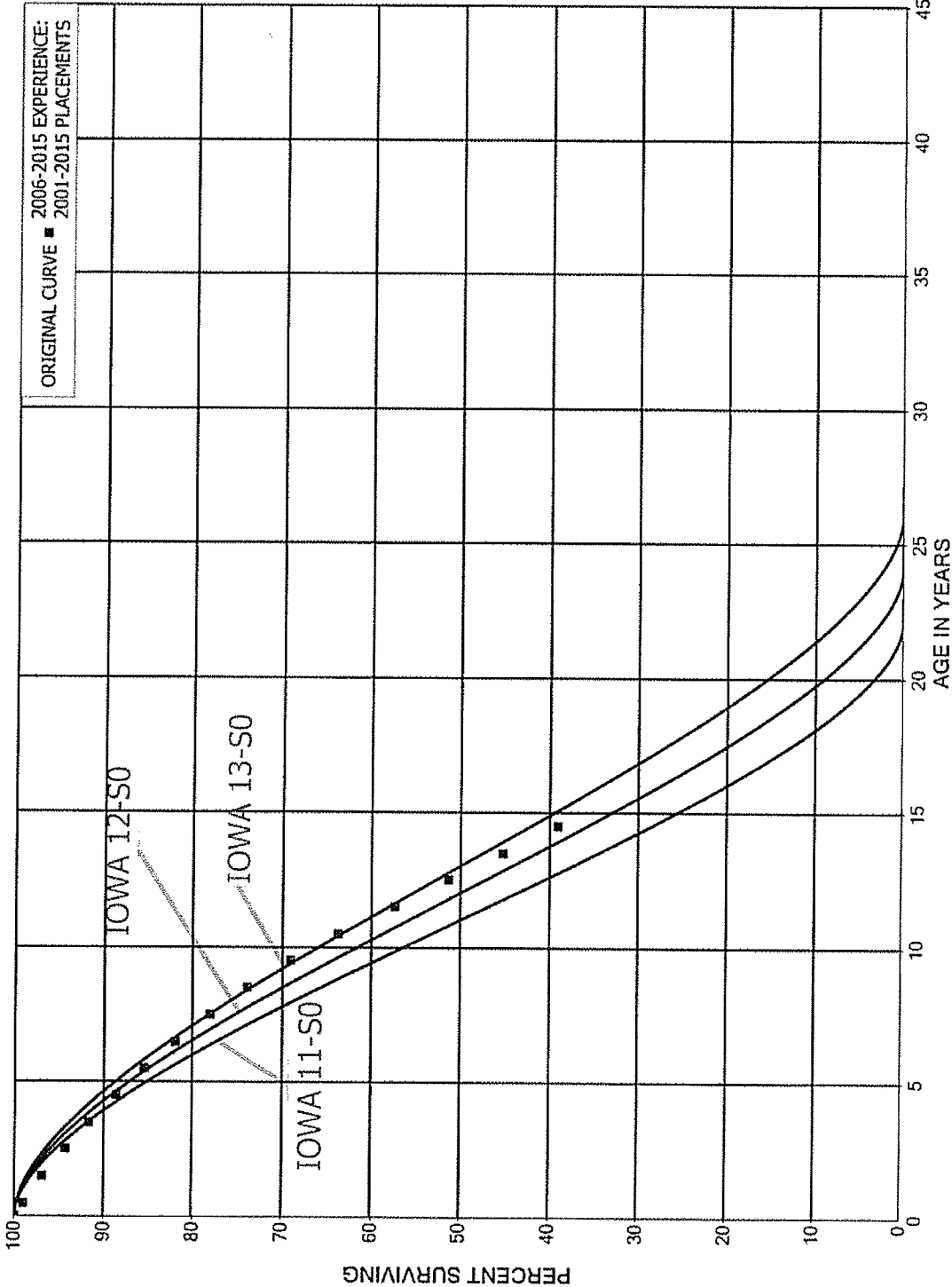


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

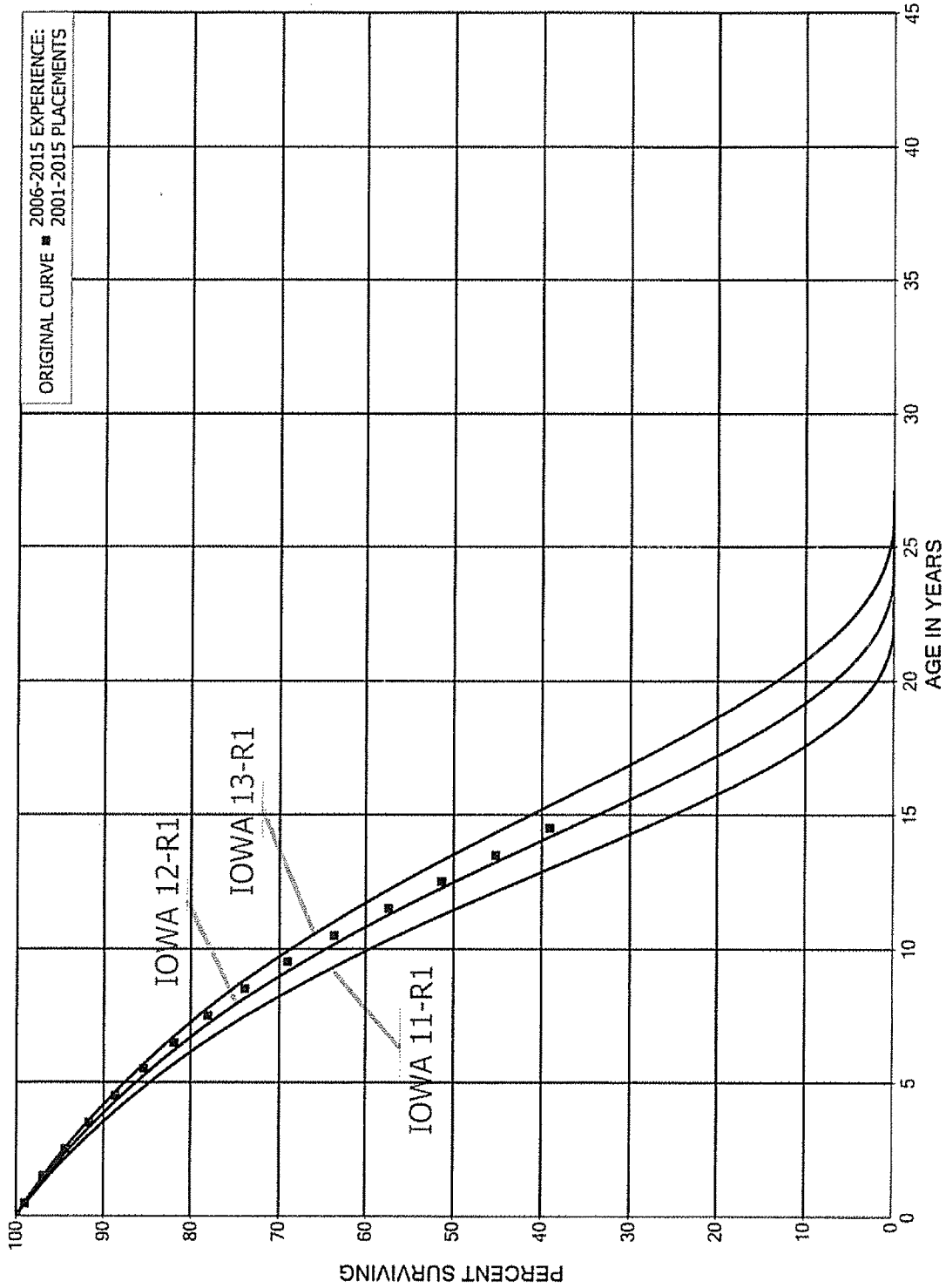
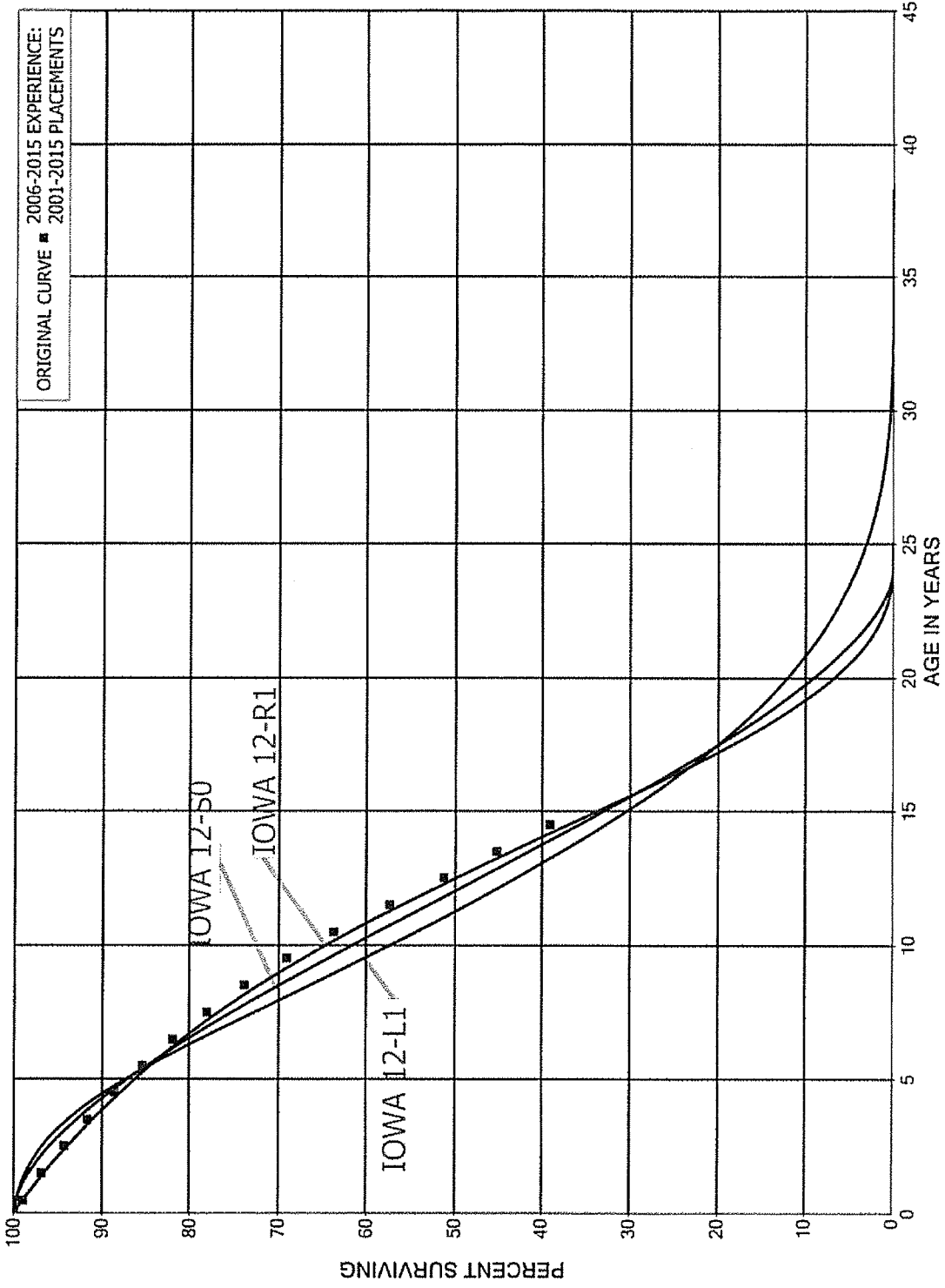


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

Judgment.

The survivor curve estimates were based on informed judgment which considered a number of factors. The primary factors were retirement rate analyses of historical service life data; current Company policies and outlook as determined during the discussions with management personnel; and the survivor curve estimates from previous depreciation studies for Pennsylvania Electric Company and other electric companies.

The statistical analyses resulted in good to excellent indications of the survivor patterns experienced for many of the major accounts. The plant accounts or subaccounts for which the statistical analyses were significant factors in the judgments of the survivor curves are as follows:

<u>Account Number</u>	<u>Title</u>
Transmission Plant	
353	Station Equipment
Distribution Plant	
362	Station Equipment
364	Poles, Towers and Fixtures
365	Overhead Conductors and Devices
367	Underground Conductors and Devices
368	Line Transformers
370	Meters
371	Installations on Customer Premises - Dusk to Dawn Lights
373	Street Lighting and Signal Systems
General Plant	
390.2	Structures and Improvements - Clearing and Grading
392.3	Transportation Equipment - Heavy Trucks
392.4	Transportation Equipment - Pole Trailers
396	Power Operated Equipment

Account 365, Overhead Conductor and Devices, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. It is a significant account and serves as a typical illustration. Aged plant accounting data have been compiled for the years 1936 through 2014. These data were coded by type of transaction, year in which the transaction took place, and year in which the plant was placed in service. The data were analyzed by the retirement rate method to obtain an indication of the experienced service life characteristics.

The estimated Iowa 58-R1 survivor curve is based on the experience bands 1936-2014 and 1985-2014. The estimated survivor curve is an excellent fit of the observed data, has an average service life which is the same as the previous estimate for this account, and is within the typical range of lives used by the electric utility industry.

For Account 368, Line Transformers, the estimate of survivor characteristics is based on the 1919-2014 and 1985-2014 experience bands. Most retirements have been due to the conversion to pad mount from pole mount and failure. Typical service lives for line transformers range from 35 to 50 years. Currently there are more pole mounted transformers but there is a trend toward pad mounted. The continual upgrade of load and capacity will create replacements. During the past 10 to 15 years, Penelec has installed more pad mounted transformers due to requirements in new construction. The Iowa 41-R1 survivor curve reflects the outlook of management, is within the range of estimates used by other utilities and is a reasonable interpretation of a significant portion of the survivor curve through age 70.

The estimate for Account 362, Station Equipment, 60-R1.5, is based on management's expectation of a longer life for transformers which represents a significant portion of this account. Most of the existing transformers are not loaded as high as in the past so a longer life is expected. There are no plans to change out large transformers or circuit breakers until they reach failure levels. Management's expectation of retirements to be low for the next five years is reflected in the 60-year average service life.

The life span technique was used for large office buildings and service centers in Account 390.1, Structures and Improvements. For these large structures in Account 390.1, a life span was estimated for each structure based on its type of construction, use, age, condition and management's plans within the foreseeable future. In Account 390.1, Structures and Improvements - Buildings - Major, an interim survivor curve was estimated for each location, since interim retirements are normal for such structures and, in fact, have been experienced.

Generally, the survivor curve estimates for the remainder of the accounts were based on engineering judgment, considering the nature of the plant and equipment, review of available historical retirement data and a general knowledge of the service lives for similar equipment in other electric companies.

**PART IV. CALCULATION OF ANNUAL AND
ACCRUED DEPRECIATION**

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

Group Depreciation Procedures

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally, the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group.

In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

In the equal life group procedure, the property group is subdivided according to service life. That is, each equal life group includes that portion of the property which experiences the life of that specific group. The relative size of each equal life group is determined from the property's life dispersion curve. This procedure eliminates the need to base depreciation on average lives, inasmuch as each group is equivalent to a unit having a single life. The full costs of short-lived units are accrued during their lives, leaving no deferral of accruals required to be added to the annual costs associated with long-lived units. The calculated depreciation for the property group is the summation of the calculated depreciation based on the service life of each equal life group.

Remaining Life Annual Accruals

For the purpose of calculating remaining life accrual rates as of December 31, 2016, the estimated book depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation for the vintages calculated by the equal life group procedure follow. The detailed calculations are set forth in the Results of Study section of the report.

Average Service Life Procedure

In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future whole life depreciation accruals if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account, based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$\text{Ratio} = 1 - \frac{\text{Average Remaining Life Expectancy}}{\text{Average Service Life}}$$

Equal Life Group Procedure

In the equal life group procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the composite remaining life for the surviving original cost of that vintage. The composite remaining life is derived by compositing the individual equal life group remaining lives in accordance with the following equation:

$$\text{Composite Remaining Life} = \frac{\left(\frac{\text{Book Cost}}{\text{Life}} \times \text{Remaining Life}\right)}{\frac{\text{Book Cost}}{\text{Life}}}$$

The book costs and lives of the several equal life groups which are summed in the foregoing equation are defined by the estimated future survivor curve.

Inasmuch as book cost divided by life equals the whole life annual accrual, the foregoing equation reduces to the following form:

$$\text{Composite Remaining Life} = \frac{\sum \text{Whole Life Future Accruals}}{\sum \text{Whole Life Annual Accruals}}$$

or

$$\text{Composite Remaining Life} = \frac{\sum \text{Book Cost} - \text{Calc. Reserve}}{\sum \text{Whole Life Annual Accrual}}$$

The annual accrual rate for each account is equal to the sum of the remaining life annual accruals for all vintages divided by the account's total original cost. The account's "composite remaining life" is calculated by dividing the sum of the future book accruals for all vintages by the sum of the remaining life annual accruals for all vintages.

The calculated accrued depreciation in the equal life group procedure also represents that portion of depreciable cost which will not be allocated to expense through future accruals. However, the calculation is based at the equal life group level rather than the vintage group level, and does not require the use of averages. The equal life group accrued depreciation ratio is calculated as follows:

$$\text{Ratio} = \frac{\text{Remaining Life}}{\text{Average Service Life}}$$

Inasmuch as service life minus remaining life equals age, when averages are not employed, the foregoing equation reduces to:

$$\text{Ratio} = \frac{\text{Age}}{\text{Service Life}}$$

The table on the following page illustrates the procedure for calculating straight line equal life group accrued depreciation, using an Iowa 13-L3 survivor curve and a December 31, 2016 calculation date.

In the table, each equal life group is defined by the age interval shown in columns 1 and 2, which identify the ages at which the first and last retirement of each group occur. The group's designated life, shown in column 3, is the midpoint of the interval. In the calculation, the equal life groups of each vintage are arranged such that the midpoint of each one-year age interval coincides with the calculation date, e.g., December 31 in this case. This enables the calculation of annual accruals which are centered on, or as of, the same date as the calculation of accrued depreciation.

The retirement during each age interval, shown in column 4, is the size of each equal life group. It is derived from the Iowa 13-L3 survivor curve and is the difference between the percents surviving (not shown) at the beginning and end of the age interval.

current age interval plus the group annual accruals for all succeeding age intervals. For example, the figure 8.70582436455 for 2015 equals one-half of 0.10114600000 plus all of the succeeding figures in column 5. Only one half of the annual accrual for the vintage's current age interval group is included in the summation because the equal life group for that interval expires at the midpoint of the current year.

The summation of annual accruals (column 7) for installations during 2016 is calculated on the basis of an in-service date at the midpoint of the year, i.e., June 30. Inasmuch as the overall calculation is centered on December 31, 2016, the first figure in column 7, for vintage 2016, equals the group annual accrual for 2016 plus one-half of the group annual accruals for each of the subsequent years.

The average percent surviving, derived from the Iowa 13-L3 survivor curve, is shown in column 8 for each age interval. The annual factor, shown in column 9, is the result of dividing the summation of annual accruals (column 7) by the average percent surviving (column 8).

The accrued depreciation factor, shown in column 10, equals the annual factor multiplied by the age of the group as of December 31, 2016.

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization, as defined in the Uniform System of Accounts, is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on

judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization periods and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is appropriate for certain General Plant accounts that represent numerous units of property, but a very small portion of depreciable electric plant in service. The accounts and their amortization periods are as follows:

<u>Account</u>	<u>Amortization Period, Years</u>
391, Office Furniture and Equipment	
Furniture	20
Office Machines	10
Data Processing Smart Meters	5
Personal Computers	5
393, Stores Equipment	25
394, Tools, Shop and Garage Equipment	25
395, Laboratory Equipment	20
397, Communication Equipment	15
398, Miscellaneous Equipment	20

For the purpose of calculating annual amortization amounts as of December 31, 2016, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future

amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

AMORTIZATION OF NET SALVAGE

Experienced and estimated net salvage is incorporated in the results of the study, as it was reported on the Company's books and records for the period January 1, 2012 through December 31, 2016. Results of the calculations are shown in Table 4.

Net salvage experienced during the five-year period is presented in this manner to determine the amount of negative net salvage to be amortized for book purposes. In developing the amount to be amortized, the data for the accounts which experienced positive net salvage have been netted with those for accounts which experienced negative net salvage.

In order to be consistent with this manner of recognizing salvage, no adjustments for salvage were made to the annual accruals and accrued depreciation calculated for each individual account. There were no exclusions from the 2012 through 2016 net salvage accrual.

PART V. RESULTS OF STUDY

PART V. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 4 presented on pages V-4 through V-10 summarize the results of the depreciation study as of December 31, 2016. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of December 31, 2016, future book accruals, calculated annual accrual amount and rate, and composite remaining life for plant in service. Table 2 presents the bringforward of the book reserve to December 31, 2016. Table 3 sets forth the calculation of the depreciation accruals for the twelve months ended December 31, 2016. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2012 through 2016.

DESCRIPTION OF DETAILED TABULATIONS

Supporting statistical data for the estimates of average service lives and survivor curves, the annual depreciation calculations, and salvage and cost of removal for the years 2012-2016 are presented in three sections.

The section beginning on page VI-2 sets forth, for each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table(s) plotted on the chart. A cumulative summary, by year installed, for electric plant and the supporting data for the original cost depreciation calculations are presented in the section beginning on page VII-3. The tabulations of experienced and estimated net salvage by

year by account for the five-year period, 2012-2016, are presented in the section beginning on page VIII-2

In the first section, the survivor curves estimated for the depreciable groups are shown as dark smooth curves on the charts. Each smooth survivor curve is denoted by a numeral followed by the type curve designation. The numeral used is the average life derived from the entire curve from 100 percent to zero percent surviving. In cases where only a segment of the estimated curve is used in the depreciation calculation, the numeral used for identification purposes is not a designation of the average life of the group. The titles of the charts indicate the group, the symbol used to plot the points of the original life table, and the experience and placement bands of the life tables which were plotted. The experience band indicates the range of years for which the retirements were used to develop the stub survivor curve. The placements indicate, for the related experience band, the range of years of installations which appear in the experience.

The tables of the calculated annual depreciation related to original cost are presented in the second section and indicate the estimated average survivor curves used in the calculations. The tables set forth, for each installation year, the original cost, calculated accrued depreciation, allocated book reserve, future book accruals, remaining life expectancy and the calculated annual accrual.

Detailed tabulations setting forth the cost of removal and salvage amounts, by plant account for each year, are presented beginning on page VIII-2. The total salvage and removal costs, by year, were used to calculate the five-year net salvage amortization presented in Table 4 on page V-10.

PENNSYLVANIA ELECTRIC COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2016

	ACCOUNT (1)	SURVIVOR CURVE (2)	ORIGINAL COST (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	ANNUAL RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)=(5)/(6)
	ELECTRIC PLANT							
	INTANGIBLE PLANT							
303	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	7-SQ	44,853,534.47	29,455,543	15,397,991	4,076,690	9.09	3.8
303.3	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	7-SQ	9,079,603.90	9,079,604	0	0	-	-
303.6	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	7-SQ	15,724,214.05	2,857,853	12,866,361	2,371,929	14.45	5.7
	TOTAL INTANGIBLE PLANT		69,557,352.42	41,393,000	28,264,352	6,348,619	9.11	4.5
	TRANSMISSION PLANT							
350.2	LAND RIGHTS	75-R4	12,617,837.84	6,249,094	6,368,744	235,165	1.86	27.1
352	STRUCTURES AND IMPROVEMENTS	65-R3	9,754,246.97	4,904,282	4,849,965	116,636	1.22	40.9
353	STATION EQUIPMENT	57-R2	231,656,988.78	77,492,825	154,164,364	4,301,177	1.86	35.8
354	TOWERS AND FIXTURES	75-R3	29,523,885.62	20,102,141	9,421,745	260,670	0.88	36.1
355	POLES AND FIXTURES	60-R1.5	139,502,030.64	54,434,982	105,067,469	3,013,159	2.16	34.9
356	OVERHEAD CONDUCTORS AND DEVICES	65-R2.5	138,863,786.41	56,214,937	80,678,859	2,260,772	1.58	36.7
355.1	CLEARING COSTS AND RIGHTS OF WAY	75-R4	53,244,788.87	9,830,857	44,413,802	744,185	1.40	59.7
358	UNDERGROUND CONDUCTORS AND DEVICES	35-S2	569,928.57	70,546	499,383	18,656	3.27	25.8
	TOTAL TRANSMISSION PLANT		615,763,533.79	210,299,064	405,464,451	10,892,603	1.77	37.2
	DISTRIBUTION PLANT							
360.2	LAND RIGHTS	75-R4	15,554,712.62	10,135,306	5,419,407	143,061	0.92	37.9
361	STRUCTURES AND IMPROVEMENTS	65-R2.5	15,095,670.01	8,916,033	6,179,637	165,624	1.04	39.5
362	STATION EQUIPMENT	60-R1.5	262,971,226.37	102,495,117	160,476,109	4,708,579	1.79	34.1
364	POLES, TOWERS AND FIXTURES	60-R1.5	594,701,748.46	164,014,515	360,687,233	10,372,986	1.99	34.8
365.1	OVERHEAD CONDUCTORS AND DEVICES	58-R1	701,122,726.00	162,671,496	536,451,230	16,424,223	2.34	32.8
366	CLEARING COSTS AND RIGHTS OF WAY	70-R4	168,298,368.72	21,689,755	146,538,634	2,460,348	1.47	59.1
367	UNDERGROUND CONDUIT	65-R2.5	36,952,096.50	17,771,772	19,180,284	535,281	1.45	35.8
368	UNDERGROUND CONDUCTORS AND DEVICES	43-R2.5	171,528,244.52	66,110,226	105,418,019	4,089,010	2.38	25.8
369	LINE TRANSFORMERS	41-R1	382,800,620.34	143,272,357	239,528,263	10,582,432	2.76	22.6
369.1	OVERHEAD SERVICES	55-R1.5	75,793,574.89	32,062,262	43,731,313	1,368,975	1.79	32.2
370.1	UNDERGROUND SERVICES	55-R1.5	48,223,737.60	28,594,823	19,628,915	626,572	1.30	31.3
370.2	METERS - SMART GRID 15 YEAR LIFE	15-S2.5	45,505,669.66	2,898,544	42,607,126	3,351,562	7.37	12.7
371	METERS - SMART GRID 16 YEAR LIFE	10-S2.5	12,996,752.35	789,292	12,138,460	1,420,522	11.01	8.5
371.21	INSTALLATIONS ON CUSTOMER PREMISES - DISK TO DAWN LIGHTS	30-R0.5	28,771,878.96	20,254,679	8,517,200	547,593	1.90	15.6
371.23	INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES	25-R2	223,738.49	174,059	49,679	5,660	2.53	8.8
372	INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION	20-S3	147,696.50	147,697	0	0	0.11	25.2
373	LEASED PROPERTY ON CUSTOMER PREMISES	40-R2.5	198,654.69	193,132	5,523	219	5.86	12.7
	STREET LIGHTING AND SIGNAL SYSTEMS	24-R1	39,639,322.81	11,066,823	28,542,300	2,242,631	12.7	25.2
	TOTAL DISTRIBUTION PLANT		2,530,306,419.89	791,206,888	1,737,099,532	59,046,278	2.33	29.4
	GENERAL PLANT							
369.2	LAND RIGHTS	65-R2.5	21,378.19	13,015	8,363	304	1.42	27.5
390.1	STRUCTURES AND IMPROVEMENTS	45-S0	24,057,756.29	11,520,560	13,137,196	548,483	2.22	24.0
	MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS	80-S0	8,669,080.18	5,190,955	3,478,115	187,791	2.17	18.5
	RICHLAND OPERATING CENTER	80-S0	15,840,078.73	6,276,997	9,563,082	583,962	3.68	16.4
	ERIE OPERATING CENTER	86-S0	10,885,405.39	5,925,377	4,960,028	394,670	3.53	12.9
	ALTOONA OPERATING CENTER							
	TOTAL ACCOUNT 390.1		66,052,320.69	28,913,899	31,138,421	1,703,906	2.84	18.3

PENNSYLVANIA ELECTRIC COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2016

	ACCOUNT (1)	SURVIVOR CURVE (2)	ORIGINAL COST (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	ANNUAL ACCURUAL RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)=(5)/(6)
390.2	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS RICHLAND OPERATING CENTER ERIE OPERATING CENTER ALTOONA OPERATING CENTER TOTAL ACCOUNT 390.2	35-R0.5 SQUARE SQUARE SQUARE	3,749,917.08 1,416,597.62 1,010,020.96 1,101,980.70	2,431,874 857,265 650,701 855,234	1,318,043 559,313 349,320 256,717	73,961 27,284 19,964 18,276	1.95 1.93 1.98 1.66	18.1 20.5 17.5 13.5
391	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20-SQ	7,278,486.36	4,805,094	2,473,393	138,485	1.93	17.9
391.2	OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES	10-SQ	2,914,025.80	2,635,698	58,338	3,366	0.12	17.3
391.25	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	5-SQ	574,243	574,243	(26)	0		
391.3	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	5-SQ	11,185,179.26	3,473,026	7,712,154	2,214,093	19.79	3.5
	TOTAL ACCOUNT 391		1,729,536.93	945,680	783,856	328,254	18.98	2.4
392.3	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	13-L3	16,402,988.14	7,848,636	8,554,322	2,545,623	15.62	3.4
392.4	TRANSPORTATION EQUIPMENT - POLE TRAILERS	28-L2	664,425.42	626,218	39,207	3,944	0.59	9.9
	TOTAL ACCOUNT 392		2,907,713.74	1,503,926	1,303,778	115,696	3.96	11.3
393	STORES EQUIPMENT	25-SQ	3,572,139.16	2,229,154	1,342,985	119,040	3.33	11.3
394	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	883,563.99	682,977	586	62	0.01	9.5
395	LABORATORY EQUIPMENT	20-SQ	10,988,030.01	5,575,756	5,392,274	531,973	4.85	10.1
396	POWER OPERATED EQUIPMENT	20-SQ	2,274,394.62	2,274,383	2	0		
397	COMMUNICATION EQUIPMENT	33-R1	5,016,477.27	4,414,064	602,413	36,597	0.71	16.9
398	MISCELLANEOUS EQUIPMENT	15-SQ	22,374,955.99	10,887,805	11,487,050	1,163,802	5.20	9.9
	TOTAL GENERAL PLANT		2,142,767.03	1,687,844	454,943	31,444	1.47	14.5
	TOTAL DEPRECIABLE PLANT		100,987,479.75	69,532,727	61,454,752	6,270,236	4.79	9.8
	NONDEPRECIABLE		3,346,714,785.76	1,114,431,699	2,232,283,087	82,557,736	2.47	27.0
301	ORGANIZATION		34,665.54	0				
302	FRANCHISES AND CONSENTS		306,716.73	(31,564)				
326	ASSET RETIREMENT COSTS TMI # 2		15,628,317.39	15,628,317				
350.1	LAND		2,833,354.50	(7,614)				
359.1	ASSET RETIREMENT COSTS TRANSMISSION		6,988.61	4,464				
360.1	LAND		1,696,987.25	7,614				
374	ASSET RETIREMENT COSTS DISTRIBUTION		80,853.00	63,018				
389.1	LAND		1,384,076.48	0				
380.3	BUILDING LEASEHOLDS		18,348.67	2,393				
392.99	TRANSPORTATION EQUIPMENT - CAPITAL LEASE RBS VEHICLES		29,603,887.66	11,664,367				
399	ASSET RETIREMENT COSTS GENERAL PLANT		221,852.44	215,160				
	TOTAL NONDEPRECIABLE PLANT		51,922,851.16	27,546,165				
	TOTAL ELECTRIC PLANT		3,398,637,636.52	1,141,977,864	2,232,283,087	82,557,736		

* LIFESPAN PROCEDURE WAS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.

PENNSYLVANIA ELECTRIC COMPANY

TABLE 2. BRINGS FORWARD TO DECEMBER 31, 2016, OF THE BOOK RESERVE AS OF DECEMBER 31, 2015

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
ACCOUNT	BOOK RESERVE AS OF DECEMBER 31, 2015	DEPRECIATION ACCRUALS	AMORTIZATION OF NET SALVAGE	PROJECTED RETIREMENTS	PROJECTED GROSS SALVAGE	PROJECTED COST OF REMOVAL	ACQUISITIONS	ADJUSTMENTS	RESERVE AT END OF PERIOD	BOOK RESERVE AS A PERCENT OF ORIGINAL COST
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
DEPRECIABLE PLANT										
303.00	25,474,489	3,956,486	24,566						29,455,543	65.67
303.60	9,079,604	1,919,330							9,079,604	100.00
350.20	6,010,617	238,477							2,857,853	18.17
352.00	4,758,027	121,928	44,327						6,249,094	49.53
353.00	73,327,335	4,340,626	596,146	443,161		328,322			4,904,282	50.28
354.00	19,779,753	265,715	56,673						77,492,625	33.45
355.00	30,832,395	3,222,498	379,709						20,192,141	68.09
356.00	58,403,354	1,976,122	858,486	1,589,409	329	1,433,945			34,434,602	24.68
358.00	9,226,335	664,128		1,059,606					58,214,937	41.91
360.20	47,743	18,865	3,939						8,830,857	16.59
361.00	9,992,202	143,103							70,546	12.38
362.00	8,781,840	156,292	32,440						10,135,306	65.16
364.00	98,380,269	4,737,718	553,260	15,020	125,627	39,519			8,916,033	59.06
365.00	159,084,925	10,085,864	1,009,616	590,462	711,295	711,295			102,495,117	38.98
366.00	147,050,680	16,345,838	6,593,641	2,248,193	3,917,696	3,917,696			164,014,515	31.26
365.10	20,341,248	2,389,343		1,057,836	19,248	4,165,414			162,671,486	23.20
367.00	17,232,173	542,876	3,433	4,822	1,888				21,669,755	12.88
368.00	62,849,022	3,986,347	213,627	896,592	142,178				17,771,772	48.09
369.00	133,767,164	10,585,976	600,448	1,350,114	138,474	463,590			66,110,226	38.54
369.10	29,194,013	1,433,076	2,310,310	146,373	730,765				143,272,357	37.43
370.10	27,975,500	635,587		16,264					32,062,262	42.30
370.20	578,961	2,265,763	53,821						28,584,823	58.30
371.00	19,479,251	758,292	176,973						2,898,544	6.37
371.21	168,065	598,455							758,292	5.88
371.23	147,697	5,974							20,254,679	70.40
372.00	192,914	219							174,059	77.80
373.00	8,332,009	2,355,323	715,639	249,702		86,445			147,697	100.00
389.20	12,709	306							183,132	97.22
380.10	27,863,304	1,494,322	56,147	491,564		108,309			11,066,823	27.94
390.20	4,663,680	141,414							13,915	60.88
391.00	5,442,169	2,525	389	2,589,395					28,913,899	48.15
391.20	1,718,154			1,143,911					4,805,094	86.02
391.22	1,592,916	1,970,109							2,855,688	98.00
391.30	1,368,445	567,515		990,290					574,243	100.00
392.30	621,298	3,920							3,473,025	31.05
392.40	1,481,647	123,869	(1,580)						945,680	54.68
393.00	1,483,298								625,218	94.10
394.08	7,385,149	531,669		600,321					1,603,936	55.16
395.00	5,700,072	37,122	(4,361)	2,341,061					882,977	98.93
396.00	4,381,303	829,513	21,043	3,425,689					5,575,756	50.84
397.00	22,509,780	25,783		12,138,808		333,624			2,274,383	100.00
398.00	3,034,443		8,553	1,380,935					4,414,064	87.99
TOTAL DEPRECIABLE PLANT	1,070,774,503	79,478,288	14,307,247	37,543,026	283,678	12,488,991	0	0	1,114,431,699	

PENNSYLVANIA ELECTRIC COMPANY

TABLE 2. BRINGFORWARD TO DECEMBER 31, 2016, OF THE BOOK RESERVE AS OF DECEMBER 31, 2015

ACCOUNT (1)	BOOK RESERVE AS OF DECEMBER 31, 2015 (2)	DEPRECIATION ACCURUALS (3)	AMORTIZATION OF NET SALVAGE (4)	PROJECTED RETIREMENTS (5)	PROJECTED GROSS SALVAGE (6)	PROJECTED COST OF REMOVAL (7)	ACQUISITIONS (8)	ADJUSTMENTS (9)	RESERVE AT END OF PERIOD (10)	BOOK RESERVE AS A PERCENT OF ORIGINAL COST (11)
NONDEPRECIABLE PLANT										
302.00	(31,564)								(31,564)	(10.29)
326.00	15,628,317								15,628,317	100.00
350.10	(7,614)								(7,614)	(0.27)
359.10	4,464								4,464	63.88
360.10	7,614								7,614	0.45
374.00	63,018								63,018	76.13
390.30	2,393								2,393	13.04
392.99	11,664,357								11,664,357	39.39
398.00	215,160								215,160	66.86
TOTAL NONDEPRECIABLE PLA	27,546,166	0	0	0	0	0	0	0	27,546,166	
TOTAL	1,098,320,660	79,478,288	14,307,247	37,943,026	283,678	12,488,991	0	0	1,141,977,865	

PENNSYLVANIA ELECTRIC COMPANY

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

	ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2015 (2)	ORIGINAL COST AS OF DECEMBER 31, 2016 (3)	COMPOSITE ACCRUAL RATE (4)	ANNUAL ACCRUAL AMOUNT (5)
ELECTRIC PLANT					
INTANGIBLE PLANT					
303	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	40,232,165.47	44,853,534.47	9.30	3,956,486
303.3	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	9,079,603.90	9,079,603.90	-	0
303.6	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	10,659,331.05	15,724,214.05	14.55	1,919,330
	TOTAL INTANGIBLE PLANT	59,970,120.42	69,657,352.42	8.83	6,876,816
TRANSMISSION PLANT					
350.2	LAND RIGHTS	12,617,837.84	12,617,837.84	1.89	238,477
352	STRUCTURES AND IMPROVEMENTS	9,754,246.97	9,754,246.97	1.25	121,928
353	STATION EQUIPMENT	227,669,539.78	231,659,988.78	1.89	4,340,626
354	TOWERS AND FIXTURES	29,523,885.62	29,523,885.62	0.90	265,715
355	POLES AND FIXTURES	139,502,090.64	139,502,090.64	2.31	3,222,498
356	OVERHEAD CONDUCTORS AND DEVICES	124,589,114.41	138,893,796.41	1.50	1,976,122
356.1	CLEARING COSTS AND RIGHTS OF WAY	43,708,303.87	53,244,758.87	1.37	664,128
358	UNDERGROUND CONDUCTORS AND DEVICES	569,928.57	569,928.57	3.31	18,865
	TOTAL TRANSMISSION PLANT	587,933,947.70	616,763,533.70	1.81	10,848,360
DISTRIBUTION PLANT					
360.2	LAND RIGHTS	15,554,712.62	15,554,712.62	0.92	143,103
361	STRUCTURES AND IMPROVEMENTS	14,960,493.01	15,095,670.01	1.04	156,292
362	STATION EQUIPMENT	257,657,072.37	262,971,226.37	1.82	4,737,718
364	POLES, TOWERS AND FIXTURES	504,468,009.46	524,701,748.46	1.96	10,085,864
365	OVERHEAD CONDUCTORS AND DEVICES	672,561,156.00	701,122,726.00	2.38	16,346,839
365.1	CLEARING COSTS AND RIGHTS OF WAY	158,687,865.72	168,208,388.72	1.46	2,366,343
366	UNDERGROUND CONDUIT	36,908,663.50	36,952,056.50	1.47	542,876
367	UNDERGROUND CONDUCTORS AND DEVICES	163,458,916.52	171,528,244.52	2.38	3,966,347
368	LINE TRANSFORMERS	370,649,584.34	382,800,620.34	2.81	10,585,976
369	OVERHEAD SERVICES	74,476,213.89	75,793,574.89	1.91	1,435,076
369.1	UNDERGROUND SERVICES	48,077,364.80	48,223,737.80	1.32	635,587
370.1	METERS - SMART GRID 15 YEAR LIFE	15,566,098.96	45,505,669.96	7.42	2,265,763
370.2	METERS - SMART GRID 10 YEAR LIFE	65,507.35	12,896,752.35	11.70	758,292
371	INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	28,771,878.96	28,771,878.96	2.08	598,455
371.21	INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES	223,738.49	223,738.49	2.67	5,974
371.23	INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION	147,696.50	147,696.50	-	0
372	LEASED PROPERTY ON CUSTOMER PREMISES	198,654.59	198,654.59	0.11	219
373	STREET LIGHTING AND SIGNAL SYSTEMS	37,362,002.81	39,609,322.81	6.12	2,355,323
	TOTAL DISTRIBUTION PLANT	2,399,795,639.89	2,530,306,419.89	2.26	67,026,046
GENERAL PLANT					
389.2	LAND RIGHTS	21,378.19	21,378.19	1.43	306
390.1	STRUCTURES AND IMPROVEMENTS				
	MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS	24,657,756.29	24,657,756.29	2.26	557,265
	RICHLAND OPERATING CENTER	8,669,080.18	8,669,080.18	2.17	186,119
	ERIE OPERATING CENTER	11,416,000.73	15,840,078.73	2.68	362,506
	ALTOONA OPERATING CENTER	10,885,405.39	10,885,405.39	3.55	386,432
	TOTAL ACCOUNT 390.1	55,628,242.59	60,052,320.59	2.58	1,494,322
390.2	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING				
	MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS	3,749,917.08	3,749,917.08	2.00	74,998
	RICHLAND OPERATING CENTER	1,416,597.62	1,416,597.62	1.94	27,482
	ERIE OPERATING CENTER	1,010,020.95	1,010,020.95	2.00	20,200
	ALTOONA OPERATING CENTER	1,101,950.70	1,101,950.70	1.70	18,733
	TOTAL ACCOUNT 390.2	7,278,486.36	7,278,486.36	1.94	141,414
391	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	5,503,420.35	2,914,025.80	0.06	2,525
391.2	OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES	1,718,127.58	574,216.75	-	0
391.25	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	8,805,782.26	11,185,179.26	19.71	1,970,109
391.3	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	2,719,816.72	1,729,536.33	25.51	567,515
	TOTAL ACCOUNT 391	18,747,146.91	16,402,958.14	12.98	2,540,149

PENNSYLVANIA ELECTRIC COMPANY

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

	ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2015 (2)	ORIGINAL COST AS OF DECEMBER 31, 2016 (3)	COMPOSITE ACCRUAL RATE (4)	ANNUAL ACCRUAL AMOUNT (5)
392.3	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	664,425.42	664,425.42	0.59	3,920
392.4	TRANSPORTATION EQUIPMENT - POLE TRAILERS	2,907,713.74	2,907,713.74	4.26	123,869
	TOTAL ACCOUNT 392	3,572,139.16	3,572,139.16	3.57	127,789
393	STORES EQUIPMENT	1,483,884.12	883,563.39	-	0
394	TOOLS, SHOP AND GARAGE EQUIPMENT	13,309,091.32	10,968,030.01	4.38	531,669
395	LABORATORY EQUIPMENT	5,700,073.80	2,274,384.52	-	0
396	POWER OPERATED EQUIPMENT	5,016,477.27	5,016,477.27	0.74	37,122
397	COMMUNICATION EQUIPMENT	32,559,703.71	22,374,855.09	3.02	829,513
398	MISCELLANEOUS EQUIPMENT	3,523,722.44	2,142,787.03	0.91	25,783
	TOTAL GENERAL PLANT	146,840,345.67	130,987,479.75	3.93	5,728,067
	TOTAL DEPRECIABLE PLANT	3,194,540,053.68	3,346,714,785.78	2.38	79,478,288
	NONDEPRECIABLE				
301	ORGANIZATION	34,665.54	34,665.54	-	0
302	FRANCHISES AND CONSENTS	306,716.73	306,716.73	-	0
326	ASSET RETIREMENT COSTS TMI # 2	15,628,317.38	15,628,317.38	-	0
350.1	LAND	2,833,354.50	2,833,354.50	-	0
359.1	ASSET RETIREMENT COSTS TRANSMISSION	6,988.51	6,988.51	-	0
360.1	LAND	1,698,991.25	1,698,991.25	-	0
374	ASSET RETIREMENT COSTS DISTRIBUTION	80,653.00	80,653.00	-	0
389.1	LAND	1,384,075.48	1,384,075.48	-	0
390.3	BUILDING LEASEHOLDS	18,348.67	18,348.67	-	0
392.99	TRANSPORTATION EQUIPMENT - CAPITAL LEASE RBS VEHICLES	29,608,887.66	29,608,887.66	-	0
399	ASSET RETIREMENT COSTS GENERAL PLANT	321,852.44	321,852.44	-	0
	TOTAL NONDEPRECIABLE PLANT	51,922,851.16	51,922,851.16		0
	TOTAL ELECTRIC PLANT	3,246,462,904.84	3,398,637,636.92		79,478,288

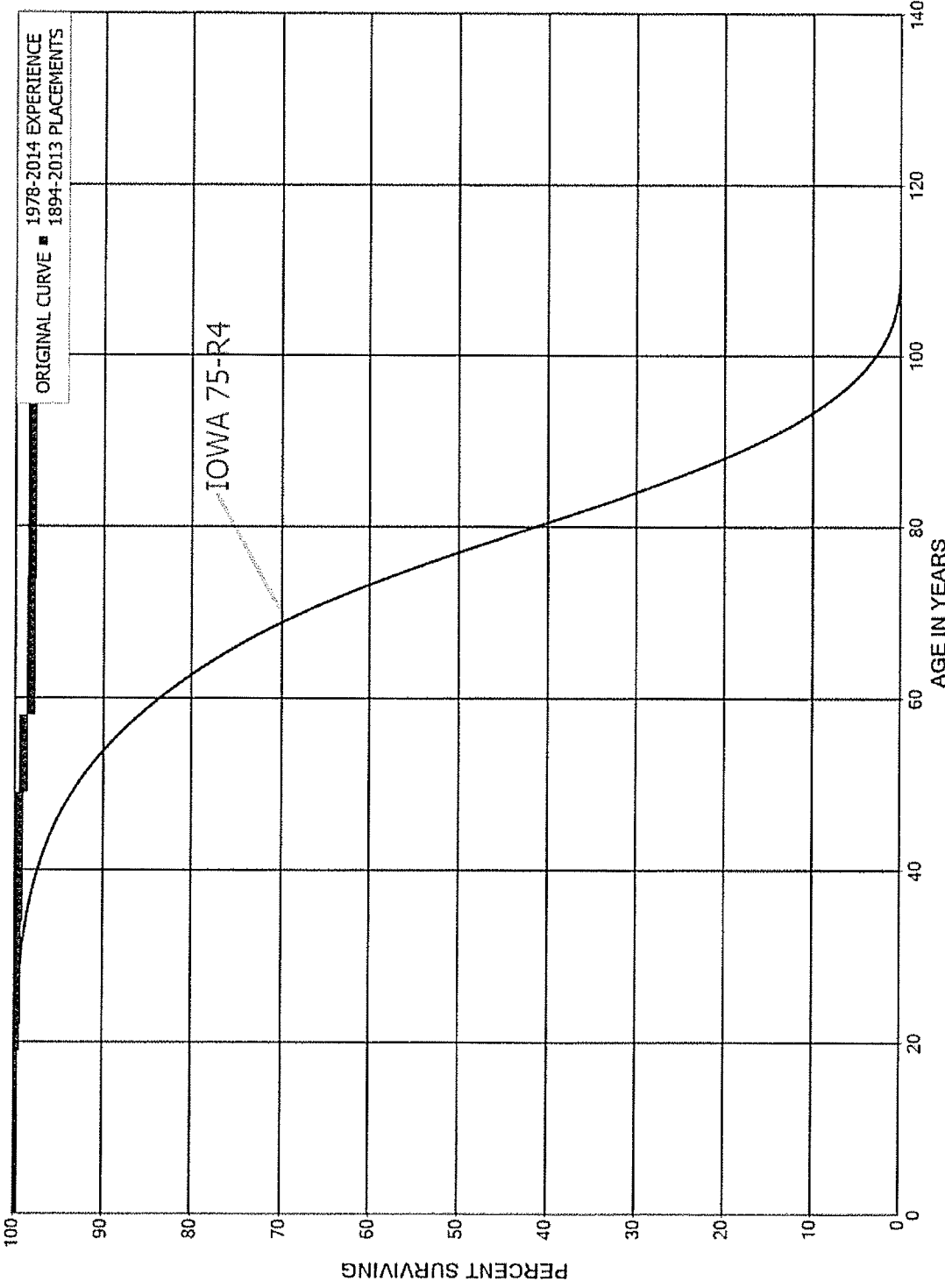
PENNSYLVANIA ELECTRIC COMPANY

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT (1)	2012		2013		2014		2015		2016		NET SALVAGE (12)	SALVAGE ACCRUAL (13)-(12)
	COST OF REMOVAL (2)	GROSS SALVAGE (3)	COST OF REMOVAL (4)	GROSS SALVAGE (5)	COST OF REMOVAL (6)	GROSS SALVAGE (7)	COST OF REMOVAL (8)	GROSS SALVAGE (9)	COST OF REMOVAL (10)	GROSS SALVAGE (11)		
303					122,392.35		448.92				122,841.27	(24,569)
352					8,208.44		213,425.95				(221,634.37)	(44,327)
353			266,713.63		1,643,888.18		1,043,430.83		328,322.11		(3,306,333.89)	(661,267)
354	10,479.14						263,367.19				(283,367.19)	(56,673)
355					567,245.67		1,331,297.97				(1,899,543.64)	(379,709)
356	666,978.37		375,561.40		2,422,567.58		229,602.91		1,433,944.99	328.98	(5,121,326.27)	(1,024,265)
356.1										0.00	0.00	0
358					19,024.73		4,671.45				(23,696.18)	(4,739)
361					122,851.69		39,337.79		39,519.08		(201,718.56)	(40,344)
362	923,718.69	8,217.00	547,102.77	6,203.34	281,707.47	2,500.00	1,356,196.10	576,457.01	711,294.93	125,627.00	(3,101,015.81)	(620,203)
364					2,042,052.83		3,228,406.19		3,917,696.49		(9,188,155.51)	(1,837,631)
365			7,018,254.91		2,307,891.99		4,783,608.92		4,165,413.54	19,248.28	(28,673,691.79)	(5,734,738)
365.1										0.00	0.00	0
366					12,232.60		4,933.53		1,658.02		(19,054.20)	(3,811)
367					214,377.65		653,756.31		142,177.91		(1,210,313.07)	(242,962)
368	1,696,631.10	439,953.36	227,214.77	399,629.67	663,539.34	327,611.70	1,345,314.14		469,589.47	138,473.92	(3,316,721.16)	(663,346)
369	582,721.68		169,569.12		6,546,895.97		1,923,198.23		730,765.23		(12,052,501.23)	(2,410,500)
369.1										0.00	0.00	0
370.1					6,547.85		262,557.04				(269,104.89)	(63,821)
371					460,632.21		410,567.45				(971,199.66)	(174,240)
371.23											0.00	0
373	1,262,285.66		632,879.24		625,513.01		725,743.71		86,445.08		(3,333,695.70)	(666,773)
390.1	393,633.50		587,905.69		(752,037.02)				106,309.45		(345,738.29)	(69,148)
391											(6.31)	(1)
392											0.00	0
392.4											7,392.34	1,560
394											0.00	0
396					9,096.16		13,741.54		333,624.20		21,804.45	4,361
397			62,375.94		0.41			21,804.45			(438,637.54)	(87,768)
398			40,453.54								(42,762.95)	(8,553)
TOTAL	16,256,414.36	439,170.35	9,962,062.01	403,554.01	19,323,639.51	331,771.75	18,064,272.87	604,503.75	12,468,991.49	283,678.18	(74,012,722.19)	(14,802,544)

PART VI. SERVICE LIFE STATISTICS

PENNSYLVANIA ELECTRIC COMPANY
ACCOUNT 350.20 LAND RIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 350.20 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1894-2013

EXPERIENCE BAND 1978-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,996,840		0.0000	1.0000	100.00
0.5	3,362,579		0.0000	1.0000	100.00
1.5	2,780,885		0.0000	1.0000	100.00
2.5	2,782,368		0.0000	1.0000	100.00
3.5	2,928,189		0.0000	1.0000	100.00
4.5	3,042,201		0.0000	1.0000	100.00
5.5	3,170,305		0.0000	1.0000	100.00
6.5	3,219,281		0.0000	1.0000	100.00
7.5	3,413,785		0.0000	1.0000	100.00
8.5	4,632,972		0.0000	1.0000	100.00
9.5	4,767,346		0.0000	1.0000	100.00
10.5	5,793,699		0.0000	1.0000	100.00
11.5	6,107,080		0.0000	1.0000	100.00
12.5	6,603,835		0.0000	1.0000	100.00
13.5	6,832,773		0.0000	1.0000	100.00
14.5	7,118,081		0.0000	1.0000	100.00
15.5	7,456,586	6,364	0.0009	0.9991	100.00
16.5	7,714,109		0.0000	1.0000	99.91
17.5	7,631,128	42	0.0000	1.0000	99.91
18.5	8,055,245	18,966	0.0024	0.9976	99.91
19.5	8,247,824	51	0.0000	1.0000	99.68
20.5	8,561,980		0.0000	1.0000	99.68
21.5	8,710,741	5,509	0.0006	0.9994	99.68
22.5	8,771,060	9	0.0000	1.0000	99.62
23.5	9,195,949	2,246	0.0002	0.9998	99.62
24.5	9,399,137		0.0000	1.0000	99.59
25.5	9,524,001		0.0000	1.0000	99.59
26.5	9,573,089	75	0.0000	1.0000	99.59
27.5	9,694,719	151	0.0000	1.0000	99.59
28.5	9,663,700	860	0.0001	0.9999	99.59
29.5	9,696,964	216	0.0000	1.0000	99.58
30.5	9,684,902		0.0000	1.0000	99.58
31.5	9,669,282		0.0000	1.0000	99.58
32.5	9,658,079	501	0.0001	0.9999	99.58
33.5	9,420,630	15,147	0.0016	0.9984	99.57
34.5	10,160,042	199	0.0000	1.0000	99.41
35.5	10,011,304		0.0000	1.0000	99.41
36.5	9,395,649		0.0000	1.0000	99.41
37.5	9,317,822		0.0000	1.0000	99.41
38.5	9,313,373		0.0000	1.0000	99.41

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 350.20 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2013

EXPERIENCE BAND 1978-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,074,578	4,249	0.0005	0.9995	99.41
40.5	9,067,272		0.0000	1.0000	99.36
41.5	8,989,859		0.0000	1.0000	99.36
42.5	8,875,113		0.0000	1.0000	99.36
43.5	8,885,638		0.0000	1.0000	99.36
44.5	8,607,775		0.0000	1.0000	99.36
45.5	7,343,536		0.0000	1.0000	99.36
46.5	7,221,570		0.0000	1.0000	99.36
47.5	6,281,158		0.0000	1.0000	99.36
48.5	5,743,329	24,264	0.0042	0.9958	99.36
49.5	5,195,951		0.0000	1.0000	98.94
50.5	4,837,478		0.0000	1.0000	98.94
51.5	4,611,327		0.0000	1.0000	98.94
52.5	4,310,438		0.0000	1.0000	98.94
53.5	3,925,109		0.0000	1.0000	98.94
54.5	3,990,353	75	0.0000	1.0000	98.94
55.5	3,697,293	45	0.0000	1.0000	98.94
56.5	3,530,001		0.0000	1.0000	98.94
57.5	3,181,990	24,419	0.0077	0.9923	98.94
58.5	3,042,829		0.0000	1.0000	98.18
59.5	2,943,491		0.0000	1.0000	98.18
60.5	2,531,147		0.0000	1.0000	98.18
61.5	2,306,412		0.0000	1.0000	98.18
62.5	2,148,814		0.0000	1.0000	98.18
63.5	1,996,089		0.0000	1.0000	98.18
64.5	1,829,416		0.0000	1.0000	98.18
65.5	1,807,805		0.0000	1.0000	98.18
66.5	1,724,599		0.0000	1.0000	98.18
67.5	1,686,379		0.0000	1.0000	98.18
68.5	1,615,209		0.0000	1.0000	98.18
69.5	1,495,852		0.0000	1.0000	98.18
70.5	1,359,551		0.0000	1.0000	98.18
71.5	163,422		0.0000	1.0000	98.18
72.5	160,743		0.0000	1.0000	98.18
73.5	153,889	186	0.0012	0.9988	98.18
74.5	141,692		0.0000	1.0000	98.06
75.5	141,459		0.0000	1.0000	98.06
76.5	126,018		0.0000	1.0000	98.06
77.5	123,204		0.0000	1.0000	98.06
78.5	122,063		0.0000	1.0000	98.06

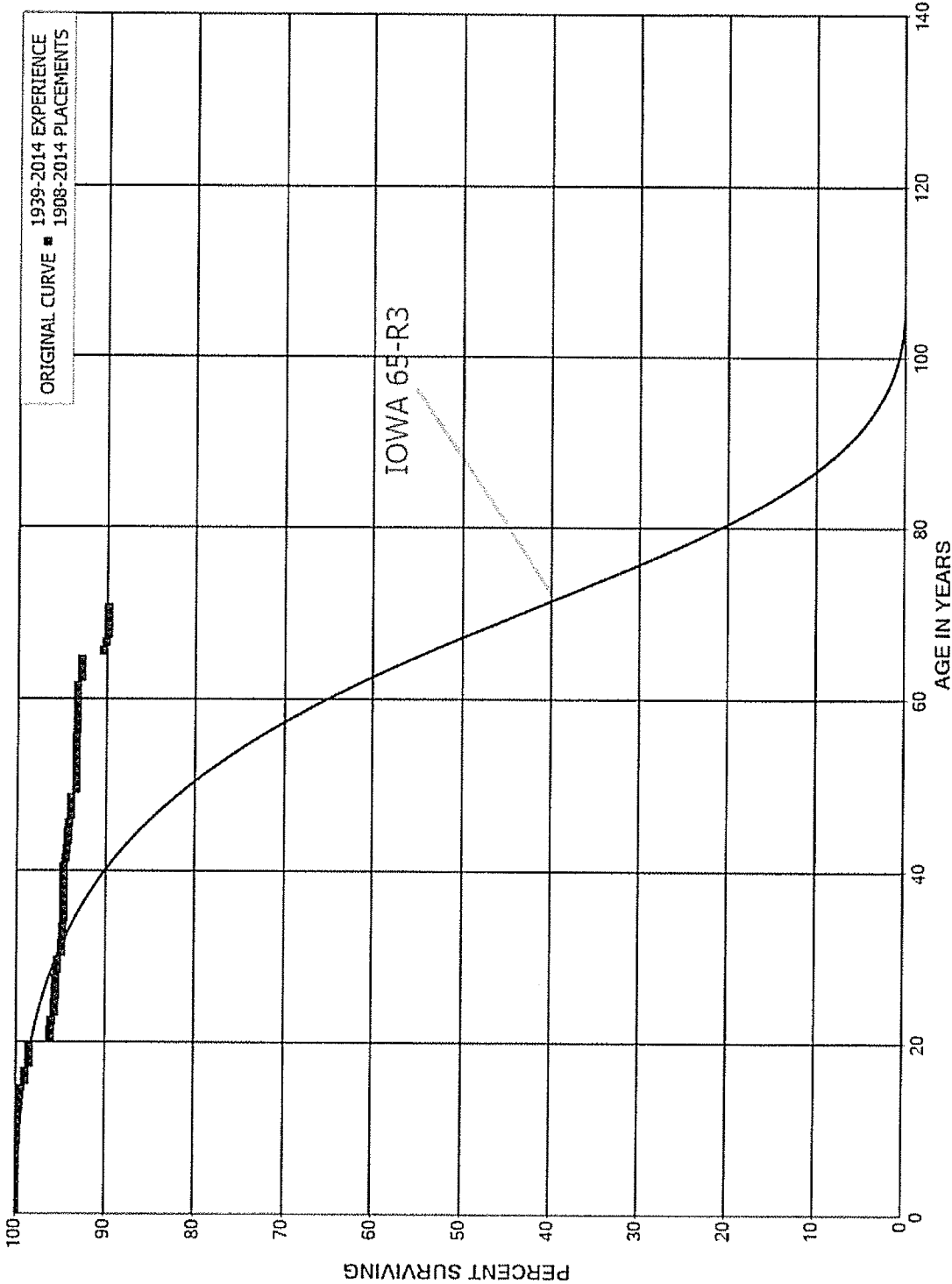
PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 350.20 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2013			EXPERIENCE BAND 1978-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	114,280		0.0000	1.0000	98.06
80.5	115,169		0.0000	1.0000	98.06
81.5	112,973	50	0.0004	0.9996	98.06
82.5	79,744		0.0000	1.0000	98.02
83.5	43,696		0.0000	1.0000	98.02
84.5	43,696		0.0000	1.0000	98.02
85.5	43,662		0.0000	1.0000	98.02
86.5	13,560		0.0000	1.0000	98.02
87.5	13,358		0.0000	1.0000	98.02
88.5	11,134		0.0000	1.0000	98.02
89.5	9,062		0.0000	1.0000	98.02
90.5	10,062		0.0000	1.0000	98.02
91.5	11,918		0.0000	1.0000	98.02
92.5	12,839		0.0000	1.0000	98.02
93.5	16,816		0.0000	1.0000	98.02
94.5	11,435		0.0000	1.0000	98.02
95.5	11,642		0.0000	1.0000	98.02
96.5	12,904		0.0000	1.0000	98.02
97.5	13,172		0.0000	1.0000	98.02
98.5	14,215		0.0000	1.0000	98.02
99.5	14,923		0.0000	1.0000	98.02
100.5	14,289		0.0000	1.0000	98.02
101.5	13,886		0.0000	1.0000	98.02
102.5	10,617		0.0000	1.0000	98.02
103.5	9,667		0.0000	1.0000	98.02
104.5	5,689		0.0000	1.0000	98.02
105.5	5,689		0.0000	1.0000	98.02
106.5	5,482		0.0000	1.0000	98.02
107.5	4,220		0.0000	1.0000	98.02
108.5	3,363		0.0000	1.0000	98.02
109.5	5,278		0.0000	1.0000	98.02
110.5	4,570		0.0000	1.0000	98.02
111.5	3,813		0.0000	1.0000	98.02
112.5	3,215		0.0000	1.0000	98.02
113.5	3,065		0.0000	1.0000	98.02
114.5	3,065		0.0000	1.0000	98.02
115.5	3,065		0.0000	1.0000	98.02
116.5	3,065		0.0000	1.0000	98.02
117.5	3,065		0.0000	1.0000	98.02
118.5	3,065		0.0000	1.0000	98.02
119.5	3,065		0.0000	1.0000	98.02
120.5					98.02

PENNSYLVANIA ELECTRIC COMPANY
ACCOUNT 352 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1908-2014

EXPERIENCE BAND 1939-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	17,249,072	1,388	0.0001	0.9999	100.00
0.5	17,478,340	1,597	0.0001	0.9999	99.99
1.5	17,663,839	2,930	0.0002	0.9998	99.98
2.5	15,561,267		0.0000	1.0000	99.97
3.5	11,321,503	185	0.0000	1.0000	99.97
4.5	9,294,044	3,118	0.0003	0.9997	99.96
5.5	7,196,835	339	0.0000	1.0000	99.93
6.5	7,095,419	2,159	0.0003	0.9997	99.93
7.5	7,077,892	3,243	0.0005	0.9995	99.90
8.5	6,905,709	1,854	0.0003	0.9997	99.85
9.5	5,907,868	508	0.0001	0.9999	99.82
10.5	5,912,304	918	0.0002	0.9998	99.81
11.5	5,937,764	8,564	0.0014	0.9986	99.80
12.5	5,922,221	3,644	0.0006	0.9994	99.66
13.5	5,772,380	4,372	0.0008	0.9992	99.59
14.5	5,728,756	31,390	0.0055	0.9945	99.52
15.5	5,670,314	1,427	0.0003	0.9997	98.97
16.5	5,632,972	24,630	0.0044	0.9956	98.95
17.5	5,556,113	1,093	0.0002	0.9998	98.52
18.5	5,554,871	2,151	0.0004	0.9996	98.50
19.5	4,770,324	111,209	0.0233	0.9767	98.46
20.5	4,572,713	1,730	0.0004	0.9996	96.16
21.5	4,520,905	2,100	0.0005	0.9995	96.13
22.5	4,437,942	17,810	0.0040	0.9960	96.08
23.5	4,358,035	213	0.0000	1.0000	95.70
24.5	4,278,078	2,642	0.0006	0.9994	95.69
25.5	4,229,231	293	0.0001	0.9999	95.63
26.5	4,225,439	956	0.0002	0.9998	95.63
27.5	4,212,818	7,499	0.0018	0.9982	95.60
28.5	4,184,256	3,266	0.0008	0.9992	95.43
29.5	4,113,836	18,391	0.0045	0.9955	95.36
30.5	4,092,911	156	0.0000	1.0000	94.93
31.5	3,994,851	2,909	0.0007	0.9993	94.93
32.5	3,975,283	3,066	0.0008	0.9992	94.86
33.5	3,896,599	356	0.0001	0.9999	94.79
34.5	3,774,392	214	0.0001	0.9999	94.78
35.5	3,769,207		0.0000	1.0000	94.77
36.5	3,653,044	548	0.0001	0.9999	94.77
37.5	3,471,484		0.0000	1.0000	94.76
38.5	3,199,872		0.0000	1.0000	94.76

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

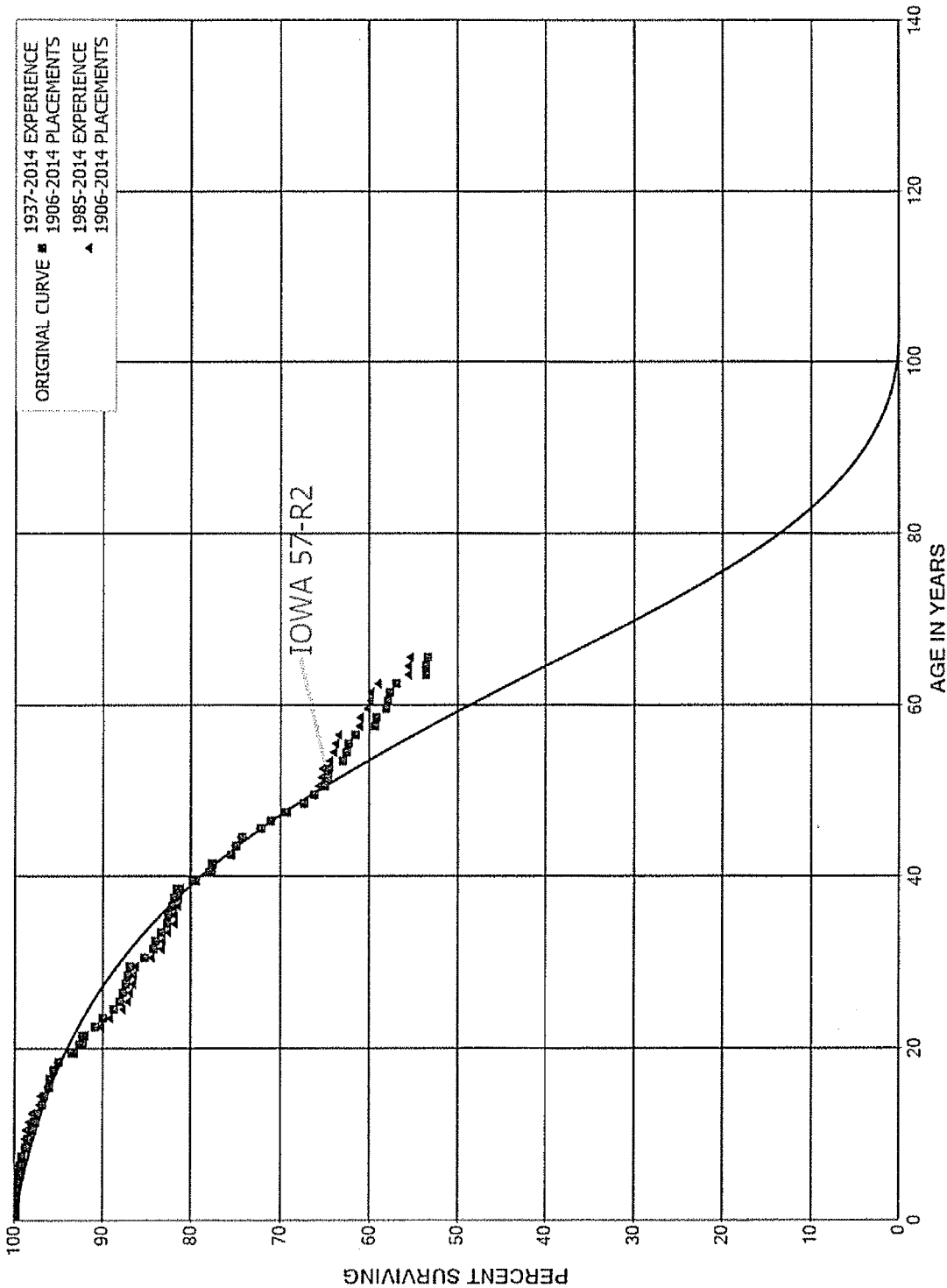
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2014			EXPERIENCE BAND 1939-2014			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	3,185,193	1,795	0.0006	0.9994	94.76	
40.5	3,063,780	6,348	0.0021	0.9979	94.71	
41.5	2,906,708	3,799	0.0013	0.9987	94.51	
42.5	2,861,873	1,409	0.0005	0.9995	94.39	
43.5	2,820,001		0.0000	1.0000	94.34	
44.5	2,494,868	4,312	0.0017	0.9983	94.34	
45.5	2,130,115	6,209	0.0029	0.9971	94.18	
46.5	1,969,086		0.0000	1.0000	93.90	
47.5	1,506,019		0.0000	1.0000	93.90	
48.5	1,146,320	6,286	0.0055	0.9945	93.90	
49.5	1,118,869	63	0.0001	0.9999	93.39	
50.5	1,109,813		0.0000	1.0000	93.38	
51.5	1,090,110	198	0.0002	0.9998	93.38	
52.5	1,022,450	168	0.0002	0.9998	93.36	
53.5	946,551		0.0000	1.0000	93.35	
54.5	869,517		0.0000	1.0000	93.35	
55.5	691,156	250	0.0004	0.9996	93.35	
56.5	668,293		0.0000	1.0000	93.32	
57.5	607,590		0.0000	1.0000	93.32	
58.5	605,913	225	0.0004	0.9996	93.32	
59.5	573,479		0.0000	1.0000	93.28	
60.5	253,007		0.0000	1.0000	93.28	
61.5	146,653	736	0.0050	0.9950	93.28	
62.5	145,909		0.0000	1.0000	92.81	
63.5	141,465		0.0000	1.0000	92.81	
64.5	121,417	3,155	0.0260	0.9740	92.81	
65.5	117,640	376	0.0032	0.9968	90.40	
66.5	106,075	272	0.0026	0.9974	90.11	
67.5	99,650		0.0000	1.0000	89.88	
68.5	99,653	22	0.0002	0.9998	89.88	
69.5	99,631		0.0000	1.0000	89.86	
70.5	98,648	185	0.0019	0.9981	89.86	
71.5	97,934		0.0000	1.0000	89.69	
72.5	85,359		0.0000	1.0000	89.69	
73.5	85,119		0.0000	1.0000	89.69	
74.5	82,143		0.0000	1.0000	89.69	
75.5	82,132		0.0000	1.0000	89.69	
76.5	81,844		0.0000	1.0000	89.69	
77.5	77,842		0.0000	1.0000	89.69	
78.5	77,842		0.0000	1.0000	89.69	

PENNSYLVANIA ELECTRIC COMPANY
 ACCOUNT 352 STRUCTURES AND IMPROVEMENTS
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2014			EXPERIENCE BAND 1939-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	77,842		0.0000	1.0000	89.69
80.5	77,842		0.0000	1.0000	89.69
81.5	77,842		0.0000	1.0000	89.69
82.5	77,842		0.0000	1.0000	89.69
83.5	77,842		0.0000	1.0000	89.69
84.5	72,573		0.0000	1.0000	89.69
85.5	72,573		0.0000	1.0000	89.69
86.5	69,690	128	0.0018	0.9982	89.69
87.5	69,561		0.0000	1.0000	89.53
88.5	67,432		0.0000	1.0000	89.53
89.5	67,432		0.0000	1.0000	89.53
90.5	60,312		0.0000	1.0000	89.53
91.5	28		0.0000	1.0000	89.53
92.5	28		0.0000	1.0000	89.53
93.5	28		0.0000	1.0000	89.53
94.5	28		0.0000	1.0000	89.53
95.5	28		0.0000	1.0000	89.53
96.5	28		0.0000	1.0000	89.53
97.5	28		0.0000	1.0000	89.53
98.5	28		0.0000	1.0000	89.53
99.5					89.53

PENNSYLVANIA ELECTRIC COMPANY
ACCOUNT 353 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-2014

EXPERIENCE BAND 1937-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	208,871,648	304,276	0.0015	0.9985	100.00
0.5	212,583,845	56,461	0.0003	0.9997	99.85
1.5	214,331,845	122,815	0.0006	0.9994	99.83
2.5	195,697,757	221,654	0.0011	0.9989	99.77
3.5	164,611,462	149,881	0.0009	0.9991	99.66
4.5	153,813,450	190,282	0.0012	0.9988	99.57
5.5	148,147,742	248,073	0.0017	0.9983	99.44
6.5	141,157,757	143,315	0.0010	0.9990	99.28
7.5	135,807,706	615,631	0.0045	0.9955	99.18
8.5	125,104,515	233,052	0.0019	0.9981	98.73
9.5	119,128,848	746,064	0.0063	0.9937	98.54
10.5	111,947,727	306,854	0.0027	0.9973	97.93
11.5	112,736,831	320,182	0.0028	0.9972	97.66
12.5	112,218,422	685,652	0.0061	0.9939	97.38
13.5	106,497,926	206,224	0.0019	0.9981	96.78
14.5	102,468,883	579,262	0.0057	0.9943	96.60
15.5	101,107,562	152,928	0.0015	0.9985	96.05
16.5	94,716,336	391,586	0.0041	0.9959	95.91
17.5	91,216,641	504,253	0.0055	0.9945	95.51
18.5	88,422,598	1,367,890	0.0155	0.9845	94.98
19.5	80,128,911	735,272	0.0092	0.9908	93.51
20.5	78,893,695	302,478	0.0038	0.9962	92.65
21.5	77,736,702	1,189,657	0.0153	0.9847	92.30
22.5	75,428,156	785,734	0.0104	0.9896	90.89
23.5	72,776,564	984,791	0.0135	0.9865	89.94
24.5	68,450,399	490,236	0.0072	0.9928	88.72
25.5	64,470,881	232,828	0.0036	0.9964	88.09
26.5	63,660,754	304,251	0.0048	0.9952	87.77
27.5	62,170,182	110,222	0.0018	0.9982	87.35
28.5	61,185,587	157,130	0.0026	0.9974	87.19
29.5	60,344,876	1,139,358	0.0189	0.9811	86.97
30.5	58,421,434	684,804	0.0117	0.9883	85.33
31.5	56,078,770	160,031	0.0029	0.9971	84.33
32.5	55,510,998	493,143	0.0089	0.9911	84.09
33.5	53,995,749	403,439	0.0075	0.9925	83.34
34.5	52,913,733	94,960	0.0018	0.9982	82.72
35.5	52,790,667	271,130	0.0051	0.9949	82.57
36.5	51,131,800	107,567	0.0021	0.9979	82.15
37.5	47,132,857	196,007	0.0042	0.9958	81.97
38.5	45,183,286	988,553	0.0219	0.9781	81.63

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2014			EXPERIENCE BAND 1937-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	42,242,491	1,014,977	0.0240	0.9760	79.85
40.5	39,209,859	129,245	0.0033	0.9967	77.93
41.5	38,009,957	1,036,069	0.0273	0.9727	77.67
42.5	36,601,837	314,719	0.0086	0.9914	75.55
43.5	35,668,463	301,175	0.0084	0.9916	74.90
44.5	31,319,186	879,075	0.0281	0.9719	74.27
45.5	27,477,945	419,867	0.0153	0.9847	72.19
46.5	25,892,535	639,087	0.0247	0.9753	71.08
47.5	18,291,717	522,719	0.0286	0.9714	69.33
48.5	15,476,675	261,419	0.0169	0.9831	67.35
49.5	14,372,665	254,877	0.0177	0.9823	66.21
50.5	13,944,305	63,588	0.0046	0.9954	65.04
51.5	13,176,637	34,039	0.0026	0.9974	64.74
52.5	11,809,373	275,194	0.0233	0.9767	64.57
53.5	10,807,193	86,642	0.0080	0.9920	63.07
54.5	10,359,985	24,728	0.0024	0.9976	62.56
55.5	8,444,800	113,056	0.0134	0.9866	62.41
56.5	8,225,174	291,158	0.0354	0.9646	61.58
57.5	7,093,498	11,331	0.0016	0.9984	59.40
58.5	7,013,253	129,385	0.0184	0.9816	59.30
59.5	6,719,722	31,610	0.0047	0.9953	58.21
60.5	3,741,785	12,317	0.0033	0.9967	57.93
61.5	2,029,784	28,830	0.0142	0.9858	57.74
62.5	1,908,333	111,209	0.0583	0.9417	56.92
63.5	1,723,209		0.0000	1.0000	53.61
64.5	1,540,894	5,509	0.0036	0.9964	53.61
65.5	1,526,609	83	0.0001	0.9999	53.41
66.5	815,109	460	0.0006	0.9994	53.41
67.5	758,905	1,003	0.0013	0.9987	53.38
68.5	756,072		0.0000	1.0000	53.31
69.5	755,035	7,389	0.0098	0.9902	53.31
70.5	654,260	190	0.0003	0.9997	52.79
71.5	599,305	2,931	0.0049	0.9951	52.77
72.5	442,167	5,290	0.0120	0.9880	52.52
73.5	398,376		0.0000	1.0000	51.89
74.5	395,010	30,041	0.0761	0.9239	51.89
75.5	362,834	107	0.0003	0.9997	47.94
76.5	359,807	2,904	0.0081	0.9919	47.93
77.5	244,487	1,020	0.0042	0.9958	47.54
78.5	242,882	2,429	0.0100	0.9900	47.34

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2014			EXPERIENCE BAND 1937-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	240,410		0.0000	1.0000	46.87
80.5	240,410	1,401	0.0058	0.9942	46.87
81.5	239,009	3	0.0000	1.0000	46.60
82.5	238,820		0.0000	1.0000	46.60
83.5	238,709		0.0000	1.0000	46.60
84.5	227,585	89	0.0004	0.9996	46.60
85.5	226,222	9,274	0.0410	0.9590	46.58
86.5	215,595	835	0.0039	0.9961	44.67
87.5	212,902		0.0000	1.0000	44.49
88.5	159,116		0.0000	1.0000	44.49
89.5	149,889		0.0000	1.0000	44.49
90.5	47,270		0.0000	1.0000	44.49
91.5	2,338		0.0000	1.0000	44.49
92.5	2,291		0.0000	1.0000	44.49
93.5	2,249		0.0000	1.0000	44.49
94.5	79		0.0000	1.0000	44.49
95.5	79		0.0000	1.0000	44.49
96.5	79		0.0000	1.0000	44.49
97.5	38		0.0000	1.0000	44.49
98.5	38		0.0000	1.0000	44.49
99.5	24		0.0000	1.0000	44.49
100.5	17		0.0000	1.0000	44.49
101.5	17		0.0000	1.0000	44.49
102.5	17		0.0000	1.0000	44.49
103.5	17		0.0000	1.0000	44.49
104.5	17		0.0000	1.0000	44.49
105.5	17		0.0000	1.0000	44.49
106.5	17		0.0000	1.0000	44.49
107.5	17		0.0000	1.0000	44.49
108.5					44.49

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-2014

EXPERIENCE BAND 1985-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	144,076,126	283,766	0.0020	0.9980	100.00
0.5	143,077,444	41,598	0.0003	0.9997	99.80
1.5	143,768,859	79,687	0.0006	0.9994	99.77
2.5	127,286,777	145,383	0.0011	0.9989	99.72
3.5	98,275,581	92,972	0.0009	0.9991	99.60
4.5	85,359,560	169,802	0.0020	0.9980	99.51
5.5	80,073,711	56,556	0.0007	0.9993	99.31
6.5	75,856,586	110,490	0.0015	0.9985	99.24
7.5	75,302,374	224,286	0.0030	0.9970	99.10
8.5	69,562,563	90,704	0.0013	0.9987	98.80
9.5	66,051,328	62,382	0.0009	0.9991	98.67
10.5	61,984,703	175,412	0.0028	0.9972	98.58
11.5	64,049,106	260,005	0.0041	0.9959	98.30
12.5	63,694,428	543,557	0.0085	0.9915	97.90
13.5	58,876,646	60,703	0.0010	0.9990	97.07
14.5	60,254,682	492,111	0.0082	0.9918	96.97
15.5	63,748,168	122,003	0.0019	0.9981	96.18
16.5	59,512,462	312,973	0.0053	0.9947	95.99
17.5	63,433,129	378,028	0.0060	0.9940	95.49
18.5	64,025,172	1,246,315	0.0195	0.9805	94.92
19.5	56,730,240	628,473	0.0111	0.9889	93.07
20.5	55,973,587	122,753	0.0022	0.9978	92.04
21.5	55,622,163	1,059,767	0.0191	0.9809	91.84
22.5	55,111,919	597,636	0.0108	0.9892	90.09
23.5	53,294,566	898,693	0.0169	0.9831	89.11
24.5	50,510,090	315,856	0.0063	0.9937	87.61
25.5	50,122,941	160,165	0.0032	0.9968	87.06
26.5	49,589,981	152,177	0.0031	0.9969	86.78
27.5	49,841,127	47,298	0.0009	0.9991	86.52
28.5	49,124,745	120,898	0.0025	0.9975	86.43
29.5	48,486,576	1,047,230	0.0216	0.9784	86.22
30.5	51,148,665	621,590	0.0122	0.9878	84.36
31.5	51,016,034	103,664	0.0020	0.9980	83.33
32.5	51,117,552	406,586	0.0080	0.9920	83.16
33.5	49,912,914	379,854	0.0076	0.9924	82.50
34.5	49,444,048	52,799	0.0011	0.9989	81.87
35.5	49,396,022	262,336	0.0053	0.9947	81.79
36.5	48,793,869	55,616	0.0011	0.9989	81.35
37.5	44,901,022	117,553	0.0026	0.9974	81.26
38.5	43,038,451	940,492	0.0219	0.9781	81.05

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2014

EXPERIENCE BAND 1985-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	40,167,908	921,123	0.0229	0.9771	79.28
40.5	37,479,954	55,411	0.0015	0.9985	77.46
41.5	36,467,503	876,155	0.0240	0.9760	77.34
42.5	35,461,141	215,256	0.0061	0.9939	75.49
43.5	34,668,731	295,321	0.0085	0.9915	75.03
44.5	30,360,026	878,142	0.0289	0.9711	74.39
45.5	26,522,222	419,040	0.0158	0.9842	72.24
46.5	24,977,402	622,112	0.0249	0.9751	71.09
47.5	17,506,935	455,984	0.0260	0.9740	69.32
48.5	14,760,073	261,170	0.0177	0.9823	67.52
49.5	13,669,742	153,429	0.0112	0.9888	66.32
50.5	13,325,999	60,006	0.0045	0.9955	65.58
51.5	12,569,958	17,008	0.0014	0.9986	65.28
52.5	11,213,186	131,577	0.0117	0.9883	65.20
53.5	10,353,830	81,838	0.0079	0.9921	64.43
54.5	9,926,583	24,728	0.0025	0.9975	63.92
55.5	8,056,113	50,352	0.0063	0.9937	63.76
56.5	7,900,420	291,158	0.0369	0.9631	63.36
57.5	6,769,467	11,331	0.0017	0.9983	61.03
58.5	6,755,329	82,953	0.0123	0.9877	60.93
59.5	6,516,729	31,610	0.0049	0.9951	60.18
60.5	3,677,024	12,317	0.0033	0.9967	59.89
61.5	2,016,798	25,637	0.0127	0.9873	59.69
62.5	1,898,894	111,209	0.0586	0.9414	58.93
63.5	1,715,321		0.0000	1.0000	55.48
64.5	1,540,877	5,509	0.0036	0.9964	55.48
65.5	1,526,551	83	0.0001	0.9999	55.28
66.5	815,051	460	0.0006	0.9994	55.27
67.5	758,684	1,003	0.0013	0.9987	55.24
68.5	756,035		0.0000	1.0000	55.17
69.5	755,011	7,389	0.0098	0.9902	55.17
70.5	654,243	190	0.0003	0.9997	54.63
71.5	599,288	2,931	0.0049	0.9951	54.61
72.5	442,150	5,290	0.0120	0.9880	54.35
73.5	398,360		0.0000	1.0000	53.70
74.5	394,993	30,041	0.0761	0.9239	53.70
75.5	362,817	107	0.0003	0.9997	49.61
76.5	359,790	2,904	0.0081	0.9919	49.60
77.5	243,070	1,020	0.0042	0.9958	49.20
78.5	242,882	2,429	0.0100	0.9900	48.99

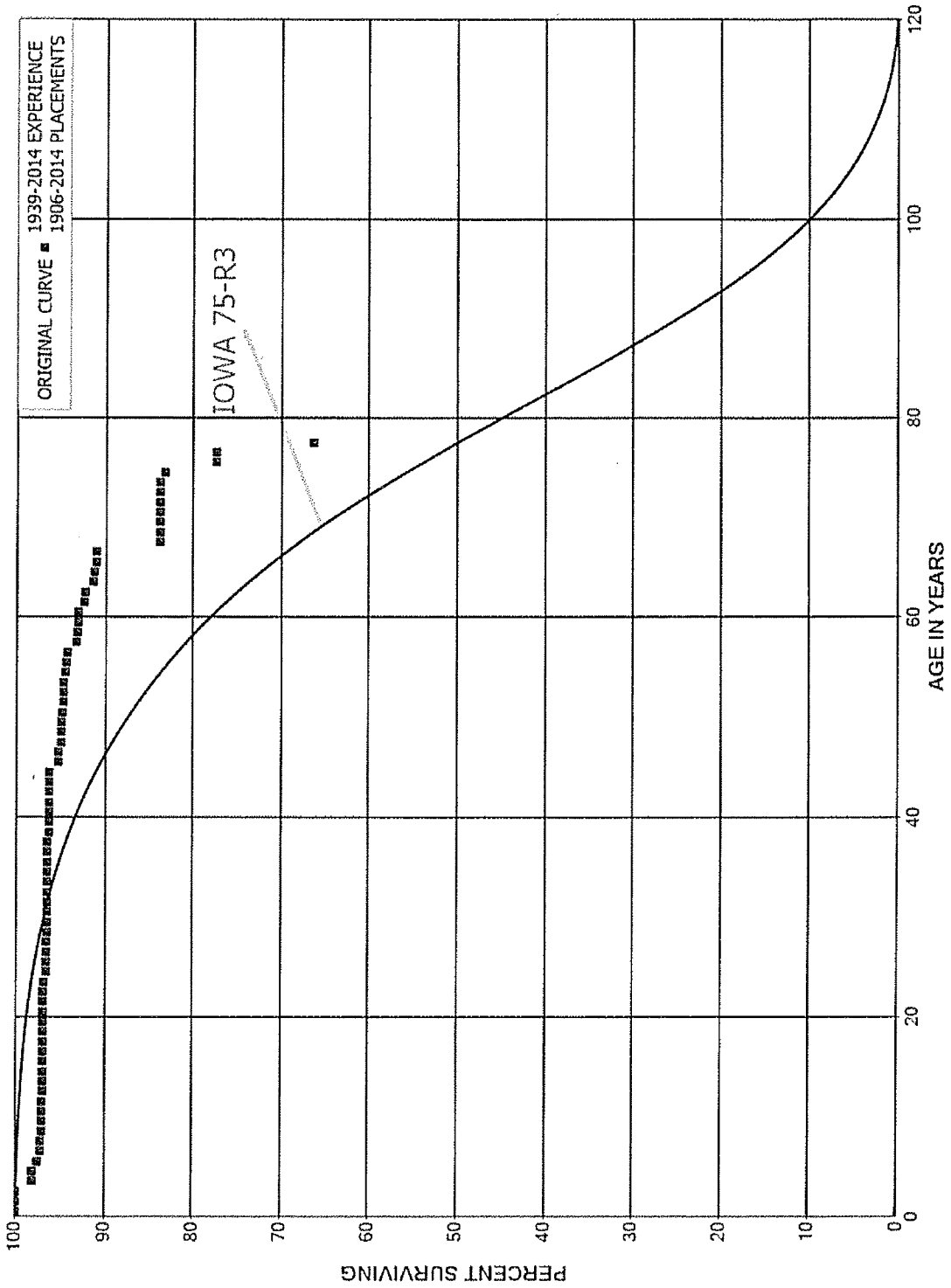
PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2014			EXPERIENCE BAND 1985-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	240,410		0.0000	1.0000	48.50
80.5	240,410	1,401	0.0058	0.9942	48.50
81.5	239,009	3	0.0000	1.0000	48.22
82.5	238,820		0.0000	1.0000	48.22
83.5	238,709		0.0000	1.0000	48.22
84.5	227,585	89	0.0004	0.9996	48.22
85.5	226,222	9,274	0.0410	0.9590	48.20
86.5	215,595	835	0.0039	0.9961	46.22
87.5	212,902		0.0000	1.0000	46.04
88.5	159,116		0.0000	1.0000	46.04
89.5	149,889		0.0000	1.0000	46.04
90.5	47,270		0.0000	1.0000	46.04
91.5	2,338		0.0000	1.0000	46.04
92.5	2,291		0.0000	1.0000	46.04
93.5	2,249		0.0000	1.0000	46.04
94.5	79		0.0000	1.0000	46.04
95.5	79		0.0000	1.0000	46.04
96.5	79		0.0000	1.0000	46.04
97.5	38		0.0000	1.0000	46.04
98.5	38		0.0000	1.0000	46.04
99.5	24		0.0000	1.0000	46.04
100.5	17		0.0000	1.0000	46.04
101.5	17		0.0000	1.0000	46.04
102.5	17		0.0000	1.0000	46.04
103.5	17		0.0000	1.0000	46.04
104.5	17		0.0000	1.0000	46.04
105.5	17		0.0000	1.0000	46.04
106.5	17		0.0000	1.0000	46.04
107.5	17		0.0000	1.0000	46.04
108.5					

PENNSYLVANIA ELECTRIC COMPANY
 ACCOUNT 354 TOWERS AND FIXTURES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-2014			EXPERIENCE BAND 1939-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	30,474,215		0.0000	1.0000	100.00
0.5	29,519,593		0.0000	1.0000	100.00
1.5	29,504,016		0.0000	1.0000	100.00
2.5	29,358,178	575,174	0.0196	0.9804	100.00
3.5	27,855,253	1,328	0.0000	1.0000	98.04
4.5	27,853,925	160,386	0.0058	0.9942	98.04
5.5	26,236,526	82,206	0.0031	0.9969	97.47
6.5	26,154,320	442	0.0000	1.0000	97.17
7.5	26,153,878	28,203	0.0011	0.9989	97.16
8.5	26,125,653		0.0000	1.0000	97.06
9.5	26,125,653	11,426	0.0004	0.9996	97.06
10.5	26,118,673		0.0000	1.0000	97.02
11.5	26,118,673	25,043	0.0010	0.9990	97.02
12.5	26,101,412		0.0000	1.0000	96.92
13.5	26,101,412		0.0000	1.0000	96.92
14.5	26,622,159	678	0.0000	1.0000	96.92
15.5	26,621,106	1,530	0.0001	0.9999	96.92
16.5	26,750,914		0.0000	1.0000	96.92
17.5	26,415,606	596	0.0000	1.0000	96.92
18.5	26,415,010	398	0.0000	1.0000	96.91
19.5	26,414,612		0.0000	1.0000	96.91
20.5	26,438,075		0.0000	1.0000	96.91
21.5	26,598,160	1,753	0.0001	0.9999	96.91
22.5	27,212,598	9,797	0.0004	0.9996	96.91
23.5	27,237,602	78,593	0.0029	0.9971	96.87
24.5	27,163,570		0.0000	1.0000	96.59
25.5	27,173,844	1,858	0.0001	0.9999	96.59
26.5	27,214,229	199	0.0000	1.0000	96.59
27.5	27,212,966	8,074	0.0003	0.9997	96.58
28.5	27,077,756	351	0.0000	1.0000	96.56
29.5	27,077,405	795	0.0000	1.0000	96.55
30.5	26,955,101	12,394	0.0005	0.9995	96.55
31.5	26,976,541	2,461	0.0001	0.9999	96.51
32.5	26,908,834	261	0.0000	1.0000	96.50
33.5	26,685,544	3,367	0.0001	0.9999	96.50
34.5	26,538,002		0.0000	1.0000	96.49
35.5	26,539,669	1,594	0.0001	0.9999	96.49
36.5	26,517,098	6,887	0.0003	0.9997	96.48
37.5	26,511,327	34,345	0.0013	0.9987	96.45
38.5	26,488,349	8,446	0.0003	0.9997	96.33

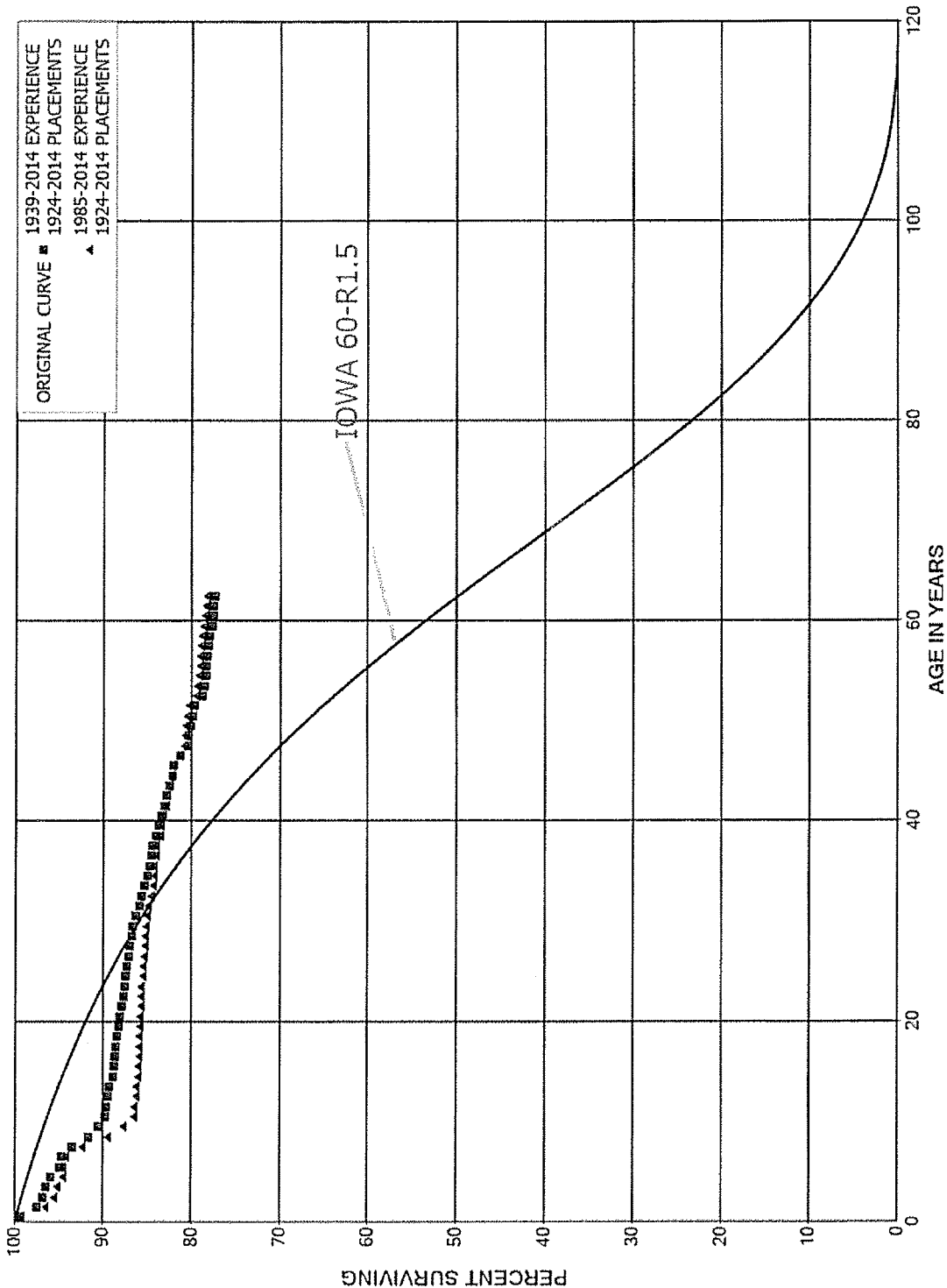
PENNSYLVANIA ELECTRIC COMPANY
ACCOUNT 354 TOWERS AND FIXTURES
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2014			EXPERIENCE BAND 1939-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	26,138,728		0.0000	1.0000	96.30
40.5	26,138,299	7,293	0.0003	0.9997	96.30
41.5	26,130,556	4,567	0.0002	0.9998	96.27
42.5	26,094,841		0.0000	1.0000	96.26
43.5	26,094,624		0.0000	1.0000	96.26
44.5	25,926,233	269,028	0.0104	0.9896	96.26
45.5	22,136,292	2,017	0.0001	0.9999	95.26
46.5	22,012,155	56,433	0.0026	0.9974	95.25
47.5	9,699,313	1,504	0.0002	0.9998	95.00
48.5	9,523,990	5,241	0.0006	0.9994	94.99
49.5	5,462,601	7,183	0.0013	0.9987	94.94
50.5	5,423,170	3,837	0.0007	0.9993	94.81
51.5	5,392,654	1,789	0.0003	0.9997	94.74
52.5	5,382,193		0.0000	1.0000	94.71
53.5	5,380,526	10,960	0.0020	0.9980	94.71
54.5	5,369,566	5,673	0.0011	0.9989	94.52
55.5	5,373,436	8,615	0.0016	0.9984	94.42
56.5	5,364,821	53,225	0.0099	0.9901	94.27
57.5	5,311,597	8,711	0.0016	0.9984	93.33
58.5	5,305,318	7,184	0.0014	0.9986	93.18
59.5	5,298,134		0.0000	1.0000	93.05
60.5	3,845,543	27,792	0.0072	0.9928	93.05
61.5	3,075,122	2,130	0.0007	0.9993	92.38
62.5	3,059,922	31,436	0.0103	0.9897	92.32
63.5	3,016,917	2,669	0.0009	0.9991	91.37
64.5	3,014,249	7,252	0.0024	0.9976	91.29
65.5	3,006,996		0.0000	1.0000	91.07
66.5	2,988,976	236,373	0.0791	0.9209	91.07
67.5	2,752,602	1,806	0.0007	0.9993	83.87
68.5	2,740,457		0.0000	1.0000	83.81
69.5	2,134,651		0.0000	1.0000	83.81
70.5	1,536,082		0.0000	1.0000	83.81
71.5	54,303		0.0000	1.0000	83.81
72.5	32,753		0.0000	1.0000	83.81
73.5	32,753	202	0.0062	0.9938	83.81
74.5	32,552	2,291	0.0704	0.9296	83.30
75.5	30,261		0.0000	1.0000	77.44
76.5	30,261	4,357	0.1440	0.8560	77.44
77.5	25,904		0.0000	1.0000	66.29
78.5	25,904		0.0000	1.0000	66.29

PENNSYLVANIA ELECTRIC COMPANY
 ACCOUNT 354 TOWERS AND FIXTURES
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2014			EXPERIENCE BAND 1939-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	25,904		0.0000	1.0000	66.29
80.5	25,904		0.0000	1.0000	66.29
81.5	25,904	6,728	0.2597	0.7403	66.29
82.5	19,176		0.0000	1.0000	49.07
83.5	19,176		0.0000	1.0000	49.07
84.5	19,176		0.0000	1.0000	49.07
85.5	19,176		0.0000	1.0000	49.07
86.5					49.07

PENNSYLVANIA ELECTRIC COMPANY
ACCOUNT 355 POLES AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2014			EXPERIENCE BAND 1939-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	112,382,563	804,597	0.0072	0.9928	100.00
0.5	89,033,410	1,594,852	0.0179	0.9821	99.28
1.5	83,131,721	575,107	0.0069	0.9931	97.51
2.5	81,619,151	234,926	0.0029	0.9971	96.83
3.5	68,505,323	429,003	0.0063	0.9937	96.55
4.5	69,188,777	738,625	0.0107	0.9893	95.95
5.5	66,644,925	169,698	0.0025	0.9975	94.92
6.5	66,022,824	789,966	0.0120	0.9880	94.68
7.5	64,033,223	1,286,942	0.0201	0.9799	93.55
8.5	60,977,162	750,923	0.0123	0.9877	91.67
9.5	58,465,340	559,909	0.0096	0.9904	90.54
10.5	57,505,152	59,229	0.0010	0.9990	89.67
11.5	57,059,700	142,677	0.0025	0.9975	89.58
12.5	56,745,485	66,345	0.0012	0.9988	89.36
13.5	56,685,383	248,720	0.0044	0.9956	89.25
14.5	56,844,334	64,345	0.0011	0.9989	88.86
15.5	54,039,126	93,587	0.0017	0.9983	88.76
16.5	50,006,857	50,960	0.0010	0.9990	88.61
17.5	48,447,569	74,300	0.0015	0.9985	88.52
18.5	47,502,321	105,447	0.0022	0.9978	88.38
19.5	45,997,819	77,605	0.0017	0.9983	88.18
20.5	44,681,569	106,341	0.0024	0.9976	88.03
21.5	43,031,868	96,194	0.0022	0.9978	87.83
22.5	41,900,555	37,137	0.0009	0.9991	87.63
23.5	40,830,059	82,903	0.0020	0.9980	87.55
24.5	39,944,115	63,349	0.0016	0.9984	87.37
25.5	39,581,206	77,209	0.0020	0.9980	87.24
26.5	38,418,134	60,791	0.0016	0.9984	87.06
27.5	36,960,330	68,401	0.0019	0.9981	86.93
28.5	34,478,846	60,815	0.0018	0.9982	86.77
29.5	33,226,444	142,411	0.0043	0.9957	86.61
30.5	32,030,288	143,485	0.0045	0.9955	86.24
31.5	30,573,191	94,805	0.0031	0.9969	85.86
32.5	29,679,102	97,877	0.0033	0.9967	85.59
33.5	28,440,406	133,577	0.0047	0.9953	85.31
34.5	26,924,582	71,941	0.0027	0.9973	84.91
35.5	26,432,807	64,461	0.0024	0.9976	84.68
36.5	24,958,984	22,870	0.0009	0.9991	84.47
37.5	24,736,335	122,526	0.0050	0.9950	84.40
38.5	24,380,710	86,495	0.0035	0.9965	83.98

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2014			EXPERIENCE BAND 1939-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	22,868,693	79,817	0.0035	0.9965	83.68
40.5	22,603,829	96,187	0.0043	0.9957	83.39
41.5	22,442,818	56,529	0.0025	0.9975	83.03
42.5	21,929,379	89,891	0.0041	0.9959	82.82
43.5	20,874,981	74,571	0.0036	0.9964	82.48
44.5	18,740,304	30,669	0.0016	0.9984	82.19
45.5	15,854,733	152,993	0.0096	0.9904	82.06
46.5	14,915,618	151,656	0.0102	0.9898	81.26
47.5	14,474,852	16,733	0.0012	0.9988	80.44
48.5	11,752,887	21,907	0.0019	0.9981	80.34
49.5	11,209,043	42,198	0.0038	0.9962	80.19
50.5	10,571,119	26,838	0.0025	0.9975	79.89
51.5	9,445,395	100,322	0.0106	0.9894	79.69
52.5	8,201,925	18,909	0.0023	0.9977	78.84
53.5	7,584,660	25,328	0.0033	0.9967	78.66
54.5	7,412,566	4,846	0.0007	0.9993	78.40
55.5	5,154,830	2,300	0.0004	0.9996	78.35
56.5	3,718,046	7,938	0.0021	0.9979	78.31
57.5	2,805,133	2,572	0.0009	0.9991	78.15
58.5	2,541,155	11,880	0.0047	0.9953	78.07
59.5	2,105,532	2,061	0.0010	0.9990	77.71
60.5	1,366,586	984	0.0007	0.9993	77.63
61.5	1,019,796	1,801	0.0018	0.9982	77.58
62.5	638,980	1,493	0.0023	0.9977	77.44
63.5	576,198	3,361	0.0058	0.9942	77.26
64.5	400,809	2,664	0.0066	0.9934	76.81
65.5	380,428	551	0.0014	0.9986	76.30
66.5	335,533	2,716	0.0081	0.9919	76.19
67.5	325,574	2,525	0.0078	0.9922	75.57
68.5	294,861	4,372	0.0148	0.9852	74.98
69.5	265,127	12,929	0.0488	0.9512	73.87
70.5	202,729		0.0000	1.0000	70.27
71.5					70.27

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2014			EXPERIENCE BAND 1985-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	82,367,456	768,338	0.0093	0.9907	100.00
0.5	57,659,282	1,530,381	0.0265	0.9735	99.07
1.5	50,637,019	536,654	0.0106	0.9894	96.44
2.5	49,426,330	191,413	0.0039	0.9961	95.42
3.5	37,463,703	246,548	0.0066	0.9934	95.05
4.5	39,635,053	30,590	0.0008	0.9992	94.42
5.5	37,870,438	114,910	0.0030	0.9970	94.35
6.5	38,561,715	755,606	0.0196	0.9804	94.06
7.5	36,834,565	1,171,896	0.0318	0.9682	92.22
8.5	33,936,183	664,941	0.0196	0.9804	89.28
9.5	32,968,120	475,053	0.0144	0.9856	87.54
10.5	32,358,792	7,301	0.0002	0.9998	86.27
11.5	32,040,373	63,251	0.0020	0.9980	86.25
12.5	32,285,535	4,699	0.0001	0.9999	86.08
13.5	33,912,088	83,737	0.0025	0.9975	86.07
14.5	35,893,148	20,938	0.0006	0.9994	85.86
15.5	36,032,550	20,175	0.0006	0.9994	85.81
16.5	32,852,566	14,489	0.0004	0.9996	85.76
17.5	31,658,143	6,747	0.0002	0.9998	85.72
18.5	33,394,039	14,334	0.0004	0.9996	85.70
19.5	32,641,007	13,545	0.0004	0.9996	85.67
20.5	32,001,700	32,771	0.0010	0.9990	85.63
21.5	31,429,755	22,121	0.0007	0.9993	85.54
22.5	31,587,726	6,984	0.0002	0.9998	85.48
23.5	31,191,797	51,819	0.0017	0.9983	85.47
24.5	30,368,049	26,000	0.0009	0.9991	85.32
25.5	32,364,541	20,845	0.0006	0.9994	85.25
26.5	32,751,312	42,198	0.0013	0.9987	85.20
27.5	32,267,995	27,645	0.0009	0.9991	85.09
28.5	30,109,578	29,748	0.0010	0.9990	85.01
29.5	29,323,499	32,127	0.0011	0.9989	84.93
30.5	28,988,402	50,239	0.0017	0.9983	84.84
31.5	27,980,226	86,025	0.0031	0.9969	84.69
32.5	27,532,924	72,178	0.0026	0.9974	84.43
33.5	26,506,444	40,710	0.0015	0.9985	84.21
34.5	25,310,686	19,339	0.0008	0.9992	84.08
35.5	24,924,356	56,483	0.0023	0.9977	84.01
36.5	23,660,924	8,483	0.0004	0.9996	83.82
37.5	23,463,221	114,926	0.0049	0.9951	83.79
38.5	23,176,028	28,042	0.0012	0.9988	83.38

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 355 POLES AND FIXTURES

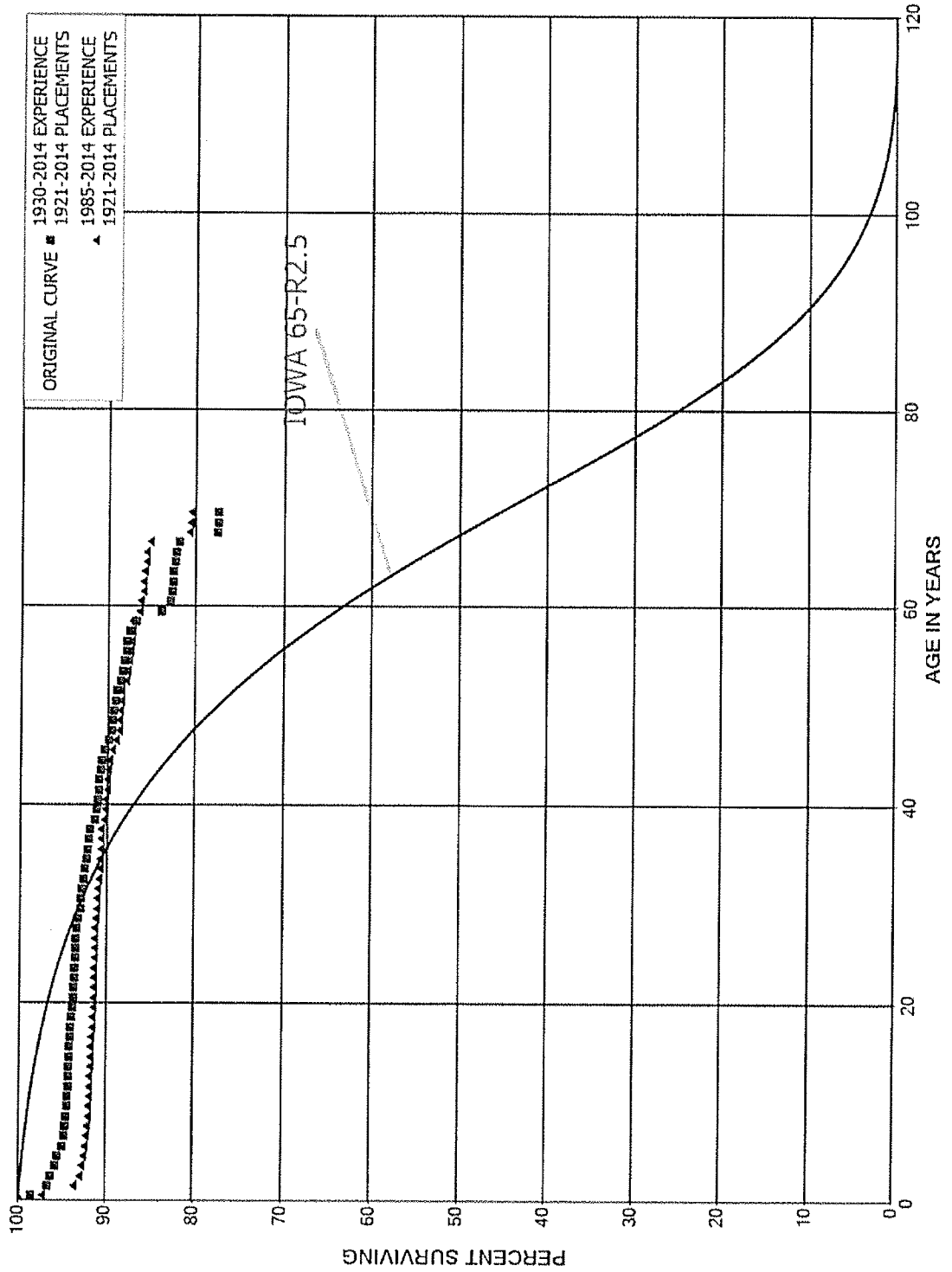
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2014

EXPERIENCE BAND 1985-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	21,785,471	47,501	0.0022	0.9978	83.28
40.5	21,617,992	88,366	0.0041	0.9959	83.10
41.5	21,798,840	24,017	0.0011	0.9989	82.76
42.5	21,388,088	81,016	0.0038	0.9962	82.67
43.5	20,359,214	38,681	0.0019	0.9981	82.36
44.5	18,339,669	23,073	0.0013	0.9987	82.20
45.5	15,487,909	148,701	0.0096	0.9904	82.10
46.5	14,589,408	105,428	0.0072	0.9928	81.31
47.5	14,310,236	12,522	0.0009	0.9991	80.72
48.5	11,598,970	19,923	0.0017	0.9983	80.65
49.5	11,078,084	21,923	0.0020	0.9980	80.51
50.5	10,460,435	21,422	0.0020	0.9980	80.35
51.5	9,350,467	98,707	0.0106	0.9894	80.19
52.5	8,108,612	3,797	0.0005	0.9995	79.34
53.5	7,513,340	25,328	0.0034	0.9966	79.30
54.5	7,381,419	4,846	0.0007	0.9993	79.04
55.5	5,124,725	1,939	0.0004	0.9996	78.98
56.5	3,688,302	5,389	0.0015	0.9985	78.95
57.5	2,777,938	2,572	0.0009	0.9991	78.84
58.5	2,520,021	9,770	0.0039	0.9961	78.77
59.5	2,086,508	2,061	0.0010	0.9990	78.46
60.5	1,366,586	984	0.0007	0.9993	78.38
61.5	1,019,796	1,801	0.0018	0.9982	78.33
62.5	638,980	1,493	0.0023	0.9977	78.19
63.5	576,198	3,361	0.0058	0.9942	78.01
64.5	400,809	2,664	0.0066	0.9934	77.55
65.5	380,428	551	0.0014	0.9986	77.04
66.5	335,533	2,716	0.0081	0.9919	76.92
67.5	325,574	2,525	0.0078	0.9922	76.30
68.5	294,861	4,372	0.0148	0.9852	75.71
69.5	265,127	12,929	0.0488	0.9512	74.59
70.5	202,729		0.0000	1.0000	70.95
71.5					70.95

PENNSYLVANIA ELECTRIC COMPANY
 ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1921-2014			EXPERIENCE BAND 1930-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	112,785,098	1,715,016	0.0152	0.9848	100.00
0.5	117,901,717	2,201,248	0.0187	0.9813	98.48
1.5	114,039,166	404,746	0.0035	0.9965	96.64
2.5	117,619,960	707,605	0.0060	0.9940	96.30
3.5	107,195,043	281,207	0.0026	0.9974	95.72
4.5	108,462,056	652,400	0.0060	0.9940	95.47
5.5	106,420,877	130,251	0.0012	0.9988	94.89
6.5	106,071,659	183,235	0.0017	0.9983	94.78
7.5	102,354,120	104,375	0.0010	0.9990	94.61
8.5	100,674,506	76,450	0.0008	0.9992	94.52
9.5	98,227,249	76,263	0.0008	0.9992	94.44
10.5	97,890,747	47,024	0.0005	0.9995	94.37
11.5	96,611,206	60,764	0.0006	0.9994	94.33
12.5	95,599,136	30,083	0.0003	0.9997	94.27
13.5	95,619,233	15,650	0.0002	0.9998	94.24
14.5	95,504,464	20,108	0.0002	0.9998	94.22
15.5	90,149,774	93,884	0.0010	0.9990	94.20
16.5	87,684,280	85,166	0.0010	0.9990	94.10
17.5	85,913,950	82,676	0.0010	0.9990	94.01
18.5	84,736,759	59,962	0.0007	0.9993	93.92
19.5	81,330,118	87,877	0.0011	0.9989	93.86
20.5	79,567,643	34,782	0.0004	0.9996	93.75
21.5	78,422,892	72,947	0.0009	0.9991	93.71
22.5	77,657,220	34,180	0.0004	0.9996	93.63
23.5	77,281,088	45,533	0.0006	0.9994	93.58
24.5	76,536,650	22,844	0.0003	0.9997	93.53
25.5	76,603,060	29,922	0.0004	0.9996	93.50
26.5	74,913,202	75,285	0.0010	0.9990	93.47
27.5	73,945,539	110,051	0.0015	0.9985	93.37
28.5	70,066,624	178,296	0.0025	0.9975	93.23
29.5	68,649,955	45,596	0.0007	0.9993	93.00
30.5	66,624,507	88,560	0.0013	0.9987	92.93
31.5	63,888,075	126,480	0.0020	0.9980	92.81
32.5	62,381,799	79,386	0.0013	0.9987	92.63
33.5	56,790,864	125,073	0.0022	0.9978	92.51
34.5	53,861,540	83,537	0.0016	0.9984	92.30
35.5	53,093,611	31,140	0.0006	0.9994	92.16
36.5	50,660,590	99,381	0.0020	0.9980	92.11
37.5	50,288,680	310,222	0.0062	0.9938	91.93
38.5	49,424,669	91,790	0.0019	0.9981	91.36

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2014			EXPERIENCE BAND 1930-2014			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	46,900,798	40,421	0.0009	0.9991	91.19	
40.5	46,468,341	94,311	0.0020	0.9980	91.11	
41.5	46,310,816	11,427	0.0002	0.9998	90.93	
42.5	45,838,285	85,180	0.0019	0.9981	90.90	
43.5	45,309,293	80,889	0.0018	0.9982	90.73	
44.5	43,194,377	126,683	0.0029	0.9971	90.57	
45.5	34,745,085	187,365	0.0054	0.9946	90.31	
46.5	33,622,427	112,394	0.0033	0.9967	89.82	
47.5	21,952,911	25,767	0.0012	0.9988	89.52	
48.5	19,564,458	38,899	0.0020	0.9980	89.42	
49.5	17,103,225	24,781	0.0014	0.9986	89.24	
50.5	16,495,039	18,791	0.0011	0.9989	89.11	
51.5	15,446,348	87,368	0.0057	0.9943	89.01	
52.5	14,370,446	36,837	0.0026	0.9974	88.50	
53.5	13,688,515	29,226	0.0021	0.9979	88.28	
54.5	13,568,546	30,499	0.0022	0.9978	88.09	
55.5	10,874,284	2,235	0.0002	0.9998	87.89	
56.5	9,090,119	39,472	0.0043	0.9957	87.87	
57.5	7,555,119	59,515	0.0079	0.9921	87.49	
58.5	6,989,709	232,785	0.0333	0.9667	86.80	
59.5	6,214,031	68,316	0.0110	0.9890	83.91	
60.5	4,072,652	13,796	0.0034	0.9966	82.99	
61.5	3,069,352	2,744	0.0009	0.9991	82.71	
62.5	2,490,534	1,660	0.0007	0.9993	82.63	
63.5	2,347,455	6,413	0.0027	0.9973	82.58	
64.5	2,067,063	758	0.0004	0.9996	82.35	
65.5	1,968,111	9,487	0.0048	0.9952	82.32	
66.5	1,893,110	99,860	0.0527	0.9473	81.92	
67.5	1,739,517	2,629	0.0015	0.9985	77.60	
68.5	1,654,615	317	0.0002	0.9998	77.49	
69.5	1,049,249	397	0.0004	0.9996	77.47	
70.5	991,754		0.0000	1.0000	77.44	
71.5	629		0.0000	1.0000	77.44	
72.5	629		0.0000	1.0000	77.44	
73.5	629		0.0000	1.0000	77.44	
74.5	629		0.0000	1.0000	77.44	
75.5	629		0.0000	1.0000	77.44	
76.5	629		0.0000	1.0000	77.44	
77.5	629		0.0000	1.0000	77.44	
78.5	629		0.0000	1.0000	77.44	

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2014			EXPERIENCE BAND 1930-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	629		0.0000	1.0000	77.44
80.5	629		0.0000	1.0000	77.44
81.5	629		0.0000	1.0000	77.44
82.5	629		0.0000	1.0000	77.44
83.5	629		0.0000	1.0000	77.44
84.5	629		0.0000	1.0000	77.44
85.5	629		0.0000	1.0000	77.44
86.5	629		0.0000	1.0000	77.44
87.5	629		0.0000	1.0000	77.44
88.5	629		0.0000	1.0000	77.44
89.5					77.44

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1921-2014			EXPERIENCE BAND 1985-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	56,928,837	1,666,149	0.0293	0.9707	100.00
0.5	56,544,433	2,154,626	0.0381	0.9619	97.07
1.5	49,402,692	340,061	0.0069	0.9931	93.37
2.5	53,641,797	118,298	0.0022	0.9978	92.73
3.5	50,563,851	110,427	0.0022	0.9978	92.53
4.5	54,635,151	64,534	0.0012	0.9988	92.32
5.5	53,669,493	58,106	0.0011	0.9989	92.22
6.5	55,788,819	130,408	0.0023	0.9977	92.12
7.5	52,408,136	46,114	0.0009	0.9991	91.90
8.5	51,215,357	15,814	0.0003	0.9997	91.82
9.5	51,248,661	12,129	0.0002	0.9998	91.79
10.5	51,442,739	5,274	0.0001	0.9999	91.77
11.5	50,291,344	42,780	0.0009	0.9991	91.76
12.5	49,366,767	8,004	0.0002	0.9998	91.68
13.5	50,019,399	12,080	0.0002	0.9998	91.67
14.5	51,854,689	9,634	0.0002	0.9998	91.65
15.5	54,943,132	62,863	0.0011	0.9989	91.63
16.5	53,235,944	56,746	0.0011	0.9989	91.52
17.5	62,520,940	42,994	0.0007	0.9993	91.43
18.5	63,732,067	29,847	0.0005	0.9995	91.36
19.5	62,769,802	11,557	0.0002	0.9998	91.32
20.5	61,647,659	14,523	0.0002	0.9998	91.30
21.5	60,737,683	9,952	0.0002	0.9998	91.28
22.5	61,082,449	20,690	0.0003	0.9997	91.27
23.5	61,277,555	12,650	0.0002	0.9998	91.24
24.5	60,509,193	6,589	0.0001	0.9999	91.22
25.5	63,139,936	4,190	0.0001	0.9999	91.21
26.5	63,294,165	16,519	0.0003	0.9997	91.20
27.5	63,938,519	50,979	0.0008	0.9992	91.18
28.5	60,583,094	129,676	0.0021	0.9979	91.10
29.5	59,754,081	5,548	0.0001	0.9999	90.91
30.5	59,944,692	36,026	0.0006	0.9994	90.90
31.5	58,278,834	111,501	0.0019	0.9981	90.85
32.5	57,400,115	17,263	0.0003	0.9997	90.67
33.5	52,133,875	40,213	0.0008	0.9992	90.65
34.5	49,507,072	38,527	0.0008	0.9992	90.58
35.5	48,821,382	12,276	0.0003	0.9997	90.51
36.5	46,702,819	5,876	0.0001	0.9999	90.48
37.5	46,427,339	180,011	0.0039	0.9961	90.47
38.5	45,784,333	20,217	0.0004	0.9996	90.12

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2014			EXPERIENCE BAND 1985-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	43,426,856	19,054	0.0004	0.9996	90.08
40.5	43,074,806	76,194	0.0018	0.9982	90.04
41.5	44,163,264	4,713	0.0001	0.9999	89.88
42.5	43,804,275	84,637	0.0019	0.9981	89.87
43.5	43,286,722	49,387	0.0011	0.9989	89.70
44.5	41,211,523	123,594	0.0030	0.9970	89.60
45.5	32,747,627	182,871	0.0056	0.9944	89.33
46.5	31,634,168	106,066	0.0034	0.9966	88.83
47.5	20,028,766	8,386	0.0004	0.9996	88.53
48.5	17,709,236	17,705	0.0010	0.9990	88.49
49.5	15,429,232	11,858	0.0008	0.9992	88.41
50.5	14,829,549	13,325	0.0009	0.9991	88.34
51.5	13,826,269	83,844	0.0061	0.9939	88.26
52.5	12,754,534	17,414	0.0014	0.9986	87.72
53.5	12,194,004	25,569	0.0021	0.9979	87.60
54.5	12,216,862	24,853	0.0020	0.9980	87.42
55.5	9,574,524	1,524	0.0002	0.9998	87.24
56.5	7,885,908	9,821	0.0012	0.9988	87.23
57.5	6,381,050	2,398	0.0004	0.9996	87.12
58.5	5,941,862	51,154	0.0086	0.9914	87.09
59.5	5,417,196	9,512	0.0018	0.9982	86.34
60.5	3,958,351	13,796	0.0035	0.9965	86.18
61.5	2,955,051	2,721	0.0009	0.9991	85.88
62.5	2,391,633	1,660	0.0007	0.9993	85.81
63.5	2,347,455	6,413	0.0027	0.9973	85.75
64.5	2,067,063	758	0.0004	0.9996	85.51
65.5	1,968,111	9,487	0.0048	0.9952	85.48
66.5	1,893,110	99,860	0.0527	0.9473	85.07
67.5	1,739,517	2,629	0.0015	0.9985	80.58
68.5	1,654,615	317	0.0002	0.9998	80.46
69.5	1,049,249	397	0.0004	0.9996	80.44
70.5	991,754		0.0000	1.0000	80.41
71.5	629		0.0000	1.0000	80.41
72.5	629		0.0000	1.0000	80.41
73.5	629		0.0000	1.0000	80.41
74.5	629		0.0000	1.0000	80.41
75.5	629		0.0000	1.0000	80.41
76.5	629		0.0000	1.0000	80.41
77.5	629		0.0000	1.0000	80.41
78.5	629		0.0000	1.0000	80.41

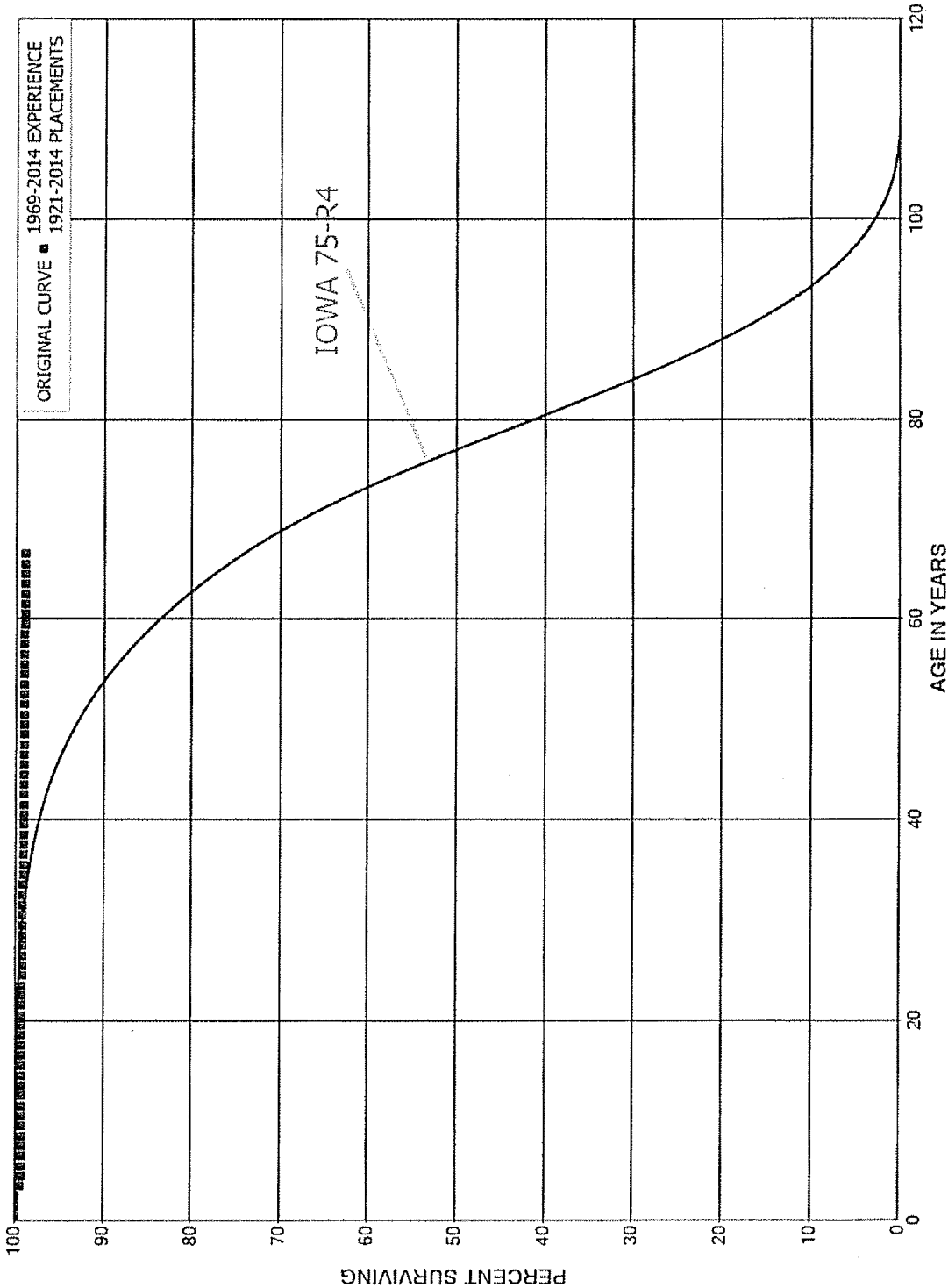
PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2014			EXPERIENCE BAND 1985-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	629		0.0000	1.0000	80.41
80.5	629		0.0000	1.0000	80.41
81.5	629		0.0000	1.0000	80.41
82.5	629		0.0000	1.0000	80.41
83.5	629		0.0000	1.0000	80.41
84.5	629		0.0000	1.0000	80.41
85.5	629		0.0000	1.0000	80.41
86.5	629		0.0000	1.0000	80.41
87.5	629		0.0000	1.0000	80.41
88.5	629		0.0000	1.0000	80.41
89.5					80.41

PENNSYLVANIA ELECTRIC COMPANY
ACCOUNT 356.10 CLEARING COSTS AND RIGHTS OF WAY
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 356.10 CLEARING COSTS AND RIGHTS OF WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1921-2014			EXPERIENCE BAND 1969-2014			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	22,817,347	423	0.0000	1.0000	100.00	
0.5	20,274,990	7,350	0.0004	0.9996	100.00	
1.5	8,625,337		0.0000	1.0000	99.96	
2.5	11,264,516	68,537	0.0061	0.9939	99.96	
3.5	10,615,793	1,974	0.0002	0.9998	99.35	
4.5	10,413,829		0.0000	1.0000	99.34	
5.5	10,199,652		0.0000	1.0000	99.34	
6.5	7,421,789	60	0.0000	1.0000	99.34	
7.5	6,615,452		0.0000	1.0000	99.33	
8.5	6,654,407		0.0000	1.0000	99.33	
9.5	7,273,810		0.0000	1.0000	99.33	
10.5	7,713,239	60	0.0000	1.0000	99.33	
11.5	8,143,034		0.0000	1.0000	99.33	
12.5	8,519,932		0.0000	1.0000	99.33	
13.5	8,848,413		0.0000	1.0000	99.33	
14.5	9,683,127	6,230	0.0006	0.9994	99.33	
15.5	9,926,285		0.0000	1.0000	99.27	
16.5	9,929,298		0.0000	1.0000	99.27	
17.5	10,033,099		0.0000	1.0000	99.27	
18.5	10,150,599		0.0000	1.0000	99.27	
19.5	10,151,603	60	0.0000	1.0000	99.27	
20.5	10,337,534		0.0000	1.0000	99.27	
21.5	10,343,892	60	0.0000	1.0000	99.27	
22.5	10,344,347		0.0000	1.0000	99.27	
23.5	10,350,724	5,533	0.0005	0.9995	99.27	
24.5	10,167,505	4,677	0.0005	0.9995	99.22	
25.5	10,378,073		0.0000	1.0000	99.17	
26.5	10,524,274		0.0000	1.0000	99.17	
27.5	10,454,957	299	0.0000	1.0000	99.17	
28.5	10,443,421		0.0000	1.0000	99.17	
29.5	10,408,729	264	0.0000	1.0000	99.17	
30.5	10,390,737	51	0.0000	1.0000	99.16	
31.5	10,368,124		0.0000	1.0000	99.16	
32.5	10,363,308		0.0000	1.0000	99.16	
33.5	10,193,727	8,726	0.0009	0.9991	99.16	
34.5	9,965,842		0.0000	1.0000	99.08	
35.5	9,945,611		0.0000	1.0000	99.08	
36.5	9,602,981		0.0000	1.0000	99.08	
37.5	9,432,165		0.0000	1.0000	99.08	
38.5	9,387,982		0.0000	1.0000	99.08	

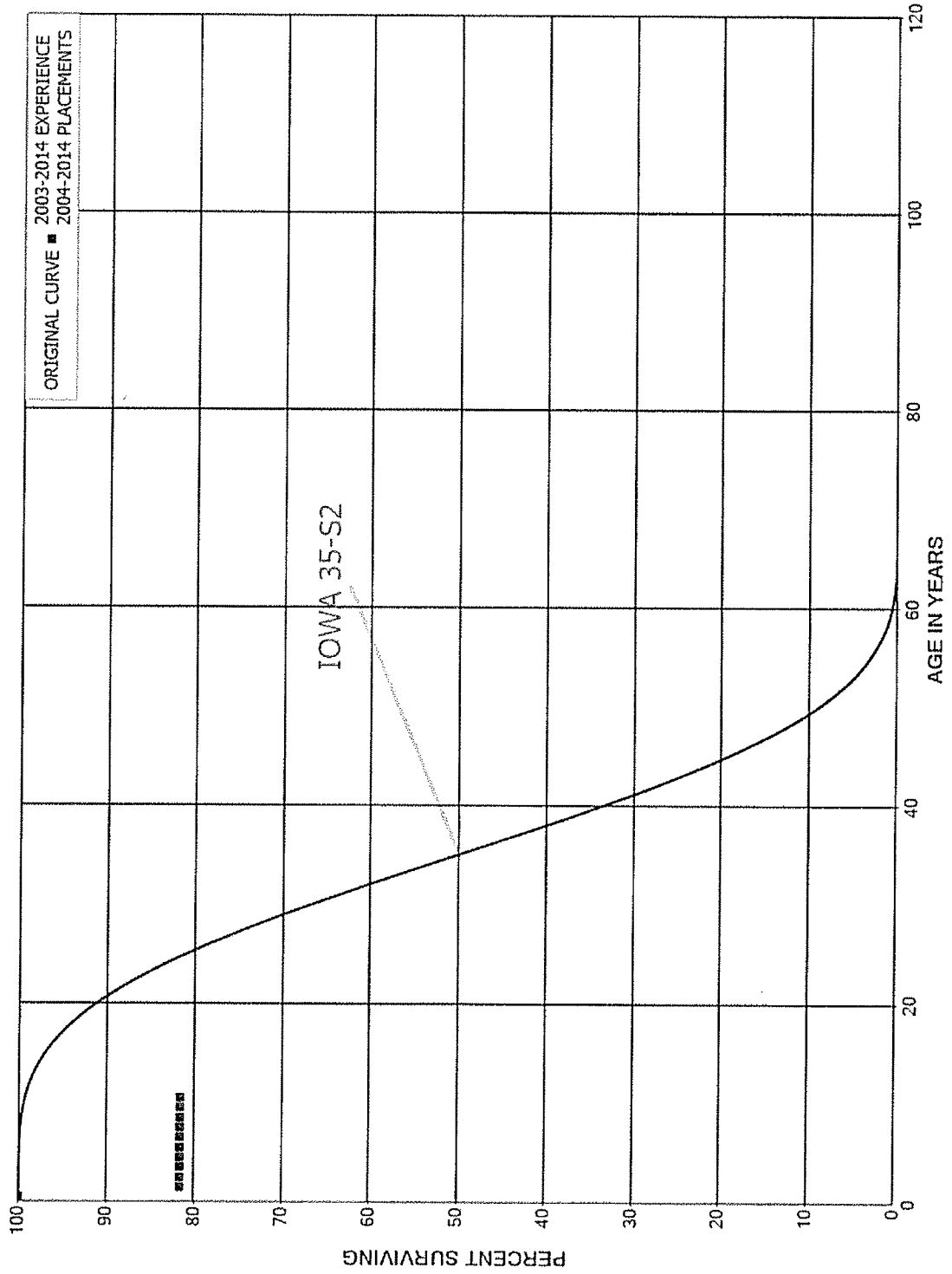
PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 356.10 CLEARING COSTS AND RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2014			EXPERIENCE BAND 1969-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,167,905		0.0000	1.0000	99.08
40.5	9,160,369		0.0000	1.0000	99.08
41.5	9,145,006	1,197	0.0001	0.9999	99.08
42.5	9,071,761		0.0000	1.0000	99.07
43.5	9,055,653		0.0000	1.0000	99.07
44.5	8,985,422		0.0000	1.0000	99.07
45.5	8,111,229		0.0000	1.0000	99.07
46.5	7,809,083		0.0000	1.0000	99.07
47.5	6,101,124		0.0000	1.0000	99.07
48.5	5,692,612		0.0000	1.0000	99.07
49.5	5,262,614		0.0000	1.0000	99.07
50.5	5,122,292		0.0000	1.0000	99.07
51.5	4,915,786		0.0000	1.0000	99.07
52.5	4,662,157		0.0000	1.0000	99.07
53.5	4,488,410		0.0000	1.0000	99.07
54.5	4,454,987		0.0000	1.0000	99.07
55.5	3,848,263		0.0000	1.0000	99.07
56.5	3,385,987		0.0000	1.0000	99.07
57.5	2,991,496		0.0000	1.0000	99.07
58.5	2,761,837	2,210	0.0008	0.9992	99.07
59.5	2,647,250		0.0000	1.0000	98.99
60.5	1,991,337		0.0000	1.0000	98.99
61.5	1,532,890		0.0000	1.0000	98.99
62.5	1,339,629		0.0000	1.0000	98.99
63.5	1,177,757		0.0000	1.0000	98.99
64.5	1,094,053		0.0000	1.0000	98.99
65.5	1,062,804		0.0000	1.0000	98.99
66.5	853,739		0.0000	1.0000	98.99
67.5	834,644		0.0000	1.0000	98.99
68.5	757,419		0.0000	1.0000	98.99
69.5	608,005		0.0000	1.0000	98.99
70.5	581,746		0.0000	1.0000	98.99
71.5	11,632		0.0000	1.0000	98.99
72.5					98.99

PENNSYLVANIA ELECTRIC COMPANY
ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



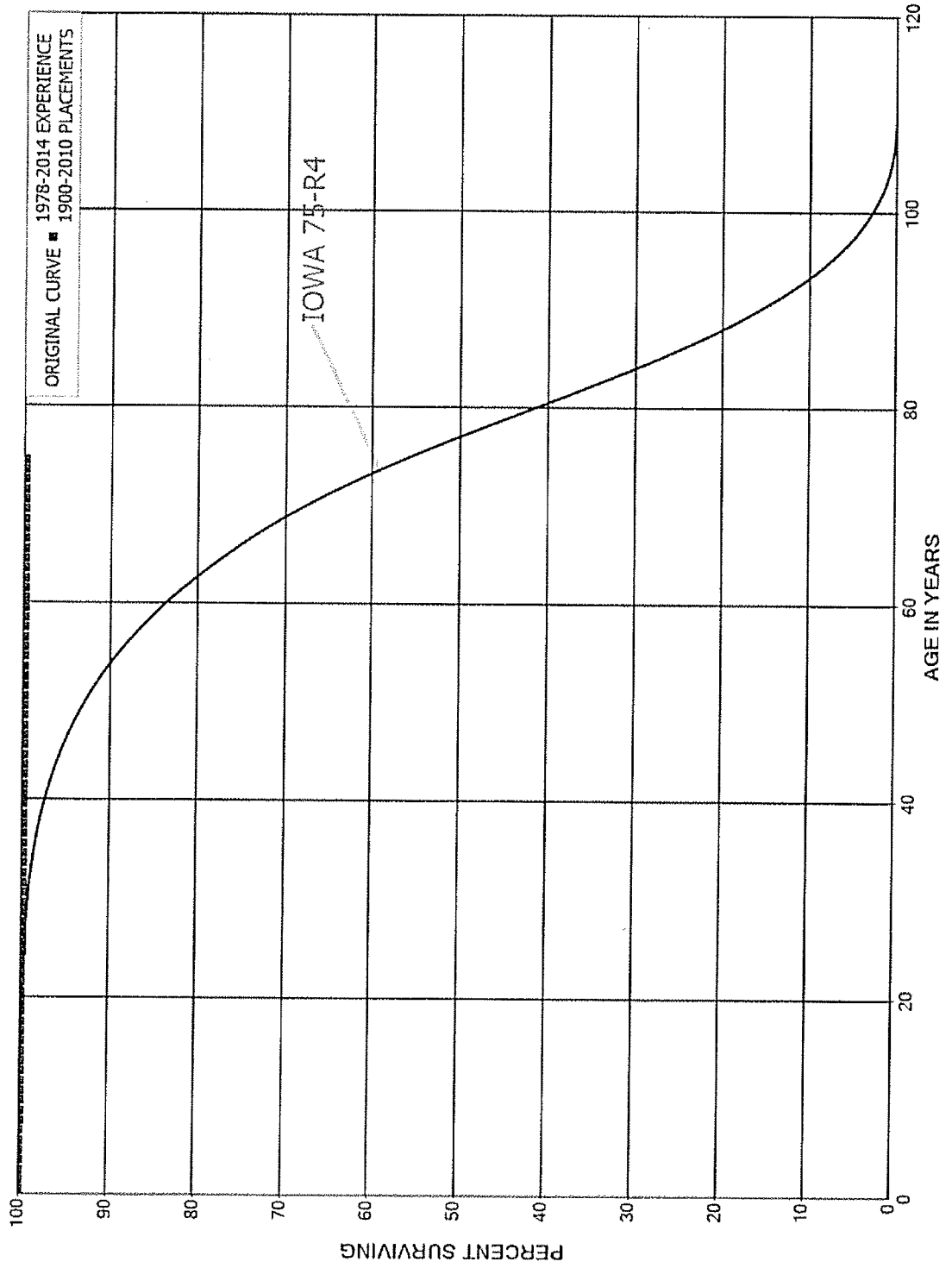
PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 2004-2014			EXPERIENCE BAND 2003-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	636,817		0.0000	1.0000	100.00
0.5	370,494	68,089	0.1838	0.8162	100.00
1.5	221,536		0.0000	1.0000	81.62
2.5	94,358		0.0000	1.0000	81.62
3.5	76,167		0.0000	1.0000	81.62
4.5	19,052		0.0000	1.0000	81.62
5.5	51,014		0.0000	1.0000	81.62
6.5	50,768		0.0000	1.0000	81.62
7.5	40,455		0.0000	1.0000	81.62
8.5	32,708		0.0000	1.0000	81.62
9.5	31,969		0.0000	1.0000	81.62
10.5					81.62

PENNSYLVANIA ELECTRIC COMPANY
ACCOUNT 360.20 LAND RIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 360.20 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2010

EXPERIENCE BAND 1978-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	9,257,307		0.0000	1.0000	100.00
0.5	9,523,183		0.0000	1.0000	100.00
1.5	9,709,503	3,360	0.0003	0.9997	100.00
2.5	9,278,926	430	0.0000	1.0000	99.97
3.5	9,327,847	1,415	0.0002	0.9998	99.96
4.5	10,401,658	2,222	0.0002	0.9998	99.95
5.5	9,610,390	2,827	0.0003	0.9997	99.92
6.5	9,754,833	2,414	0.0002	0.9998	99.89
7.5	9,957,612	1,002	0.0001	0.9999	99.87
8.5	10,179,248	468	0.0000	1.0000	99.86
9.5	10,345,058	465	0.0000	1.0000	99.86
10.5	10,532,919		0.0000	1.0000	99.85
11.5	10,460,427	5,729	0.0005	0.9995	99.85
12.5	10,621,609	116	0.0000	1.0000	99.80
13.5	10,838,475		0.0000	1.0000	99.80
14.5	10,567,948		0.0000	1.0000	99.80
15.5	10,785,306		0.0000	1.0000	99.80
16.5	11,088,538	74	0.0000	1.0000	99.80
17.5	11,046,152		0.0000	1.0000	99.79
18.5	10,933,093		0.0000	1.0000	99.79
19.5	11,021,396	226	0.0000	1.0000	99.79
20.5	10,822,556		0.0000	1.0000	99.79
21.5	10,330,768	555	0.0001	0.9999	99.79
22.5	9,349,244		0.0000	1.0000	99.79
23.5	9,410,427	1,451	0.0002	0.9998	99.79
24.5	9,436,735	216	0.0000	1.0000	99.77
25.5	9,194,531	7	0.0000	1.0000	99.77
26.5	8,930,485	63	0.0000	1.0000	99.77
27.5	8,491,715	303	0.0000	1.0000	99.77
28.5	8,268,686	845	0.0001	0.9999	99.77
29.5	8,086,286	448	0.0001	0.9999	99.75
30.5	7,881,924	2,577	0.0003	0.9997	99.75
31.5	7,725,645	288	0.0000	1.0000	99.72
32.5	7,571,045	113	0.0000	1.0000	99.71
33.5	7,268,987	1,104	0.0002	0.9998	99.71
34.5	8,489,657		0.0000	1.0000	99.70
35.5	8,274,927		0.0000	1.0000	99.70
36.5	7,966,831		0.0000	1.0000	99.70
37.5	7,770,197		0.0000	1.0000	99.70
38.5	7,615,521		0.0000	1.0000	99.70

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 360.20 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2010			EXPERIENCE BAND 1978-2014			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	7,480,073	1	0.0000	1.0000	99.70	
40.5	7,302,319		0.0000	1.0000	99.70	
41.5	7,132,495		0.0000	1.0000	99.70	
42.5	6,865,080	391	0.0001	0.9999	99.70	
43.5	6,716,366	4	0.0000	1.0000	99.69	
44.5	6,541,990	635	0.0001	0.9999	99.69	
45.5	6,340,601		0.0000	1.0000	99.68	
46.5	6,229,754		0.0000	1.0000	99.68	
47.5	6,118,384		0.0000	1.0000	99.68	
48.5	6,038,034		0.0000	1.0000	99.68	
49.5	5,938,596		0.0000	1.0000	99.68	
50.5	5,786,076		0.0000	1.0000	99.68	
51.5	5,523,454		0.0000	1.0000	99.68	
52.5	5,341,744		0.0000	1.0000	99.68	
53.5	5,104,889		0.0000	1.0000	99.68	
54.5	4,888,114		0.0000	1.0000	99.68	
55.5	4,674,825		0.0000	1.0000	99.68	
56.5	4,467,126		0.0000	1.0000	99.68	
57.5	4,263,175		0.0000	1.0000	99.68	
58.5	4,184,189		0.0000	1.0000	99.68	
59.5	3,937,232		0.0000	1.0000	99.68	
60.5	3,639,199	1	0.0000	1.0000	99.68	
61.5	3,435,044		0.0000	1.0000	99.68	
62.5	3,224,084		0.0000	1.0000	99.68	
63.5	3,002,263		0.0000	1.0000	99.68	
64.5	2,820,837		0.0000	1.0000	99.68	
65.5	2,631,310		0.0000	1.0000	99.68	
66.5	2,431,077		0.0000	1.0000	99.68	
67.5	2,197,159		0.0000	1.0000	99.68	
68.5	1,990,884		0.0000	1.0000	99.68	
69.5	1,808,752		0.0000	1.0000	99.68	
70.5	1,692,098		0.0000	1.0000	99.68	
71.5	226,106		0.0000	1.0000	99.68	
72.5	174,477		0.0000	1.0000	99.68	
73.5	156,637		0.0000	1.0000	99.68	
74.5	39,807		0.0000	1.0000	99.68	
75.5	30,792		0.0000	1.0000	99.68	
76.5	19,710		0.0000	1.0000	99.68	
77.5	2,484	100	0.0403	0.9597	99.68	
78.5	2,384		0.0000	1.0000	95.67	

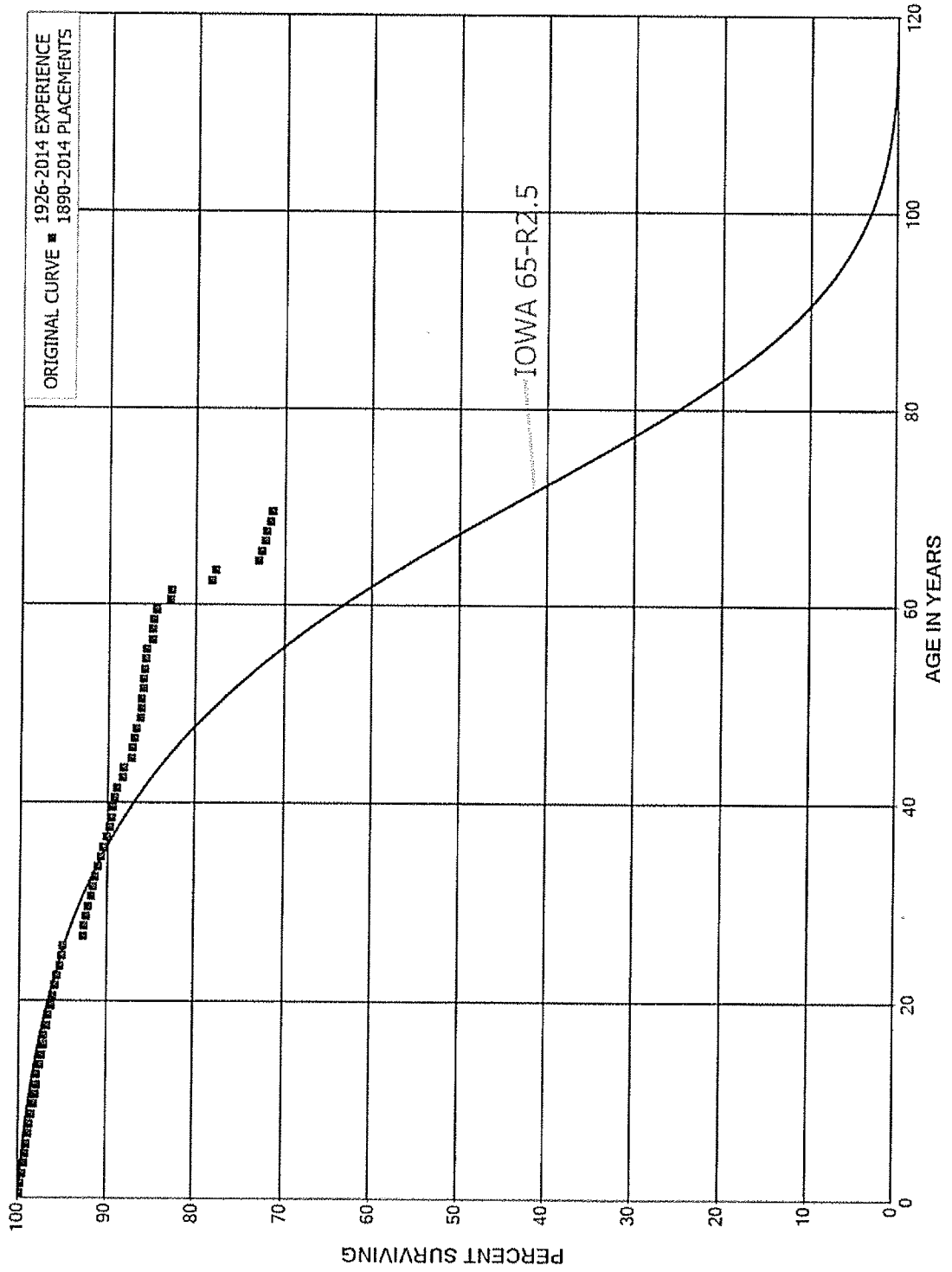
PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 360.20 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2010			EXPERIENCE BAND 1978-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,384		0.0000	1.0000	95.67
80.5	2,384		0.0000	1.0000	95.67
81.5	2,384		0.0000	1.0000	95.67
82.5	2,059		0.0000	1.0000	95.67
83.5	1,450		0.0000	1.0000	95.67
84.5	1,378		0.0000	1.0000	95.67
85.5	1,378		0.0000	1.0000	95.67
86.5	1,378		0.0000	1.0000	95.67
87.5	1,378		0.0000	1.0000	95.67
88.5	1,378		0.0000	1.0000	95.67
89.5	1,378		0.0000	1.0000	95.67
90.5	1,378		0.0000	1.0000	95.67
91.5	878		0.0000	1.0000	95.67
92.5	878		0.0000	1.0000	95.67
93.5	851		0.0000	1.0000	95.67
94.5	851		0.0000	1.0000	95.67
95.5	851		0.0000	1.0000	95.67
96.5	851		0.0000	1.0000	95.67
97.5	904		0.0000	1.0000	95.67
98.5	904		0.0000	1.0000	95.67
99.5	904		0.0000	1.0000	95.67
100.5	904		0.0000	1.0000	95.67
101.5	904		0.0000	1.0000	95.67
102.5	973		0.0000	1.0000	95.67
103.5	973		0.0000	1.0000	95.67
104.5	973		0.0000	1.0000	95.67
105.5	973		0.0000	1.0000	95.67
106.5	69		0.0000	1.0000	95.67
107.5	69		0.0000	1.0000	95.67
108.5	69		0.0000	1.0000	95.67
109.5	69		0.0000	1.0000	95.67
110.5					95.67

PENNSYLVANIA ELECTRIC COMPANY
ACCOUNT 361 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1890-2014

EXPERIENCE BAND 1926-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	11,645,009	21,086	0.0018	0.9982	100.00
0.5	12,875,048	16,443	0.0013	0.9987	99.82
1.5	13,851,460	32,512	0.0023	0.9977	99.69
2.5	13,370,243	17,174	0.0013	0.9987	99.46
3.5	12,859,908	20,158	0.0016	0.9984	99.33
4.5	12,766,505	14,209	0.0011	0.9989	99.17
5.5	12,389,795	25,568	0.0021	0.9979	99.06
6.5	12,303,047	23,485	0.0019	0.9981	98.86
7.5	12,293,575	21,236	0.0017	0.9983	98.67
8.5	11,874,746	22,580	0.0019	0.9981	98.50
9.5	11,942,815	24,668	0.0021	0.9979	98.31
10.5	12,013,231	13,012	0.0011	0.9989	98.11
11.5	11,986,789	10,359	0.0009	0.9991	98.00
12.5	12,011,768	43,381	0.0036	0.9964	97.92
13.5	12,009,316	15,587	0.0013	0.9987	97.57
14.5	12,000,002	25,725	0.0021	0.9979	97.44
15.5	12,098,933	12,228	0.0010	0.9990	97.23
16.5	11,916,845	36,681	0.0031	0.9969	97.13
17.5	11,697,716	9,062	0.0008	0.9992	96.83
18.5	11,291,247	40,740	0.0036	0.9964	96.76
19.5	11,201,101	24,682	0.0022	0.9978	96.41
20.5	11,160,599	23,896	0.0021	0.9979	96.20
21.5	10,995,601	30,916	0.0028	0.9972	95.99
22.5	10,979,815	32,412	0.0030	0.9970	95.72
23.5	10,886,646	27,837	0.0026	0.9974	95.44
24.5	10,752,687	15,321	0.0014	0.9986	95.19
25.5	10,575,189	253,699	0.0240	0.9760	95.06
26.5	10,297,498	20,668	0.0020	0.9980	92.78
27.5	10,128,232	21,419	0.0021	0.9979	92.59
28.5	9,868,546	25,712	0.0026	0.9974	92.40
29.5	9,532,399	38,293	0.0040	0.9960	92.15
30.5	9,307,133	21,785	0.0023	0.9977	91.78
31.5	9,158,149	22,001	0.0024	0.9976	91.57
32.5	8,614,162	29,617	0.0034	0.9966	91.35
33.5	7,467,035	22,334	0.0030	0.9970	91.04
34.5	6,991,989	19,991	0.0029	0.9971	90.76
35.5	6,518,940	33,887	0.0052	0.9948	90.50
36.5	5,976,862	17,677	0.0030	0.9970	90.03
37.5	5,857,383	14,892	0.0025	0.9975	89.77
38.5	5,688,326	11,112	0.0020	0.9980	89.54

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2014

EXPERIENCE BAND 1926-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,373,912	11,148	0.0021	0.9979	89.36
40.5	5,215,873	15,607	0.0030	0.9970	89.18
41.5	4,831,904	32,599	0.0067	0.9933	88.91
42.5	4,550,953	6,886	0.0015	0.9985	88.31
43.5	4,515,163	43,510	0.0096	0.9904	88.18
44.5	4,125,055	6,612	0.0016	0.9984	87.33
45.5	4,066,916	13,332	0.0033	0.9967	87.19
46.5	3,961,119	7,724	0.0020	0.9980	86.90
47.5	3,696,671	20,880	0.0056	0.9944	86.73
48.5	3,446,481	1,124	0.0003	0.9997	86.24
49.5	3,147,965	1,835	0.0006	0.9994	86.22
50.5	2,743,733	6,261	0.0023	0.9977	86.16
51.5	2,500,607	2,197	0.0009	0.9991	85.97
52.5	2,271,839	733	0.0003	0.9997	85.89
53.5	2,006,217	3,549	0.0018	0.9982	85.86
54.5	1,822,403	2,738	0.0015	0.9985	85.71
55.5	1,734,526	11,888	0.0069	0.9931	85.58
56.5	1,594,491	293	0.0002	0.9998	85.00
57.5	1,503,147	1,914	0.0013	0.9987	84.98
58.5	1,459,925	6,844	0.0047	0.9953	84.87
59.5	1,329,165	24,262	0.0183	0.9817	84.48
60.5	1,191,000	1,967	0.0017	0.9983	82.93
61.5	999,415	54,465	0.0545	0.9455	82.80
62.5	827,035	4,436	0.0054	0.9946	78.28
63.5	751,717	47,333	0.0630	0.9370	77.86
64.5	672,253	2,787	0.0041	0.9959	72.96
65.5	622,170	4,087	0.0066	0.9934	72.66
66.5	564,170	702	0.0012	0.9988	72.18
67.5	543,938	3,854	0.0071	0.9929	72.09
68.5	512,060	1,530	0.0030	0.9970	71.58
69.5	492,493	73	0.0001	0.9999	71.37
70.5	485,927	81	0.0002	0.9998	71.36
71.5	471,960		0.0000	1.0000	71.35
72.5	428,903	4,928	0.0115	0.9885	71.35
73.5	410,975	418	0.0010	0.9990	70.53
74.5	416,496		0.0000	1.0000	70.45
75.5	416,350	1,724	0.0041	0.9959	70.45
76.5	413,596		0.0000	1.0000	70.16
77.5	408,787		0.0000	1.0000	70.16
78.5	407,466	1,063	0.0026	0.9974	70.16

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

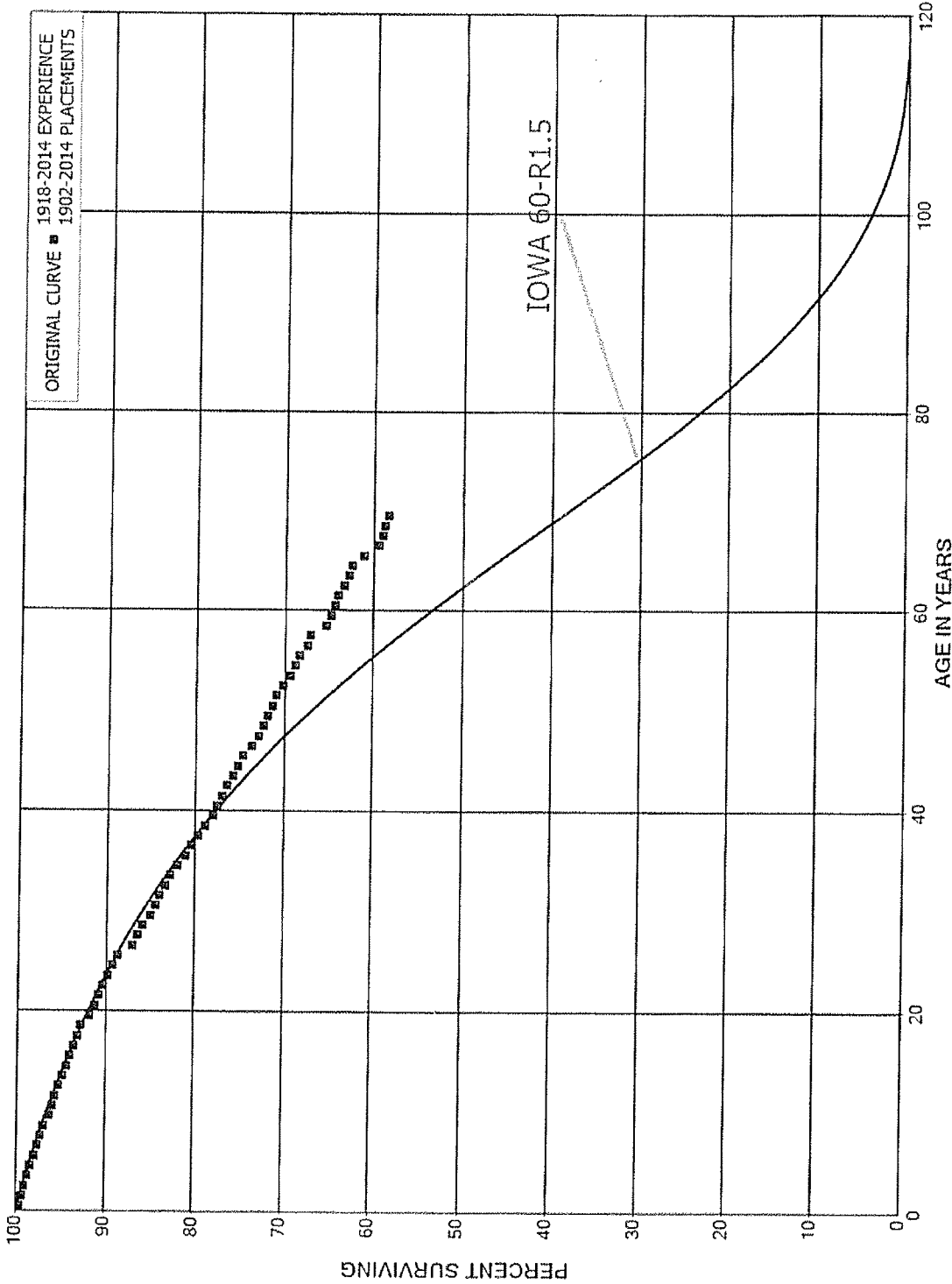
PLACEMENT BAND 1890-2014			EXPERIENCE BAND 1926-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	404,764		0.0000	1.0000	69.98
80.5	401,895		0.0000	1.0000	69.98
81.5	404,438	2,701	0.0067	0.9933	69.98
82.5	400,200		0.0000	1.0000	69.51
83.5	388,130		0.0000	1.0000	69.51
84.5	373,887		0.0000	1.0000	69.51
85.5	362,269	125	0.0003	0.9997	69.51
86.5	355,868		0.0000	1.0000	69.49
87.5	348,876		0.0000	1.0000	69.49
88.5	317,119		0.0000	1.0000	69.49
89.5	228,122		0.0000	1.0000	69.49
90.5	188,461		0.0000	1.0000	69.49
91.5	154,090	17,335	0.1125	0.8875	69.49
92.5	118,641		0.0000	1.0000	61.67
93.5	89,480		0.0000	1.0000	61.67
94.5	33,751		0.0000	1.0000	61.67
95.5	33,751		0.0000	1.0000	61.67
96.5	33,751		0.0000	1.0000	61.67
97.5	25,405		0.0000	1.0000	61.67
98.5	25,405		0.0000	1.0000	61.67
99.5	25,405		0.0000	1.0000	61.67
100.5	25,232		0.0000	1.0000	61.67
101.5	22,629		0.0000	1.0000	61.67
102.5	20,375		0.0000	1.0000	61.67
103.5	20,375		0.0000	1.0000	61.67
104.5	20,375		0.0000	1.0000	61.67
105.5	20,375		0.0000	1.0000	61.67
106.5	9,803		0.0000	1.0000	61.67
107.5	9,803		0.0000	1.0000	61.67
108.5	9,803		0.0000	1.0000	61.67
109.5	9,803		0.0000	1.0000	61.67
110.5	9,563		0.0000	1.0000	61.67
111.5	9,563		0.0000	1.0000	61.67
112.5	7,192		0.0000	1.0000	61.67
113.5	7,192		0.0000	1.0000	61.67
114.5	7,192		0.0000	1.0000	61.67
115.5	7,192		0.0000	1.0000	61.67
116.5	7,192		0.0000	1.0000	61.67
117.5	7,192		0.0000	1.0000	61.67
118.5	7,192		0.0000	1.0000	61.67

PENNSYLVANIA ELECTRIC COMPANY
 ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2014			EXPERIENCE BAND 1926-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	7,192		0.0000	1.0000	61.67
120.5	7,192		0.0000	1.0000	61.67
121.5	7,192		0.0000	1.0000	61.67
122.5					61.67

PENNSYLVANIA ELECTRIC COMPANY
ACCOUNT 362 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1902-2014

EXPERIENCE BAND 1918-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	255,790,559	999,290	0.0039	0.9961	100.00
0.5	263,498,306	925,886	0.0035	0.9965	99.61
1.5	262,537,873	547,753	0.0021	0.9979	99.26
2.5	254,514,048	743,288	0.0029	0.9971	99.05
3.5	232,237,588	864,532	0.0037	0.9963	98.76
4.5	218,643,684	924,919	0.0042	0.9958	98.40
5.5	210,995,603	734,675	0.0035	0.9965	97.98
6.5	205,648,683	726,927	0.0035	0.9965	97.64
7.5	199,412,318	723,861	0.0036	0.9964	97.29
8.5	187,528,834	1,343,109	0.0072	0.9928	96.94
9.5	183,389,790	481,964	0.0026	0.9974	96.25
10.5	178,960,780	567,694	0.0032	0.9968	95.99
11.5	178,515,655	777,398	0.0044	0.9956	95.69
12.5	176,403,158	855,892	0.0049	0.9951	95.27
13.5	168,964,631	672,931	0.0040	0.9960	94.81
14.5	166,382,625	716,473	0.0043	0.9957	94.43
15.5	165,699,789	778,000	0.0047	0.9953	94.02
16.5	159,756,897	692,352	0.0043	0.9957	93.58
17.5	153,013,733	648,160	0.0042	0.9958	93.18
18.5	146,804,839	1,433,530	0.0098	0.9902	92.78
19.5	142,140,476	908,318	0.0064	0.9936	91.88
20.5	139,134,378	765,052	0.0055	0.9945	91.29
21.5	133,951,430	584,330	0.0044	0.9956	90.79
22.5	130,455,755	759,093	0.0058	0.9942	90.39
23.5	125,836,451	866,780	0.0069	0.9931	89.87
24.5	123,233,751	718,397	0.0058	0.9942	89.25
25.5	118,712,540	2,239,000	0.0189	0.9811	88.73
26.5	114,768,481	740,372	0.0065	0.9935	87.05
27.5	111,024,515	715,121	0.0064	0.9936	86.49
28.5	106,206,364	1,125,673	0.0106	0.9894	85.93
29.5	102,461,811	588,964	0.0057	0.9943	85.02
30.5	99,700,566	611,468	0.0061	0.9939	84.53
31.5	98,183,715	712,842	0.0073	0.9927	84.02
32.5	92,692,479	692,812	0.0075	0.9925	83.41
33.5	85,690,819	741,556	0.0087	0.9913	82.78
34.5	81,493,081	900,677	0.0111	0.9889	82.07
35.5	75,926,683	642,764	0.0085	0.9915	81.16
36.5	71,515,140	670,580	0.0094	0.9906	80.47
37.5	69,853,530	658,346	0.0094	0.9906	79.72
38.5	66,792,367	763,263	0.0114	0.9886	78.97

PENNSYLVANIA ELECTRIC COMPANY
 ACCOUNT 362 STATION EQUIPMENT
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2014			EXPERIENCE BAND 1918-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	62,567,104	401,426	0.0064	0.9936	78.06
40.5	59,752,568	384,027	0.0064	0.9936	77.56
41.5	56,040,429	404,168	0.0072	0.9928	77.06
42.5	52,891,973	430,101	0.0081	0.9919	76.51
43.5	50,028,827	376,539	0.0075	0.9925	75.89
44.5	45,336,200	359,016	0.0079	0.9921	75.32
45.5	43,977,459	597,241	0.0136	0.9864	74.72
46.5	41,929,058	406,078	0.0097	0.9903	73.70
47.5	38,800,161	287,964	0.0074	0.9926	72.99
48.5	36,102,341	254,919	0.0071	0.9929	72.45
49.5	32,989,325	233,643	0.0071	0.9929	71.94
50.5	29,199,097	217,471	0.0074	0.9926	71.43
51.5	26,482,400	278,894	0.0105	0.9895	70.90
52.5	22,956,587	252,502	0.0110	0.9890	70.15
53.5	19,986,276	161,922	0.0081	0.9919	69.38
54.5	18,085,799	112,108	0.0062	0.9938	68.82
55.5	16,627,633	202,892	0.0122	0.9878	68.39
56.5	14,707,140	81,013	0.0055	0.9945	67.55
57.5	13,154,501	358,555	0.0273	0.9727	67.18
58.5	12,405,918	106,279	0.0086	0.9914	65.35
59.5	10,631,893	69,445	0.0065	0.9935	64.79
60.5	8,604,932	46,842	0.0054	0.9946	64.37
61.5	6,464,750	63,617	0.0098	0.9902	64.02
62.5	5,418,036	45,489	0.0084	0.9916	63.39
63.5	4,188,783	26,996	0.0064	0.9936	62.86
64.5	3,420,740	70,214	0.0205	0.9795	62.45
65.5	2,587,821	69,524	0.0269	0.9731	61.17
66.5	2,153,751	15,178	0.0070	0.9930	59.53
67.5	1,985,473	10,412	0.0052	0.9948	59.11
68.5	1,664,764	12,839	0.0077	0.9923	58.80
69.5	1,536,644	4,077	0.0027	0.9973	58.34
70.5	1,482,838	1,223	0.0008	0.9992	58.19
71.5	1,358,452	9,067	0.0067	0.9933	58.14
72.5	1,090,898	2,533	0.0023	0.9977	57.75
73.5	934,505	4,328	0.0046	0.9954	57.62
74.5	896,424	740	0.0008	0.9992	57.35
75.5	878,759	51	0.0001	0.9999	57.30
76.5	851,494	69	0.0001	0.9999	57.30
77.5	816,824	802	0.0010	0.9990	57.30
78.5	791,161	4,533	0.0057	0.9943	57.24

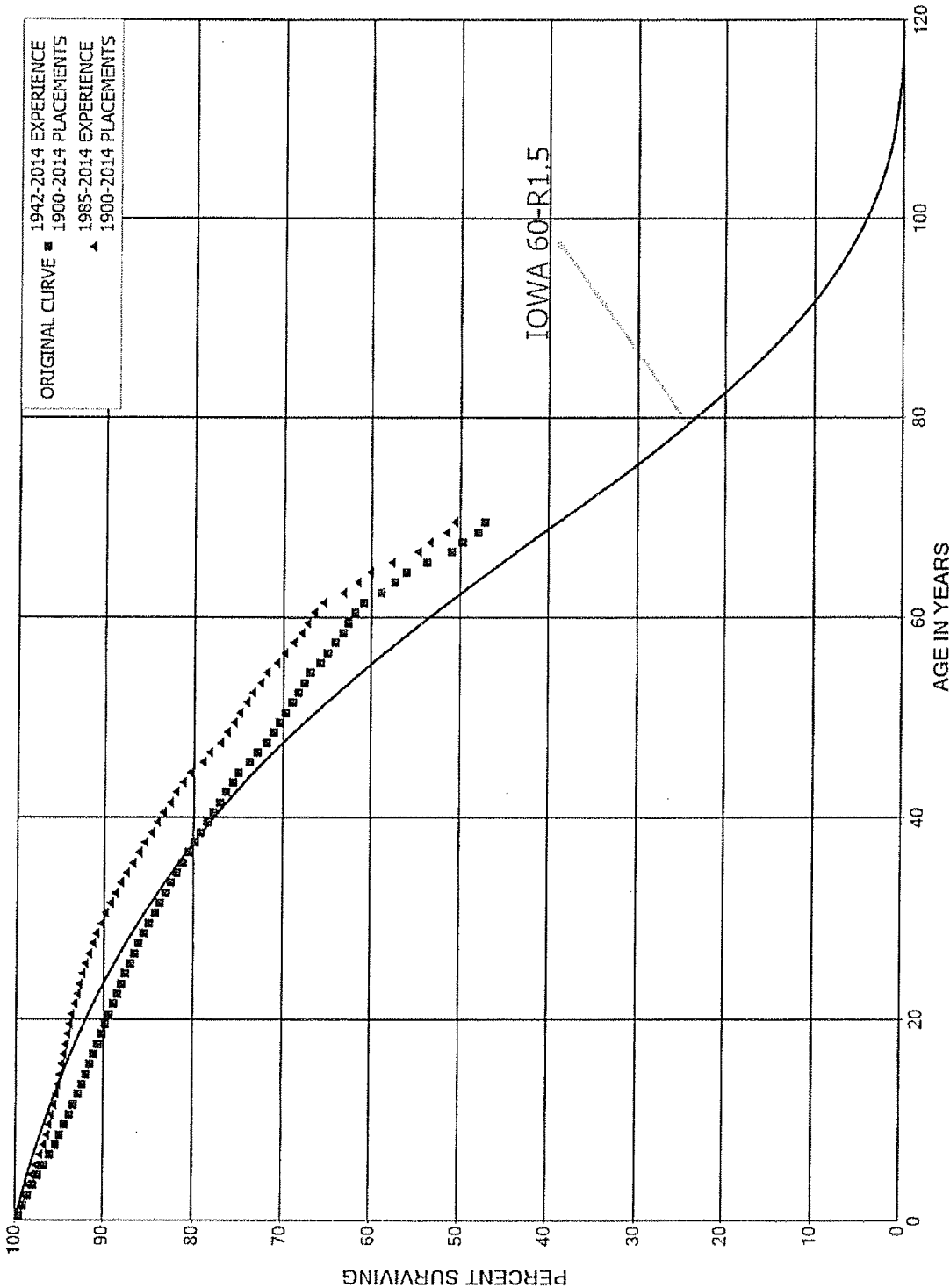
PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2014			EXPERIENCE BAND 1918-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	775,691		0.0000	1.0000	56.91
80.5	774,887	203	0.0003	0.9997	56.91
81.5	769,971	194	0.0003	0.9997	56.90
82.5	705,989	1,748	0.0025	0.9975	56.88
83.5	636,894	100	0.0002	0.9998	56.74
84.5	591,645	669	0.0011	0.9989	56.73
85.5	487,982		0.0000	1.0000	56.67
86.5	482,117		0.0000	1.0000	56.67
87.5	351,340		0.0000	1.0000	56.67
88.5	142,553	161	0.0011	0.9989	56.67
89.5	100,066		0.0000	1.0000	56.60
90.5	75,681		0.0000	1.0000	56.60
91.5	58,258	862	0.0148	0.9852	56.60
92.5	51,490	242	0.0047	0.9953	55.77
93.5	8,429		0.0000	1.0000	55.50
94.5	5,672		0.0000	1.0000	55.50
95.5	5,353		0.0000	1.0000	55.50
96.5	3,847		0.0000	1.0000	55.50
97.5	3,069		0.0000	1.0000	55.50
98.5	3,004		0.0000	1.0000	55.50
99.5	3,004		0.0000	1.0000	55.50
100.5	2,842		0.0000	1.0000	55.50
101.5	2,144		0.0000	1.0000	55.50
102.5	556		0.0000	1.0000	55.50
103.5	556		0.0000	1.0000	55.50
104.5					55.50

PENNSYLVANIA ELECTRIC COMPANY
ACCOUNT 364 POLES, TOWERS AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2014

EXPERIENCE BAND 1942-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	516,164,296	2,835,041	0.0055	0.9945	100.00
0.5	520,102,706	1,948,264	0.0037	0.9963	99.45
1.5	516,035,976	2,994,839	0.0058	0.9942	99.08
2.5	492,362,249	2,478,240	0.0050	0.9950	98.50
3.5	449,170,309	2,946,971	0.0066	0.9934	98.01
4.5	429,771,205	2,752,860	0.0064	0.9936	97.36
5.5	418,681,233	2,764,977	0.0066	0.9934	96.74
6.5	401,419,171	2,787,703	0.0069	0.9931	96.10
7.5	392,728,432	2,161,515	0.0055	0.9945	95.43
8.5	378,251,836	2,231,539	0.0059	0.9941	94.91
9.5	362,688,834	1,901,516	0.0052	0.9948	94.35
10.5	353,578,898	1,915,916	0.0054	0.9946	93.85
11.5	346,790,830	1,942,701	0.0056	0.9944	93.35
12.5	340,946,942	1,686,971	0.0049	0.9951	92.82
13.5	331,248,317	1,539,030	0.0046	0.9954	92.36
14.5	317,116,884	1,428,296	0.0045	0.9955	91.93
15.5	301,369,808	1,399,772	0.0046	0.9954	91.52
16.5	278,290,008	1,376,189	0.0049	0.9951	91.10
17.5	263,436,019	1,236,190	0.0047	0.9953	90.65
18.5	250,301,629	1,193,068	0.0048	0.9952	90.22
19.5	228,039,728	1,066,718	0.0047	0.9953	89.79
20.5	210,037,238	976,167	0.0046	0.9954	89.37
21.5	185,414,419	948,115	0.0051	0.9949	88.95
22.5	175,584,862	845,967	0.0048	0.9952	88.50
23.5	159,764,868	819,078	0.0051	0.9949	88.07
24.5	150,993,450	872,280	0.0058	0.9942	87.62
25.5	140,733,516	807,032	0.0057	0.9943	87.12
26.5	130,576,870	743,851	0.0057	0.9943	86.62
27.5	119,681,380	690,989	0.0058	0.9942	86.12
28.5	111,136,274	770,670	0.0069	0.9931	85.63
29.5	103,601,690	709,976	0.0069	0.9931	85.03
30.5	96,942,498	723,995	0.0075	0.9925	84.45
31.5	90,916,032	669,418	0.0074	0.9926	83.82
32.5	85,569,564	654,075	0.0076	0.9924	83.20
33.5	79,780,362	592,853	0.0074	0.9926	82.56
34.5	76,595,807	644,668	0.0084	0.9916	81.95
35.5	72,656,425	622,811	0.0086	0.9914	81.26
36.5	69,297,642	574,240	0.0083	0.9917	80.56
37.5	66,283,905	550,114	0.0083	0.9917	79.90
38.5	63,560,084	576,645	0.0091	0.9909	79.23

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2014

EXPERIENCE BAND 1942-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	61,333,291	496,635	0.0081	0.9919	78.52
40.5	58,142,964	570,477	0.0098	0.9902	77.88
41.5	54,480,094	486,068	0.0089	0.9911	77.12
42.5	51,174,740	510,508	0.0100	0.9900	76.43
43.5	48,337,331	427,507	0.0088	0.9912	75.67
44.5	45,590,420	799,621	0.0175	0.9825	75.00
45.5	42,704,956	458,779	0.0107	0.9893	73.68
46.5	40,561,689	593,475	0.0146	0.9854	72.89
47.5	38,216,383	412,841	0.0108	0.9892	71.82
48.5	35,441,703	345,543	0.0097	0.9903	71.05
49.5	32,798,532	284,114	0.0087	0.9913	70.35
50.5	30,239,743	320,939	0.0106	0.9894	69.74
51.5	24,895,615	243,886	0.0098	0.9902	69.00
52.5	22,521,809	253,110	0.0112	0.9888	68.33
53.5	19,813,613	185,923	0.0094	0.9906	67.56
54.5	17,308,899	286,072	0.0165	0.9835	66.93
55.5	15,179,226	169,873	0.0112	0.9888	65.82
56.5	13,648,008	194,228	0.0142	0.9858	65.08
57.5	12,104,965	165,112	0.0136	0.9864	64.16
58.5	10,768,141	99,150	0.0092	0.9908	63.28
59.5	9,269,962	116,097	0.0125	0.9875	62.70
60.5	7,731,648	117,434	0.0152	0.9848	61.91
61.5	6,433,477	216,583	0.0337	0.9663	60.97
62.5	5,220,277	132,512	0.0254	0.9746	58.92
63.5	4,263,850	104,800	0.0246	0.9754	57.43
64.5	3,441,131	137,494	0.0400	0.9600	56.01
65.5	2,963,589	156,200	0.0527	0.9473	53.78
66.5	2,284,738	57,032	0.0250	0.9750	50.94
67.5	1,906,884	65,835	0.0345	0.9655	49.67
68.5	1,442,177	24,015	0.0167	0.9833	47.96
69.5	1,194,202	31,690	0.0265	0.9735	47.16
70.5	1,019,309	23,915	0.0235	0.9765	45.91
71.5	1,302		0.0000	1.0000	44.83
72.5					44.83
73.5					
74.5					
75.5					
76.5	2,948		0.0000		
77.5	2,948		0.0000		
78.5	2,948		0.0000		

PENNSYLVANIA ELECTRIC COMPANY
 ACCOUNT 364 POLES, TOWERS AND FIXTURES
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2014			EXPERIENCE BAND 1942-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,948		0.0000		
80.5	2,948		0.0000		
81.5	2,948		0.0000		
82.5	2,948		0.0000		
83.5					
84.5					
85.5					
86.5					
87.5					
88.5					
89.5					
90.5					
91.5					
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102.5					
103.5					
104.5					
105.5					
106.5					
107.5					
108.5					
109.5					
110.5					
111.5	63,543		0.0000		
112.5	63,543	2,147	0.0338		
113.5	61,396	2,147	0.0350		
114.5					

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2014

EXPERIENCE BAND 1985-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	401,781,724	2,529,809	0.0063	0.9937	100.00
0.5	403,945,358	946,142	0.0023	0.9977	99.37
1.5	399,991,215	1,678,445	0.0042	0.9958	99.14
2.5	382,113,152	1,221,929	0.0032	0.9968	98.72
3.5	343,324,696	1,683,392	0.0049	0.9951	98.41
4.5	328,034,159	1,306,256	0.0040	0.9960	97.92
5.5	321,728,574	1,497,714	0.0047	0.9953	97.53
6.5	308,488,314	1,518,265	0.0049	0.9951	97.08
7.5	304,197,511	937,229	0.0031	0.9969	96.60
8.5	293,068,544	849,183	0.0029	0.9971	96.30
9.5	280,530,841	679,456	0.0024	0.9976	96.02
10.5	274,980,334	754,426	0.0027	0.9973	95.79
11.5	272,671,694	615,057	0.0023	0.9977	95.53
12.5	271,388,572	651,026	0.0024	0.9976	95.31
13.5	264,181,196	584,065	0.0022	0.9978	95.09
14.5	253,809,424	611,992	0.0024	0.9976	94.88
15.5	241,292,502	593,859	0.0025	0.9975	94.65
16.5	221,128,338	601,623	0.0027	0.9973	94.41
17.5	209,160,890	508,896	0.0024	0.9976	94.16
18.5	199,513,948	477,542	0.0024	0.9976	93.93
19.5	180,716,740	465,484	0.0026	0.9974	93.70
20.5	166,131,124	481,050	0.0029	0.9971	93.46
21.5	145,362,947	482,912	0.0033	0.9967	93.19
22.5	138,552,773	441,959	0.0032	0.9968	92.88
23.5	126,124,099	430,965	0.0034	0.9966	92.58
24.5	120,495,970	484,466	0.0040	0.9960	92.27
25.5	113,026,607	486,842	0.0043	0.9957	91.90
26.5	105,027,515	453,212	0.0043	0.9957	91.50
27.5	96,239,248	434,784	0.0045	0.9955	91.11
28.5	89,592,418	501,935	0.0056	0.9944	90.70
29.5	84,261,992	449,199	0.0053	0.9947	90.19
30.5	79,799,261	482,358	0.0060	0.9940	89.71
31.5	75,688,988	450,097	0.0059	0.9941	89.16
32.5	72,030,496	491,551	0.0068	0.9932	88.63
33.5	67,759,877	465,221	0.0069	0.9931	88.03
34.5	65,723,089	493,403	0.0075	0.9925	87.42
35.5	63,043,117	511,588	0.0081	0.9919	86.77
36.5	60,729,712	482,003	0.0079	0.9921	86.06
37.5	58,831,786	463,739	0.0079	0.9921	85.38
38.5	56,919,923	465,160	0.0082	0.9918	84.71

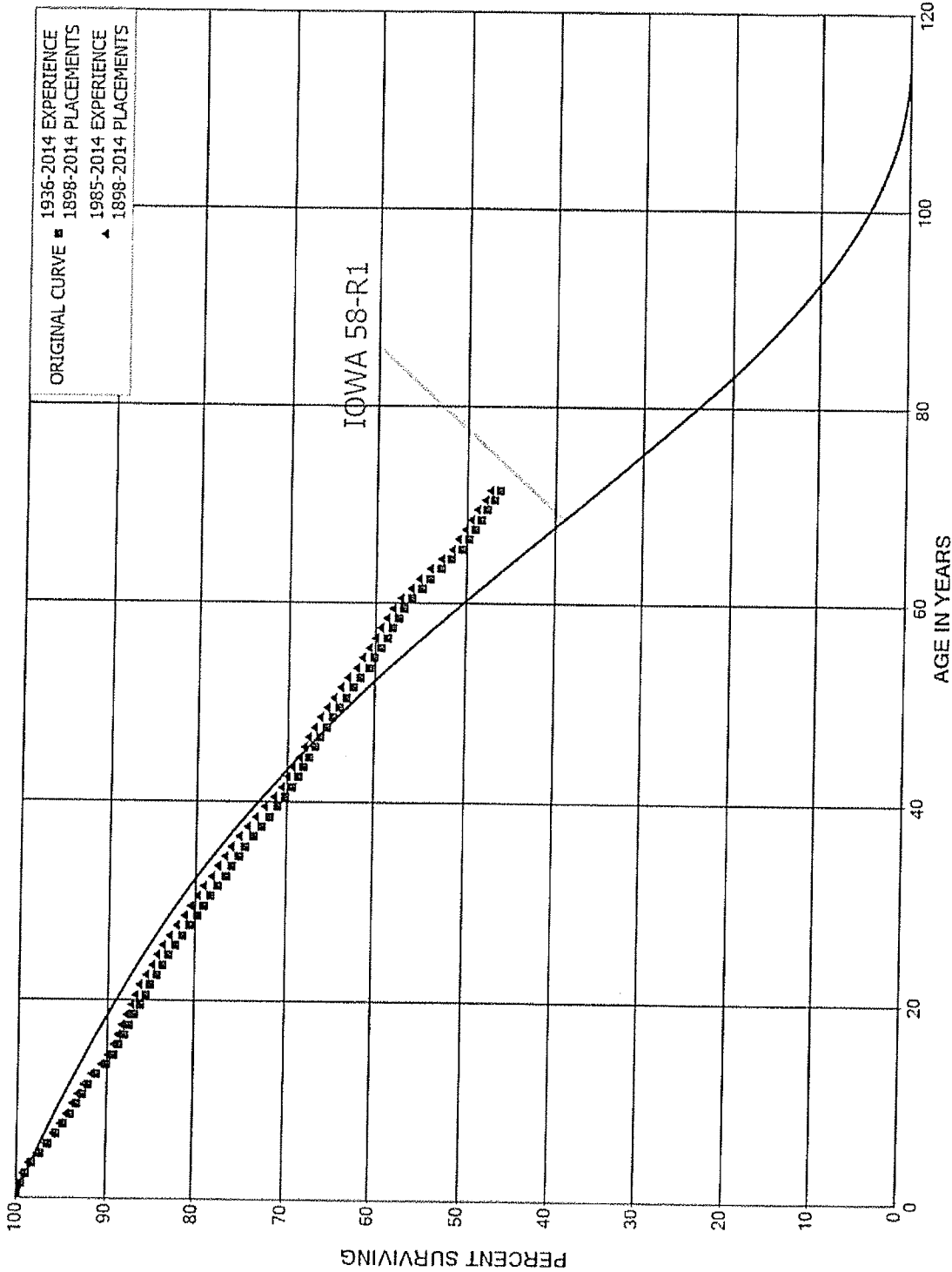
PENNSYLVANIA ELECTRIC COMPANY
 ACCOUNT 364 POLES, TOWERS AND FIXTURES
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2014			EXPERIENCE BAND 1985-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	55,240,107	435,709	0.0079	0.9921	84.02
40.5	52,446,566	446,533	0.0085	0.9915	83.35
41.5	51,266,372	430,301	0.0084	0.9916	82.64
42.5	51,140,073	510,508	0.0100	0.9900	81.95
43.5	48,302,663	427,507	0.0089	0.9911	81.13
44.5	45,555,857	799,621	0.0176	0.9824	80.41
45.5	42,670,393	458,779	0.0108	0.9892	79.00
46.5	40,527,126	593,475	0.0146	0.9854	78.15
47.5	38,181,169	412,841	0.0108	0.9892	77.01
48.5	35,406,489	345,543	0.0098	0.9902	76.18
49.5	32,763,319	284,114	0.0087	0.9913	75.43
50.5	30,204,529	320,939	0.0106	0.9894	74.78
51.5	24,860,401	243,886	0.0098	0.9902	73.98
52.5	22,486,595	253,110	0.0113	0.9887	73.26
53.5	19,778,399	185,923	0.0094	0.9906	72.43
54.5	17,273,685	286,072	0.0166	0.9834	71.75
55.5	15,148,526	169,873	0.0112	0.9888	70.56
56.5	13,624,140	194,228	0.0143	0.9857	69.77
57.5	12,082,626	165,112	0.0137	0.9863	68.78
58.5	10,748,750	99,150	0.0092	0.9908	67.84
59.5	9,263,066	116,097	0.0125	0.9875	67.21
60.5	7,726,166	117,434	0.0152	0.9848	66.37
61.5	6,430,462	216,583	0.0337	0.9663	65.36
62.5	5,217,261	132,512	0.0254	0.9746	63.16
63.5	4,262,136	104,800	0.0246	0.9754	61.56
64.5	3,439,417	137,494	0.0400	0.9600	60.04
65.5	2,963,200	156,200	0.0527	0.9473	57.64
66.5	2,284,349	57,032	0.0250	0.9750	54.60
67.5	1,906,495	65,835	0.0345	0.9655	53.24
68.5	1,441,788	24,015	0.0167	0.9833	51.40
69.5	1,193,813	31,301	0.0262	0.9738	50.55
70.5	1,019,309	23,915	0.0235	0.9765	49.22
71.5	1,302		0.0000	1.0000	48.07
72.5					48.07
73.5					
74.5					
75.5					
76.5	2,948		0.0000		
77.5	2,948		0.0000		
78.5	2,948		0.0000		

PENNSYLVANIA ELECTRIC COMPANY
 ACCOUNT 364 POLES, TOWERS AND FIXTURES
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2014			EXPERIENCE BAND 1985-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,948		0.0000		
80.5	2,948		0.0000		
81.5	2,948		0.0000		
82.5	2,948		0.0000		
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102.5					
103.5					
104.5					
105.5					
106.5					
107.5					
108.5					
109.5					
110.5					
111.5	63,543		0.0000		
112.5	63,543	2,147	0.0338		
113.5	61,396	2,147	0.0350		
114.5					

PENNSYLVANIA ELECTRIC COMPANY
ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1898-2014

EXPERIENCE BAND 1936-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	698,957,309	638,575	0.0009	0.9991	100.00
0.5	703,404,076	2,865,765	0.0041	0.9959	99.91
1.5	688,044,241	3,757,758	0.0055	0.9945	99.50
2.5	646,955,219	4,165,877	0.0064	0.9936	98.96
3.5	579,017,787	5,278,098	0.0091	0.9909	98.32
4.5	548,716,689	5,486,077	0.0100	0.9900	97.42
5.5	518,457,346	4,272,973	0.0082	0.9918	96.45
6.5	482,462,712	3,984,188	0.0083	0.9917	95.66
7.5	458,867,229	3,649,605	0.0080	0.9920	94.87
8.5	426,020,689	3,465,580	0.0081	0.9919	94.11
9.5	397,240,600	2,655,317	0.0067	0.9933	93.35
10.5	383,791,634	2,749,483	0.0072	0.9928	92.72
11.5	374,826,852	3,636,599	0.0097	0.9903	92.06
12.5	365,292,390	4,363,066	0.0119	0.9881	91.16
13.5	354,783,203	2,987,198	0.0084	0.9916	90.08
14.5	340,482,473	2,424,831	0.0071	0.9929	89.32
15.5	326,552,320	2,190,385	0.0067	0.9933	88.68
16.5	310,720,969	1,915,311	0.0062	0.9938	88.09
17.5	292,880,544	2,140,907	0.0073	0.9927	87.54
18.5	277,062,057	2,056,514	0.0074	0.9926	86.90
19.5	259,982,953	1,787,078	0.0069	0.9931	86.26
20.5	243,986,787	1,424,024	0.0058	0.9942	85.67
21.5	222,456,542	2,134,201	0.0096	0.9904	85.17
22.5	215,534,543	1,625,903	0.0075	0.9925	84.35
23.5	194,736,585	1,515,216	0.0078	0.9922	83.71
24.5	181,902,761	1,703,571	0.0094	0.9906	83.06
25.5	170,275,504	1,655,214	0.0097	0.9903	82.28
26.5	158,843,607	1,448,102	0.0091	0.9909	81.48
27.5	145,243,574	1,612,884	0.0111	0.9889	80.74
28.5	134,918,632	1,168,105	0.0087	0.9913	79.84
29.5	124,699,426	1,244,870	0.0100	0.9900	79.15
30.5	116,026,561	1,060,436	0.0091	0.9909	78.36
31.5	108,448,104	1,248,810	0.0115	0.9885	77.65
32.5	100,338,052	963,097	0.0096	0.9904	76.75
33.5	91,759,095	880,444	0.0096	0.9904	76.01
34.5	86,962,462	816,480	0.0094	0.9906	75.29
35.5	82,579,339	934,082	0.0113	0.9887	74.58
36.5	78,774,006	967,387	0.0123	0.9877	73.74
37.5	75,366,176	888,128	0.0118	0.9882	72.83
38.5	72,295,090	965,011	0.0133	0.9867	71.97

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1898-2014

EXPERIENCE BAND 1936-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	69,489,911	861,160	0.0124	0.9876	71.01
40.5	65,833,155	738,111	0.0112	0.9888	70.13
41.5	61,283,139	533,357	0.0087	0.9913	69.34
42.5	57,303,871	453,999	0.0079	0.9921	68.74
43.5	53,968,123	561,168	0.0104	0.9896	68.20
44.5	50,874,638	518,841	0.0102	0.9898	67.49
45.5	48,014,935	393,323	0.0082	0.9918	66.80
46.5	45,806,430	516,611	0.0113	0.9887	66.25
47.5	43,287,862	440,779	0.0102	0.9898	65.50
48.5	39,763,924	478,099	0.0120	0.9880	64.84
49.5	36,830,407	418,346	0.0114	0.9886	64.06
50.5	33,307,891	436,306	0.0131	0.9869	63.33
51.5	29,575,673	351,748	0.0119	0.9881	62.50
52.5	26,662,403	431,297	0.0162	0.9838	61.76
53.5	24,035,387	229,200	0.0095	0.9905	60.76
54.5	21,970,387	278,683	0.0127	0.9873	60.18
55.5	20,167,627	224,143	0.0111	0.9889	59.42
56.5	18,869,140	199,748	0.0106	0.9894	58.76
57.5	13,326,491	149,666	0.0112	0.9888	58.13
58.5	12,058,508	117,211	0.0097	0.9903	57.48
59.5	10,346,877	158,855	0.0154	0.9846	56.92
60.5	8,668,653	178,550	0.0206	0.9794	56.05
61.5	7,543,365	120,967	0.0160	0.9840	54.89
62.5	6,847,459	147,678	0.0216	0.9784	54.01
63.5	6,098,378	133,326	0.0219	0.9781	52.85
64.5	5,543,379	126,954	0.0229	0.9771	51.69
65.5	4,955,673	72,995	0.0147	0.9853	50.51
66.5	4,446,066	61,171	0.0138	0.9862	49.77
67.5	3,881,848	57,318	0.0148	0.9852	49.08
68.5	3,439,545	46,846	0.0136	0.9864	48.36
69.5	3,235,650	53,775	0.0166	0.9834	47.70
70.5	3,161,478	41,072	0.0130	0.9870	46.90
71.5	3,442		0.0000	1.0000	46.29
72.5	3,442		0.0000	1.0000	46.29
73.5	3,463		0.0000	1.0000	46.29
74.5	3,463		0.0000	1.0000	46.29
75.5	3,463		0.0000	1.0000	46.29
76.5	3,463		0.0000	1.0000	46.29
77.5	3,447		0.0000	1.0000	46.29
78.5	3,427		0.0000	1.0000	46.29

PENNSYLVANIA ELECTRIC COMPANY
 ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1898-2014			EXPERIENCE BAND 1936-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	3,427		0.0000	1.0000	46.29
80.5	3,345		0.0000	1.0000	46.29
81.5	5,085		0.0000	1.0000	46.29
82.5	5,085		0.0000	1.0000	46.29
83.5	5,085		0.0000	1.0000	46.29
84.5	5,085		0.0000	1.0000	46.29
85.5	5,085		0.0000	1.0000	46.29
86.5	5,085		0.0000	1.0000	46.29
87.5	5,085		0.0000	1.0000	46.29
88.5	5,085	165	0.0324	0.9676	46.29
89.5	4,920		0.0000	1.0000	44.80
90.5	4,920		0.0000	1.0000	44.80
91.5	268,890		0.0000	1.0000	44.80
92.5	268,890		0.0000	1.0000	44.80
93.5	268,890	4,920	0.0183	0.9817	44.80
94.5	263,970		0.0000	1.0000	43.98
95.5					43.98
96.5					
97.5					
98.5					
99.5					
100.5					
101.5					
102.5					
103.5					
104.5					
105.5					
106.5					
107.5					
108.5					
109.5					
110.5	2,686	7,548	2.8096		
111.5					

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1898-2014

EXPERIENCE BAND 1985-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	567,146,306	300,788	0.0005	0.9995	100.00
0.5	565,971,602	1,896,871	0.0034	0.9966	99.95
1.5	556,805,923	2,691,606	0.0048	0.9952	99.61
2.5	518,259,263	3,065,379	0.0059	0.9941	99.13
3.5	460,471,023	4,156,546	0.0090	0.9910	98.54
4.5	436,952,846	4,483,734	0.0103	0.9897	97.65
5.5	412,862,323	3,317,440	0.0080	0.9920	96.65
6.5	381,787,934	3,114,127	0.0082	0.9918	95.88
7.5	362,374,837	2,663,659	0.0074	0.9926	95.09
8.5	333,627,368	2,502,672	0.0075	0.9925	94.39
9.5	306,382,511	1,754,289	0.0057	0.9943	93.69
10.5	297,941,616	1,927,062	0.0065	0.9935	93.15
11.5	294,594,093	2,842,733	0.0096	0.9904	92.55
12.5	290,180,281	3,615,962	0.0125	0.9875	91.65
13.5	284,193,513	2,288,811	0.0081	0.9919	90.51
14.5	274,117,487	1,752,136	0.0064	0.9936	89.78
15.5	263,873,228	1,472,824	0.0056	0.9944	89.21
16.5	251,158,865	1,243,378	0.0050	0.9950	88.71
17.5	236,829,395	1,439,710	0.0061	0.9939	88.27
18.5	225,204,558	1,382,878	0.0061	0.9939	87.74
19.5	210,748,378	1,239,873	0.0059	0.9941	87.20
20.5	199,109,851	953,053	0.0048	0.9952	86.68
21.5	182,394,103	1,709,630	0.0094	0.9906	86.27
22.5	178,757,278	1,215,858	0.0068	0.9932	85.46
23.5	161,258,431	1,094,441	0.0068	0.9932	84.88
24.5	151,183,439	1,304,699	0.0086	0.9914	84.30
25.5	141,889,889	1,293,903	0.0091	0.9909	83.58
26.5	132,471,541	1,145,145	0.0086	0.9914	82.81
27.5	120,788,441	1,319,207	0.0109	0.9891	82.10
28.5	112,385,310	913,978	0.0081	0.9919	81.20
29.5	104,451,587	1,000,967	0.0096	0.9904	80.54
30.5	98,038,635	801,701	0.0082	0.9918	79.77
31.5	92,113,330	1,068,460	0.0116	0.9884	79.12
32.5	85,220,221	788,163	0.0092	0.9908	78.20
33.5	77,805,583	739,481	0.0095	0.9905	77.48
34.5	73,837,432	658,132	0.0089	0.9911	76.74
35.5	70,371,604	781,714	0.0111	0.9889	76.06
36.5	67,345,198	829,732	0.0123	0.9877	75.21
37.5	64,745,367	737,898	0.0114	0.9886	74.28
38.5	62,409,292	917,953	0.0147	0.9853	73.44

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1898-2014

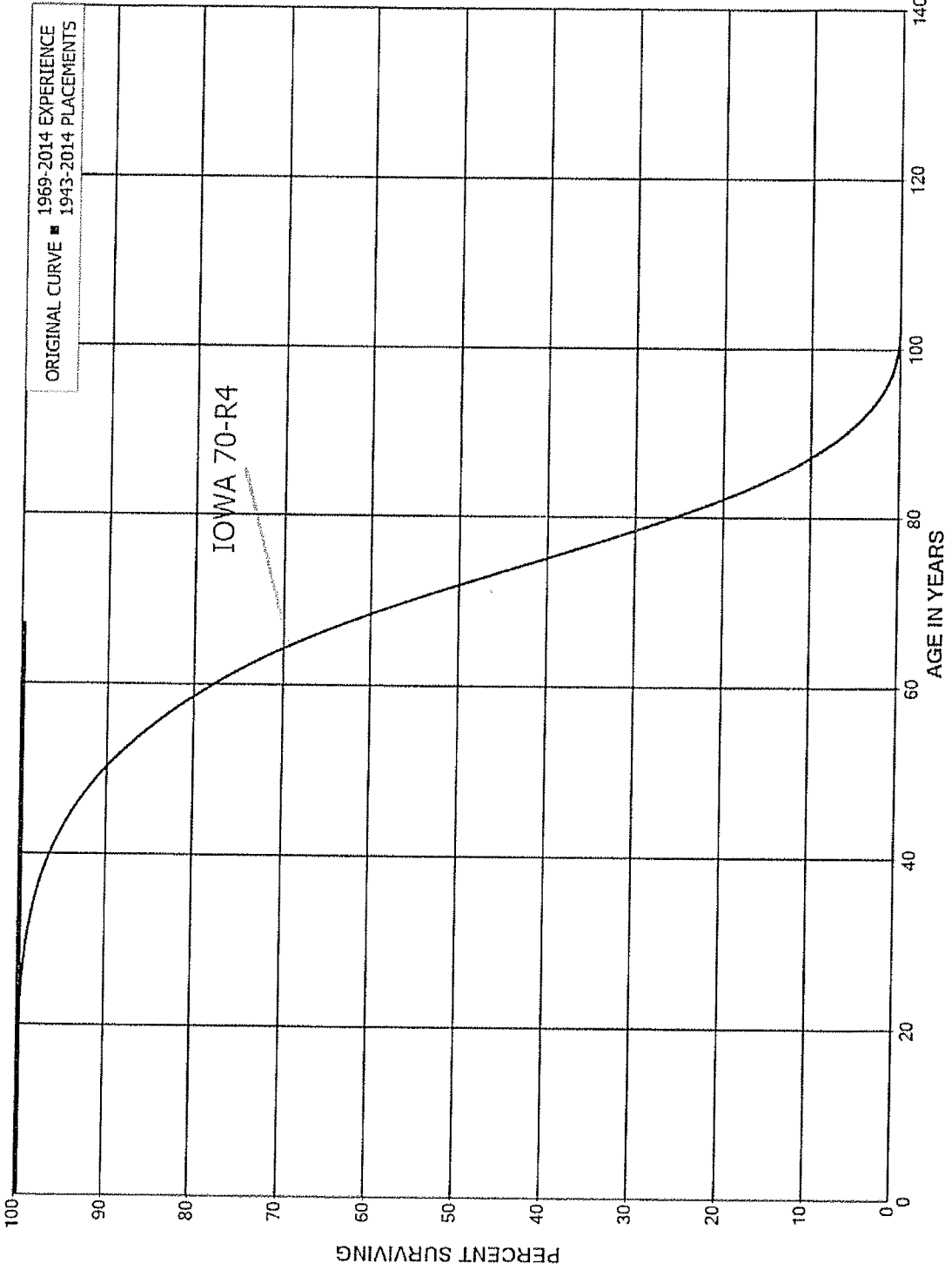
EXPERIENCE BAND 1985-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	59,906,273	817,075	0.0136	0.9864	72.36
40.5	56,341,515	707,118	0.0126	0.9874	71.37
41.5	56,103,676	506,475	0.0090	0.9910	70.47
42.5	52,155,837	400,149	0.0077	0.9923	69.84
43.5	48,911,964	525,416	0.0107	0.9893	69.30
44.5	45,859,282	427,014	0.0093	0.9907	68.56
45.5	43,083,483	290,505	0.0067	0.9933	67.92
46.5	40,977,515	370,228	0.0090	0.9910	67.46
47.5	38,604,872	383,213	0.0099	0.9901	66.85
48.5	39,760,384	478,099	0.0120	0.9880	66.19
49.5	36,826,953	418,346	0.0114	0.9886	65.39
50.5	33,304,437	436,306	0.0131	0.9869	64.65
51.5	29,572,219	351,748	0.0119	0.9881	63.80
52.5	26,658,949	431,297	0.0162	0.9838	63.04
53.5	24,031,933	229,200	0.0095	0.9905	62.02
54.5	21,967,013	278,683	0.0127	0.9873	61.43
55.5	20,164,282	224,143	0.0111	0.9889	60.65
56.5	18,865,794	199,748	0.0106	0.9894	59.98
57.5	13,323,146	149,666	0.0112	0.9888	59.34
58.5	12,055,163	117,211	0.0097	0.9903	58.68
59.5	10,343,516	158,855	0.0154	0.9846	58.11
60.5	8,665,292	178,550	0.0206	0.9794	57.21
61.5	7,539,923	120,967	0.0160	0.9840	56.04
62.5	6,844,017	147,678	0.0216	0.9784	55.14
63.5	6,094,936	133,326	0.0219	0.9781	53.95
64.5	5,539,937	126,954	0.0229	0.9771	52.77
65.5	4,952,231	72,995	0.0147	0.9853	51.56
66.5	4,442,624	61,171	0.0138	0.9862	50.80
67.5	3,878,406	57,318	0.0148	0.9852	50.10
68.5	3,436,119	46,846	0.0136	0.9864	49.36
69.5	3,232,224	53,775	0.0166	0.9834	48.68
70.5	3,158,052	41,072	0.0130	0.9870	47.87
71.5	97		0.0000	1.0000	47.25
72.5	97		0.0000	1.0000	47.25
73.5	118		0.0000	1.0000	47.25
74.5	118		0.0000	1.0000	47.25
75.5	118		0.0000	1.0000	47.25
76.5	118		0.0000	1.0000	47.25
77.5	102		0.0000	1.0000	47.25
78.5	81		0.0000	1.0000	47.25

PENNSYLVANIA ELECTRIC COMPANY
 ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1898-2014			EXPERIENCE BAND 1985-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	81		0.0000	1.0000	47.25
80.5					47.25
81.5					
82.5					
83.5					
84.5	5,085		0.0000		
85.5	5,085		0.0000		
86.5	5,085		0.0000		
87.5	5,085		0.0000		
88.5	5,085	165	0.0324		
89.5	4,920		0.0000		
90.5	4,920		0.0000		
91.5	268,890		0.0000		
92.5	268,890		0.0000		
93.5	268,890	4,920	0.0183		
94.5	263,970		0.0000		
95.5					
96.5					
97.5					
98.5					
99.5					
100.5					
101.5					
102.5					
103.5					
104.5					
105.5					
106.5					
107.5					
108.5					
109.5					
110.5	2,686	7,548	2.8096		
111.5					

PENNSYLVANIA ELECTRIC COMPANY
ACCOUNT 365.10 CLEARING COSTS AND RIGHTS OF WAY
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 365.10 CLEARING COSTS AND RIGHTS OF WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1943-2014			EXPERIENCE BAND 1969-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	145,121,501		0.0000	1.0000	100.00
0.5	130,822,638		0.0000	1.0000	100.00
1.5	90,857,258		0.0000	1.0000	100.00
2.5	90,079,020		0.0000	1.0000	100.00
3.5	72,432,832	3,511	0.0000	1.0000	100.00
4.5	57,626,262		0.0000	1.0000	100.00
5.5	39,461,444		0.0000	1.0000	100.00
6.5	20,394,168		0.0000	1.0000	100.00
7.5	19,600,335		0.0000	1.0000	100.00
8.5	13,628,213		0.0000	1.0000	100.00
9.5	13,897,052		0.0000	1.0000	100.00
10.5	14,124,306		0.0000	1.0000	100.00
11.5	14,316,281		0.0000	1.0000	100.00
12.5	14,021,523		0.0000	1.0000	100.00
13.5	13,566,471		0.0000	1.0000	100.00
14.5	13,267,749		0.0000	1.0000	100.00
15.5	12,993,083		0.0000	1.0000	100.00
16.5	13,048,390		0.0000	1.0000	100.00
17.5	12,956,573		0.0000	1.0000	100.00
18.5	12,626,083		0.0000	1.0000	100.00
19.5	12,143,413		0.0000	1.0000	100.00
20.5	12,108,592		0.0000	1.0000	100.00
21.5	11,634,667		0.0000	1.0000	100.00
22.5	11,447,471		0.0000	1.0000	100.00
23.5	10,756,720		0.0000	1.0000	100.00
24.5	10,415,607		0.0000	1.0000	100.00
25.5	10,306,987		0.0000	1.0000	100.00
26.5	9,789,145		0.0000	1.0000	100.00
27.5	9,201,363		0.0000	1.0000	100.00
28.5	8,569,557		0.0000	1.0000	100.00
29.5	8,189,653		0.0000	1.0000	100.00
30.5	7,962,470		0.0000	1.0000	100.00
31.5	7,661,577		0.0000	1.0000	100.00
32.5	7,430,594		0.0000	1.0000	100.00
33.5	7,263,445		0.0000	1.0000	100.00
34.5	7,151,104		0.0000	1.0000	100.00
35.5	7,012,867		0.0000	1.0000	100.00
36.5	6,859,981		0.0000	1.0000	100.00
37.5	6,706,467		0.0000	1.0000	100.00
38.5	6,559,007		0.0000	1.0000	100.00

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 365.10 CLEARING COSTS AND RIGHTS OF WAY

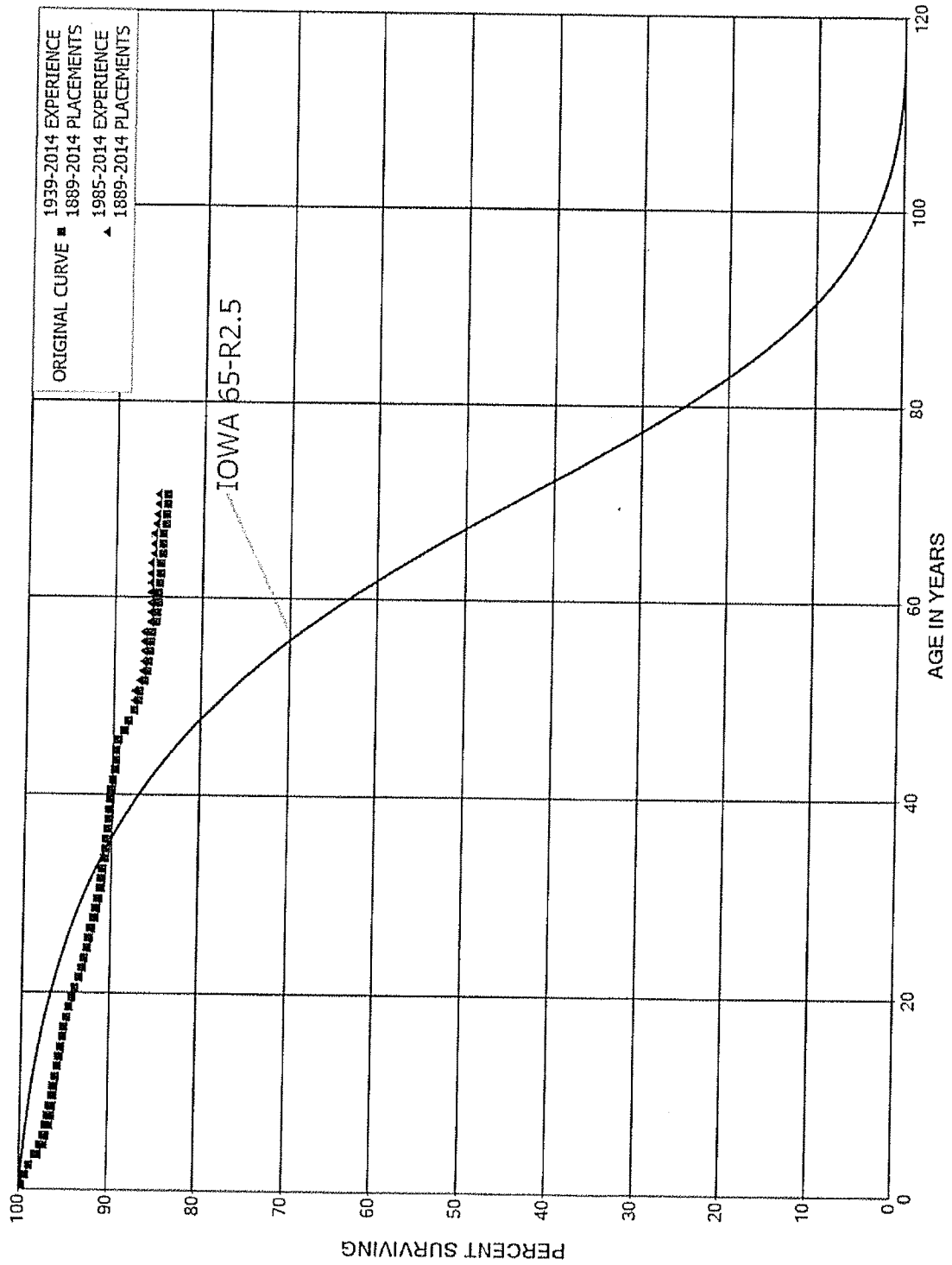
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1943-2014

EXPERIENCE BAND 1969-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,437,771		0.0000	1.0000	100.00
40.5	6,235,003		0.0000	1.0000	100.00
41.5	5,972,437		0.0000	1.0000	100.00
42.5	5,770,006		0.0000	1.0000	100.00
43.5	5,613,915		0.0000	1.0000	100.00
44.5	5,472,053		0.0000	1.0000	100.00
45.5	5,306,991		0.0000	1.0000	100.00
46.5	5,204,693		0.0000	1.0000	100.00
47.5	5,133,918		0.0000	1.0000	100.00
48.5	4,996,800		0.0000	1.0000	100.00
49.5	4,839,905		0.0000	1.0000	100.00
50.5	4,643,296		0.0000	1.0000	100.00
51.5	4,313,135		0.0000	1.0000	100.00
52.5	4,149,728		0.0000	1.0000	100.00
53.5	3,828,029		0.0000	1.0000	100.00
54.5	3,491,523		0.0000	1.0000	100.00
55.5	3,165,034		0.0000	1.0000	100.00
56.5	2,937,780		0.0000	1.0000	100.00
57.5	2,745,223		0.0000	1.0000	100.00
58.5	2,511,556		0.0000	1.0000	100.00
59.5	2,241,240		0.0000	1.0000	100.00
60.5	1,864,164		0.0000	1.0000	100.00
61.5	1,620,796		0.0000	1.0000	100.00
62.5	1,425,237		0.0000	1.0000	100.00
63.5	1,262,415		0.0000	1.0000	100.00
64.5	1,126,590		0.0000	1.0000	100.00
65.5	925,958		0.0000	1.0000	100.00
66.5	758,967		0.0000	1.0000	100.00
67.5	614,840		0.0000	1.0000	100.00
68.5	404,127		0.0000	1.0000	100.00
69.5	296,788		0.0000	1.0000	100.00
70.5	276,301		0.0000	1.0000	100.00
71.5					100.00

PENNSYLVANIA ELECTRIC COMPANY
 ACCOUNT 366 UNDERGROUND CONDUIT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1889-2014

EXPERIENCE BAND 1939-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	32,021,212	85,806	0.0027	0.9973	100.00
0.5	32,523,776	148,818	0.0046	0.9954	99.73
1.5	32,297,579	138,601	0.0043	0.9957	99.28
2.5	32,316,055	219,529	0.0068	0.9932	98.85
3.5	30,313,138	173,199	0.0057	0.9943	98.18
4.5	29,649,685	104,706	0.0035	0.9965	97.62
5.5	30,082,743	77,489	0.0026	0.9974	97.27
6.5	31,074,908	76,502	0.0025	0.9975	97.02
7.5	31,589,344	56,570	0.0018	0.9982	96.78
8.5	31,549,144	54,321	0.0017	0.9983	96.61
9.5	31,742,502	52,675	0.0017	0.9983	96.44
10.5	31,913,464	63,163	0.0020	0.9980	96.28
11.5	32,101,987	76,860	0.0024	0.9976	96.09
12.5	31,123,195	55,601	0.0018	0.9982	95.86
13.5	29,962,511	50,949	0.0017	0.9983	95.69
14.5	28,174,806	57,919	0.0021	0.9979	95.53
15.5	27,668,071	60,835	0.0022	0.9978	95.33
16.5	26,345,157	78,788	0.0030	0.9970	95.12
17.5	25,241,488	69,432	0.0028	0.9972	94.84
18.5	24,790,236	62,894	0.0025	0.9975	94.58
19.5	23,348,294	94,634	0.0041	0.9959	94.34
20.5	22,632,353	106,248	0.0047	0.9953	93.96
21.5	20,881,923	71,792	0.0034	0.9966	93.51
22.5	19,660,452	51,543	0.0026	0.9974	93.19
23.5	18,285,143	55,431	0.0030	0.9970	92.95
24.5	17,491,960	34,117	0.0020	0.9980	92.67
25.5	16,928,842	35,503	0.0021	0.9979	92.49
26.5	16,206,584	64,695	0.0040	0.9960	92.29
27.5	15,525,071	31,194	0.0020	0.9980	91.92
28.5	14,871,451	31,377	0.0021	0.9979	91.74
29.5	14,523,276	45,189	0.0031	0.9969	91.55
30.5	14,199,380	17,117	0.0012	0.9988	91.26
31.5	13,922,762	20,565	0.0015	0.9985	91.15
32.5	13,504,851	26,369	0.0020	0.9980	91.02
33.5	13,038,989	20,210	0.0015	0.9985	90.84
34.5	12,727,016	13,837	0.0011	0.9989	90.70
35.5	12,194,381	10,232	0.0008	0.9992	90.60
36.5	11,693,709	11,712	0.0010	0.9990	90.52
37.5	11,187,046	8,993	0.0008	0.9992	90.43
38.5	10,663,781	14,866	0.0014	0.9986	90.36

PENNSYLVANIA ELECTRIC COMPANY
ACCOUNT 366 UNDERGROUND CONDUIT
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2014			EXPERIENCE BAND 1939-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	10,294,008	11,487	0.0011	0.9989	90.23
40.5	9,664,723	15,197	0.0016	0.9984	90.13
41.5	8,625,927	21,790	0.0025	0.9975	89.99
42.5	7,703,048	11,328	0.0015	0.9985	89.76
43.5	6,908,584	2,472	0.0004	0.9996	89.63
44.5	6,284,990	17,943	0.0029	0.9971	89.60
45.5	5,568,477	39,848	0.0072	0.9928	89.34
46.5	4,999,652	23,557	0.0047	0.9953	88.70
47.5	4,309,601	31,184	0.0072	0.9928	88.29
48.5	3,692,536	18,983	0.0051	0.9949	87.65
49.5	3,399,016	4,677	0.0014	0.9986	87.20
50.5	3,258,688	19,792	0.0061	0.9939	87.08
51.5	3,136,462	13,007	0.0041	0.9959	86.55
52.5	3,003,958	4,955	0.0016	0.9984	86.19
53.5	2,884,444	1,535	0.0005	0.9995	86.05
54.5	2,671,937	5,043	0.0019	0.9981	86.00
55.5	2,575,918	2,053	0.0008	0.9992	85.84
56.5	2,572,779	14,650	0.0057	0.9943	85.77
57.5	2,470,522	3,663	0.0015	0.9985	85.28
58.5	2,402,783	3,666	0.0015	0.9985	85.16
59.5	2,306,450	225	0.0001	0.9999	85.03
60.5	2,251,146	2,562	0.0011	0.9989	85.02
61.5	2,164,629	1,102	0.0005	0.9995	84.92
62.5	2,088,533	63	0.0000	1.0000	84.88
63.5	1,955,995	5,876	0.0030	0.9970	84.87
64.5	1,883,323	42	0.0000	1.0000	84.62
65.5	1,668,079	530	0.0003	0.9997	84.62
66.5	1,657,181	5,619	0.0034	0.9966	84.59
67.5	1,542,123	906	0.0006	0.9994	84.30
68.5	928,254	1,410	0.0015	0.9985	84.25
69.5	917,822		0.0000	1.0000	84.13
70.5	908,651	210	0.0002	0.9998	84.13
71.5	84,341		0.0000	1.0000	84.11
72.5	80,665	1,368	0.0170	0.9830	84.11
73.5	75,987		0.0000	1.0000	82.68
74.5	75,987	81	0.0011	0.9989	82.68
75.5	70,774		0.0000	1.0000	82.59
76.5	43,300	49	0.0011	0.9989	82.59
77.5	43,083		0.0000	1.0000	82.50
78.5	43,083		0.0000	1.0000	82.50

PENNSYLVANIA ELECTRIC COMPANY
 ACCOUNT 366 UNDERGROUND CONDUIT
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2014			EXPERIENCE BAND 1939-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	41,367		0.0000	1.0000	82.50
80.5	11,438		0.0000	1.0000	82.50
81.5	12,284		0.0000	1.0000	82.50
82.5	12,291		0.0000	1.0000	82.50
83.5	7,111		0.0000	1.0000	82.50
84.5	7,111		0.0000	1.0000	82.50
85.5	2,019		0.0000	1.0000	82.50
86.5	2,019		0.0000	1.0000	82.50
87.5	1,885		0.0000	1.0000	82.50
88.5	1,885		0.0000	1.0000	82.50
89.5	1,885		0.0000	1.0000	82.50
90.5	1,885		0.0000	1.0000	82.50
91.5	1,885		0.0000	1.0000	82.50
92.5	1,885		0.0000	1.0000	82.50
93.5	1,038		0.0000	1.0000	82.50
94.5					82.50
95.5					
96.5					
97.5					
98.5					
99.5	21,988		0.0000		
100.5	21,988		0.0000		
101.5	21,988		0.0000		
102.5	21,988		0.0000		
103.5	21,988		0.0000		
104.5					

PENNSYLVANIA ELECTRIC COMPANY
ACCOUNT 366 UNDERGROUND CONDUIT
ORIGINAL LIFE TABLE

PLACEMENT BAND 1889-2014			EXPERIENCE BAND 1985-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	18,779,020	36,512	0.0019	0.9981	100.00
0.5	18,947,974	108,300	0.0057	0.9943	99.81
1.5	18,986,260	106,245	0.0056	0.9944	99.24
2.5	19,322,752	183,191	0.0095	0.9905	98.68
3.5	17,755,196	119,886	0.0068	0.9932	97.74
4.5	17,339,263	53,798	0.0031	0.9969	97.08
5.5	18,193,062	48,143	0.0026	0.9974	96.78
6.5	19,611,645	41,203	0.0021	0.9979	96.53
7.5	20,622,161	24,052	0.0012	0.9988	96.32
8.5	21,099,385	42,586	0.0020	0.9980	96.21
9.5	21,759,482	21,185	0.0010	0.9990	96.02
10.5	22,816,526	33,574	0.0015	0.9985	95.92
11.5	24,078,102	52,222	0.0022	0.9978	95.78
12.5	24,066,474	31,569	0.0013	0.9987	95.58
13.5	23,571,530	32,940	0.0014	0.9986	95.45
14.5	22,437,255	46,571	0.0021	0.9979	95.32
15.5	22,577,761	34,303	0.0015	0.9985	95.12
16.5	21,821,921	68,345	0.0031	0.9969	94.97
17.5	21,389,809	53,469	0.0025	0.9975	94.68
18.5	21,522,296	59,672	0.0028	0.9972	94.44
19.5	20,384,670	84,945	0.0042	0.9958	94.18
20.5	19,763,845	102,098	0.0052	0.9948	93.79
21.5	18,127,699	61,836	0.0034	0.9966	93.30
22.5	17,025,348	47,420	0.0028	0.9972	92.98
23.5	15,775,893	52,481	0.0033	0.9967	92.72
24.5	15,212,658	31,615	0.0021	0.9979	92.42
25.5	14,764,592	34,272	0.0023	0.9977	92.22
26.5	14,063,289	60,354	0.0043	0.9957	92.01
27.5	13,453,597	29,131	0.0022	0.9978	91.61
28.5	12,845,634	28,026	0.0022	0.9978	91.42
29.5	12,585,036	42,740	0.0034	0.9966	91.22
30.5	12,319,933	16,103	0.0013	0.9987	90.91
31.5	12,129,878	14,977	0.0012	0.9988	90.79
32.5	11,788,897	25,985	0.0022	0.9978	90.68
33.5	11,435,947	14,748	0.0013	0.9987	90.48
34.5	11,143,617	12,851	0.0012	0.9988	90.36
35.5	10,817,616	8,692	0.0008	0.9992	90.26
36.5	10,341,364	9,806	0.0009	0.9991	90.18
37.5	9,937,176	5,253	0.0005	0.9995	90.10
38.5	9,420,676	10,643	0.0011	0.9989	90.05

PENNSYLVANIA ELECTRIC COMPANY
ACCOUNT 366 UNDERGROUND CONDUIT
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2014

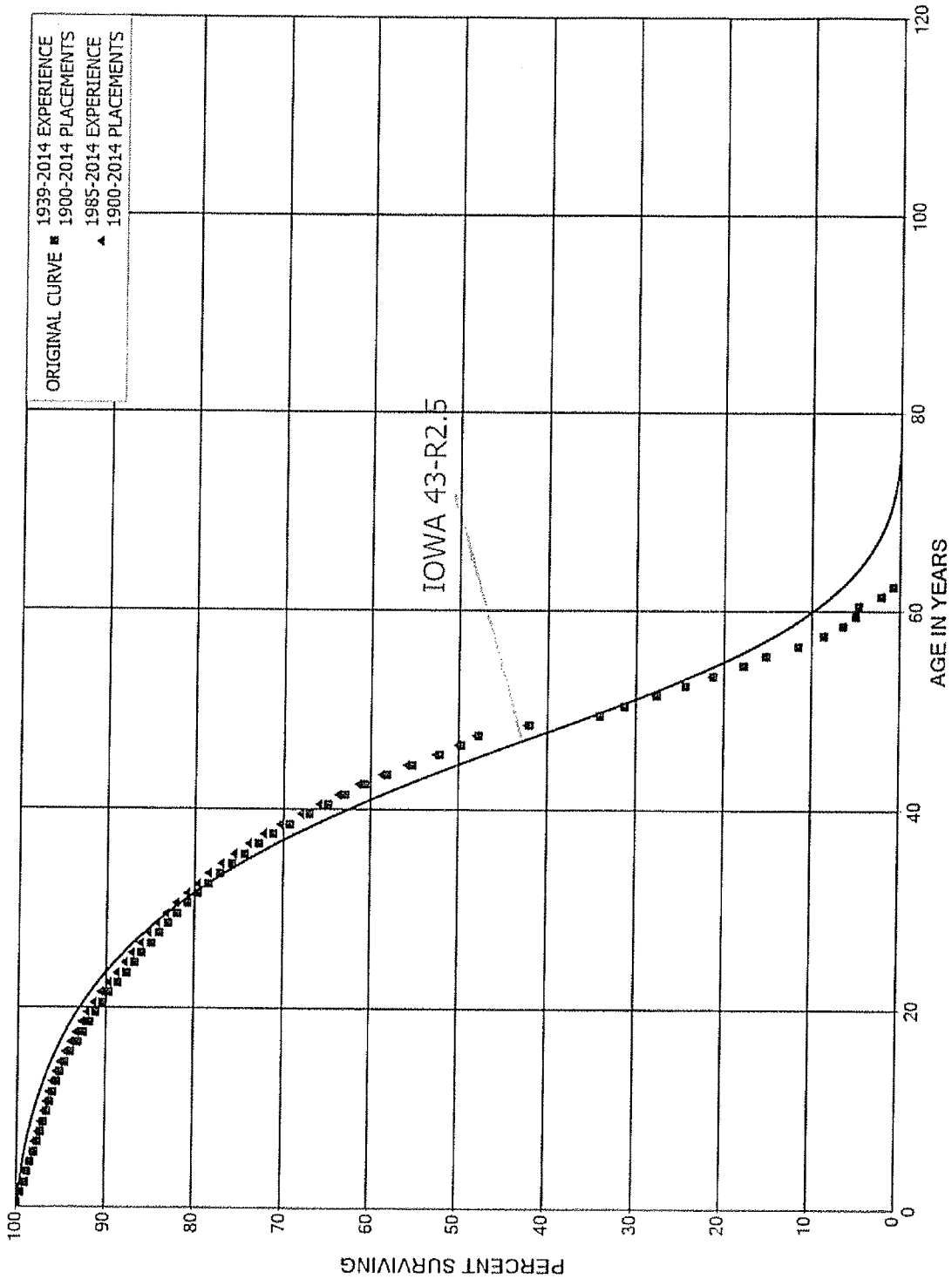
EXPERIENCE BAND 1985-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,899,416	10,919	0.0012	0.9988	89.95
40.5	8,018,316	9,787	0.0012	0.9988	89.84
41.5	7,769,792	15,683	0.0020	0.9980	89.73
42.5	6,853,204	9,450	0.0014	0.9986	89.55
43.5	6,073,545	307	0.0001	0.9999	89.42
44.5	5,448,962	9,950	0.0018	0.9982	89.42
45.5	4,741,597	37,760	0.0080	0.9920	89.26
46.5	4,170,434	16,414	0.0039	0.9961	88.54
47.5	3,448,876	24,899	0.0072	0.9928	88.20
48.5	2,838,356	100	0.0000	1.0000	87.56
49.5	2,565,348	2,881	0.0011	0.9989	87.56
50.5	2,426,817	13,506	0.0056	0.9944	87.46
51.5	2,310,877	9,616	0.0042	0.9958	86.97
52.5	2,181,764	2,795	0.0013	0.9987	86.61
53.5	2,066,518		0.0000	1.0000	86.50
54.5	1,882,406	482	0.0003	0.9997	86.50
55.5	1,808,658		0.0000	1.0000	86.48
56.5	1,832,900	12,659	0.0069	0.9931	86.48
57.5	1,744,649	528	0.0003	0.9997	85.88
58.5	1,688,207	273	0.0002	0.9998	85.85
59.5	2,208,858	164	0.0001	0.9999	85.84
60.5	2,155,084	33	0.0000	1.0000	85.83
61.5	2,077,576	891	0.0004	0.9996	85.83
62.5	2,002,342		0.0000	1.0000	85.79
63.5	1,875,363	5,876	0.0031	0.9969	85.79
64.5	1,806,044	42	0.0000	1.0000	85.53
65.5	1,589,713		0.0000	1.0000	85.52
66.5	1,584,477	5,347	0.0034	0.9966	85.52
67.5	1,498,532	906	0.0006	0.9994	85.24
68.5	884,831	1,410	0.0016	0.9984	85.18
69.5	874,398		0.0000	1.0000	85.05
70.5	866,944		0.0000	1.0000	85.05
71.5	72,908		0.0000	1.0000	85.05
72.5	69,232	1,368	0.0198	0.9802	85.05
73.5	64,554		0.0000	1.0000	83.37
74.5	69,807	81	0.0012	0.9988	83.37
75.5	64,595		0.0000	1.0000	83.27
76.5	42,213		0.0000	1.0000	83.27
77.5	42,045		0.0000	1.0000	83.27
78.5	42,045		0.0000	1.0000	83.27

PENNSYLVANIA ELECTRIC COMPANY
 ACCOUNT 366 UNDERGROUND CONDUIT
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2014			EXPERIENCE BAND 1985-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	40,329		0.0000	1.0000	83.27
80.5	10,400		0.0000	1.0000	83.27
81.5	10,400		0.0000	1.0000	83.27
82.5	10,407		0.0000	1.0000	83.27
83.5	5,227		0.0000	1.0000	83.27
84.5	6,073		0.0000	1.0000	83.27
85.5	2,019		0.0000	1.0000	83.27
86.5	2,019		0.0000	1.0000	83.27
87.5	1,885		0.0000	1.0000	83.27
88.5	1,885		0.0000	1.0000	83.27
89.5	1,885		0.0000	1.0000	83.27
90.5	1,885		0.0000	1.0000	83.27
91.5	1,885		0.0000	1.0000	83.27
92.5	1,885		0.0000	1.0000	83.27
93.5	1,038		0.0000	1.0000	83.27
94.5					83.27
95.5					
96.5					
97.5					
98.5					
99.5	21,988		0.0000		
100.5	21,988		0.0000		
101.5	21,988		0.0000		
102.5	21,988		0.0000		
103.5	21,988		0.0000		
104.5					

PENNSYLVANIA ELECTRIC COMPANY
 ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2014

EXPERIENCE BAND 1939-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	167,065,522	106,060	0.0006	0.9994	100.00
0.5	171,990,108	730,074	0.0042	0.9958	99.94
1.5	166,334,311	852,585	0.0051	0.9949	99.51
2.5	155,496,742	520,058	0.0033	0.9967	99.00
3.5	142,883,463	468,519	0.0033	0.9967	98.67
4.5	133,396,200	541,410	0.0041	0.9959	98.35
5.5	133,469,300	409,160	0.0031	0.9969	97.95
6.5	129,265,831	443,808	0.0034	0.9966	97.65
7.5	125,838,855	462,715	0.0037	0.9963	97.31
8.5	120,715,770	385,791	0.0032	0.9968	96.96
9.5	116,154,595	373,665	0.0032	0.9968	96.65
10.5	112,480,099	439,045	0.0039	0.9961	96.33
11.5	108,087,587	449,294	0.0042	0.9958	95.96
12.5	105,060,288	450,360	0.0043	0.9957	95.56
13.5	101,644,140	583,497	0.0057	0.9943	95.15
14.5	97,685,579	627,341	0.0064	0.9936	94.60
15.5	93,481,280	831,473	0.0089	0.9911	94.00
16.5	87,255,574	568,448	0.0065	0.9935	93.16
17.5	80,131,715	588,771	0.0073	0.9927	92.55
18.5	73,977,956	524,229	0.0071	0.9929	91.87
19.5	66,032,205	600,154	0.0091	0.9909	91.22
20.5	61,374,971	486,962	0.0079	0.9921	90.39
21.5	54,852,883	585,579	0.0107	0.9893	89.68
22.5	47,745,019	518,084	0.0109	0.9891	88.72
23.5	42,454,217	438,888	0.0103	0.9897	87.76
24.5	38,220,970	360,224	0.0094	0.9906	86.85
25.5	34,229,988	414,504	0.0121	0.9879	86.03
26.5	29,520,341	315,156	0.0107	0.9893	84.99
27.5	26,812,155	323,613	0.0121	0.9879	84.08
28.5	24,974,888	300,177	0.0120	0.9880	83.07
29.5	23,641,408	349,829	0.0148	0.9852	82.07
30.5	22,205,685	309,897	0.0140	0.9860	80.85
31.5	20,661,116	310,288	0.0150	0.9850	79.72
32.5	18,924,611	314,044	0.0166	0.9834	78.53
33.5	17,738,550	313,665	0.0177	0.9823	77.22
34.5	16,125,700	306,529	0.0190	0.9810	75.86
35.5	14,735,735	315,355	0.0214	0.9786	74.42
36.5	13,435,724	301,340	0.0224	0.9776	72.82
37.5	12,301,686	330,595	0.0269	0.9731	71.19
38.5	11,075,306	347,634	0.0314	0.9686	69.28

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2014

EXPERIENCE BAND 1939-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,588,542	299,693	0.0313	0.9687	67.10
40.5	8,300,527	252,691	0.0304	0.9696	65.01
41.5	7,141,953	258,863	0.0362	0.9638	63.03
42.5	5,794,237	243,530	0.0420	0.9580	60.74
43.5	4,800,572	236,927	0.0494	0.9506	58.19
44.5	3,566,149	201,760	0.0566	0.9434	55.32
45.5	2,653,336	124,862	0.0471	0.9529	52.19
46.5	1,678,366	68,503	0.0408	0.9592	49.73
47.5	1,404,914	167,679	0.1194	0.8806	47.70
48.5	1,135,894	215,043	0.1893	0.8107	42.01
49.5	903,378	74,959	0.0830	0.9170	34.06
50.5	829,004	95,739	0.1155	0.8845	31.23
51.5	741,500	91,016	0.1227	0.8773	27.62
52.5	645,061	80,539	0.1249	0.8751	24.23
53.5	517,559	85,125	0.1645	0.8355	21.21
54.5	432,434	60,941	0.1409	0.8591	17.72
55.5	248,917	60,662	0.2437	0.7563	15.22
56.5	187,511	46,930	0.2503	0.7497	11.51
57.5	140,581	36,946	0.2628	0.7372	8.63
58.5	99,051	21,403	0.2161	0.7839	6.36
59.5	77,649	5,469	0.0704	0.9296	4.99
60.5	71,214	39,177	0.5501	0.4499	4.64
61.5	31,987	21,107	0.6599	0.3401	2.09
62.5	10,880	10,452	0.9607	0.0393	0.71
63.5	427		0.0000	1.0000	0.03
64.5	427		0.0000	1.0000	0.03
65.5	427		0.0000	1.0000	0.03
66.5	427		0.0000	1.0000	0.03
67.5	368		0.0000	1.0000	0.03
68.5	281		0.0000	1.0000	0.03
69.5	183		0.0000	1.0000	0.03
70.5	63		0.0000	1.0000	0.03
71.5					0.03
72.5					
73.5					
74.5					
75.5					
76.5					
77.5					
78.5					

PENNSYLVANIA ELECTRIC COMPANY
 ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2014			EXPERIENCE BAND 1939-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5					
80.5					
81.5	7,991		0.0000		
82.5	7,991		0.0000		
83.5	7,991		0.0000		
84.5	7,991		0.0000		
85.5	7,991		0.0000		
86.5	7,991		0.0000		
87.5	7,991		0.0000		
88.5	7,991		0.0000		
89.5	7,991		0.0000		
90.5	7,991		0.0000		
91.5	7,991		0.0000		
92.5	7,991		0.0000		
93.5					
94.5					
95.5					
96.5					
97.5					
98.5					
99.5					
100.5					
101.5					
102.5					
103.5					
104.5					
105.5					
106.5					
107.5					
108.5					
109.5					
110.5					
111.5	41,370	5,547	0.1341		
112.5	35,823	8,989	0.2509		
113.5	26,834	26,834	1.0000		
114.5					

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2014

EXPERIENCE BAND 1985-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	136,817,485	70,201	0.0005	0.9995	100.00
0.5	139,925,818	629,155	0.0045	0.9955	99.95
1.5	135,975,284	678,839	0.0050	0.9950	99.50
2.5	127,140,837	404,099	0.0032	0.9968	99.00
3.5	116,241,967	394,768	0.0034	0.9966	98.69
4.5	108,441,249	310,196	0.0029	0.9971	98.35
5.5	110,374,198	297,913	0.0027	0.9973	98.07
6.5	107,770,422	361,657	0.0034	0.9966	97.81
7.5	105,572,392	364,678	0.0035	0.9965	97.48
8.5	101,749,516	298,046	0.0029	0.9971	97.14
9.5	98,960,390	277,431	0.0028	0.9972	96.86
10.5	97,015,935	344,005	0.0035	0.9965	96.59
11.5	94,293,226	344,998	0.0037	0.9963	96.24
12.5	93,013,304	345,953	0.0037	0.9963	95.89
13.5	91,347,415	477,416	0.0052	0.9948	95.53
14.5	89,020,482	491,714	0.0055	0.9945	95.04
15.5	86,416,325	617,942	0.0072	0.9928	94.51
16.5	81,947,807	474,497	0.0058	0.9942	93.83
17.5	76,447,914	524,210	0.0069	0.9931	93.29
18.5	70,878,461	472,186	0.0067	0.9933	92.65
19.5	63,242,959	548,040	0.0087	0.9913	92.03
20.5	58,811,118	462,167	0.0079	0.9921	91.24
21.5	52,416,277	523,756	0.0100	0.9900	90.52
22.5	45,585,615	453,193	0.0099	0.9901	89.62
23.5	40,581,859	402,360	0.0099	0.9901	88.72
24.5	36,488,538	326,086	0.0089	0.9911	87.84
25.5	32,573,202	370,507	0.0114	0.9886	87.06
26.5	27,999,635	290,696	0.0104	0.9896	86.07
27.5	25,411,190	293,151	0.0115	0.9885	85.18
28.5	23,749,000	275,047	0.0116	0.9884	84.19
29.5	22,590,277	317,742	0.0141	0.9859	83.22
30.5	21,277,164	301,898	0.0142	0.9858	82.05
31.5	19,852,761	297,935	0.0150	0.9850	80.88
32.5	18,218,609	301,227	0.0165	0.9835	79.67
33.5	17,110,815	296,612	0.0173	0.9827	78.35
34.5	15,637,707	298,941	0.0191	0.9809	76.99
35.5	14,411,133	315,023	0.0219	0.9781	75.52
36.5	13,123,609	294,403	0.0224	0.9776	73.87
37.5	12,002,620	327,477	0.0273	0.9727	72.21
38.5	10,784,624	346,775	0.0322	0.9678	70.24

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2014			EXPERIENCE BAND 1985-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,304,311	298,850	0.0321	0.9679	67.99
40.5	8,017,435	252,343	0.0315	0.9685	65.80
41.5	6,991,476	258,455	0.0370	0.9630	63.73
42.5	5,644,913	240,370	0.0426	0.9574	61.37
43.5	4,654,563	234,220	0.0503	0.9497	58.76
44.5	3,422,996	200,612	0.0586	0.9414	55.80
45.5	2,511,332	122,310	0.0487	0.9513	52.53
46.5	1,673,015	68,401	0.0409	0.9591	49.98
47.5	1,399,716	167,679	0.1198	0.8802	47.93
48.5	1,130,696	214,990	0.1901	0.8099	42.19
49.5	902,900	74,959	0.0830	0.9170	34.17
50.5	828,526	95,739	0.1156	0.8844	31.33
51.5	741,022	91,016	0.1228	0.8772	27.71
52.5	644,583	80,539	0.1249	0.8751	24.31
53.5	517,140	85,125	0.1646	0.8354	21.27
54.5	432,153	60,941	0.1410	0.8590	17.77
55.5	248,734	60,662	0.2439	0.7561	15.26
56.5	187,448	46,930	0.2504	0.7496	11.54
57.5	140,581	36,946	0.2628	0.7372	8.65
58.5	99,051	21,403	0.2161	0.7839	6.38
59.5	77,649	5,469	0.0704	0.9296	5.00
60.5	71,214	39,177	0.5501	0.4499	4.65
61.5	31,987	21,107	0.6599	0.3401	2.09
62.5	10,880	10,452	0.9607	0.0393	0.71
63.5	427		0.0000	1.0000	0.03
64.5	427		0.0000	1.0000	0.03
65.5	427		0.0000	1.0000	0.03
66.5	427		0.0000	1.0000	0.03
67.5	368		0.0000	1.0000	0.03
68.5	281		0.0000	1.0000	0.03
69.5	183		0.0000	1.0000	0.03
70.5	63		0.0000	1.0000	0.03
71.5					0.03
72.5					
73.5					
74.5					
75.5					
76.5					
77.5					
78.5					

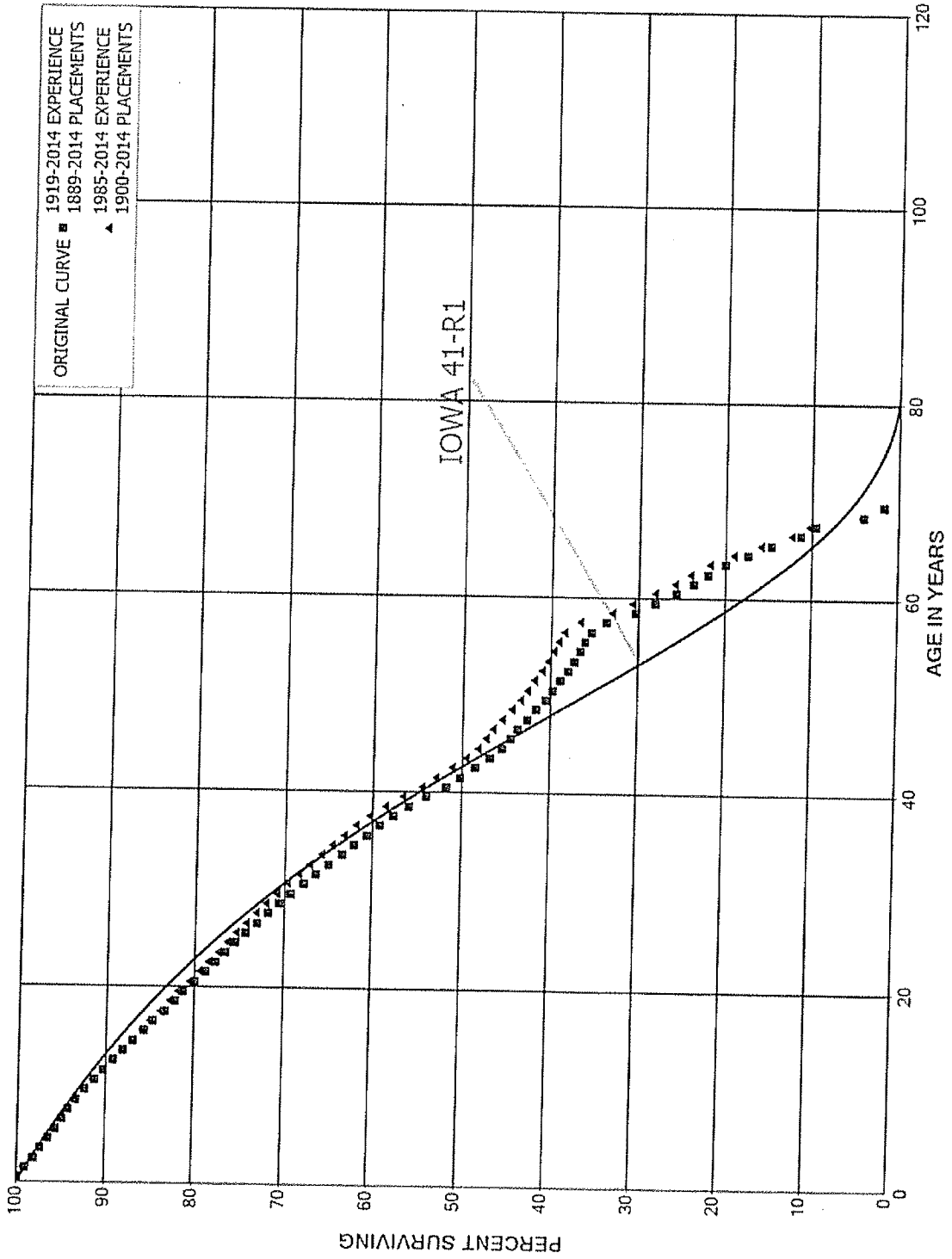
PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2014			EXPERIENCE BAND 1985-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5					
80.5					
81.5					
82.5					
83.5					
84.5	7,991		0.0000		
85.5	7,991		0.0000		
86.5	7,991		0.0000		
87.5	7,991		0.0000		
88.5	7,991		0.0000		
89.5	7,991		0.0000		
90.5	7,991		0.0000		
91.5	7,991		0.0000		
92.5	7,991		0.0000		
93.5					
94.5					
95.5					
96.5					
97.5					
98.5					
99.5					
100.5					
101.5					
102.5					
103.5					
104.5					
105.5					
106.5					
107.5					
108.5					
109.5					
110.5					
111.5	41,370	5,547	0.1341		
112.5	35,823	8,989	0.2509		
113.5	26,834	26,834	1.0000		
114.5					

PENNSYLVANIA ELECTRIC COMPANY
ACCOUNT 368 LINE TRANSFORMERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1889-2014

EXPERIENCE BAND 1919-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	433,718,772	362,987	0.0008	0.9992	100.00
0.5	438,542,043	3,669,713	0.0084	0.9916	99.92
1.5	424,153,608	4,089,530	0.0096	0.9904	99.08
2.5	403,039,851	2,789,259	0.0069	0.9931	98.12
3.5	359,812,003	3,303,028	0.0092	0.9908	97.45
4.5	332,719,944	2,929,134	0.0088	0.9912	96.55
5.5	327,995,114	2,406,505	0.0073	0.9927	95.70
6.5	314,190,010	2,382,461	0.0076	0.9924	95.00
7.5	300,946,313	2,656,297	0.0088	0.9912	94.28
8.5	280,507,577	3,288,688	0.0117	0.9883	93.45
9.5	258,041,932	2,836,056	0.0110	0.9890	92.35
10.5	240,691,298	2,856,080	0.0119	0.9881	91.34
11.5	230,532,235	2,806,567	0.0122	0.9878	90.25
12.5	220,204,803	2,605,279	0.0118	0.9882	89.15
13.5	209,863,774	2,857,609	0.0136	0.9864	88.10
14.5	197,208,211	2,710,795	0.0137	0.9863	86.90
15.5	188,942,789	2,229,604	0.0118	0.9882	85.70
16.5	182,187,034	2,790,941	0.0153	0.9847	84.69
17.5	173,703,955	2,269,559	0.0131	0.9869	83.40
18.5	168,528,301	1,966,446	0.0117	0.9883	82.31
19.5	159,248,665	2,603,907	0.0164	0.9836	81.35
20.5	150,820,103	2,188,761	0.0145	0.9855	80.02
21.5	142,282,847	1,981,327	0.0139	0.9861	78.85
22.5	133,071,938	1,915,887	0.0144	0.9856	77.76
23.5	126,094,063	1,864,636	0.0148	0.9852	76.64
24.5	117,320,609	1,779,505	0.0152	0.9848	75.50
25.5	106,957,142	1,808,298	0.0169	0.9831	74.36
26.5	97,731,523	1,699,243	0.0174	0.9826	73.10
27.5	90,515,317	1,575,562	0.0174	0.9826	71.83
28.5	81,225,797	1,532,291	0.0189	0.9811	70.58
29.5	72,535,547	1,447,111	0.0200	0.9800	69.25
30.5	66,458,822	1,385,534	0.0208	0.9792	67.87
31.5	61,969,413	1,299,191	0.0210	0.9790	66.45
32.5	57,356,414	1,322,487	0.0231	0.9769	65.06
33.5	53,228,456	1,138,985	0.0214	0.9786	63.56
34.5	50,436,872	1,226,164	0.0243	0.9757	62.20
35.5	46,787,594	1,086,341	0.0232	0.9768	60.69
36.5	43,279,555	1,154,603	0.0267	0.9733	59.28
37.5	39,963,431	1,238,204	0.0310	0.9690	57.70
38.5	37,290,653	1,341,943	0.0360	0.9640	55.91

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2014

EXPERIENCE BAND 1919-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	34,900,434	1,385,331	0.0397	0.9603	53.90
40.5	31,564,158	954,705	0.0302	0.9698	51.76
41.5	28,680,375	980,980	0.0342	0.9658	50.19
42.5	25,991,864	898,064	0.0346	0.9654	48.48
43.5	23,171,487	649,740	0.0280	0.9720	46.80
44.5	21,079,565	450,361	0.0214	0.9786	45.49
45.5	19,317,795	361,306	0.0187	0.9813	44.52
46.5	17,823,840	413,929	0.0232	0.9768	43.68
47.5	16,059,065	415,558	0.0259	0.9741	42.67
48.5	14,336,745	358,829	0.0250	0.9750	41.56
49.5	12,989,331	263,859	0.0203	0.9797	40.52
50.5	12,569,255	267,170	0.0213	0.9787	39.70
51.5	11,375,460	265,530	0.0233	0.9767	38.86
52.5	10,277,489	190,622	0.0185	0.9815	37.95
53.5	9,226,327	169,441	0.0184	0.9816	37.25
54.5	8,264,234	123,511	0.0149	0.9851	36.56
55.5	7,303,661	142,328	0.0195	0.9805	36.02
56.5	6,323,592	312,285	0.0494	0.9506	35.31
57.5	5,331,472	527,178	0.0989	0.9011	33.57
58.5	4,448,934	329,020	0.0740	0.9260	30.25
59.5	3,867,139	328,800	0.0850	0.9150	28.01
60.5	3,268,908	260,428	0.0797	0.9203	25.63
61.5	2,764,550	195,310	0.0706	0.9294	23.59
62.5	2,414,660	219,876	0.0911	0.9089	21.92
63.5	1,888,668	241,033	0.1276	0.8724	19.93
64.5	1,511,377	242,738	0.1606	0.8394	17.38
65.5	1,169,730	262,116	0.2241	0.7759	14.59
66.5	867,730	138,198	0.1593	0.8407	11.32
67.5	695,242	408,474	0.5875	0.4125	9.52
68.5	267,979	159,529	0.5953	0.4047	3.93
69.5	96,811	1,279	0.0132	0.9868	1.59
70.5	77,563	923	0.0119	0.9881	1.57
71.5	54,533	2,618	0.0480	0.9520	1.55
72.5	39,854	107	0.0027	0.9973	1.47
73.5	27,183	43	0.0016	0.9984	1.47
74.5	19,176	349	0.0182	0.9818	1.47
75.5	21,945	214	0.0098	0.9902	1.44
76.5	19,372	9	0.0004	0.9996	1.43
77.5	17,335	250	0.0144	0.9856	1.43
78.5	15,548		0.0000	1.0000	1.41

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2014

EXPERIENCE BAND 1919-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	11,982		0.0000	1.0000	1.41
80.5	9,789		0.0000	1.0000	1.41
81.5	6,857		0.0000	1.0000	1.41
82.5	6,426		0.0000	1.0000	1.41
83.5	6,301		0.0000	1.0000	1.41
84.5	2,001		0.0000	1.0000	1.41
85.5	661		0.0000	1.0000	1.41
86.5	240		0.0000	1.0000	1.41
87.5	240		0.0000	1.0000	1.41
88.5	240		0.0000	1.0000	1.41
89.5					1.41

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2014

EXPERIENCE BAND 1985-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	339,788,864	67,040	0.0002	0.9998	100.00
0.5	345,918,085	2,930,319	0.0085	0.9915	99.98
1.5	336,659,480	3,532,356	0.0105	0.9895	99.13
2.5	320,471,524	2,272,711	0.0071	0.9929	98.09
3.5	281,706,001	2,724,522	0.0097	0.9903	97.40
4.5	257,626,714	2,249,455	0.0087	0.9913	96.46
5.5	256,599,278	1,710,177	0.0067	0.9933	95.61
6.5	246,594,031	1,809,866	0.0073	0.9927	94.98
7.5	236,790,726	2,011,935	0.0085	0.9915	94.28
8.5	218,753,114	2,591,232	0.0118	0.9882	93.48
9.5	197,499,618	2,163,451	0.0110	0.9890	92.37
10.5	183,676,817	2,184,778	0.0119	0.9881	91.36
11.5	177,067,240	2,188,198	0.0124	0.9876	90.27
12.5	170,598,839	1,996,280	0.0117	0.9883	89.16
13.5	163,634,722	2,200,321	0.0134	0.9866	88.11
14.5	154,006,521	2,033,672	0.0132	0.9868	86.93
15.5	148,563,696	1,509,016	0.0102	0.9898	85.78
16.5	144,715,237	2,066,341	0.0143	0.9857	84.91
17.5	139,718,837	1,692,798	0.0121	0.9879	83.70
18.5	136,998,534	1,444,809	0.0105	0.9895	82.68
19.5	130,000,625	2,102,319	0.0162	0.9838	81.81
20.5	123,525,514	1,704,613	0.0138	0.9862	80.49
21.5	116,566,215	1,509,658	0.0130	0.9870	79.38
22.5	109,267,254	1,424,935	0.0130	0.9870	78.35
23.5	104,175,887	1,382,212	0.0133	0.9867	77.33
24.5	97,177,601	1,250,157	0.0129	0.9871	76.30
25.5	88,938,525	1,299,157	0.0146	0.9854	75.32
26.5	81,460,323	1,211,224	0.0149	0.9851	74.22
27.5	76,213,231	1,232,350	0.0162	0.9838	73.12
28.5	68,383,969	1,164,536	0.0170	0.9830	71.93
29.5	61,119,993	1,058,254	0.0173	0.9827	70.71
30.5	56,423,390	953,098	0.0169	0.9831	69.48
31.5	53,158,338	973,148	0.0183	0.9817	68.31
32.5	49,475,777	974,031	0.0197	0.9803	67.06
33.5	46,905,464	865,931	0.0185	0.9815	65.74
34.5	44,642,356	969,664	0.0217	0.9783	64.53
35.5	41,876,073	850,920	0.0203	0.9797	63.12
36.5	39,238,129	983,461	0.0251	0.9749	61.84
37.5	36,552,898	1,065,372	0.0291	0.9709	60.29
38.5	34,219,262	1,206,618	0.0353	0.9647	58.53

PENNSYLVANIA ELECTRIC COMPANY
ACCOUNT 368 LINE TRANSFORMERS
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2014

EXPERIENCE BAND 1985-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	32,135,970	1,252,972	0.0390	0.9610	56.47
40.5	29,096,362	833,230	0.0286	0.9714	54.27
41.5	26,760,038	866,830	0.0324	0.9676	52.71
42.5	24,161,964	785,686	0.0325	0.9675	51.01
43.5	22,061,448	577,461	0.0262	0.9738	49.35
44.5	20,162,538	388,978	0.0193	0.9807	48.06
45.5	18,494,488	301,483	0.0163	0.9837	47.13
46.5	17,057,815	360,983	0.0212	0.9788	46.36
47.5	15,403,311	369,194	0.0240	0.9760	45.38
48.5	13,775,026	311,404	0.0226	0.9774	44.29
49.5	12,476,957	225,083	0.0180	0.9820	43.29
50.5	12,116,300	229,036	0.0189	0.9811	42.51
51.5	10,955,219	240,520	0.0220	0.9780	41.71
52.5	9,884,438	146,364	0.0148	0.9852	40.79
53.5	8,882,789	155,324	0.0175	0.9825	40.19
54.5	7,955,631	102,552	0.0129	0.9871	39.48
55.5	7,048,482	118,339	0.0168	0.9832	38.98
56.5	6,100,743	290,451	0.0476	0.9524	38.32
57.5	5,159,323	517,931	0.1004	0.8996	36.50
58.5	4,308,548	312,106	0.0724	0.9276	32.83
59.5	3,750,883	314,568	0.0839	0.9161	30.45
60.5	3,185,100	254,840	0.0800	0.9200	27.90
61.5	2,701,440	193,258	0.0715	0.9285	25.67
62.5	2,350,069	215,152	0.0916	0.9084	23.83
63.5	1,840,019	240,159	0.1305	0.8695	21.65
64.5	1,473,882	241,542	0.1639	0.8361	18.82
65.5	1,141,435	259,808	0.2276	0.7724	15.74
66.5	852,056	136,781	0.1605	0.8395	12.16
67.5	683,343	407,938	0.5970	0.4030	10.21
68.5	257,210	158,967	0.6180	0.3820	4.11
69.5	87,808	563	0.0064	0.9936	1.57
70.5	71,636	923	0.0129	0.9871	1.56
71.5	50,798	2,618	0.0515	0.9485	1.54
72.5	38,173	21	0.0006	0.9994	1.46
73.5	26,062	43	0.0017	0.9983	1.46
74.5	18,181	116	0.0064	0.9936	1.46
75.5	21,275	214	0.0101	0.9899	1.45
76.5	18,711	9	0.0005	0.9995	1.43
77.5	16,845		0.0000	1.0000	1.43
78.5	15,308		0.0000	1.0000	1.43

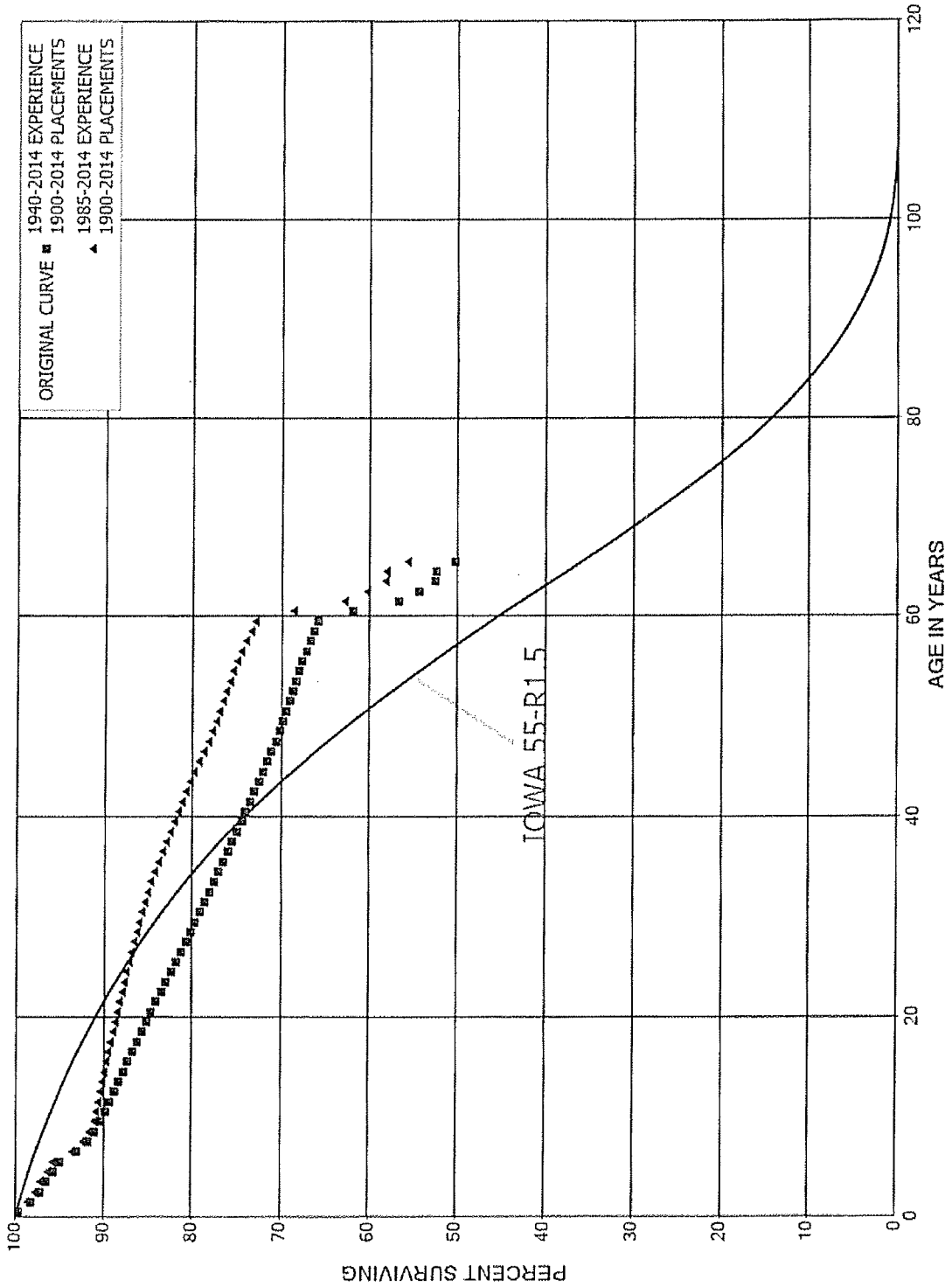
PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2014			EXPERIENCE BAND 1985-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	11,742		0.0000	1.0000	1.43
80.5	9,789		0.0000	1.0000	1.43
81.5	6,857		0.0000	1.0000	1.43
82.5	6,426		0.0000	1.0000	1.43
83.5	6,301		0.0000	1.0000	1.43
84.5	2,001		0.0000	1.0000	1.43
85.5	661		0.0000	1.0000	1.43
86.5	240		0.0000	1.0000	1.43
87.5	240		0.0000	1.0000	1.43
88.5	240		0.0000	1.0000	1.43
89.5					1.43

PENNSYLVANIA ELECTRIC COMPANY
ACCOUNTS 369 AND 369.10 SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA ELECTRIC COMPANY

ACCOUNTS 369 AND 369.10 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2014			EXPERIENCE BAND 1940-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	142,774,523	492,045	0.0034	0.9966	100.00
0.5	145,567,252	2,131,557	0.0146	0.9854	99.66
1.5	140,427,289	1,413,811	0.0101	0.9899	98.20
2.5	135,645,442	979,629	0.0072	0.9928	97.21
3.5	125,076,750	1,022,929	0.0082	0.9918	96.51
4.5	118,933,385	878,468	0.0074	0.9926	95.72
5.5	116,919,733	2,393,406	0.0205	0.9795	95.01
6.5	111,768,432	1,435,214	0.0128	0.9872	93.06
7.5	107,195,464	987,231	0.0092	0.9908	91.87
8.5	104,836,089	770,729	0.0074	0.9926	91.02
9.5	103,784,384	593,767	0.0057	0.9943	90.35
10.5	102,973,799	549,172	0.0053	0.9947	89.84
11.5	100,345,735	540,345	0.0054	0.9946	89.36
12.5	95,565,827	535,078	0.0056	0.9944	88.88
13.5	90,819,925	505,724	0.0056	0.9944	88.38
14.5	86,460,480	499,290	0.0058	0.9942	87.89
15.5	79,866,603	481,876	0.0060	0.9940	87.38
16.5	74,498,963	465,605	0.0062	0.9938	86.85
17.5	69,974,602	439,757	0.0063	0.9937	86.31
18.5	65,771,227	414,908	0.0063	0.9937	85.77
19.5	60,933,966	387,982	0.0064	0.9936	85.23
20.5	58,630,083	381,573	0.0065	0.9935	84.68
21.5	51,982,236	356,613	0.0069	0.9931	84.13
22.5	50,264,751	324,507	0.0065	0.9935	83.56
23.5	46,219,780	317,705	0.0069	0.9931	83.02
24.5	43,139,864	322,162	0.0075	0.9925	82.45
25.5	40,853,308	281,532	0.0069	0.9931	81.83
26.5	38,458,100	251,397	0.0065	0.9935	81.27
27.5	36,232,587	246,678	0.0068	0.9932	80.73
28.5	34,134,549	217,853	0.0064	0.9936	80.18
29.5	32,352,112	219,843	0.0068	0.9932	79.67
30.5	30,038,633	201,171	0.0067	0.9933	79.13
31.5	28,146,803	186,822	0.0066	0.9934	78.60
32.5	26,297,525	182,647	0.0069	0.9931	78.08
33.5	24,373,064	162,481	0.0067	0.9933	77.54
34.5	22,841,154	159,297	0.0070	0.9930	77.02
35.5	21,138,798	150,954	0.0071	0.9929	76.48
36.5	19,659,665	124,811	0.0063	0.9937	75.94
37.5	18,232,293	132,772	0.0073	0.9927	75.46
38.5	16,876,978	105,900	0.0063	0.9937	74.91

PENNSYLVANIA ELECTRIC COMPANY
 ACCOUNTS 369 AND 369.10 SERVICES
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2014			EXPERIENCE BAND 1940-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	15,710,180	87,631	0.0056	0.9944	74.44
40.5	14,462,303	98,107	0.0068	0.9932	74.02
41.5	13,101,804	89,836	0.0069	0.9931	73.52
42.5	11,852,674	76,880	0.0065	0.9935	73.01
43.5	10,715,691	67,684	0.0063	0.9937	72.54
44.5	9,540,525	60,909	0.0064	0.9936	72.08
45.5	8,330,607	57,860	0.0069	0.9931	71.62
46.5	7,130,315	49,872	0.0070	0.9930	71.12
47.5	5,997,989	38,602	0.0064	0.9936	70.63
48.5	5,015,107	26,951	0.0054	0.9946	70.17
49.5	4,288,691	19,752	0.0046	0.9954	69.80
50.5	3,692,442	20,940	0.0057	0.9943	69.47
51.5	3,094,738	15,034	0.0049	0.9951	69.08
52.5	2,423,623	12,061	0.0050	0.9950	68.74
53.5	1,981,479	9,412	0.0048	0.9952	68.40
54.5	1,579,786	9,092	0.0058	0.9942	68.08
55.5	1,260,403	8,691	0.0069	0.9931	67.69
56.5	987,766	6,800	0.0069	0.9931	67.22
57.5	698,168	5,449	0.0078	0.9922	66.76
58.5	493,291	2,598	0.0053	0.9947	66.24
59.5	432,114	25,796	0.0597	0.9403	65.89
60.5	356,965	30,393	0.0851	0.9149	61.95
61.5	281,490	11,227	0.0399	0.9601	56.68
62.5	232,418	8,226	0.0354	0.9646	54.42
63.5	189,091	282	0.0015	0.9985	52.49
64.5	154,863	6,629	0.0428	0.9572	52.41
65.5	115,910	48	0.0004	0.9996	50.17
66.5	83,060		0.0000	1.0000	50.15
67.5	66,053		0.0000	1.0000	50.15
68.5	57,226		0.0000	1.0000	50.15
69.5	53,103		0.0000	1.0000	50.15
70.5	51,220		0.0000	1.0000	50.15
71.5					50.15

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNTS 369 AND 369.10 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2014

EXPERIENCE BAND 1985-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	99,788,169	235,276	0.0024	0.9976	100.00
0.5	103,455,074	1,397,073	0.0135	0.9865	99.76
1.5	100,975,155	932,452	0.0092	0.9908	98.42
2.5	98,611,125	579,455	0.0059	0.9941	97.51
3.5	90,414,956	663,637	0.0073	0.9927	96.94
4.5	85,655,092	505,205	0.0059	0.9941	96.22
5.5	85,844,008	2,021,397	0.0235	0.9765	95.66
6.5	82,622,703	1,062,458	0.0129	0.9871	93.40
7.5	79,935,540	638,727	0.0080	0.9920	92.20
8.5	79,293,361	400,390	0.0050	0.9950	91.47
9.5	79,840,842	218,587	0.0027	0.9973	91.00
10.5	80,773,653	196,272	0.0024	0.9976	90.75
11.5	79,974,118	197,135	0.0025	0.9975	90.53
12.5	76,911,277	203,322	0.0026	0.9974	90.31
13.5	73,776,513	185,445	0.0025	0.9975	90.07
14.5	70,813,587	188,854	0.0027	0.9973	89.85
15.5	65,910,616	177,363	0.0027	0.9973	89.61
16.5	62,220,698	170,601	0.0027	0.9973	89.37
17.5	59,338,023	159,230	0.0027	0.9973	89.12
18.5	56,575,283	152,423	0.0027	0.9973	88.88
19.5	52,847,012	146,403	0.0028	0.9972	88.64
20.5	51,480,983	142,071	0.0028	0.9972	88.40
21.5	45,778,024	138,838	0.0030	0.9970	88.15
22.5	44,888,772	127,001	0.0028	0.9972	87.88
23.5	41,545,101	127,620	0.0031	0.9969	87.64
24.5	39,103,117	126,760	0.0032	0.9968	87.37
25.5	37,408,245	124,344	0.0033	0.9967	87.08
26.5	35,519,611	116,871	0.0033	0.9967	86.79
27.5	33,820,134	114,159	0.0034	0.9966	86.51
28.5	32,143,359	110,294	0.0034	0.9966	86.22
29.5	30,592,552	110,936	0.0036	0.9964	85.92
30.5	28,498,354	108,877	0.0038	0.9962	85.61
31.5	26,800,003	106,361	0.0040	0.9960	85.28
32.5	25,089,456	108,613	0.0043	0.9957	84.94
33.5	23,319,203	106,314	0.0046	0.9954	84.58
34.5	21,927,970	110,279	0.0050	0.9950	84.19
35.5	20,333,300	112,348	0.0055	0.9945	83.77
36.5	18,987,725	104,376	0.0055	0.9945	83.30
37.5	17,628,902	101,839	0.0058	0.9942	82.85
38.5	16,341,736	86,736	0.0053	0.9947	82.37

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNTS 369 AND 369.10 SERVICES

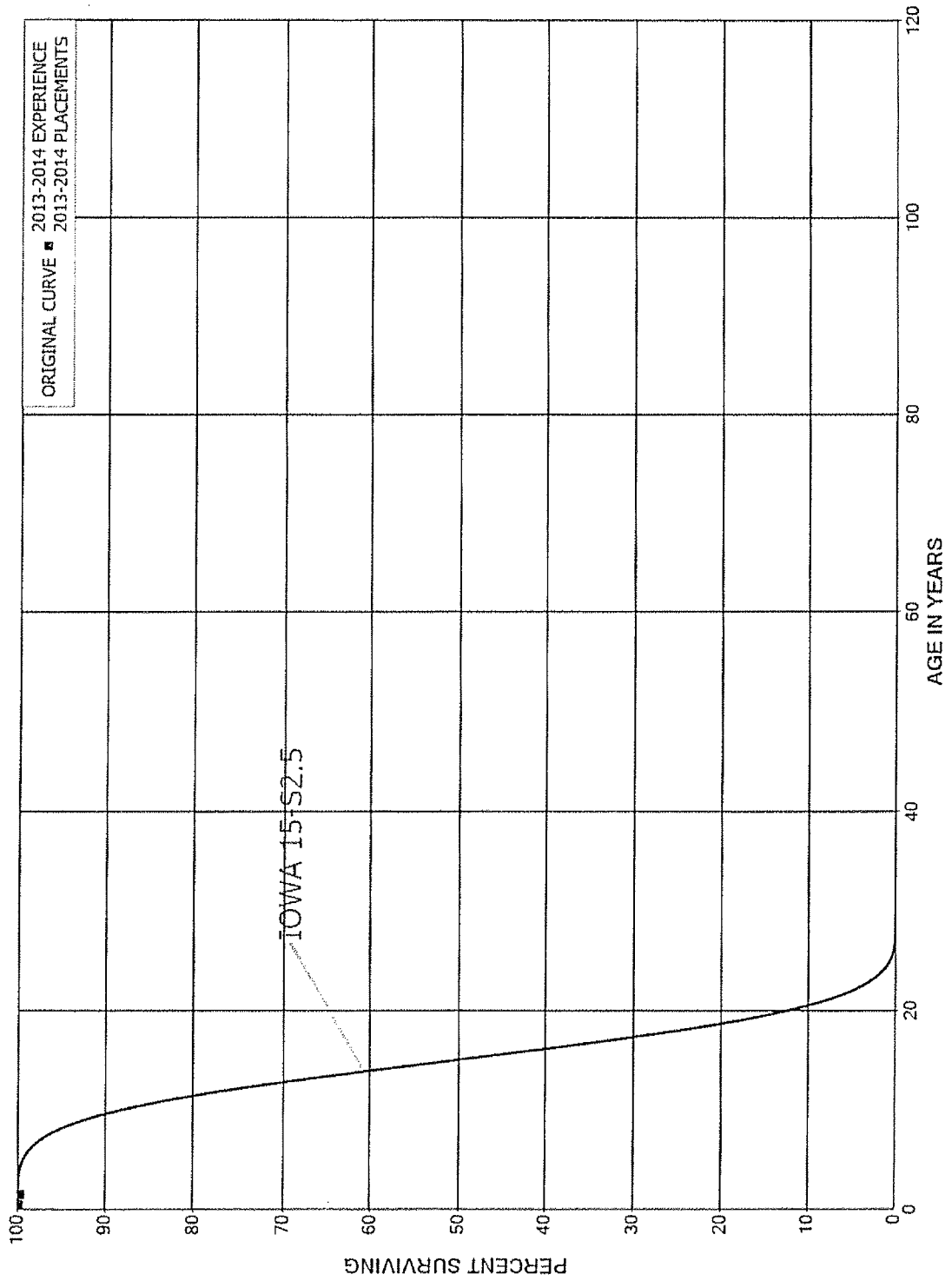
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2014

EXPERIENCE BAND 1985-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	15,206,920	77,046	0.0051	0.9949	81.93
40.5	13,971,464	74,206	0.0053	0.9947	81.52
41.5	12,821,250	67,344	0.0053	0.9947	81.08
42.5	11,594,611	62,005	0.0053	0.9947	80.66
43.5	10,675,679	67,204	0.0063	0.9937	80.23
44.5	9,540,501	60,909	0.0064	0.9936	79.72
45.5	8,330,583	57,860	0.0069	0.9931	79.21
46.5	7,130,291	49,872	0.0070	0.9930	78.66
47.5	5,997,965	38,602	0.0064	0.9936	78.11
48.5	5,015,107	26,951	0.0054	0.9946	77.61
49.5	4,288,691	19,752	0.0046	0.9954	77.19
50.5	3,692,442	20,940	0.0057	0.9943	76.84
51.5	3,094,738	15,034	0.0049	0.9951	76.40
52.5	2,423,623	12,061	0.0050	0.9950	76.03
53.5	1,981,479	9,412	0.0048	0.9952	75.65
54.5	1,579,786	9,092	0.0058	0.9942	75.29
55.5	1,260,403	8,691	0.0069	0.9931	74.86
56.5	987,766	6,800	0.0069	0.9931	74.34
57.5	698,168	5,449	0.0078	0.9922	73.83
58.5	493,291	2,598	0.0053	0.9947	73.25
59.5	432,114	25,796	0.0597	0.9403	72.87
60.5	356,965	30,393	0.0851	0.9149	68.52
61.5	281,490	11,227	0.0399	0.9601	62.68
62.5	232,418	8,226	0.0354	0.9646	60.18
63.5	189,091	282	0.0015	0.9985	58.05
64.5	154,863	6,629	0.0428	0.9572	57.97
65.5	115,910	48	0.0004	0.9996	55.49
66.5	83,060		0.0000	1.0000	55.46
67.5	66,053		0.0000	1.0000	55.46
68.5	57,226		0.0000	1.0000	55.46
69.5	53,103		0.0000	1.0000	55.46
70.5	51,220		0.0000	1.0000	55.46
71.5					55.46

PENNSYLVANIA ELECTRIC COMPANY
ACCOUNT 370.10 METERS - SMART GRID 15 YEAR LIFE
ORIGINAL AND SMOOTH SURVIVOR CURVES



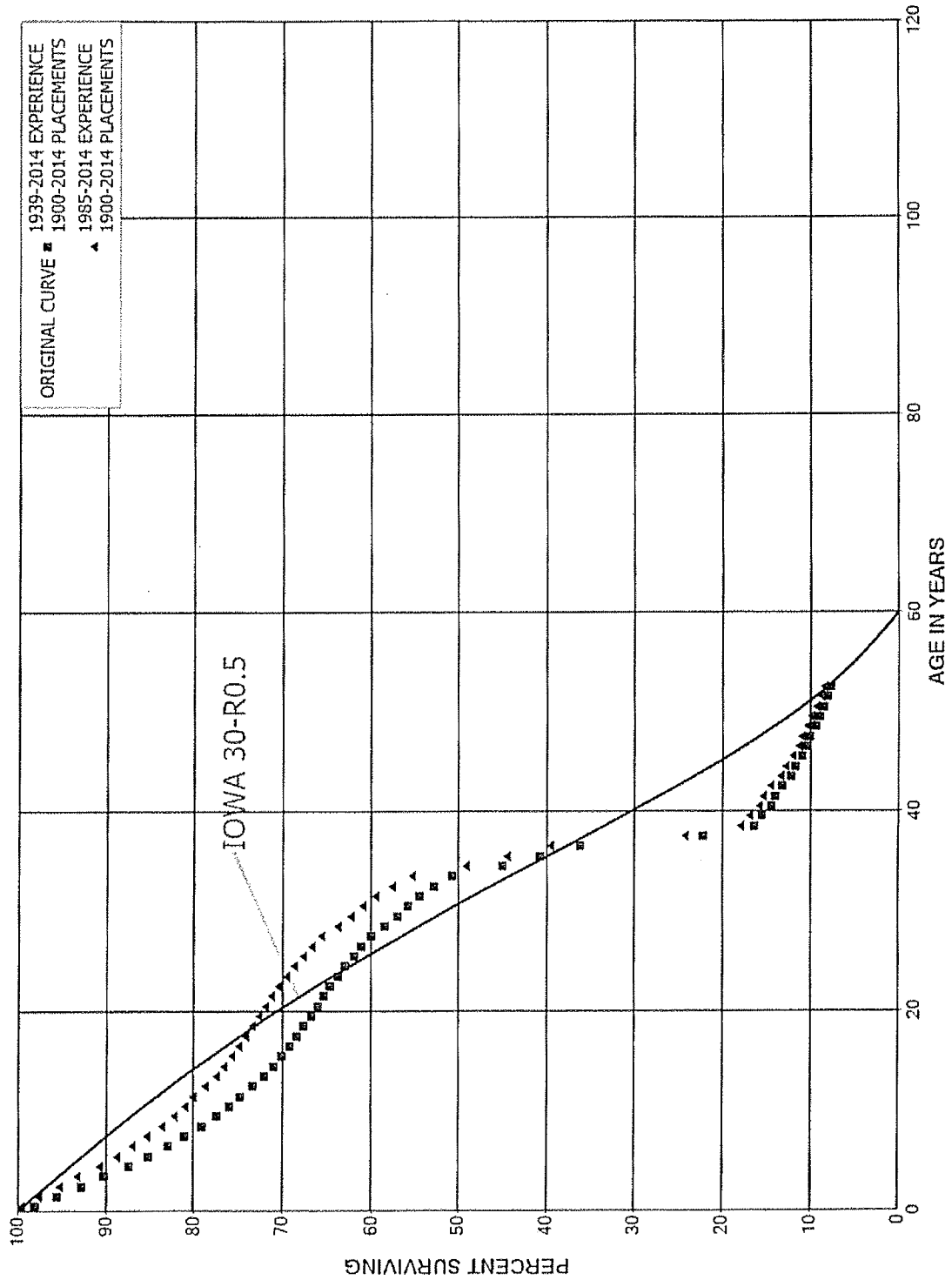
PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 370.10 METERS - SMART GRID 15 YEAR LIFE

ORIGINAL LIFE TABLE

PLACEMENT BAND 2013-2014			EXPERIENCE BAND 2013-2014			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	1,762,701	3,000	0.0017	0.9983	100.00	
0.5	583,726	1,120	0.0019	0.9981	99.83	
1.5					99.64	

PENNSYLVANIA ELECTRIC COMPANY
 ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2014

EXPERIENCE BAND 1939-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	38,548,223	758,100	0.0197	0.9803	100.00
0.5	43,024,587	1,066,996	0.0248	0.9752	98.03
1.5	41,600,034	1,218,669	0.0293	0.9707	95.60
2.5	40,494,117	1,107,338	0.0273	0.9727	92.80
3.5	38,563,904	1,237,572	0.0321	0.9679	90.26
4.5	35,863,148	915,905	0.0255	0.9745	87.37
5.5	35,475,289	897,240	0.0253	0.9747	85.14
6.5	35,087,142	798,521	0.0228	0.9772	82.98
7.5	34,429,957	822,784	0.0239	0.9761	81.09
8.5	33,425,034	674,787	0.0202	0.9798	79.16
9.5	32,966,985	640,824	0.0194	0.9806	77.56
10.5	32,104,132	518,987	0.0162	0.9838	76.05
11.5	31,503,197	612,685	0.0194	0.9806	74.82
12.5	30,908,455	547,711	0.0177	0.9823	73.37
13.5	30,246,234	445,120	0.0147	0.9853	72.07
14.5	29,581,565	394,286	0.0133	0.9867	71.01
15.5	29,117,587	366,209	0.0126	0.9874	70.06
16.5	26,222,860	308,885	0.0118	0.9882	69.18
17.5	22,850,326	266,625	0.0117	0.9883	68.36
18.5	20,362,648	243,936	0.0120	0.9880	67.57
19.5	17,413,407	205,255	0.0118	0.9882	66.76
20.5	16,495,347	175,366	0.0106	0.9894	65.97
21.5	15,584,974	159,403	0.0102	0.9898	65.27
22.5	14,965,251	199,571	0.0133	0.9867	64.60
23.5	13,849,827	173,128	0.0125	0.9875	63.74
24.5	10,762,079	161,617	0.0150	0.9850	62.94
25.5	9,353,897	128,524	0.0137	0.9863	62.00
26.5	8,207,683	147,188	0.0179	0.9821	61.14
27.5	7,128,613	185,499	0.0260	0.9740	60.05
28.5	6,177,854	147,810	0.0239	0.9761	58.49
29.5	5,455,305	114,823	0.0210	0.9790	57.09
30.5	4,814,927	114,914	0.0239	0.9761	55.88
31.5	4,243,485	134,985	0.0318	0.9682	54.55
32.5	3,610,826	146,368	0.0405	0.9595	52.82
33.5	3,115,635	348,378	0.1118	0.8882	50.67
34.5	2,748,077	263,014	0.0957	0.9043	45.01
35.5	2,451,785	270,981	0.1105	0.8895	40.70
36.5	2,179,350	842,714	0.3867	0.6133	36.20
37.5	1,335,948	351,712	0.2633	0.7367	22.20
38.5	983,542	54,418	0.0553	0.9447	16.36

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2014			EXPERIENCE BAND 1939-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	929,027	61,166	0.0658	0.9342	15.45
40.5	851,634	27,320	0.0321	0.9679	14.44
41.5	824,053	44,212	0.0537	0.9463	13.97
42.5	779,841	58,902	0.0755	0.9245	13.22
43.5	720,705	30,558	0.0424	0.9576	12.22
44.5	690,172	44,687	0.0647	0.9353	11.71
45.5	645,485	34,848	0.0540	0.9460	10.95
46.5	613,399	16,851	0.0275	0.9725	10.36
47.5	596,077	41,032	0.0688	0.9312	10.07
48.5	448,575	20,058	0.0447	0.9553	9.38
49.5	333,597	17,405	0.0522	0.9478	8.96
50.5	248,564	13,365	0.0538	0.9462	8.49
51.5	83,353	3,528	0.0423	0.9577	8.04
52.5	41,757	1,991	0.0477	0.9523	7.70
53.5	16,864	249	0.0148	0.9852	7.33
54.5	11,217		0.0000	1.0000	7.22
55.5	11,151		0.0000	1.0000	7.22
56.5	10,413	19	0.0019	0.9981	7.22
57.5	10,351	75	0.0072	0.9928	7.21
58.5	10,277	123	0.0120	0.9880	7.15
59.5	10,153	62	0.0061	0.9939	7.07
60.5	9,843	1,658	0.1684	0.8316	7.03
61.5	8,039	396	0.0493	0.9507	5.84
62.5	1,696		0.0000	1.0000	5.55
63.5	1,696		0.0000	1.0000	5.55
64.5	1,696		0.0000	1.0000	5.55
65.5	1,696		0.0000	1.0000	5.55
66.5	1,538		0.0000	1.0000	5.55
67.5	1,538		0.0000	1.0000	5.55
68.5	1,538		0.0000	1.0000	5.55
69.5	1,538		0.0000	1.0000	5.55
70.5	1,486		0.0000	1.0000	5.55
71.5	1,432		0.0000	1.0000	5.55
72.5	1,432		0.0000	1.0000	5.55
73.5					5.55
74.5					
75.5					
76.5					
77.5					
78.5					

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 371, INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2014			EXPERIENCE BAND 1939-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5					
80.5					
81.5					
82.5					
83.5					
84.5					
85.5					
86.5					
87.5					
88.5					
89.5					
90.5					
91.5					
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95.5					
96.5					
97.5					
98.5					
99.5					
100.5					
101.5					
102.5					
103.5					
104.5					
105.5					
106.5					
107.5					
108.5					
109.5					
110.5	65,717			0.0000	
111.5	67,848			0.0000	
112.5	67,848	966	0.0142		
113.5	66,882	4,832	0.0722		
114.5					

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2014			EXPERIENCE BAND 1985-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	30,073,957	171,724	0.0057	0.9943	100.00
0.5	34,897,171	686,858	0.0197	0.9803	99.43
1.5	34,358,494	805,795	0.0235	0.9765	97.47
2.5	34,219,260	737,173	0.0215	0.9785	95.19
3.5	32,993,740	909,560	0.0276	0.9724	93.14
4.5	30,719,344	646,297	0.0210	0.9790	90.57
5.5	30,647,083	624,391	0.0204	0.9796	88.66
6.5	30,356,577	580,346	0.0191	0.9809	86.86
7.5	29,869,282	608,474	0.0204	0.9796	85.20
8.5	28,987,024	470,453	0.0162	0.9838	83.46
9.5	28,339,695	438,933	0.0155	0.9845	82.11
10.5	27,886,160	324,914	0.0117	0.9883	80.83
11.5	27,763,894	455,396	0.0164	0.9836	79.89
12.5	27,649,421	416,138	0.0151	0.9849	78.58
13.5	27,468,202	317,546	0.0116	0.9884	77.40
14.5	27,249,711	310,052	0.0114	0.9886	76.50
15.5	27,179,998	294,896	0.0108	0.9892	75.63
16.5	24,598,036	242,144	0.0098	0.9902	74.81
17.5	21,507,874	218,566	0.0102	0.9898	74.08
18.5	19,378,007	211,774	0.0109	0.9891	73.32
19.5	16,687,006	179,614	0.0108	0.9892	72.52
20.5	16,006,174	161,860	0.0101	0.9899	71.74
21.5	15,430,121	154,899	0.0100	0.9900	71.02
22.5	14,901,760	197,559	0.0133	0.9867	70.30
23.5	13,832,570	173,047	0.0125	0.9875	69.37
24.5	10,752,577	161,558	0.0150	0.9850	68.50
25.5	9,344,496	128,484	0.0137	0.9863	67.47
26.5	8,199,212	147,188	0.0180	0.9820	66.55
27.5	7,120,185	185,499	0.0261	0.9739	65.35
28.5	6,169,466	147,810	0.0240	0.9760	63.65
29.5	5,447,119	114,823	0.0211	0.9789	62.12
30.5	4,807,129	114,914	0.0239	0.9761	60.81
31.5	4,235,751	134,985	0.0319	0.9681	59.36
32.5	3,604,661	146,368	0.0406	0.9594	57.47
33.5	3,109,470	348,378	0.1120	0.8880	55.14
34.5	2,741,912	263,014	0.0959	0.9041	48.96
35.5	2,446,067	270,647	0.1106	0.8894	44.26
36.5	2,173,984	842,714	0.3876	0.6124	39.36
37.5	1,330,583	351,712	0.2643	0.7357	24.11
38.5	978,177	54,418	0.0556	0.9444	17.73

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2014

EXPERIENCE BAND 1985-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	923,662	61,166	0.0662	0.9338	16.75
40.5	846,530	27,320	0.0323	0.9677	15.64
41.5	819,086	44,212	0.0540	0.9460	15.13
42.5	774,874	58,902	0.0760	0.9240	14.32
43.5	715,738	30,558	0.0427	0.9573	13.23
44.5	685,205	44,687	0.0652	0.9348	12.66
45.5	640,518	34,848	0.0544	0.9456	11.84
46.5	608,432	16,851	0.0277	0.9723	11.19
47.5	591,193	41,032	0.0694	0.9306	10.88
48.5	444,972	20,058	0.0451	0.9549	10.13
49.5	329,994	17,405	0.0527	0.9473	9.67
50.5	244,961	13,365	0.0546	0.9454	9.16
51.5	79,751	3,528	0.0442	0.9558	8.66
52.5	38,313	1,991	0.0520	0.9480	8.28
53.5	13,420		0.0000	1.0000	7.85
54.5	8,022		0.0000	1.0000	7.85
55.5	7,956		0.0000	1.0000	7.85
56.5	7,269	19	0.0027	0.9973	7.85
57.5	7,262	75	0.0103	0.9897	7.83
58.5	7,187	123	0.0172	0.9828	7.75
59.5	8,496	62	0.0073	0.9927	7.61
60.5	8,185		0.0000	1.0000	7.56
61.5	8,039	396	0.0493	0.9507	7.56
62.5	1,696		0.0000	1.0000	7.19
63.5	1,696		0.0000	1.0000	7.19
64.5	1,696		0.0000	1.0000	7.19
65.5	1,696		0.0000	1.0000	7.19
66.5	1,538		0.0000	1.0000	7.19
67.5	1,538		0.0000	1.0000	7.19
68.5	1,538		0.0000	1.0000	7.19
69.5	1,538		0.0000	1.0000	7.19
70.5	1,486		0.0000	1.0000	7.19
71.5	1,432		0.0000	1.0000	7.19
72.5	1,432		0.0000	1.0000	7.19
73.5					7.19
74.5					
75.5					
76.5					
77.5					
78.5					

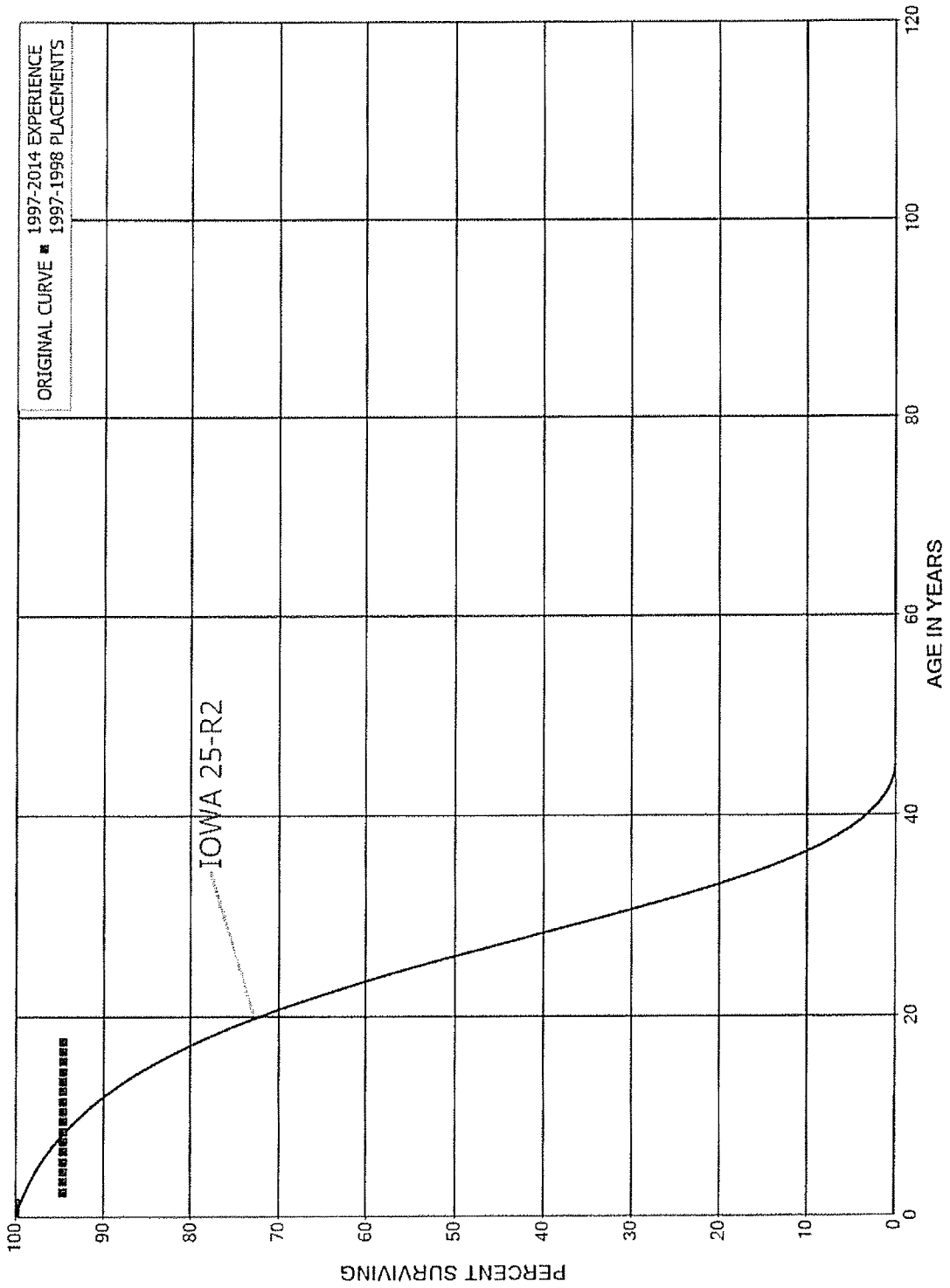
PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2014			EXPERIENCE BAND 1985-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5					
80.5					
81.5					
82.5					
83.5					
84.5					
85.5					
86.5					
87.5					
88.5					
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95.5					
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99.5					
100.5					
101.5					
102.5					
103.5					
104.5					
105.5					
106.5					
107.5					
108.5					
109.5					
110.5	65,717		0.0000		
111.5	67,848		0.0000		
112.5	67,848	966	0.0142		
113.5	66,882	4,832	0.0722		
114.5					

PENNSYLVANIA ELECTRIC COMPANY
 ACCOUNT 371.21 INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



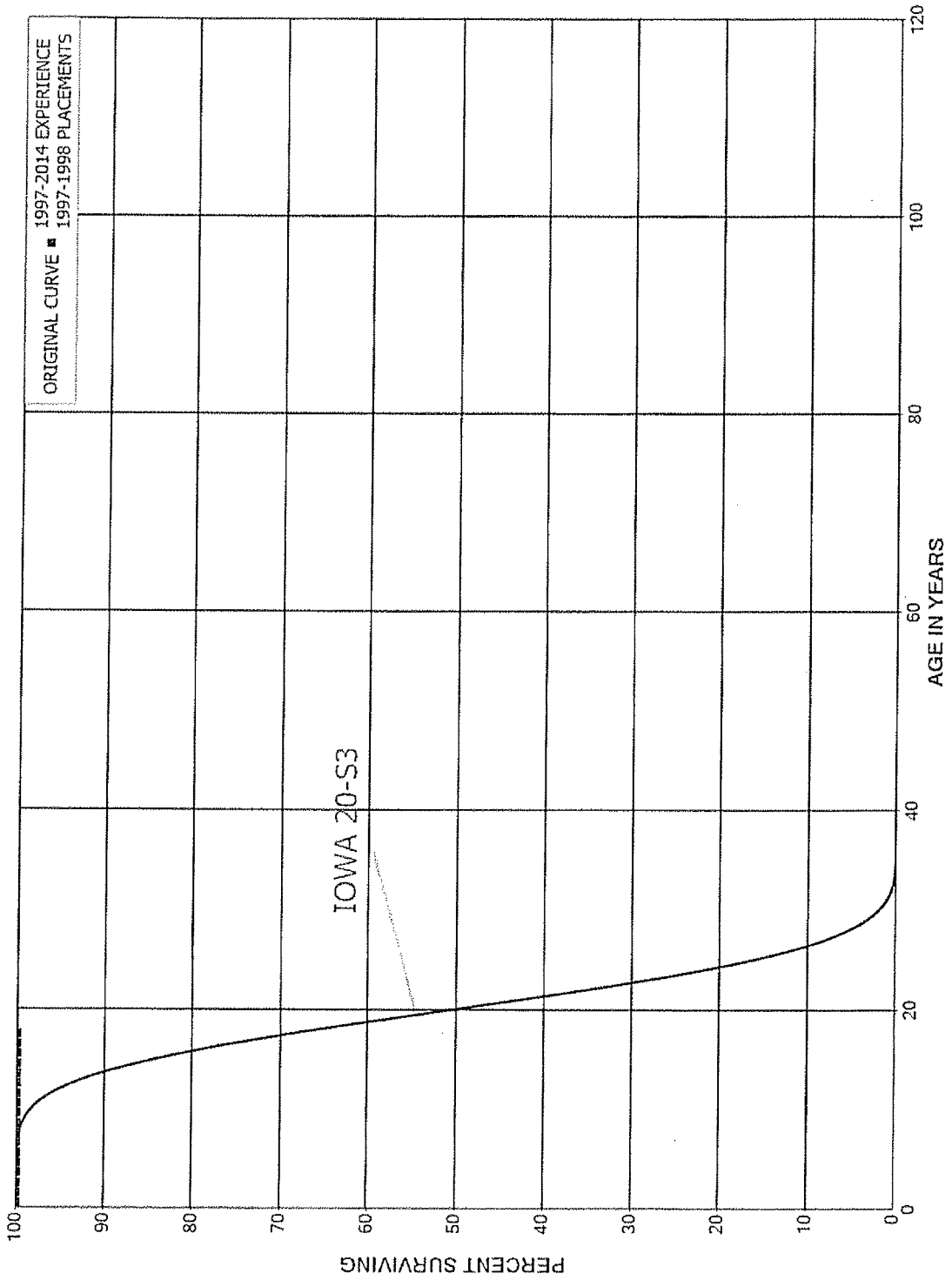
PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 371.21 INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1997-1998			EXPERIENCE BAND 1997-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	236,420		0.0000	1.0000	100.00
0.5	236,420		0.0000	1.0000	100.00
1.5	236,420	12,682	0.0536	0.9464	100.00
2.5	223,738		0.0000	1.0000	94.64
3.5	223,738		0.0000	1.0000	94.64
4.5	223,738		0.0000	1.0000	94.64
5.5	223,738		0.0000	1.0000	94.64
6.5	223,738		0.0000	1.0000	94.64
7.5	223,738		0.0000	1.0000	94.64
8.5	223,738		0.0000	1.0000	94.64
9.5	223,738		0.0000	1.0000	94.64
10.5	223,738		0.0000	1.0000	94.64
11.5	223,738		0.0000	1.0000	94.64
12.5	223,738		0.0000	1.0000	94.64
13.5	223,738		0.0000	1.0000	94.64
14.5	223,738		0.0000	1.0000	94.64
15.5	223,738		0.0000	1.0000	94.64
16.5	213,010		0.0000	1.0000	94.64
17.5					94.64

PENNSYLVANIA ELECTRIC COMPANY
ACCOUNT 371.23 INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION
ORIGINAL AND SMOOTH SURVIVOR CURVES



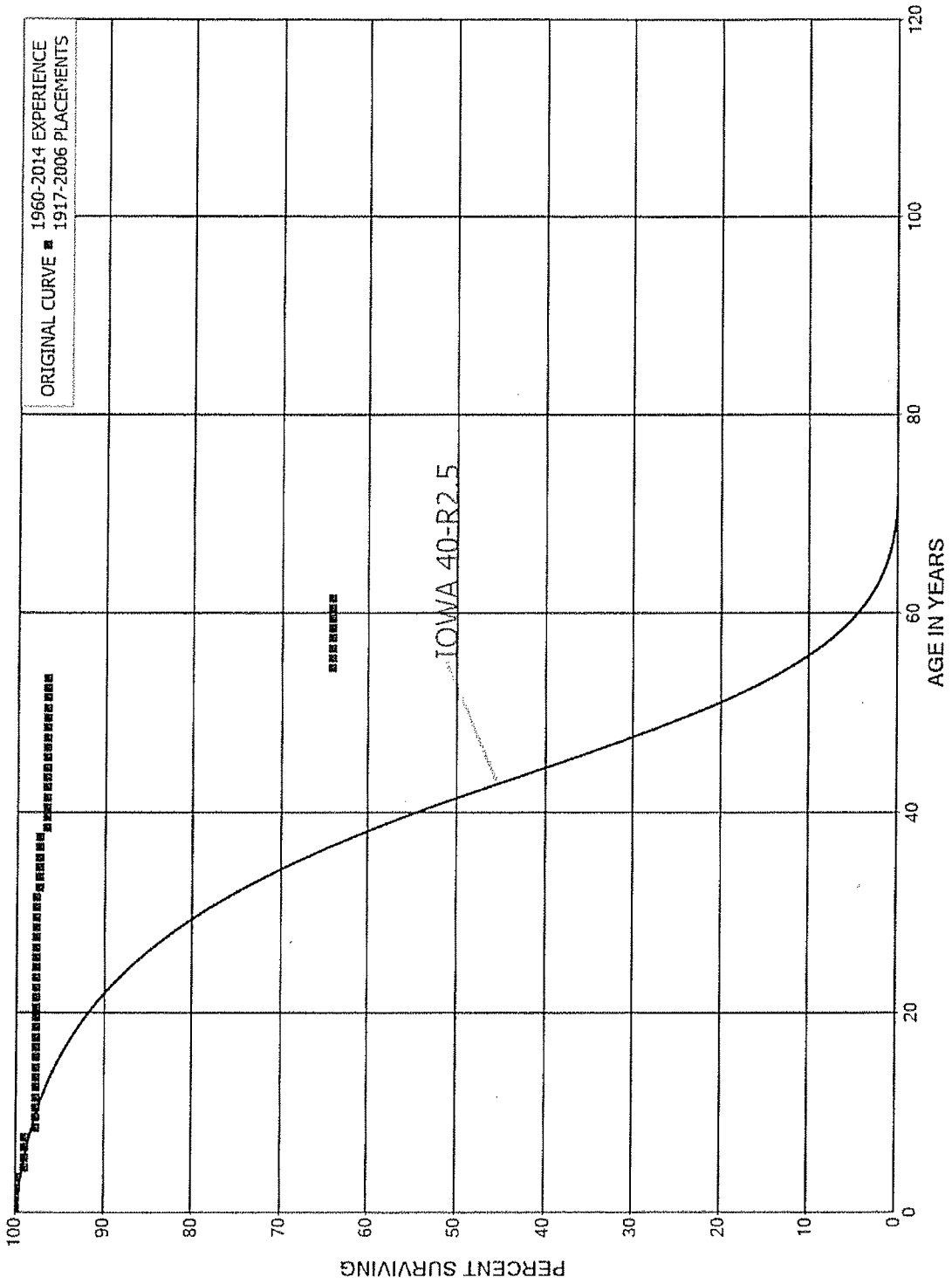
PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 371.23 INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1997-1998			EXPERIENCE BAND 1997-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	147,697		0.0000	1.0000	100.00
0.5	147,697		0.0000	1.0000	100.00
1.5	147,697		0.0000	1.0000	100.00
2.5	147,697		0.0000	1.0000	100.00
3.5	147,697		0.0000	1.0000	100.00
4.5	147,697		0.0000	1.0000	100.00
5.5	147,697		0.0000	1.0000	100.00
6.5	147,697		0.0000	1.0000	100.00
7.5	147,697		0.0000	1.0000	100.00
8.5	147,697		0.0000	1.0000	100.00
9.5	147,697		0.0000	1.0000	100.00
10.5	147,697		0.0000	1.0000	100.00
11.5	147,697		0.0000	1.0000	100.00
12.5	147,697		0.0000	1.0000	100.00
13.5	147,697		0.0000	1.0000	100.00
14.5	147,697		0.0000	1.0000	100.00
15.5	147,697		0.0000	1.0000	100.00
16.5	141,662		0.0000	1.0000	100.00
17.5					100.00

PENNSYLVANIA ELECTRIC COMPANY
ACCOUNT 372 LEASED PROPERTY ON CUSTOMER PREMISES
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 372 LEASED PROPERTY ON CUSTOMER PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1917-2006			EXPERIENCE BAND 1960-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	37,172		0.0000	1.0000	100.00
0.5	125,491		0.0000	1.0000	100.00
1.5	111,570	180	0.0016	0.9984	100.00
2.5	121,311		0.0000	1.0000	99.84
3.5	209,249	1,978	0.0095	0.9905	99.84
4.5	245,471		0.0000	1.0000	98.90
5.5	248,675		0.0000	1.0000	98.90
6.5	232,037		0.0000	1.0000	98.90
7.5	227,565	2,713	0.0119	0.9881	98.90
8.5	204,889		0.0000	1.0000	97.72
9.5	196,363		0.0000	1.0000	97.72
10.5	193,054		0.0000	1.0000	97.72
11.5	167,678		0.0000	1.0000	97.72
12.5	165,251	46	0.0003	0.9997	97.72
13.5	166,276		0.0000	1.0000	97.69
14.5	176,732		0.0000	1.0000	97.69
15.5	186,311		0.0000	1.0000	97.69
16.5	186,996		0.0000	1.0000	97.69
17.5	166,903		0.0000	1.0000	97.69
18.5	219,237		0.0000	1.0000	97.69
19.5	286,492		0.0000	1.0000	97.69
20.5	258,213		0.0000	1.0000	97.69
21.5	239,984		0.0000	1.0000	97.69
22.5	210,527	19	0.0001	0.9999	97.69
23.5	211,018		0.0000	1.0000	97.68
24.5	201,197		0.0000	1.0000	97.68
25.5	169,517		0.0000	1.0000	97.68
26.5	154,947		0.0000	1.0000	97.68
27.5	146,594		0.0000	1.0000	97.68
28.5	144,973		0.0000	1.0000	97.68
29.5	136,592		0.0000	1.0000	97.68
30.5	133,027		0.0000	1.0000	97.68
31.5	133,547	317	0.0024	0.9976	97.68
32.5	131,428		0.0000	1.0000	97.45
33.5	133,596		0.0000	1.0000	97.45
34.5	130,738	122	0.0009	0.9991	97.45
35.5	130,359		0.0000	1.0000	97.36
36.5	78,749		0.0000	1.0000	97.36
37.5	77,125	574	0.0074	0.9926	97.36
38.5	75,731		0.0000	1.0000	96.63

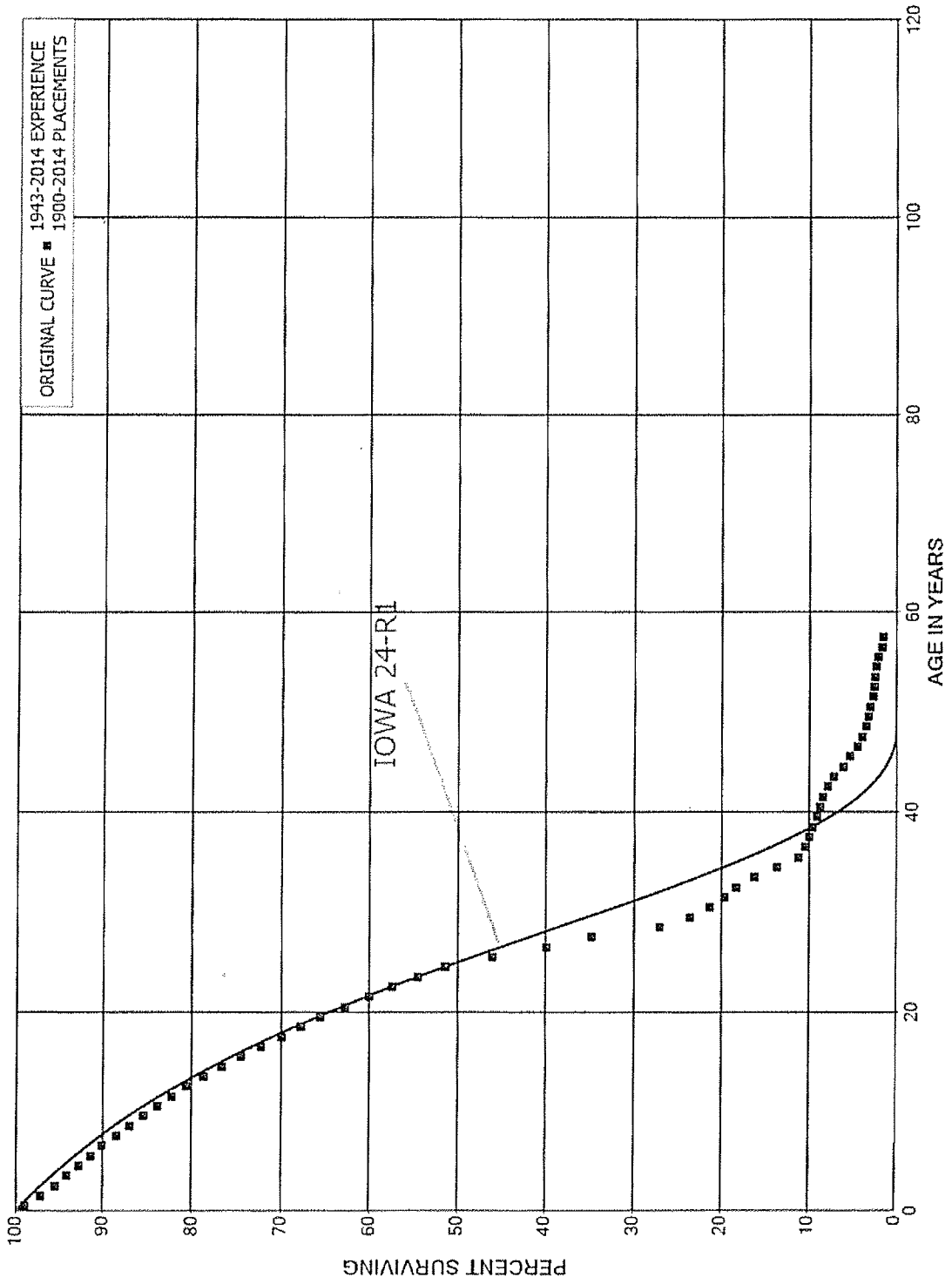
PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 372 LEASED PROPERTY ON CUSTOMER PREMISES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2006			EXPERIENCE BAND 1960-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	75,731		0.0000	1.0000	96.63
40.5	39,674		0.0000	1.0000	96.63
41.5	38,925		0.0000	1.0000	96.63
42.5	45,102		0.0000	1.0000	96.63
43.5	43,116		0.0000	1.0000	96.63
44.5	43,116		0.0000	1.0000	96.63
45.5	51,465		0.0000	1.0000	96.63
46.5	51,548		0.0000	1.0000	96.63
47.5	47,898		0.0000	1.0000	96.63
48.5	47,810		0.0000	1.0000	96.63
49.5	33,611		0.0000	1.0000	96.63
50.5	33,611		0.0000	1.0000	96.63
51.5	27,884		0.0000	1.0000	96.63
52.5	27,884		0.0000	1.0000	96.63
53.5	18,009	6,058	0.3364	0.6636	96.63
54.5	10,036		0.0000	1.0000	64.12
55.5	9,993		0.0000	1.0000	64.12
56.5	9,993		0.0000	1.0000	64.12
57.5	9,878		0.0000	1.0000	64.12
58.5	5,813		0.0000	1.0000	64.12
59.5	5,813		0.0000	1.0000	64.12
60.5	5,805		0.0000	1.0000	64.12
61.5	5,626		0.0000	1.0000	64.12
62.5	5,451		0.0000	1.0000	64.12
63.5	3,339		0.0000	1.0000	64.12
64.5	3,237		0.0000	1.0000	64.12
65.5	335		0.0000	1.0000	64.12
66.5					64.12

PENNSYLVANIA ELECTRIC COMPANY
ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2014

EXPERIENCE BAND 1943-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	60,090,489	608,454	0.0101	0.9899	100.00
0.5	59,781,930	1,078,448	0.0180	0.9820	98.99
1.5	57,279,773	1,028,195	0.0180	0.9820	97.20
2.5	52,435,546	727,514	0.0139	0.9861	95.46
3.5	47,215,079	695,357	0.0147	0.9853	94.13
4.5	44,175,891	663,074	0.0150	0.9850	92.75
5.5	43,823,007	639,587	0.0146	0.9854	91.35
6.5	41,737,268	739,096	0.0177	0.9823	90.02
7.5	40,476,384	660,139	0.0163	0.9837	88.43
8.5	38,266,403	679,803	0.0178	0.9822	86.98
9.5	36,321,331	672,869	0.0185	0.9815	85.44
10.5	34,500,244	624,370	0.0181	0.9819	83.86
11.5	33,035,272	651,716	0.0197	0.9803	82.34
12.5	31,824,954	775,187	0.0244	0.9756	80.71
13.5	29,937,757	759,235	0.0254	0.9746	78.75
14.5	28,148,534	813,400	0.0289	0.9711	76.75
15.5	25,590,178	788,241	0.0308	0.9692	74.53
16.5	24,066,794	763,053	0.0317	0.9683	72.24
17.5	22,388,300	686,942	0.0307	0.9693	69.95
18.5	20,897,174	672,971	0.0322	0.9678	67.80
19.5	19,454,996	811,159	0.0417	0.9583	65.62
20.5	18,167,948	803,903	0.0442	0.9558	62.88
21.5	16,406,859	750,954	0.0458	0.9542	60.10
22.5	14,682,171	732,795	0.0499	0.9501	57.35
23.5	13,217,034	747,690	0.0566	0.9434	54.49
24.5	11,768,680	1,233,477	0.1048	0.8952	51.40
25.5	10,376,776	1,398,776	0.1348	0.8652	46.02
26.5	8,970,305	1,150,310	0.1282	0.8718	39.81
27.5	7,408,025	1,639,191	0.2213	0.7787	34.71
28.5	5,685,023	708,747	0.1247	0.8753	27.03
29.5	4,728,925	470,789	0.0996	0.9004	23.66
30.5	4,153,258	329,823	0.0794	0.9206	21.30
31.5	3,674,602	243,590	0.0663	0.9337	19.61
32.5	3,420,110	407,095	0.1190	0.8810	18.31
33.5	3,010,639	479,681	0.1593	0.8407	16.13
34.5	2,521,468	445,746	0.1768	0.8232	13.56
35.5	2,074,028	143,510	0.0692	0.9308	11.16
36.5	1,926,922	74,547	0.0387	0.9613	10.39
37.5	1,843,459	71,952	0.0390	0.9610	9.99
38.5	1,762,567	101,728	0.0577	0.9423	9.60

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2014			EXPERIENCE BAND 1943-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,660,632	64,583	0.0389	0.9611	9.05
40.5	1,590,984	59,449	0.0374	0.9626	8.69
41.5	1,529,457	99,937	0.0653	0.9347	8.37
42.5	1,429,467	122,704	0.0858	0.9142	7.82
43.5	1,305,789	196,707	0.1506	0.8494	7.15
44.5	1,108,540	145,325	0.1311	0.8689	6.07
45.5	956,705	159,826	0.1671	0.8329	5.28
46.5	777,726	97,494	0.1254	0.8746	4.40
47.5	668,059	74,268	0.1112	0.8888	3.84
48.5	579,395	43,433	0.0750	0.9250	3.42
49.5	500,699	31,887	0.0637	0.9363	3.16
50.5	460,248	53,654	0.1166	0.8834	2.96
51.5	401,213	23,224	0.0579	0.9421	2.61
52.5	377,990	13,650	0.0361	0.9639	2.46
53.5	359,219	19,448	0.0541	0.9459	2.37
54.5	337,316	18,942	0.0562	0.9438	2.25
55.5	280,810	68,000	0.2422	0.7578	2.12
56.5	167,972	14,551	0.0866	0.9134	1.61
57.5	153,421	54,950	0.3582	0.6418	1.47
58.5	46,779	9,343	0.1997	0.8003	0.94
59.5	37,436	9,206	0.2459	0.7541	0.75
60.5	28,231	4,862	0.1722	0.8278	0.57
61.5	23,368	3,108	0.1330	0.8670	0.47
62.5	20,261	2,242	0.1107	0.8893	0.41
63.5	17,095	405	0.0237	0.9763	0.36
64.5	15,408	405	0.0263	0.9737	0.35
65.5	13,649	405	0.0297	0.9703	0.34
66.5	13,244	2,016	0.1522	0.8478	0.33
67.5	11,228	4,878	0.4344	0.5656	0.28
68.5	6,351	1,626	0.2560	0.7440	0.16
69.5	4,725	2,845	0.6022	0.3978	0.12
70.5	1,880	813	0.4325	0.5675	0.05
71.5	51		0.0000	1.0000	0.03
72.5	75	75	1.0000		0.03
73.5					
74.5					
75.5					
76.5					
77.5					
78.5					

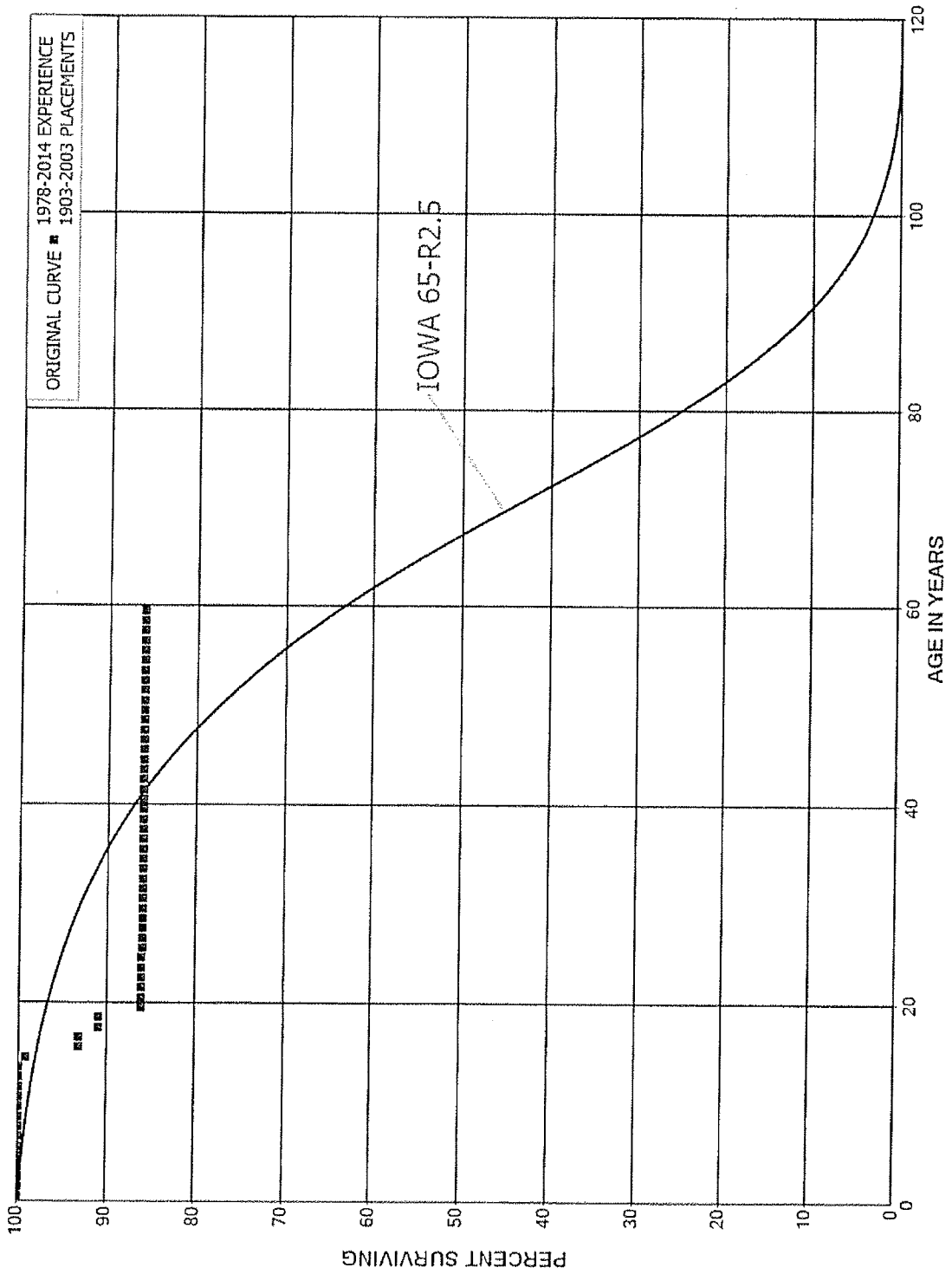
PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2014			EXPERIENCE BAND 1943-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5					
80.5					
81.5					
82.5					
83.5					
84.5					
85.5					
86.5					
87.5					
88.5					
89.5					
90.5					
91.5					
92.5					
93.5					
94.5					
95.5					
96.5					
97.5					
98.5					
99.5					
100.5					
101.5					
102.5					
103.5					
104.5					
105.5					
106.5					
107.5					
108.5					
109.5					
110.5	546,276	169,906	0.3110		
111.5	406,834	135,829	0.3339		
112.5	271,005	137,204	0.5063		
113.5	133,800	46,735	0.3493		
114.5					

PENNSYLVANIA ELECTRIC COMPANY
ACCOUNT 389.20 LAND RIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 389.20 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1903-2003

EXPERIENCE BAND 1978-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	36,069		0.0000	1.0000	100.00
0.5	10,091		0.0000	1.0000	100.00
1.5	10,591		0.0000	1.0000	100.00
2.5	11,691		0.0000	1.0000	100.00
3.5	13,409		0.0000	1.0000	100.00
4.5	13,539		0.0000	1.0000	100.00
5.5	13,539		0.0000	1.0000	100.00
6.5	13,619		0.0000	1.0000	100.00
7.5	13,743		0.0000	1.0000	100.00
8.5	13,743		0.0000	1.0000	100.00
9.5	16,203		0.0000	1.0000	100.00
10.5	6,605		0.0000	1.0000	100.00
11.5	7,135		0.0000	1.0000	100.00
12.5	7,174		0.0000	1.0000	100.00
13.5	6,682	56	0.0084	0.9916	100.00
14.5	7,917	474	0.0598	0.9402	99.16
15.5	7,443		0.0000	1.0000	93.22
16.5	8,352	200	0.0239	0.9761	93.22
17.5	9,523		0.0000	1.0000	90.99
18.5	9,639	528	0.0547	0.9453	90.99
19.5	9,021		0.0000	1.0000	86.01
20.5	9,021		0.0000	1.0000	86.01
21.5	9,021		0.0000	1.0000	86.01
22.5	19,233		0.0000	1.0000	86.01
23.5	19,253		0.0000	1.0000	86.01
24.5	17,882	17	0.0010	0.9990	86.01
25.5	17,864		0.0000	1.0000	85.93
26.5	18,525		0.0000	1.0000	85.93
27.5	18,525		0.0000	1.0000	85.93
28.5	18,525		0.0000	1.0000	85.93
29.5	8,525		0.0000	1.0000	85.93
30.5	8,525		0.0000	1.0000	85.93
31.5	8,525		0.0000	1.0000	85.93
32.5	8,525		0.0000	1.0000	85.93
33.5	8,525		0.0000	1.0000	85.93
34.5	8,525		0.0000	1.0000	85.93
35.5	8,525		0.0000	1.0000	85.93
36.5	8,524		0.0000	1.0000	85.93
37.5	8,523		0.0000	1.0000	85.93
38.5	7,905		0.0000	1.0000	85.93

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 389.20 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2003			EXPERIENCE BAND 1978-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	7,905		0.0000	1.0000	85.93
40.5	6,425		0.0000	1.0000	85.93
41.5	6,295		0.0000	1.0000	85.93
42.5	6,295		0.0000	1.0000	85.93
43.5	6,296		0.0000	1.0000	85.93
44.5	6,172		0.0000	1.0000	85.93
45.5	6,172		0.0000	1.0000	85.93
46.5	4,134		0.0000	1.0000	85.93
47.5	4,133		0.0000	1.0000	85.93
48.5	3,604		0.0000	1.0000	85.93
49.5	3,604		0.0000	1.0000	85.93
50.5	3,604		0.0000	1.0000	85.93
51.5	2,313		0.0000	1.0000	85.93
52.5	3,413		0.0000	1.0000	85.93
53.5	2,532		0.0000	1.0000	85.93
54.5	2,532		0.0000	1.0000	85.93
55.5	2,415		0.0000	1.0000	85.93
56.5	2,415		0.0000	1.0000	85.93
57.5	2,216		0.0000	1.0000	85.93
58.5	2,216		0.0000	1.0000	85.93
59.5	2,005		0.0000	1.0000	85.93
60.5	885		0.0000	1.0000	85.93
61.5	885		0.0000	1.0000	85.93
62.5	885		0.0000	1.0000	85.93
63.5	224		0.0000	1.0000	85.93
64.5	224		0.0000	1.0000	85.93
65.5	224		0.0000	1.0000	85.93
66.5	224		0.0000	1.0000	85.93
67.5	1		0.0000	1.0000	85.93
68.5					85.93
69.5					
70.5					
71.5					
72.5					
73.5					
74.5					
75.5					
76.5					
77.5					
78.5					

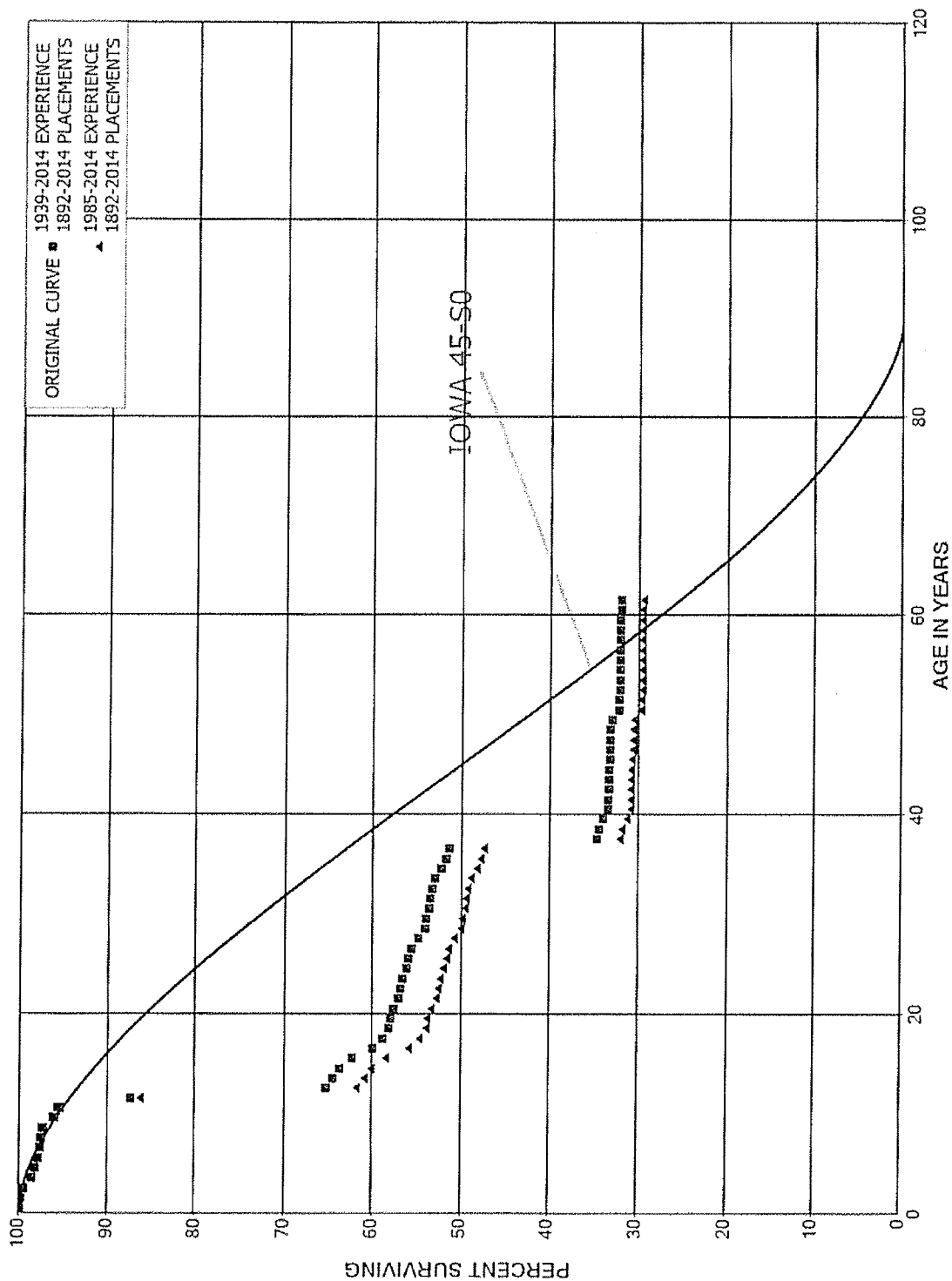
PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 389.20 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2003			EXPERIENCE BAND 1978-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5					
80.5					
81.5					
82.5					
83.5					
84.5					
85.5					
86.5					
87.5					
88.5					
89.5					
90.5					
91.5					
92.5					
93.5					
94.5					
95.5					
96.5					
97.5					
98.5					
99.5					
100.5	980		0.0000		
101.5	980		0.0000		
102.5	980		0.0000		
103.5	980		0.0000		
104.5	980		0.0000		
105.5	980		0.0000		
106.5	980		0.0000		
107.5	980		0.0000		
108.5	980		0.0000		
109.5	980		0.0000		
110.5					

PENNSYLVANIA ELECTRIC COMPANY
ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1892-2014

EXPERIENCE BAND 1939-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	83,514,884	172,524	0.0021	0.9979	100.00
0.5	83,348,198	42,169	0.0005	0.9995	99.79
1.5	77,470,642	245,051	0.0032	0.9968	99.74
2.5	77,383,170	692,228	0.0089	0.9911	99.43
3.5	75,553,534	249,232	0.0033	0.9967	98.54
4.5	75,043,392	252,480	0.0034	0.9966	98.21
5.5	74,629,031	193,330	0.0026	0.9974	97.88
6.5	73,992,702	90,859	0.0012	0.9988	97.63
7.5	72,880,739	103,587	0.0014	0.9986	97.51
8.5	70,379,871	859,579	0.0122	0.9878	97.37
9.5	68,353,875	441,313	0.0065	0.9935	96.18
10.5	64,373,289	5,563,262	0.0864	0.9136	95.56
11.5	58,665,282	14,802,838	0.2523	0.7477	87.30
12.5	43,884,918	526,357	0.0120	0.9880	65.27
13.5	43,320,428	498,167	0.0115	0.9885	64.49
14.5	41,864,944	943,828	0.0225	0.9775	63.75
15.5	40,980,611	1,571,701	0.0384	0.9616	62.31
16.5	37,769,594	703,309	0.0186	0.9814	59.92
17.5	37,640,690	434,258	0.0115	0.9885	58.81
18.5	36,279,755	98,931	0.0027	0.9973	58.13
19.5	34,686,352	215,921	0.0062	0.9938	57.97
20.5	36,659,937	368,499	0.0101	0.9899	57.61
21.5	35,017,182	91,365	0.0026	0.9974	57.03
22.5	34,733,891	178,263	0.0051	0.9949	56.88
23.5	34,582,455	225,763	0.0065	0.9935	56.59
24.5	32,409,743	170,087	0.0052	0.9948	56.22
25.5	31,618,376	167,876	0.0053	0.9947	55.92
26.5	31,065,641	416,267	0.0134	0.9866	55.63
27.5	23,315,203	353,706	0.0152	0.9848	54.88
28.5	21,011,018	27,945	0.0013	0.9987	54.05
29.5	19,247,594	112,238	0.0058	0.9942	53.98
30.5	19,737,749	63,812	0.0032	0.9968	53.66
31.5	18,237,022	59,633	0.0033	0.9967	53.49
32.5	17,087,680	123,125	0.0072	0.9928	53.31
33.5	16,195,483	213,122	0.0132	0.9868	52.93
34.5	15,924,117	171,580	0.0108	0.9892	52.23
35.5	14,953,432	94,938	0.0063	0.9937	51.67
36.5	14,857,701	4,825,129	0.3248	0.6752	51.34
37.5	9,604,821	76,241	0.0079	0.9921	34.67
38.5	9,406,994	136,319	0.0145	0.9855	34.39

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2014

EXPERIENCE BAND 1939-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,246,865	142,823	0.0154	0.9846	33.90
40.5	8,317,775	1,455	0.0002	0.9998	33.37
41.5	8,040,534	6,343	0.0008	0.9992	33.37
42.5	7,312,004	4,025	0.0006	0.9994	33.34
43.5	6,374,730	1,893	0.0003	0.9997	33.32
44.5	6,372,791	21,872	0.0034	0.9966	33.31
45.5	6,246,983	8,058	0.0013	0.9987	33.20
46.5	6,187,440	2,326	0.0004	0.9996	33.15
47.5	5,977,384	1,696	0.0003	0.9997	33.14
48.5	5,599,877	26,141	0.0047	0.9953	33.13
49.5	5,550,781	142,861	0.0257	0.9743	32.98
50.5	2,873,470	652	0.0002	0.9998	32.13
51.5	2,512,777	2,673	0.0011	0.9989	32.12
52.5	2,509,293	354	0.0001	0.9999	32.09
53.5	2,486,714	333	0.0001	0.9999	32.08
54.5	2,364,864	22	0.0000	1.0000	32.08
55.5	2,362,079	1,062	0.0004	0.9996	32.08
56.5	2,359,487	1,897	0.0008	0.9992	32.06
57.5	2,283,014	1,298	0.0006	0.9994	32.04
58.5	2,264,694	172	0.0001	0.9999	32.02
59.5	2,240,556	1,314	0.0006	0.9994	32.02
60.5	211,441	416	0.0020	0.9980	32.00
61.5	219,039	1,323	0.0060	0.9940	31.94
62.5	207,714		0.0000	1.0000	31.74
63.5	123,261	332	0.0027	0.9973	31.74
64.5	118,629	398	0.0034	0.9966	31.66
65.5	71,639	2,179	0.0304	0.9696	31.55
66.5	77,972	15,653	0.2008	0.7992	30.59
67.5	111,114		0.0000	1.0000	24.45
68.5	109,514		0.0000	1.0000	24.45
69.5	128,195		0.0000	1.0000	24.45
70.5	130,872	228	0.0017	0.9983	24.45
71.5	129,090		0.0000	1.0000	24.41
72.5	130,894		0.0000	1.0000	24.41
73.5	140,304		0.0000	1.0000	24.41
74.5	140,304	400	0.0029	0.9971	24.41
75.5	144,889	2,913	0.0201	0.9799	24.34
76.5	146,794	254	0.0017	0.9983	23.85
77.5	146,540		0.0000	1.0000	23.81
78.5	128,786	613	0.0048	0.9952	23.81

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2014			EXPERIENCE BAND 1939-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	128,174		0.0000	1.0000	23.69
80.5	127,750		0.0000	1.0000	23.69
81.5	127,750		0.0000	1.0000	23.69
82.5	134,395		0.0000	1.0000	23.69
83.5	134,368		0.0000	1.0000	23.69
84.5	134,032	1,500	0.0112	0.9888	23.69
85.5	127,942	1,879	0.0147	0.9853	23.43
86.5	124,888		0.0000	1.0000	23.08
87.5	124,452	2,093	0.0168	0.9832	23.08
88.5	122,303	3,702	0.0303	0.9697	22.70
89.5	107,171		0.0000	1.0000	22.01
90.5	95,377		0.0000	1.0000	22.01
91.5	96,310	4,785	0.0497	0.9503	22.01
92.5	93,925		0.0000	1.0000	20.92
93.5	83,251	933	0.0112	0.9888	20.92
94.5	82,318	2,400	0.0292	0.9708	20.68
95.5	72,953		0.0000	1.0000	20.08
96.5	66,998		0.0000	1.0000	20.08
97.5	18,496		0.0000	1.0000	20.08
98.5	18,496		0.0000	1.0000	20.08
99.5	18,496		0.0000	1.0000	20.08
100.5	18,496		0.0000	1.0000	20.08
101.5	18,296		0.0000	1.0000	20.08
102.5	18,296		0.0000	1.0000	20.08
103.5	8,537		0.0000	1.0000	20.08
104.5	8,537		0.0000	1.0000	20.08
105.5	2,120		0.0000	1.0000	20.08
106.5	2,120		0.0000	1.0000	20.08
107.5	2,120		0.0000	1.0000	20.08
108.5	2,120		0.0000	1.0000	20.08
109.5	2,120		0.0000	1.0000	20.08
110.5	2,120		0.0000	1.0000	20.08
111.5	2,120		0.0000	1.0000	20.08
112.5	2,120		0.0000	1.0000	20.08
113.5	2,120		0.0000	1.0000	20.08
114.5	2,120		0.0000	1.0000	20.08
115.5					20.08

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1892-2014			EXPERIENCE BAND 1985-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	74,845,571	172,524	0.0023	0.9977	100.00
0.5	73,755,518	40,608	0.0006	0.9994	99.77
1.5	68,874,789	242,117	0.0035	0.9965	99.71
2.5	69,577,756	689,430	0.0099	0.9901	99.36
3.5	68,678,515	246,572	0.0036	0.9964	98.38
4.5	68,266,289	251,305	0.0037	0.9963	98.03
5.5	67,916,007	191,764	0.0028	0.9972	97.67
6.5	67,327,877	90,543	0.0013	0.9987	97.39
7.5	66,281,795	98,552	0.0015	0.9985	97.26
8.5	63,728,756	853,142	0.0134	0.9866	97.11
9.5	61,803,106	434,966	0.0070	0.9930	95.81
10.5	57,836,436	5,549,635	0.0960	0.9040	95.14
11.5	52,034,034	14,790,680	0.2843	0.7157	86.01
12.5	37,505,127	522,824	0.0139	0.9861	61.56
13.5	37,356,275	495,667	0.0133	0.9867	60.70
14.5	35,906,409	943,116	0.0263	0.9737	59.90
15.5	35,077,904	1,565,403	0.0446	0.9554	58.33
16.5	31,878,254	699,986	0.0220	0.9780	55.72
17.5	30,916,820	432,283	0.0140	0.9860	54.50
18.5	29,587,186	82,382	0.0028	0.9972	53.74
19.5	28,034,163	210,053	0.0075	0.9925	53.59
20.5	30,526,452	358,380	0.0117	0.9883	53.19
21.5	29,021,211	88,342	0.0030	0.9970	52.56
22.5	34,310,703	167,669	0.0049	0.9951	52.40
23.5	34,170,111	225,564	0.0066	0.9934	52.15
24.5	31,991,732	170,087	0.0053	0.9947	51.80
25.5	31,338,486	167,876	0.0054	0.9946	51.53
26.5	30,787,503	412,801	0.0134	0.9866	51.25
27.5	23,041,485	351,706	0.0153	0.9847	50.56
28.5	20,804,336	26,945	0.0013	0.9987	49.79
29.5	19,042,250	111,876	0.0059	0.9941	49.73
30.5	19,564,111	63,812	0.0033	0.9967	49.43
31.5	18,063,586	59,633	0.0033	0.9967	49.27
32.5	16,914,244	123,125	0.0073	0.9927	49.11
33.5	16,090,142	212,974	0.0132	0.9868	48.75
34.5	15,822,614	171,580	0.0108	0.9892	48.11
35.5	14,852,458	94,938	0.0064	0.9936	47.59
36.5	14,757,018	4,825,129	0.3270	0.6730	47.28
37.5	9,504,275	76,241	0.0080	0.9920	31.82
38.5	9,307,662	136,319	0.0146	0.9854	31.57

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2014

EXPERIENCE BAND 1985-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,148,085	142,823	0.0156	0.9844	31.10
40.5	8,218,996	1,455	0.0002	0.9998	30.62
41.5	7,942,083	6,343	0.0008	0.9992	30.61
42.5	7,215,611	4,025	0.0006	0.9994	30.59
43.5	6,278,584	1,893	0.0003	0.9997	30.57
44.5	6,262,023	21,872	0.0035	0.9965	30.56
45.5	6,136,403	8,058	0.0013	0.9987	30.46
46.5	6,077,449	2,326	0.0004	0.9996	30.42
47.5	5,876,606	1,696	0.0003	0.9997	30.40
48.5	5,501,239	26,061	0.0047	0.9953	30.40
49.5	5,454,243	142,725	0.0262	0.9738	30.25
50.5	2,777,327	652	0.0002	0.9998	29.46
51.5	2,419,424	2,673	0.0011	0.9989	29.45
52.5	2,416,018	354	0.0001	0.9999	29.42
53.5	2,394,998	333	0.0001	0.9999	29.42
54.5	2,298,135	22	0.0000	1.0000	29.41
55.5	2,295,755	1,062	0.0005	0.9995	29.41
56.5	2,324,912	947	0.0004	0.9996	29.40
57.5	2,264,555	1,298	0.0006	0.9994	29.39
58.5	2,246,234	172	0.0001	0.9999	29.37
59.5	2,222,096	1,314	0.0006	0.9994	29.37
60.5	192,982	416	0.0022	0.9978	29.35
61.5	203,322	1,323	0.0065	0.9935	29.29
62.5	192,098		0.0000	1.0000	29.10
63.5	107,644	332	0.0031	0.9969	29.10
64.5	103,013	398	0.0039	0.9961	29.01
65.5	57,032	2,179	0.0382	0.9618	28.89
66.5	63,720	15,653	0.2457	0.7543	27.79
67.5	96,861		0.0000	1.0000	20.96
68.5	95,261		0.0000	1.0000	20.96
69.5	113,942		0.0000	1.0000	20.96
70.5	116,619	228	0.0020	0.9980	20.96
71.5	114,837		0.0000	1.0000	20.92
72.5	116,641		0.0000	1.0000	20.92
73.5	126,052		0.0000	1.0000	20.92
74.5	126,052	400	0.0032	0.9968	20.92
75.5	130,636	2,913	0.0223	0.9777	20.86
76.5	132,541	254	0.0019	0.9981	20.39
77.5	132,287		0.0000	1.0000	20.35
78.5	114,534	613	0.0053	0.9947	20.35

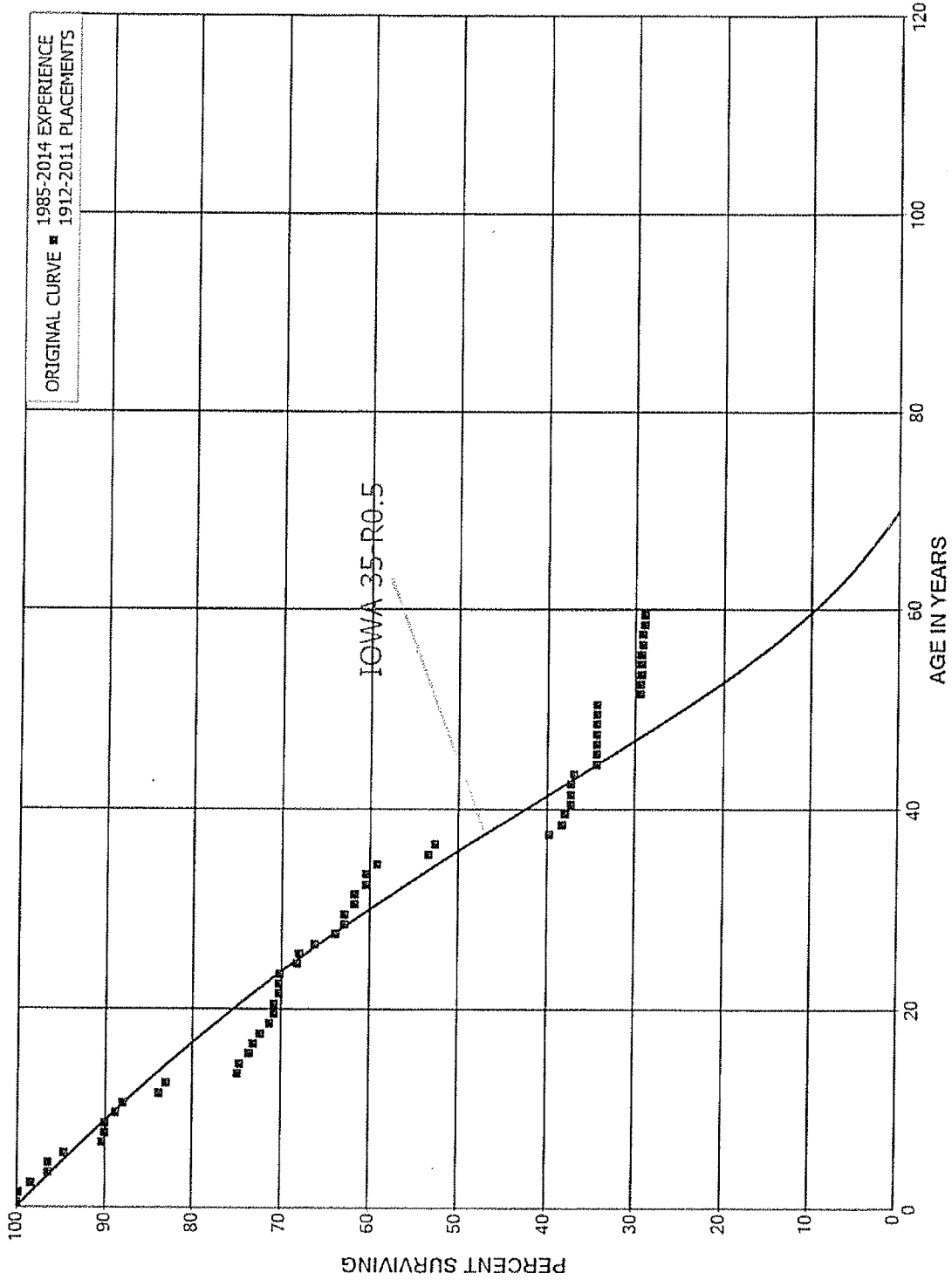
PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2014			EXPERIENCE BAND 1985-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	113,921		0.0000	1.0000	20.24
80.5	113,697		0.0000	1.0000	20.24
81.5	113,697		0.0000	1.0000	20.24
82.5	120,342		0.0000	1.0000	20.24
83.5	120,315		0.0000	1.0000	20.24
84.5	119,979		0.0000	1.0000	20.24
85.5	115,389		0.0000	1.0000	20.24
86.5	114,215		0.0000	1.0000	20.24
87.5	113,778	2,093	0.0184	0.9816	20.24
88.5	111,630	3,702	0.0332	0.9668	19.87
89.5	96,497		0.0000	1.0000	19.21
90.5	95,377		0.0000	1.0000	19.21
91.5	96,310	4,785	0.0497	0.9503	19.21
92.5	93,925		0.0000	1.0000	18.26
93.5	83,251	933	0.0112	0.9888	18.26
94.5	82,318	2,400	0.0292	0.9708	18.05
95.5	72,953		0.0000	1.0000	17.53
96.5	66,998		0.0000	1.0000	17.53
97.5	18,496		0.0000	1.0000	17.53
98.5	18,496		0.0000	1.0000	17.53
99.5	18,496		0.0000	1.0000	17.53
100.5	18,496		0.0000	1.0000	17.53
101.5	18,296		0.0000	1.0000	17.53
102.5	18,296		0.0000	1.0000	17.53
103.5	8,537		0.0000	1.0000	17.53
104.5	8,537		0.0000	1.0000	17.53
105.5	2,120		0.0000	1.0000	17.53
106.5	2,120		0.0000	1.0000	17.53
107.5	2,120		0.0000	1.0000	17.53
108.5	2,120		0.0000	1.0000	17.53
109.5	2,120		0.0000	1.0000	17.53
110.5	2,120		0.0000	1.0000	17.53
111.5	2,120		0.0000	1.0000	17.53
112.5	2,120		0.0000	1.0000	17.53
113.5	2,120		0.0000	1.0000	17.53
114.5	2,120		0.0000	1.0000	17.53
115.5					17.53

PENNSYLVANIA ELECTRIC COMPANY
ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1912-2011			EXPERIENCE BAND 1985-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,476,155		0.0000	1.0000	100.00
0.5	4,375,546	8,084	0.0018	0.9982	100.00
1.5	4,787,270	67,984	0.0142	0.9858	99.82
2.5	4,843,350	93,238	0.0193	0.9807	98.40
3.5	4,780,254		0.0000	1.0000	96.50
4.5	4,754,908	87,688	0.0184	0.9816	96.50
5.5	4,377,727	198,253	0.0453	0.9547	94.72
6.5	4,967,271	18,544	0.0037	0.9963	90.43
7.5	5,750,261	4,811	0.0008	0.9992	90.10
8.5	6,502,704	84,817	0.0130	0.9870	90.02
9.5	6,451,826	63,808	0.0099	0.9901	88.85
10.5	6,396,735	298,480	0.0467	0.9533	87.97
11.5	6,133,775	59,140	0.0096	0.9904	83.86
12.5	6,213,973	609,406	0.0981	0.9019	83.05
13.5	5,322,472	10,539	0.0020	0.9980	74.91
14.5	4,913,963	73,901	0.0150	0.9850	74.76
15.5	4,776,514	31,529	0.0066	0.9934	73.64
16.5	4,628,569	50,530	0.0109	0.9891	73.15
17.5	3,802,603	49,537	0.0130	0.9870	72.35
18.5	3,711,058	29,019	0.0078	0.9922	71.41
19.5	3,631,031		0.0000	1.0000	70.85
20.5	3,452,851	26,056	0.0075	0.9925	70.85
21.5	3,196,394	1,130	0.0004	0.9996	70.32
22.5	3,230,493	7,599	0.0024	0.9976	70.29
23.5	3,347,912	89,541	0.0267	0.9733	70.13
24.5	3,234,942	7,307	0.0023	0.9977	68.25
25.5	3,252,283	86,477	0.0266	0.9734	68.10
26.5	3,179,771	114,232	0.0359	0.9641	66.29
27.5	1,890,647	27,172	0.0144	0.9856	63.90
28.5	1,807,850	2,657	0.0015	0.9985	62.99
29.5	1,730,435	27,979	0.0162	0.9838	62.89
30.5	2,272,887	1,368	0.0006	0.9994	61.88
31.5	2,327,727	48,381	0.0208	0.9792	61.84
32.5	2,806,602	2,848	0.0010	0.9990	60.55
33.5	2,627,096	52,330	0.0199	0.9801	60.49
34.5	2,601,535	260,272	0.1000	0.9000	59.29
35.5	2,263,021	32,882	0.0145	0.9855	53.36
36.5	2,175,294	533,406	0.2452	0.7548	52.58
37.5	1,529,162	52,797	0.0345	0.9655	39.69
38.5	1,427,043	14,157	0.0099	0.9901	38.32

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2011

EXPERIENCE BAND 1985-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,366,827	22,830	0.0167	0.9833	37.94
40.5	1,420,591		0.0000	1.0000	37.30
41.5	1,382,780	1,222	0.0009	0.9991	37.30
42.5	1,252,544	9,776	0.0078	0.9922	37.27
43.5	1,163,489	84,982	0.0730	0.9270	36.98
44.5	1,056,216		0.0000	1.0000	34.28
45.5	954,088	432	0.0005	0.9995	34.28
46.5	944,879		0.0000	1.0000	34.26
47.5	923,295		0.0000	1.0000	34.26
48.5	866,178		0.0000	1.0000	34.26
49.5	822,503		0.0000	1.0000	34.26
50.5	320,697	45,625	0.1423	0.8577	34.26
51.5	207,578		0.0000	1.0000	29.39
52.5	203,615	544	0.0027	0.9973	29.39
53.5	175,199	339	0.0019	0.9981	29.31
54.5	166,279		0.0000	1.0000	29.25
55.5	166,159	498	0.0030	0.9970	29.25
56.5	161,656		0.0000	1.0000	29.17
57.5	147,896	871	0.0059	0.9941	29.17
58.5	143,957		0.0000	1.0000	28.99
59.5	130,930		0.0000	1.0000	28.99
60.5	24,470		0.0000	1.0000	28.99
61.5	20,035		0.0000	1.0000	28.99
62.5	19,769		0.0000	1.0000	28.99
63.5	10,432		0.0000	1.0000	28.99
64.5	12,003		0.0000	1.0000	28.99
65.5	15,134		0.0000	1.0000	28.99
66.5	10,017		0.0000	1.0000	28.99
67.5	10,035		0.0000	1.0000	28.99
68.5	12,037		0.0000	1.0000	28.99
69.5	12,037		0.0000	1.0000	28.99
70.5	12,006		0.0000	1.0000	28.99
71.5	12,006		0.0000	1.0000	28.99
72.5	12,073		0.0000	1.0000	28.99
73.5	11,794		0.0000	1.0000	28.99
74.5	9,901		0.0000	1.0000	28.99
75.5	8,351		0.0000	1.0000	28.99
76.5	10,562		0.0000	1.0000	28.99
77.5	10,268		0.0000	1.0000	28.99
78.5	12,309		0.0000	1.0000	28.99

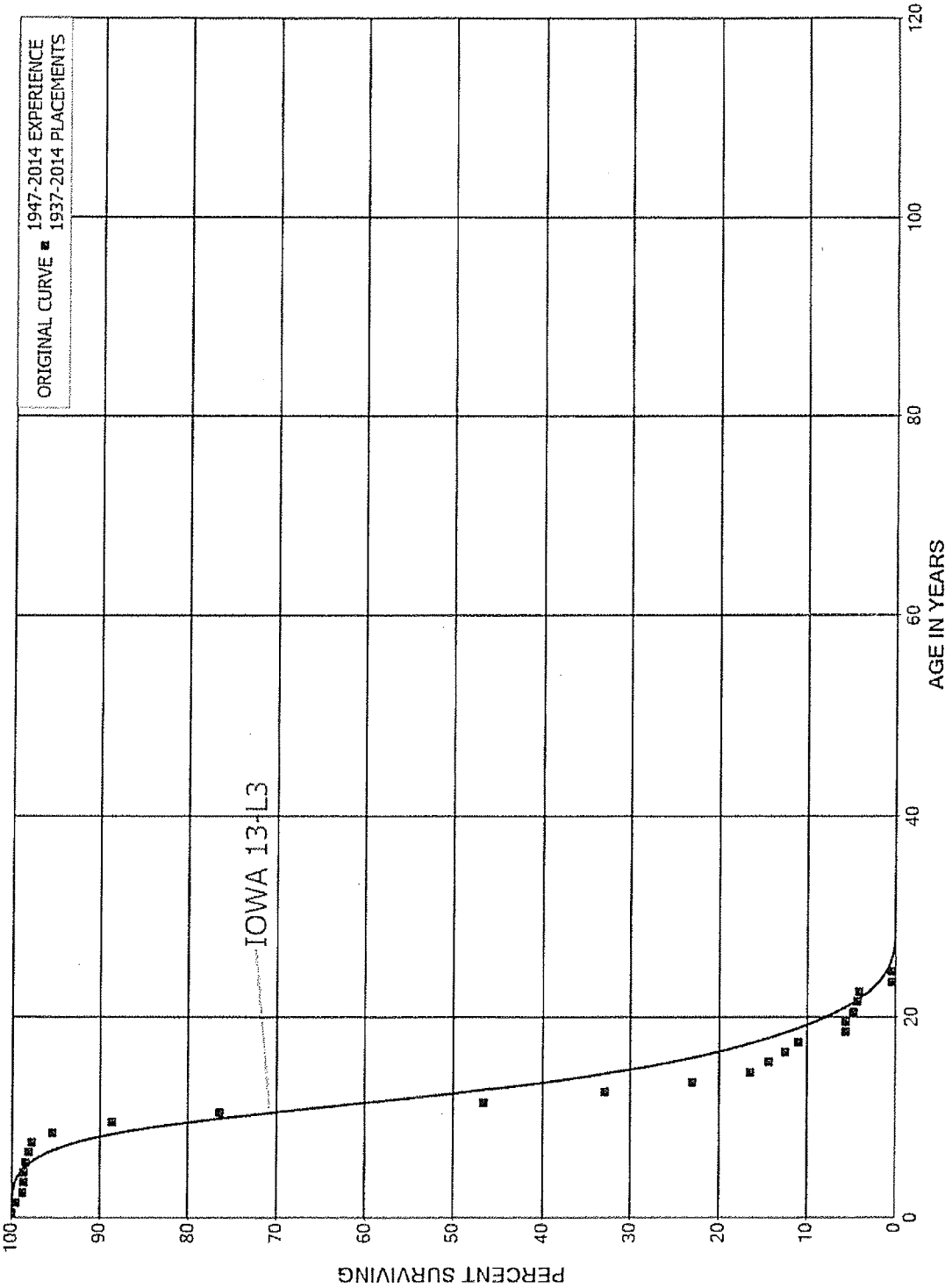
PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2011			EXPERIENCE BAND 1985-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	12,309		0.0000	1.0000	28.99
80.5	12,309		0.0000	1.0000	28.99
81.5	12,309		0.0000	1.0000	28.99
82.5	11,835		0.0000	1.0000	28.99
83.5	11,835		0.0000	1.0000	28.99
84.5	11,835		0.0000	1.0000	28.99
85.5	8,704		0.0000	1.0000	28.99
86.5	8,704		0.0000	1.0000	28.99
87.5	8,283		0.0000	1.0000	28.99
88.5	5,960	216	0.0363	0.9637	28.99
89.5	5,744		0.0000	1.0000	27.94
90.5	5,744		0.0000	1.0000	27.94
91.5	3,849		0.0000	1.0000	27.94
92.5	3,849		0.0000	1.0000	27.94
93.5	3,849		0.0000	1.0000	27.94
94.5	3,849		0.0000	1.0000	27.94
95.5	2,042		0.0000	1.0000	27.94
96.5	2,042		0.0000	1.0000	27.94
97.5					27.94

PENNSYLVANIA ELECTRIC COMPANY
ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS
ORIGINAL AND SMOOTH SURVIVOR CURVES



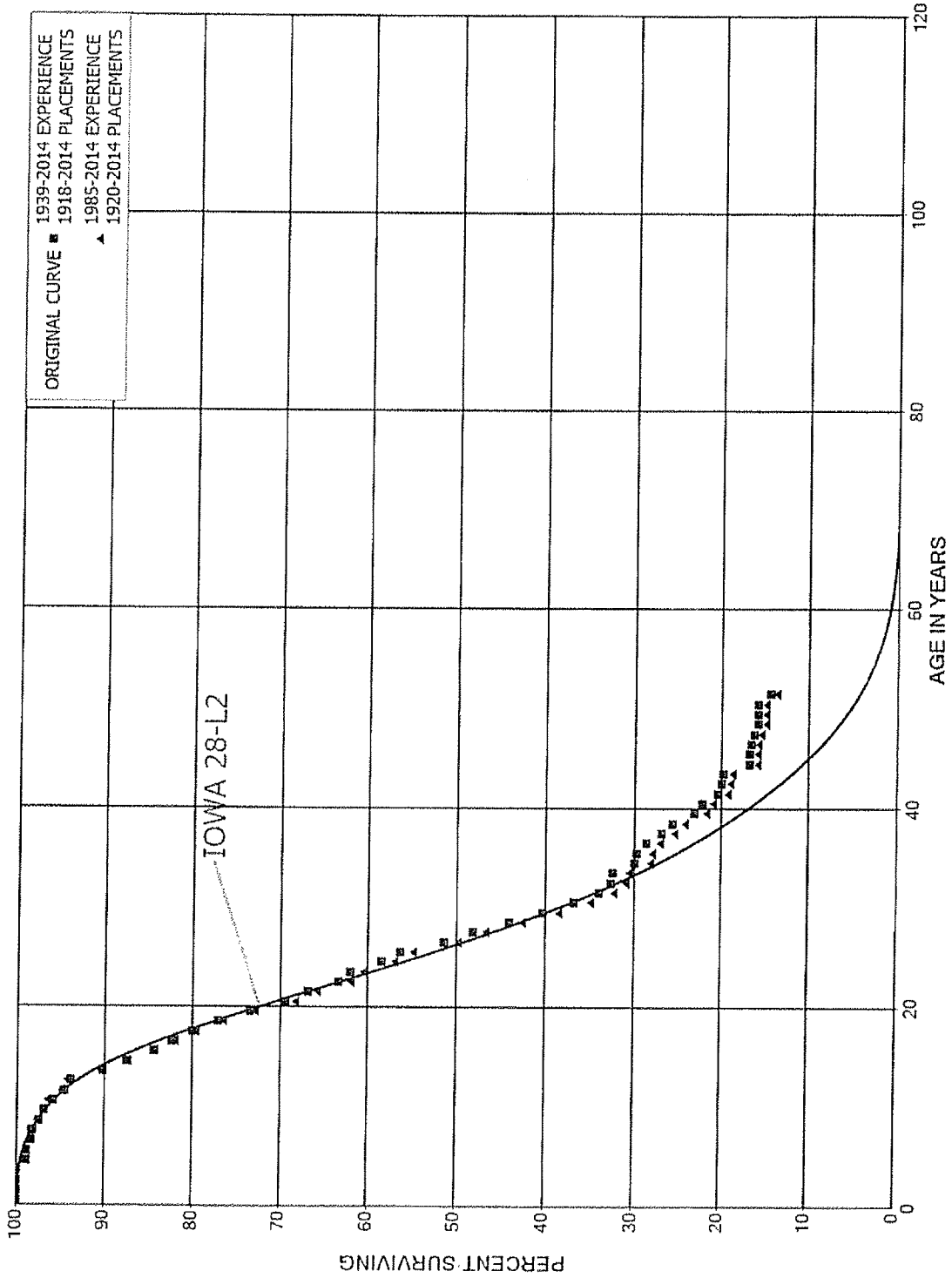
PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1937-2014			EXPERIENCE BAND 1947-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,447,952		0.0000	1.0000	100.00
0.5	5,131,913	26,581	0.0052	0.9948	100.00
1.5	4,881,286	37,001	0.0076	0.9924	99.48
2.5	4,849,833	4,064	0.0008	0.9992	98.73
3.5	4,921,828	360	0.0001	0.9999	98.65
4.5	4,921,468	10,335	0.0021	0.9979	98.64
5.5	5,038,034	16,562	0.0033	0.9967	98.43
6.5	5,021,225	16,912	0.0034	0.9966	98.11
7.5	4,895,221	117,395	0.0240	0.9760	97.78
8.5	4,619,251	327,602	0.0709	0.9291	95.43
9.5	4,101,241	563,934	0.1375	0.8625	88.66
10.5	3,405,330	1,327,156	0.3897	0.6103	76.47
11.5	2,108,387	625,730	0.2968	0.7032	46.67
12.5	1,495,224	450,511	0.3013	0.6987	32.82
13.5	1,035,397	293,930	0.2839	0.7161	22.93
14.5	1,141,874	146,658	0.1284	0.8716	16.42
15.5	788,469	107,055	0.1358	0.8642	14.31
16.5	675,980	75,990	0.1124	0.8876	12.37
17.5	395,741	194,676	0.4919	0.5081	10.98
18.5	196,676	520	0.0026	0.9974	5.58
19.5	196,156	29,552	0.1507	0.8493	5.56
20.5	166,605	15,110	0.0907	0.9093	4.72
21.5	151,495	7,849	0.0518	0.9482	4.30
22.5	94,837	86,861	0.9159	0.0841	4.07
23.5	2,427		0.0000	1.0000	0.34
24.5	2,427		0.0000	1.0000	0.34
25.5	2,427		0.0000	1.0000	0.34
26.5	2,427		0.0000	1.0000	0.34
27.5	2,427		0.0000	1.0000	0.34
28.5	2,427		0.0000	1.0000	0.34
29.5	2,427		0.0000	1.0000	0.34
30.5	2,427		0.0000	1.0000	0.34
31.5	2,427	2,117	0.8723	0.1277	0.34
32.5	310	310	1.0000		0.04
33.5					

PENNSYLVANIA ELECTRIC COMPANY
 ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - POLE TRAILERS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - POLE TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1918-2014			EXPERIENCE BAND 1939-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,206,604		0.0000	1.0000	100.00
0.5	6,175,018	100	0.0000	1.0000	100.00
1.5	6,166,374	111	0.0000	1.0000	100.00
2.5	6,190,891	125	0.0000	1.0000	100.00
3.5	6,193,545	67,557	0.0109	0.9891	99.99
4.5	5,644,404	6,611	0.0012	0.9988	98.90
5.5	4,843,671	24,171	0.0050	0.9950	98.79
6.5	4,798,395	8,342	0.0017	0.9983	98.30
7.5	4,721,691	33,928	0.0072	0.9928	98.12
8.5	4,491,774	25,326	0.0056	0.9944	97.42
9.5	4,620,037	47,349	0.0102	0.9898	96.87
10.5	4,570,541	66,352	0.0145	0.9855	95.88
11.5	4,488,907	32,144	0.0072	0.9928	94.49
12.5	4,415,493	169,082	0.0383	0.9617	93.81
13.5	4,233,354	127,112	0.0300	0.9700	90.22
14.5	4,090,081	145,540	0.0356	0.9644	87.51
15.5	3,944,753	95,881	0.0243	0.9757	84.39
16.5	3,848,131	107,841	0.0280	0.9720	82.34
17.5	3,688,726	130,761	0.0354	0.9646	80.03
18.5	3,452,514	165,389	0.0479	0.9521	77.20
19.5	3,285,199	183,984	0.0560	0.9440	73.50
20.5	2,262,968	81,710	0.0361	0.9639	69.38
21.5	2,041,160	105,151	0.0515	0.9485	66.88
22.5	1,829,126	40,863	0.0223	0.9777	63.43
23.5	1,664,806	95,675	0.0575	0.9425	62.02
24.5	1,396,431	49,812	0.0357	0.9643	58.45
25.5	1,206,477	106,215	0.0880	0.9120	56.37
26.5	1,006,801	64,280	0.0638	0.9362	51.40
27.5	846,319	71,461	0.0844	0.9156	48.12
28.5	627,524	54,496	0.0868	0.9132	44.06
29.5	522,093	43,738	0.0838	0.9162	40.23
30.5	438,680	35,164	0.0802	0.9198	36.86
31.5	397,362	14,698	0.0370	0.9630	33.91
32.5	382,308	3,485	0.0091	0.9909	32.65
33.5	355,208	26,137	0.0736	0.9264	32.36
34.5	301,361	2,039	0.0068	0.9932	29.97
35.5	253,000	9,740	0.0385	0.9615	29.77
36.5	214,607	13,063	0.0609	0.9391	28.63
37.5	183,047	8,795	0.0480	0.9520	26.88
38.5	189,514	18,438	0.0973	0.9027	25.59

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - POLE TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2014

EXPERIENCE BAND 1939-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	163,994	6,652	0.0406	0.9594	23.10
40.5	170,892	13,301	0.0778	0.9222	22.16
41.5	152,257	3,542	0.0233	0.9767	20.44
42.5	122,461	1,221	0.0100	0.9900	19.96
43.5	121,240	18,384	0.1516	0.8484	19.77
44.5	102,855	473	0.0046	0.9954	16.77
45.5	92,006	813	0.0088	0.9912	16.69
46.5	82,373	1,588	0.0193	0.9807	16.54
47.5	80,376	2,680	0.0333	0.9667	16.22
48.5	74,366		0.0000	1.0000	15.68
49.5	68,106		0.0000	1.0000	15.68
50.5	44,606	4,010	0.0899	0.9101	15.68
51.5	40,596	10,050	0.2476	0.7524	14.27
52.5	26,273	1,094	0.0417	0.9583	10.74
53.5	15,444	2,516	0.1629	0.8371	10.29
54.5	830		0.0000	1.0000	8.62
55.5	830		0.0000	1.0000	8.62
56.5	830		0.0000	1.0000	8.62
57.5	636		0.0000	1.0000	8.62
58.5	636		0.0000	1.0000	8.62
59.5	636		0.0000	1.0000	8.62
60.5	636	125	0.1965	0.8035	8.62
61.5	511		0.0000	1.0000	6.92
62.5	511		0.0000	1.0000	6.92
63.5	511		0.0000	1.0000	6.92
64.5	511		0.0000	1.0000	6.92
65.5	511		0.0000	1.0000	6.92
66.5	511	300	0.5869	0.4131	6.92
67.5	211		0.0000	1.0000	2.86
68.5					2.86

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - POLE TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2014			EXPERIENCE BAND 1985-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,361,542		0.0000	1.0000	100.00
0.5	4,188,398		0.0000	1.0000	100.00
1.5	4,350,679		0.0000	1.0000	100.00
2.5	4,433,535		0.0000	1.0000	100.00
3.5	4,593,886	65,213	0.0142	0.9858	100.00
4.5	4,121,089		0.0000	1.0000	98.58
5.5	3,563,679	12,290	0.0034	0.9966	98.58
6.5	3,572,413		0.0000	1.0000	98.24
7.5	3,619,100	27,511	0.0076	0.9924	98.24
8.5	3,478,226	22,577	0.0065	0.9935	97.49
9.5	3,610,823	19,747	0.0055	0.9945	96.86
10.5	3,676,497	60,888	0.0166	0.9834	96.33
11.5	3,673,960	24,410	0.0066	0.9934	94.74
12.5	3,691,282	151,272	0.0410	0.9590	94.11
13.5	3,606,667	123,595	0.0343	0.9657	90.25
14.5	3,477,801	119,452	0.0343	0.9657	87.16
15.5	3,359,244	93,166	0.0277	0.9723	84.16
16.5	3,313,263	94,252	0.0284	0.9716	81.83
17.5	3,209,707	127,234	0.0396	0.9604	79.50
18.5	3,026,284	145,526	0.0481	0.9519	76.35
19.5	2,885,537	181,407	0.0629	0.9371	72.68
20.5	1,958,385	71,991	0.0368	0.9632	68.11
21.5	1,748,914	100,948	0.0577	0.9423	65.61
22.5	1,603,583	36,643	0.0229	0.9771	61.82
23.5	1,474,954	87,768	0.0595	0.9405	60.41
24.5	1,267,305	47,652	0.0376	0.9624	56.81
25.5	1,079,898	99,719	0.0923	0.9077	54.68
26.5	894,231	56,205	0.0629	0.9371	49.63
27.5	760,690	67,804	0.0891	0.9109	46.51
28.5	544,802	51,898	0.0953	0.9047	42.36
29.5	454,176	42,100	0.0927	0.9073	38.33
30.5	372,466	28,989	0.0778	0.9222	34.77
31.5	337,324	13,895	0.0412	0.9588	32.07
32.5	323,140	3,485	0.0108	0.9892	30.75
33.5	316,361	25,900	0.0819	0.9181	30.42
34.5	269,097	2,039	0.0076	0.9924	27.92
35.5	238,355	7,501	0.0315	0.9685	27.71
36.5	204,242	12,904	0.0632	0.9368	26.84
37.5	174,268	8,276	0.0475	0.9525	25.15
38.5	183,858	18,438	0.1003	0.8997	23.95

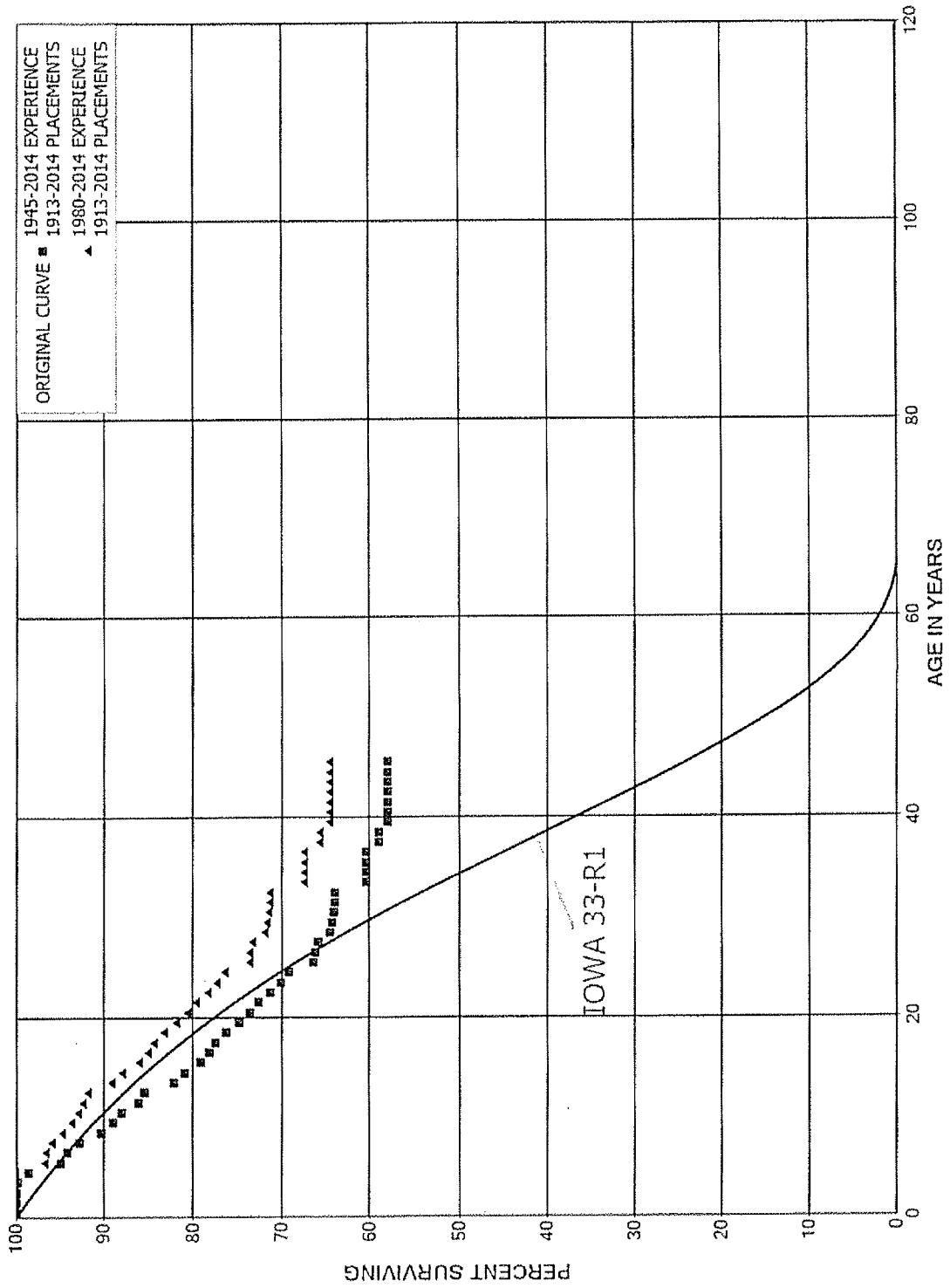
PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - POLE TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2014			EXPERIENCE BAND 1985-2014			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	159,926	6,410	0.0401	0.9599	21.55	
40.5	167,066	13,011	0.0779	0.9221	20.69	
41.5	148,721	2,742	0.0184	0.9816	19.07	
42.5	119,654	1,221	0.0102	0.9898	18.72	
43.5	118,433	18,384	0.1552	0.8448	18.53	
44.5	100,321	273	0.0027	0.9973	15.66	
45.5	89,671	696	0.0078	0.9922	15.61	
46.5	80,156	1,588	0.0198	0.9802	15.49	
47.5	78,159	2,680	0.0343	0.9657	15.18	
48.5	72,845		0.0000	1.0000	14.66	
49.5	66,585		0.0000	1.0000	14.66	
50.5	42,950	3,875	0.0902	0.9098	14.66	
51.5	39,075	9,650	0.2470	0.7530	13.34	
52.5	25,152	399	0.0158	0.9842	10.05	
53.5	15,019	2,516	0.1675	0.8325	9.89	
54.5	405		0.0000	1.0000	8.23	
55.5	405		0.0000	1.0000	8.23	
56.5	405		0.0000	1.0000	8.23	
57.5	211		0.0000	1.0000	8.23	
58.5	211		0.0000	1.0000	8.23	
59.5	211		0.0000	1.0000	8.23	
60.5	211		0.0000	1.0000	8.23	
61.5	211		0.0000	1.0000	8.23	
62.5	211		0.0000	1.0000	8.23	
63.5	211		0.0000	1.0000	8.23	
64.5	511		0.0000	1.0000	8.23	
65.5	511		0.0000	1.0000	8.23	
66.5	511	300	0.5869	0.4131	8.23	
67.5	211		0.0000	1.0000	3.40	
68.5					3.40	

PENNSYLVANIA ELECTRIC COMPANY
ACCOUNT 396 POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2014			EXPERIENCE BAND 1945-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,321,174		0.0000	1.0000	100.00
0.5	7,368,152		0.0000	1.0000	100.00
1.5	7,482,391	3,986	0.0005	0.9995	100.00
2.5	7,540,968	12,047	0.0016	0.9984	99.95
3.5	7,539,319	89,952	0.0119	0.9881	99.79
4.5	7,803,535	285,864	0.0366	0.9634	98.60
5.5	7,758,673	70,280	0.0091	0.9909	94.98
6.5	7,650,084	115,762	0.0151	0.9849	94.12
7.5	7,217,859	188,838	0.0262	0.9738	92.70
8.5	6,974,813	100,674	0.0144	0.9856	90.27
9.5	6,873,605	78,168	0.0114	0.9886	88.97
10.5	6,697,820	143,866	0.0215	0.9785	87.96
11.5	6,573,878	51,557	0.0078	0.9922	86.07
12.5	6,461,831	243,791	0.0377	0.9623	85.40
13.5	6,214,508	95,111	0.0153	0.9847	82.17
14.5	5,794,624	120,923	0.0209	0.9791	80.92
15.5	5,677,785	78,157	0.0138	0.9862	79.23
16.5	4,907,047	39,265	0.0080	0.9920	78.14
17.5	4,677,830	72,499	0.0155	0.9845	77.51
18.5	4,604,570	90,239	0.0196	0.9804	76.31
19.5	4,424,775	69,168	0.0156	0.9844	74.81
20.5	3,702,167	52,663	0.0142	0.9858	73.65
21.5	3,495,736	62,782	0.0180	0.9820	72.60
22.5	3,284,482	58,205	0.0177	0.9823	71.29
23.5	3,105,938	37,235	0.0120	0.9880	70.03
24.5	3,009,815	119,440	0.0397	0.9603	69.19
25.5	2,658,411	11,518	0.0043	0.9957	66.45
26.5	2,646,893	14,881	0.0056	0.9944	66.16
27.5	2,176,193	41,435	0.0190	0.9810	65.79
28.5	1,887,910	6,772	0.0036	0.9964	64.53
29.5	1,573,119	7,103	0.0045	0.9955	64.30
30.5	1,435,053	288	0.0002	0.9998	64.01
31.5	1,282,140		0.0000	1.0000	64.00
32.5	1,117,047	62,266	0.0557	0.9443	64.00
33.5	992,789		0.0000	1.0000	60.43
34.5	808,676		0.0000	1.0000	60.43
35.5	477,915		0.0000	1.0000	60.43
36.5	309,677	7,735	0.0250	0.9750	60.43
37.5	273,272		0.0000	1.0000	58.92
38.5	251,959	4,327	0.0172	0.9828	58.92

PENNSYLVANIA ELECTRIC COMPANY
ACCOUNT 396 POWER OPERATED EQUIPMENT
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2014			EXPERIENCE BAND 1945-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	243,587		0.0000	1.0000	57.91
40.5	231,475		0.0000	1.0000	57.91
41.5	207,119		0.0000	1.0000	57.91
42.5	189,092		0.0000	1.0000	57.91
43.5	120,038		0.0000	1.0000	57.91
44.5	108,363		0.0000	1.0000	57.91
45.5	106,988		0.0000	1.0000	57.91
46.5	35,237		0.0000	1.0000	57.91
47.5	26,221		0.0000	1.0000	57.91
48.5	24,614		0.0000	1.0000	57.91
49.5	22,653		0.0000	1.0000	57.91
50.5	22,653		0.0000	1.0000	57.91
51.5	22,653	1,319	0.0582	0.9418	57.91
52.5	21,333		0.0000	1.0000	54.54
53.5	21,333		0.0000	1.0000	54.54
54.5	10,594		0.0000	1.0000	54.54
55.5	10,594		0.0000	1.0000	54.54
56.5	10,594		0.0000	1.0000	54.54
57.5	10,594		0.0000	1.0000	54.54
58.5	10,978		0.0000	1.0000	54.54
59.5	10,978		0.0000	1.0000	54.54
60.5	10,978		0.0000	1.0000	54.54
61.5	10,978		0.0000	1.0000	54.54
62.5	1,874		0.0000	1.0000	54.54
63.5	1,874		0.0000	1.0000	54.54
64.5	1,874		0.0000	1.0000	54.54
65.5	1,874		0.0000	1.0000	54.54
66.5	1,874		0.0000	1.0000	54.54
67.5	1,874		0.0000	1.0000	54.54
68.5	1,874		0.0000	1.0000	54.54
69.5	1,874		0.0000	1.0000	54.54
70.5	984		0.0000	1.0000	54.54
71.5	984		0.0000	1.0000	54.54
72.5	984		0.0000	1.0000	54.54
73.5	984		0.0000	1.0000	54.54
74.5	984		0.0000	1.0000	54.54
75.5	984		0.0000	1.0000	54.54
76.5	984		0.0000	1.0000	54.54
77.5	984		0.0000	1.0000	54.54
78.5	984		0.0000	1.0000	54.54

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2014			EXPERIENCE BAND 1945-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	984		0.0000	1.0000	54.54
80.5	984		0.0000	1.0000	54.54
81.5	984		0.0000	1.0000	54.54
82.5	984		0.0000	1.0000	54.54
83.5	984		0.0000	1.0000	54.54
84.5	984		0.0000	1.0000	54.54
85.5	984		0.0000	1.0000	54.54
86.5	984		0.0000	1.0000	54.54
87.5	984		0.0000	1.0000	54.54
88.5	984		0.0000	1.0000	54.54
89.5	384		0.0000	1.0000	54.54
90.5	384		0.0000	1.0000	54.54
91.5	384		0.0000	1.0000	54.54
92.5	384		0.0000	1.0000	54.54
93.5	384		0.0000	1.0000	54.54
94.5	384		0.0000	1.0000	54.54
95.5	384		0.0000	1.0000	54.54
96.5	384		0.0000	1.0000	54.54
97.5	384		0.0000	1.0000	54.54
98.5	384		0.0000	1.0000	54.54
99.5	384		0.0000	1.0000	54.54
100.5	384		0.0000	1.0000	54.54
101.5					54.54

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2014			EXPERIENCE BAND 1980-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,656,764		0.0000	1.0000	100.00
0.5	5,119,739		0.0000	1.0000	100.00
1.5	5,441,248		0.0000	1.0000	100.00
2.5	5,636,136		0.0000	1.0000	100.00
3.5	5,694,235		0.0000	1.0000	100.00
4.5	6,091,545	206,668	0.0339	0.9661	100.00
5.5	6,130,387	9,663	0.0016	0.9984	96.61
6.5	6,212,659	37,312	0.0060	0.9940	96.46
7.5	6,158,075	81,435	0.0132	0.9868	95.88
8.5	6,270,133	73,935	0.0118	0.9882	94.61
9.5	6,223,064	50,337	0.0081	0.9919	93.49
10.5	6,055,101	37,297	0.0062	0.9938	92.74
11.5	6,161,524	39,338	0.0064	0.9936	92.16
12.5	6,188,851	173,852	0.0281	0.9719	91.58
13.5	6,024,808	84,389	0.0140	0.9860	89.00
14.5	5,621,274	120,923	0.0215	0.9785	87.76
15.5	5,541,999	67,711	0.0122	0.9878	85.87
16.5	4,788,929	36,495	0.0076	0.9924	84.82
17.5	4,539,933	62,020	0.0137	0.9863	84.17
18.5	4,483,568	67,666	0.0151	0.9849	83.02
19.5	4,347,539	66,382	0.0153	0.9847	81.77
20.5	3,626,516	47,141	0.0130	0.9870	80.52
21.5	3,417,709	54,957	0.0161	0.9839	79.48
22.5	3,210,842	42,881	0.0134	0.9866	78.20
23.5	3,053,137	33,220	0.0109	0.9891	77.15
24.5	2,965,080	109,506	0.0369	0.9631	76.31
25.5	2,628,215	294	0.0001	0.9999	73.50
26.5	2,629,421	12,756	0.0049	0.9951	73.49
27.5	2,171,940	41,435	0.0191	0.9809	73.13
28.5	1,884,017	4,712	0.0025	0.9975	71.74
29.5	1,571,286	7,103	0.0045	0.9955	71.56
30.5	1,433,220	288	0.0002	0.9998	71.23
31.5	1,280,307		0.0000	1.0000	71.22
32.5	1,115,214	62,266	0.0558	0.9442	71.22
33.5	990,957		0.0000	1.0000	67.24
34.5	806,843		0.0000	1.0000	67.24
35.5	476,972		0.0000	1.0000	67.24
36.5	308,734	7,735	0.0251	0.9749	67.24
37.5	272,329		0.0000	1.0000	65.56
38.5	251,016	4,327	0.0172	0.9828	65.56

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2014			EXPERIENCE BAND 1980-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	242,644		0.0000	1.0000	64.43
40.5	230,679		0.0000	1.0000	64.43
41.5	206,323		0.0000	1.0000	64.43
42.5	188,296		0.0000	1.0000	64.43
43.5	120,038		0.0000	1.0000	64.43
44.5	107,165		0.0000	1.0000	64.43
45.5	105,790		0.0000	1.0000	64.43
46.5	34,039		0.0000	1.0000	64.43
47.5	25,023		0.0000	1.0000	64.43
48.5	23,416		0.0000	1.0000	64.43
49.5	21,454		0.0000	1.0000	64.43
50.5	21,454		0.0000	1.0000	64.43
51.5	21,454	721	0.0336	0.9664	64.43
52.5	20,733		0.0000	1.0000	62.26
53.5	20,733		0.0000	1.0000	62.26
54.5	10,594		0.0000	1.0000	62.26
55.5	10,594		0.0000	1.0000	62.26
56.5	10,594		0.0000	1.0000	62.26
57.5	10,594		0.0000	1.0000	62.26
58.5	10,594		0.0000	1.0000	62.26
59.5	10,594		0.0000	1.0000	62.26
60.5	10,594		0.0000	1.0000	62.26
61.5	10,594		0.0000	1.0000	62.26
62.5	1,490		0.0000	1.0000	62.26
63.5	1,490		0.0000	1.0000	62.26
64.5	1,490		0.0000	1.0000	62.26
65.5	1,490		0.0000	1.0000	62.26
66.5	1,874		0.0000	1.0000	62.26
67.5	1,874		0.0000	1.0000	62.26
68.5	1,874		0.0000	1.0000	62.26
69.5	1,874		0.0000	1.0000	62.26
70.5	984		0.0000	1.0000	62.26
71.5	984		0.0000	1.0000	62.26
72.5	984		0.0000	1.0000	62.26
73.5	984		0.0000	1.0000	62.26
74.5	984		0.0000	1.0000	62.26
75.5	984		0.0000	1.0000	62.26
76.5	984		0.0000	1.0000	62.26
77.5	984		0.0000	1.0000	62.26
78.5	984		0.0000	1.0000	62.26

PENNSYLVANIA ELECTRIC COMPANY
 ACCOUNT 396 POWER OPERATED EQUIPMENT
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2014			EXPERIENCE BAND 1980-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	984		0.0000	1.0000	62.26
80.5	984		0.0000	1.0000	62.26
81.5	984		0.0000	1.0000	62.26
82.5	984		0.0000	1.0000	62.26
83.5	984		0.0000	1.0000	62.26
84.5	984		0.0000	1.0000	62.26
85.5	984		0.0000	1.0000	62.26
86.5	984		0.0000	1.0000	62.26
87.5	984		0.0000	1.0000	62.26
88.5	984		0.0000	1.0000	62.26
89.5	384		0.0000	1.0000	62.26
90.5	384		0.0000	1.0000	62.26
91.5	384		0.0000	1.0000	62.26
92.5	384		0.0000	1.0000	62.26
93.5	384		0.0000	1.0000	62.26
94.5	384		0.0000	1.0000	62.26
95.5	384		0.0000	1.0000	62.26
96.5	384		0.0000	1.0000	62.26
97.5	384		0.0000	1.0000	62.26
98.5	384		0.0000	1.0000	62.26
99.5	384		0.0000	1.0000	62.26
100.5	384		0.0000	1.0000	62.26
101.5					62.26

**PART VII. DETAILED DEPRECIATION
CALCULATIONS**

CUMULATIVE DEPRECIATED ORIGINAL COST

PENNSYLVANIA ELECTRIC COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	
			(2) -	(3)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(4)			
1892	7,135	7,135				0.0
1899	2,120	2,120				0.0
1900	110,860	108,318	2,542		2,542	0.0
1902	2,356	2,356			2,542	0.0
1904	308	307	1		2,543	0.0
1908	11,419	11,419			2,543	0.0
1910	548	548			2,543	0.0
1911	9,758	9,758			2,543	0.0
1912	6,584	6,026	558		3,101	0.0
1913	3,667	3,666	1		3,102	0.0
1914	340	340			3,102	0.0
1915	42	42			3,102	0.0
1916	65	65			3,102	0.0
1917	57,625	57,624	1		3,103	0.0
1918	2,442	2,441	1		3,104	0.0
1919	1,444	1,441	3		3,107	0.0
1920	60,370	60,343	27		3,134	0.0
1921	69,225	69,202	23		3,157	0.0
1922	23,949	23,888	61		3,218	0.0
1923	156,079	155,716	363		3,581	0.0
1924	173,940	173,464	476		4,057	0.0
1925	150,392	149,222	1,170		5,227	0.0
1926	296,418	291,521	4,897		10,124	0.0
1927	139,499	135,030	4,469		14,593	0.0
1928	17,426	17,219	207		14,800	0.0
1929	126,096	122,266	3,830		18,630	0.0
1930	75,708	73,943	1,765		20,395	0.0
1931	79,682	76,911	2,771		23,166	0.0
1932	60,813	57,722	3,091		26,257	0.0
1933	4,683	4,432	251		26,508	0.0
1934	2,585	2,539	46		26,554	0.0
1935	12,546	11,913	633		27,187	0.0
1936	26,606	25,104	1,502		28,689	0.0
1937	155,889	153,546	2,343		31,032	0.0
1938	15,666	14,862	804		31,836	0.0
1939	10,700	10,021	679		32,515	0.0
1940	41,347	38,388	2,959		35,474	0.0
1941	204,031	195,684	8,347		43,821	0.0
1942	462,930	439,323	23,607		67,428	0.0
1943	10,476,837	8,731,715	1,745,122		1,812,550	0.1
1944	482,789	421,590	61,199		1,873,749	0.1
1945	674,395	563,690	110,705		1,984,454	0.1
1946	1,424,270	1,171,936	252,334		2,236,788	0.1

PENNSYLVANIA ELECTRIC COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST		CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			AMOUNT (2) - (3) (4)			
1950	3,011,942	2,460,761	551,181		3,810,151	0.2
1951	3,708,661	3,044,449	664,212		4,474,363	0.2
1952	4,519,265	3,660,384	858,881		5,333,244	0.2
1953	9,483,130	7,918,661	1,564,469		6,897,713	0.3
1954	16,041,179	13,364,541	2,676,638		9,574,351	0.4
1955	6,908,714	5,343,617	1,565,097		11,139,448	0.5
1956	4,835,916	3,684,997	1,150,919		12,290,367	0.6
1957	9,115,273	7,138,802	1,976,471		14,266,838	0.6
1958	9,438,813	7,263,688	2,175,125		16,441,963	0.7
1959	14,247,212	10,956,208	3,291,004		19,732,967	0.9
1960	8,543,964	6,462,817	2,081,147		21,814,114	1.0
1961	12,016,353	8,937,021	3,079,332		24,893,446	1.1
1962	13,800,513	10,177,798	3,622,715		28,516,161	1.3
1963	14,588,393	10,565,282	4,023,111		32,539,272	1.5
1964	15,735,061	11,632,605	4,102,456		36,641,728	1.6
1965	18,796,417	13,808,446	4,987,971		41,629,699	1.9
1966	20,477,742	14,720,259	5,757,483		47,387,182	2.1
1967	43,733,783	32,484,894	11,248,889		58,636,071	2.6
1968	12,630,166	9,238,474	3,391,692		62,027,763	2.8
1969	29,637,632	20,835,930	8,801,702		70,829,465	3.2
1970	22,828,632	16,208,768	6,619,864		77,449,329	3.5
1971	15,038,252	10,379,905	4,658,347		82,107,676	3.7
1972	16,392,622	11,109,513	5,283,109		87,390,785	3.9
1973	17,622,459	11,774,469	5,847,990		93,238,775	4.2
1974	16,772,173	11,310,805	5,461,368		98,700,143	4.4
1975	17,886,424	11,763,828	6,122,596		104,822,739	4.7
1976	14,261,048	9,384,061	4,876,987		109,699,726	4.9
1977	15,457,615	10,070,052	5,387,563		115,087,289	5.2
1978	22,446,451	13,939,536	8,506,915		123,594,204	5.5
1979	20,348,994	12,655,197	7,693,797		131,288,001	5.9
1980	21,843,359	13,048,437	8,794,922		140,082,923	6.3
1981	36,092,846	20,705,950	15,386,896		155,469,819	7.0
1982	27,631,555	15,758,178	11,873,377		167,343,196	7.5
1983	27,825,571	15,664,012	12,161,559		179,504,755	8.0
1984	29,929,554	16,445,579	13,483,975		192,988,730	8.6
1985	35,450,407	19,152,577	16,297,830		209,286,560	9.4
1986	44,001,752	23,333,378	20,668,374		229,954,934	10.3
1987	50,727,279	26,954,388	23,772,891		253,727,825	11.4
1988	39,797,014	20,280,904	19,516,110		273,243,935	12.2
1989	45,436,835	23,297,782	22,139,053		295,382,988	13.2
1990	47,305,930	24,179,887	23,126,043		318,509,031	14.3
1991	59,758,909	27,164,324	32,594,585		351,103,616	15.7
1992	40,865,817	20,667,257	20,198,560		371,302,176	16.6

PENNSYLVANIA ELECTRIC COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	
			(2)	(3)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1996	55,994,202	23,232,345	32,761,857		526,826,095	23.6
1997	66,183,533	26,874,552	39,308,981		566,135,076	25.4
1998	78,417,662	30,238,814	48,178,848		614,313,924	27.5
1999	54,307,348	19,129,813	35,177,535		649,491,459	29.1
2000	54,919,903	19,367,146	35,552,757		685,044,216	30.7
2001	47,719,807	16,250,103	31,469,704		716,513,920	32.1
2002	28,356,729	9,279,117	19,077,612		735,591,532	33.0
2003	40,239,916	19,083,506	21,156,410		756,747,942	33.9
2004	56,847,357	18,198,951	38,648,406		795,396,348	35.6
2005	82,468,553	20,810,187	61,658,366		857,054,714	38.4
2006	104,447,921	24,973,862	79,474,059		936,528,773	42.0
2007	69,135,692	20,014,925	49,120,767		985,649,540	44.2
2008	112,564,024	21,242,230	91,321,794		1,076,971,334	48.2
2009	105,364,522	18,914,664	86,449,858		1,163,421,192	52.1
2010	117,904,458	19,653,342	98,251,116		1,261,672,308	56.5
2011	292,186,962	41,438,016	250,748,946		1,512,421,254	67.8
2012	121,353,000	15,701,116	105,651,884		1,618,073,138	72.5
2013	163,305,100	15,012,645	148,292,455		1,766,365,593	79.1
2014	141,690,838	12,762,168	128,928,670		1,895,294,263	84.9
2015	162,804,128	11,132,308	151,671,820		2,046,966,083	91.7
2016	190,117,758	4,800,752	185,317,006		2,232,283,089	100.0
TOTAL	3,346,714,786	1,114,431,697	2,232,283,089			

UTILITY PLANT IN SERVICE

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 303.00 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
1994	1,750,528.01	1,750,528	1,750,528			
1997	31,870.43	31,870	31,870			
2000	8.52	9	9			
2001	11,762.47	11,762	11,762			
2002	124,397.10	124,397	124,397			
2003	845,477.05	845,477	845,477			
2004	2,377,451.37	2,377,451	2,377,451			
2005	775,340.20	775,340	775,340			
2006	1,353,497.56	1,353,498	1,353,498			
2007	6,877,025.11	6,877,025	6,877,025			
2008	742,206.57	742,207	742,207			
2009	2,242,159.90	2,242,160	2,242,160			
2010	1,165,562.58	1,082,306	1,047,544	118,019	0.50	118,019
2011	5,872,215.52	4,613,858	4,465,667	1,406,549	1.50	937,699
2012	4,142,829.31	2,663,259	2,577,718	1,565,111	2.50	626,044
2013	2,463,011.62	1,231,506	1,191,951	1,271,061	3.50	363,160
2014	5,496,961.70	1,963,185	1,900,130	3,596,832	4.50	799,296
2015	3,959,880.45	848,563	821,308	3,138,572	5.50	570,649
2016	4,621,349.00	330,103	319,501	4,301,848	6.50	661,823
	44,853,534.47	29,864,504	29,455,543	15,397,991		4,076,690
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.8 9.09

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 303.30 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	9,079,603.90	9,079,604	9,079,604			
	9,079,603.90	9,079,604	9,079,604			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 303.60 MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	2,427,421.63	866,929	827,898	1,599,524	4.50	355,450
2015	8,230,909.42	1,763,802	1,684,391	6,546,518	5.50	1,190,276
2016	5,065,883.00	361,856	345,564	4,720,319	6.50	726,203
	15,724,214.05	2,992,587	2,857,853	12,866,361		2,271,929
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.7 14.45

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 350.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1912	2,774.00	2,725	2,216	558	1.88	297
1925	946.15	892	725	221	5.59	40
1943	1,103,311.54	956,902	778,242	325,070	11.25	28,895
1944	19,682.26	16,982	13,811	5,871	11.53	509
1945	10,102.95	8,668	7,050	3,053	11.83	258
1946	13,517.48	11,530	9,377	4,140	12.15	341
1947	1,566.29	1,317	1,071	495	13.14	38
1948	56,509.17	47,225	38,408	18,101	13.47	1,344
1949	2,212.17	1,837	1,494	718	13.80	52
1950	131,488.72	107,558	87,476	44,013	14.80	2,974
1951	43,057.32	34,971	28,442	14,615	15.15	965
1952	132,896.07	106,290	86,445	46,451	16.15	2,876
1953	217,381.35	172,557	140,339	77,042	16.50	4,669
1954	427,164.80	336,392	273,585	153,580	16.87	9,104
1955	96,887.49	75,078	61,060	35,827	17.87	2,005
1956	170,827.12	131,264	106,756	64,071	18.24	3,513
1957	299,802.19	226,531	184,236	115,566	19.24	6,007
1958	211,603.69	158,449	128,866	82,738	19.62	4,217
1959	405,219.32	298,241	242,557	162,662	20.62	7,889
1960	42,439.10	30,930	25,155	17,284	21.02	822
1961	479,556.22	346,000	281,400	198,156	21.42	9,251
1962	344,028.33	243,744	198,235	145,793	22.42	6,503
1963	285,307.99	199,944	162,613	122,695	22.84	5,372
1964	239,248.92	164,555	133,832	105,417	23.83	4,424
1965	501,104.93	340,651	277,049	224,056	24.26	9,236
1966	564,038.95	375,988	305,789	258,250	25.26	10,224
1967	1,024,821.18	674,742	548,763	476,058	25.68	18,538
1968	138,819.84	89,539	72,822	65,998	26.69	2,473
1969	1,212,915.11	772,020	627,879	585,036	27.13	21,564
1970	313,247.16	195,184	158,742	154,505	28.13	5,493
1971	40,925.22	24,952	20,293	20,632	29.13	708
1972	126,625.59	76,077	61,873	64,753	29.57	2,190
1973	118,467.31	69,564	56,576	61,891	30.58	2,024
1974	52,688.53	30,454	24,768	27,921	31.03	900
1975	453,200.90	255,787	208,030	245,171	32.03	7,654
1976	41,136.70	22,658	18,428	22,709	33.03	688
1977	95,060.17	51,447	41,841	53,219	33.49	1,589
1978	629,365.27	331,927	269,954	359,411	34.50	10,418
1979	185,170.10	95,140	77,377	107,793	35.49	3,037
1980	341,626.11	172,077	139,949	201,677	35.96	5,608

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 350.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1984	24,742.66	11,179	9,092	15,651	39.44	397
1985	22,385.44	9,800	7,970	14,415	40.45	356
1986	34,439.36	14,602	11,876	22,563	41.44	544
1987	51,876.59	21,269	17,298	34,579	42.45	815
1988	902.96	358	291	612	43.44	14
1990	11,947.76	4,433	3,605	8,343	44.93	186
1991	1,176.79	420	342	835	45.93	18
1992	763.55	262	213	551	46.93	12
1993	25,533.42	8,400	6,832	18,701	47.93	390
1994	4,784.32	1,507	1,226	3,558	48.93	73
1995	58.48	18	15	43	49.93	1
1996	26.48	8	7	19	50.43	
1997	68,327.99	18,790	15,282	53,046	51.42	1,032
1998	400,792.18	104,527	85,010	315,782	52.43	6,023
2003	251,087.08	47,807	38,881	212,206	57.42	3,696
2007	103,755.62	13,903	11,307	92,449	61.42	1,505
2008	1,662.00	199	162	1,500	62.43	24
2010	6,340.62	585	476	5,865	63.92	92
2011	92,491.17	7,224	5,875	86,616	64.92	1,334
2013	679,965.85	33,794	27,484	652,482	66.92	9,750
	12,617,837.84	7,683,691	6,249,094	6,368,744		235,165
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.1 1.86

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
1915	28.20	28	28			
1921	28,235.02	27,236	28,235			
1923	60,283.63	58,053	60,284			
1924	7,120.35	6,784	7,120			
1926	2,128.91	2,023	2,129			
1928	2,914.85	2,760	2,915			
1929	604.06	571	604			
1930	5,268.82	4,967	5,269			
1931	390.49	364	390			
1937	4,002.12	3,659	4,002			
1938	287.68	262	288			
1940	2,975.68	2,686	2,976			
1941	3,398.63	3,053	3,399			
1942	16,250.39	14,528	16,250			
1943	509.03	453	509			
1944	905.34	801	905			
1947	6,153.07	5,346	6,153			
1948	12,681.99	10,946	12,682			
1949	621.80	533	622			
1950	20,602.78	17,537	20,603			
1951	4,521.86	3,821	4,522			
1952	23,909.43	20,048	23,909			
1953	106,363.09	88,473	105,855	508	12.84	40
1954	320,980.73	264,809	316,834	4,147	13.26	313
1955	35,714.50	29,214	34,953	762	13.68	56
1956	1,676.64	1,359	1,626	51	14.13	4
1957	60,654.84	48,718	58,289	2,366	14.58	162
1958	1,657.89	1,319	1,578	80	15.03	5
1959	180,081.28	141,868	169,740	10,341	15.49	668
1960	95,288.00	74,296	88,892	6,396	15.96	401
1961	72,794.27	56,153	67,185	5,609	16.45	341
1962	67,078.07	50,818	60,802	6,276	17.44	360
1963	26,008.87	19,481	23,308	2,701	17.93	151
1964	10,927.86	8,089	9,678	1,250	18.43	68
1965	20,359.65	14,889	17,814	2,546	18.92	135
1966	351,947.31	254,176	304,112	47,835	19.43	2,462
1967	463,067.68	330,075	394,922	68,146	19.94	3,418
1968	153,032.56	107,612	128,754	24,279	20.47	1,186
1969	360,441.47	249,966	299,075	61,366	20.99	2,924
1970	460,778.50	312,823	374,281	86,498	21.99	3,934

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
1974	119,135.49	75,949	90,870	28,265	24.17	1,169
1975	14,657.73	9,124	10,917	3,741	25.17	149
1976	271,906.56	166,298	198,969	72,938	25.72	2,836
1977	181,171.19	108,775	130,145	51,026	26.29	1,941
1978	102,501.31	60,373	72,234	30,267	26.86	1,127
1979	4,869.31	2,812	3,364	1,505	27.44	55
1980	245,755.33	138,139	165,278	80,477	28.44	2,830
1981	52,636.94	28,961	34,651	17,986	29.02	620
1982	24,830.42	13,364	15,990	8,840	29.60	299
1983	98,066.89	51,583	61,717	36,350	30.19	1,204
1984	23,860.78	12,174	14,566	9,295	31.20	298
1985	238,597.95	118,750	142,080	96,518	31.79	3,036
1986	20,960.94	10,166	12,163	8,798	32.39	272
1987	8,918.43	4,183	5,005	3,913	33.40	117
1988	3,499.48	1,596	1,910	1,589	34.00	47
1989	119,085.73	52,731	63,090	55,996	34.61	1,618
1990	78,142.23	33,546	40,136	38,006	35.23	1,079
1991	57,724.13	23,846	28,531	29,193	36.23	806
1992	80,862.91	32,297	38,642	42,221	36.85	1,146
1993	46,388.19	17,878	21,390	24,998	37.48	667
1994	84,237.86	31,084	37,191	47,047	38.48	1,223
1995	755,988.41	268,225	320,921	435,067	39.10	11,127
1997	37,576.06	12,163	14,553	23,023	40.74	565
1998	24,386.81	7,536	9,017	15,370	41.38	371
2000	14,281.40	3,959	4,737	9,544	43.02	222
2001	104,641.27	27,416	32,802	71,839	43.67	1,645
2002	5,265.54	1,290	1,543	3,723	44.67	83
2003	18,663.86	4,283	5,124	13,540	45.32	299
2005	1,016,773.23	199,898	239,170	777,603	46.98	16,552
2006	193,419.14	34,931	41,793	151,626	47.64	3,183
2007	22,318.08	3,647	4,363	17,955	48.64	369
2008	105,603.66	15,524	18,574	87,030	49.31	1,765
2009	43,776.66	5,682	6,798	36,979	50.30	735
2010	95,243.82	10,772	12,888	82,356	50.97	1,616
2011	1,067,166.86	102,661	122,830	944,337	51.65	18,283
2012	333,335.12	26,400	31,587	301,748	52.32	5,767
2013	63,704.20	3,950	4,726	58,978	52.99	1,113
2014	98,487.36	4,383	5,244	93,243	53.68	1,737
2015	684,831.03	18,353	21,959	662,872	54.37	12,192

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 57-R2						
NET SALVAGE PERCENT.. 0						
1912	4.91	5	5			
1914	15.91	16	16			
1915	13.94	14	14			
1917	40.78	40	41			
1920	2,134.52	2,080	2,135			
1921	37,653.06	36,678	37,653			
1922	79.88	78	80			
1923	44,268.63	42,631	44,269			
1924	103,281.67	99,357	103,282			
1925	9,098.20	8,742	9,098			
1926	53,068.21	50,908	53,068			
1927	1,833.15	1,755	1,833			
1928	1,371.22	1,299	1,371			
1929	1,312.62	1,240	1,313			
1930	10,997.44	10,368	10,997			
1931	109.70	103	110			
1932	184.28	173	184			
1933	126.09	118	126			
1935	434.17	403	434			
1936	1,610.39	1,491	1,610			
1937	111,950.58	103,241	111,951			
1938	2,892.42	2,656	2,892			
1939	2,264.19	2,071	2,264			
1940	2,480.10	2,258	2,480			
1941	97,717.99	88,532	97,715	3	7.83	
1942	162,413.06	146,399	161,584	829	8.15	102
1943	55,663.42	49,913	55,090	573	8.47	68
1944	97,059.31	86,557	95,535	1,524	8.80	173
1945	3,446.87	3,056	3,373	74	9.15	8
1946	5,537.15	4,879	5,385	152	9.50	16
1947	50,674.79	44,376	48,979	1,696	9.87	172
1948	766,005.49	666,425	735,551	30,454	10.24	2,974
1949	29,191.12	25,221	27,837	1,354	10.62	127
1950	184,840.36	158,556	175,002	9,838	11.02	893
1951	78,612.76	66,939	73,882	4,731	11.42	414
1952	294,958.84	249,240	275,093	19,866	11.83	1,679
1953	1,683,515.07	1,421,897	1,569,385	114,130	11.68	9,771
1954	3,145,672.02	2,634,500	2,907,767	237,905	12.13	19,613
1955	227,573.32	188,931	208,528	19,045	12.58	1,514
1956	68,153.22	56,076	61,893	6,260	13.03	480

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 57-R2						
NET SALVAGE PERCENT.. 0						
1960	392,344.64	312,542	344,961	47,384	14.43	3,284
1961	749,368.38	590,577	651,835	97,533	14.92	6,537
1962	1,303,743.08	1,016,137	1,121,537	182,206	15.43	11,809
1963	706,900.88	544,596	601,085	105,816	15.94	6,638
1964	234,639.72	178,608	197,134	37,506	16.47	2,277
1965	923,173.97	698,843	771,331	151,843	16.53	9,186
1966	2,280,084.48	1,704,135	1,880,899	399,185	17.07	23,385
1967	6,612,074.16	4,877,066	5,382,946	1,229,128	17.61	69,797
1968	1,189,603.51	865,437	955,206	234,398	18.17	12,900
1969	2,925,108.83	2,097,888	2,315,494	609,615	18.73	32,548
1970	4,393,650.69	3,125,643	3,449,855	943,796	18.86	50,042
1971	698,916.04	489,730	540,528	158,388	19.44	8,148
1972	424,164.40	292,589	322,938	101,226	20.01	5,059
1973	710,884.70	482,406	532,444	178,441	20.60	8,662
1974	1,891,315.09	1,270,018	1,401,752	489,563	20.79	23,548
1975	2,007,179.40	1,324,337	1,461,706	545,473	21.40	25,489
1976	1,769,460.92	1,146,611	1,265,545	503,916	22.00	22,905
1977	3,385,308.28	2,153,056	2,376,385	1,008,923	22.61	44,623
1978	1,310,354.14	822,378	907,680	402,674	22.85	17,622
1979	269,982.33	166,039	183,262	86,720	23.48	3,693
1980	1,879,056.85	1,131,568	1,248,941	630,116	24.11	26,135
1981	997,772.55	587,987	648,977	348,796	24.74	14,098
1982	256,556.81	148,700	164,124	92,433	25.02	3,694
1983	1,749,858.72	990,770	1,093,539	656,320	25.67	25,568
1984	588,493.11	325,142	358,868	229,625	26.32	8,724
1985	648,431.27	351,320	387,761	260,670	26.64	9,785
1986	669,177.64	353,058	389,679	279,499	27.31	10,234
1987	1,676,696.62	860,648	949,920	726,777	27.97	25,984
1988	776,896.42	389,691	430,112	346,784	28.32	12,245
1989	3,762,088.07	1,831,384	2,021,347	1,740,741	28.99	60,046
1990	3,237,945.45	1,527,339	1,685,764	1,552,181	29.68	52,297
1991	2,045,170.02	938,733	1,036,104	1,009,066	30.06	33,568
1992	1,246,036.90	552,493	609,801	636,236	30.75	20,691
1993	1,174,022.74	504,830	557,194	616,829	31.15	19,802
1994	552,192.00	228,607	252,320	299,872	31.85	9,415
1995	7,126,035.35	2,849,702	3,145,291	3,980,744	32.26	123,396
1996	2,265,342.63	868,532	958,622	1,306,721	32.97	39,634
1997	231,663.27	85,391	94,248	137,415	33.41	4,113
1998	5,973,442.43	2,099,665	2,317,456	3,655,986	34.13	107,119
1999	722,553.98	242,778	267,960	454,594	34.58	13,146

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 57-R2						
NET SALVAGE PERCENT.. 0						
2003	398,463.15	107,027	118,129	280,334	36.75	7,628
2004	6,191,610.46	1,555,333	1,716,662	4,474,948	37.25	120,133
2005	5,217,206.19	1,217,696	1,344,003	3,873,203	37.76	102,574
2006	11,551,041.01	2,485,784	2,743,625	8,807,416	38.28	230,079
2007	5,567,362.80	1,100,111	1,214,222	4,353,141	38.58	112,834
2008	5,573,961.67	994,952	1,098,155	4,475,807	39.12	114,412
2009	5,837,609.10	932,850	1,029,611	4,807,998	39.45	121,876
2010	14,579,372.19	2,046,944	2,259,266	12,320,106	39.80	309,550
2011	31,776,759.75	3,825,922	4,222,771	27,553,989	40.16	686,105
2012	18,994,623.46	1,907,060	2,104,872	16,889,751	40.34	418,685
2013	5,956,322.56	475,315	524,618	5,431,705	40.36	134,581
2014	7,525,259.13	440,228	485,891	7,039,368	40.24	174,935
2015	16,778,221.82	614,083	677,779	16,100,443	39.48	407,813
2016	4,431,610.00	58,940	65,054	4,366,556	37.09	117,729
	231,656,988.78	70,226,891	77,492,625	154,164,364		4,301,177
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						35.8 1.86

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1943	1,360,446.02	1,129,986	1,351,458	8,988	14.99	600
1948	18,020.49	14,442	17,273	747	16.97	44
1951	11,785.72	9,186	10,986	800	18.54	43
1953	742,831.25	566,037	676,978	65,853	19.83	3,321
1954	1,452,590.48	1,098,449	1,313,740	138,850	20.15	6,891
1963	26,678.72	18,126	21,679	5,000	25.24	198
1964	27,801.40	18,683	22,345	5,456	25.62	213
1965	4,038,805.14	2,662,380	3,184,193	854,612	26.62	32,104
1966	143,233.21	93,302	111,589	31,644	27.02	1,171
1967	12,256,408.55	7,826,943	9,360,985	2,895,424	28.02	103,334
1968	134,815.32	85,001	101,661	33,154	28.42	1,167
1969	3,491,959.08	2,172,697	2,598,535	893,424	28.84	30,979
1970	165,271.31	100,683	120,416	44,855	29.83	1,504
1972	31,147.87	18,296	21,882	9,266	31.26	296
1975	347,887.53	193,460	231,377	116,511	33.13	3,517
1976	123,671.17	67,623	80,877	42,794	33.57	1,275
1978	13,724.29	7,186	8,594	5,130	35.03	146
1980	152,846.50	76,423	91,402	61,444	36.50	1,683
1981	216,909.52	105,505	126,183	90,727	37.49	2,420
1982	65,246.54	31,064	37,152	28,095	37.96	740
1983	4,968.32	2,297	2,747	2,221	38.96	57
1984	108,813.52	49,162	58,798	50,016	39.44	1,268
1986	2,696.36	1,151	1,377	1,319	40.93	32
1997	570,677.39	161,388	193,019	377,658	49.46	7,636
1999	375.75	96	115	261	50.99	5
2009	1,236,661.62	139,990	167,427	1,069,235	58.73	18,206
2011	927,751.20	77,560	92,762	834,989	60.29	13,850
2013	650,196.38	34,851	41,682	608,514	61.86	9,837
2014	1,181,348.65	45,482	54,396	1,126,953	62.44	18,049
2015	18,316.32	429	513	17,803	62.60	284
	29,523,885.62	16,807,878	20,102,141	9,421,745		260,870

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.1 0.88

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. 0						
1943	199,905.42	170,439	159,342	40,563	12.71	3,191
1944	48,548.37	41,179	38,498	10,050	12.97	775
1945	6,338.70	5,348	5,000	1,339	13.25	101
1946	27,814.12	23,336	21,817	5,997	13.53	443
1947	7,046.62	5,877	5,494	1,553	13.83	112
1948	43,767.52	36,275	33,913	9,855	14.15	696
1949	17,492.13	14,405	13,467	4,025	14.47	278
1950	170,710.92	139,642	130,551	40,160	14.80	2,714
1951	43,293.94	35,163	32,874	10,420	15.15	688
1952	373,753.08	301,320	281,702	92,051	15.50	5,939
1953	337,965.09	270,406	252,801	85,164	15.87	5,366
1954	724,513.63	575,119	537,675	186,839	16.24	11,505
1955	409,477.15	322,340	301,354	108,123	16.62	6,506
1956	243,670.93	190,161	177,780	65,891	17.02	3,871
1957	902,573.35	698,140	652,687	249,886	17.42	14,345
1958	1,377,701.10	1,055,870	987,127	390,574	17.83	21,905
1959	2,246,464.56	1,705,067	1,594,058	652,407	18.26	35,729
1960	98,897.18	74,311	69,473	29,424	18.69	1,574
1961	537,567.02	399,789	373,760	163,807	19.13	8,563
1962	1,124,330.65	827,282	773,421	350,910	19.57	17,931
1963	1,086,801.09	790,756	739,273	347,528	20.03	17,350
1964	594,935.17	427,877	400,020	194,915	20.50	9,508
1965	518,565.16	368,544	344,550	174,015	20.96	8,302
1966	2,694,761.94	1,891,723	1,768,561	926,201	21.44	43,200
1967	286,126.36	198,286	185,376	100,750	21.93	4,594
1968	753,163.74	518,704	484,933	268,231	21.92	12,237
1969	2,855,061.43	1,939,158	1,812,908	1,042,153	22.43	46,462
1970	2,053,160.00	1,374,796	1,285,289	767,871	22.94	33,473
1971	957,664.43	631,867	590,729	366,935	23.46	15,641
1972	410,106.72	266,446	249,099	161,008	23.99	6,711
1973	65,126.87	41,642	38,931	26,196	24.53	1,068
1974	185,173.96	116,474	108,891	76,283	25.07	3,043
1975	1,420,931.80	884,530	826,942	593,990	25.17	23,599
1976	238,559.57	145,903	136,404	102,156	25.72	3,972
1977	197,035.36	118,300	110,598	86,437	26.29	3,288
1978	1,353,096.58	796,974	745,087	608,010	26.86	22,636
1979	380,452.67	219,711	205,407	175,046	27.44	6,379
1980	1,378,861.27	785,124	734,008	644,853	27.60	23,364
1981	1,130,535.15	630,160	589,133	541,402	28.19	19,205
1982	804,513.46	438,540	409,989	394,524	28.79	13,704

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. 0						
1986	2,407,783.74	1,197,150	1,119,209	1,288,575	30.85	41,769
1987	1,410,291.26	686,530	641,833	768,458	31.10	24,709
1988	1,099,645.55	520,242	486,371	613,275	31.74	19,322
1989	306,638.13	141,667	132,444	174,194	32.02	5,440
1990	869,584.72	389,400	364,048	505,537	32.67	15,474
1991	986,536.88	430,130	402,126	584,411	32.98	17,720
1992	367,195.05	154,736	144,662	222,533	33.64	6,615
1993	1,678,499.27	686,338	641,653	1,036,846	33.97	30,522
1994	1,231,471.94	484,954	453,381	778,091	34.64	22,462
1995	1,355,519.04	515,911	482,322	873,197	34.99	24,956
1996	972,131.66	356,772	333,544	638,588	35.36	18,060
1997	1,470,477.92	519,079	485,284	985,194	35.75	27,558
1998	3,985,447.05	1,349,472	1,261,614	2,723,833	36.14	75,369
1999	2,744,392.59	888,634	830,779	1,913,614	36.55	52,356
2002	117,756.18	32,618	30,494	87,262	37.85	2,305
2003	442,590.35	115,914	108,367	334,223	38.05	8,784
2004	284,787.09	69,773	65,230	219,557	38.52	5,700
2005	1,683,892.03	385,274	360,190	1,323,702	38.75	34,160
2006	1,966,022.00	416,993	389,844	1,576,178	39.00	40,415
2007	1,199,671.92	233,696	218,481	981,191	39.28	24,979
2008	554,843.75	98,540	92,125	462,719	39.35	11,759
2009	1,379,736.83	220,482	206,127	1,173,610	39.45	29,749
2010	1,114,043.44	157,080	146,853	967,190	39.59	24,430
2011	15,182,889.29	1,861,422	1,740,233	13,442,656	39.35	341,618
2012	2,588,898.73	266,657	249,296	2,339,603	39.17	59,729
2013	5,521,297.36	458,268	428,432	5,092,865	38.69	131,633
2014	30,970,420.48	1,913,972	1,789,362	29,181,058	37.98	768,327
2015	23,725,508.66	934,785	873,926	22,851,583	36.52	625,728
	139,502,090.64	36,832,614	34,434,602	105,067,489		3,013,159
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						34.9 2.16

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. 0						
1925	166.63	156	161	6	6.54	1
1943	894,006.58	775,372	801,900	92,107	11.25	8,187
1944	52,714.28	45,482	47,038	5,676	11.53	492
1945	673.15	578	598	75	11.83	6
1946	18,328.53	15,634	16,169	2,160	12.15	178
1947	4,271.47	3,622	3,746	525	12.47	42
1948	61,255.28	51,614	53,380	7,875	12.80	615
1949	17,199.77	14,396	14,889	2,311	13.15	176
1950	222,083.30	184,596	190,912	31,171	13.50	2,309
1951	31,071.43	25,643	26,520	4,551	13.87	328
1952	544,991.49	446,457	461,732	83,259	14.24	5,847
1953	924,660.87	751,564	777,278	147,383	14.62	10,081
1954	1,940,593.03	1,564,506	1,618,033	322,560	15.02	21,475
1955	490,870.00	392,451	405,878	84,992	15.42	5,512
1956	484,511.70	384,024	397,163	87,349	15.83	5,518
1957	1,427,776.46	1,112,809	1,150,882	276,894	16.84	16,443
1958	1,647,567.94	1,272,252	1,315,780	331,788	17.26	19,223
1959	2,569,697.70	1,965,305	2,032,545	537,153	17.68	30,382
1960	87,049.29	65,905	68,160	18,889	18.13	1,042
1961	523,838.49	392,460	405,887	117,951	18.58	6,348
1962	952,376.28	705,901	730,052	222,324	19.03	11,683
1963	974,894.44	714,598	739,047	235,847	19.49	12,101
1964	574,549.49	416,261	430,503	144,046	19.96	7,217
1965	2,207,512.05	1,580,137	1,634,199	573,313	20.45	28,035
1966	2,245,409.24	1,587,504	1,641,818	603,591	20.93	28,839
1967	11,324,374.64	7,904,413	8,174,849	3,149,526	21.42	147,037
1968	909,421.46	626,319	647,747	261,674	21.92	11,938
1969	8,181,334.28	5,518,310	5,707,110	2,474,224	22.92	107,950
1970	1,991,352.96	1,324,250	1,369,557	621,796	23.43	26,538
1971	442,440.74	289,887	299,805	142,636	23.94	5,958
1972	391,724.30	252,741	261,388	130,336	24.47	5,326
1973	64,825.60	41,171	42,580	22,246	24.99	890
1974	386,800.06	241,673	249,941	136,859	25.52	5,363
1975	2,348,380.14	1,442,375	1,491,723	856,657	26.07	32,860
1976	502,396.77	303,146	313,518	188,879	26.62	7,095
1977	270,766.77	160,429	165,918	104,849	27.17	3,859
1978	2,367,971.22	1,367,503	1,414,290	953,681	28.17	33,854
1979	671,608.77	380,265	393,275	278,334	28.73	9,688
1980	2,844,501.29	1,578,129	1,632,122	1,212,379	29.29	41,392
1981	5,446,490.13	2,958,533	3,059,754	2,386,736	29.86	79,931

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. 0						
1985	1,259,177.14	622,789	644,097	615,080	32.19	19,108
1986	3,796,255.76	1,817,647	1,879,835	1,916,421	33.20	57,724
1987	859,894.47	400,797	414,510	445,384	33.79	13,181
1988	1,562,234.57	708,005	732,228	830,007	34.39	24,135
1989	42,168.82	18,554	19,189	22,980	35.00	657
1990	830,715.13	354,383	366,508	464,207	35.61	13,036
1991	338,600.00	139,876	144,662	193,938	36.23	5,353
1992	424,433.28	169,519	175,319	249,114	36.85	6,760
1993	1,920,639.95	740,215	765,540	1,155,100	37.48	30,819
1994	1,669,922.89	619,875	641,083	1,028,840	38.11	26,997
1995	3,318,114.56	1,184,235	1,224,751	2,093,364	38.74	54,036
1996	1,106,793.40	378,966	391,932	714,861	39.38	18,153
1997	2,292,586.59	751,051	776,747	1,515,840	40.02	37,877
1998	2,645,795.30	827,076	855,373	1,790,422	40.67	44,023
1999	5,267,125.17	1,566,970	1,620,581	3,646,544	41.32	88,251
2000	268,005.26	75,631	78,219	189,786	41.98	4,521
2003	1,210,277.49	284,294	294,021	916,256	43.97	20,838
2004	325,067.30	71,125	73,558	251,509	44.64	5,634
2005	2,336,675.68	472,943	489,124	1,847,552	45.32	40,767
2006	1,670,018.33	310,289	320,905	1,349,113	46.00	29,329
2007	3,501,893.90	592,170	612,430	2,889,464	46.68	61,899
2008	242,870.95	37,159	38,430	204,441	47.06	4,344
2009	1,617,792.09	219,696	227,212	1,390,580	47.75	29,122
2010	1,324,437.29	157,608	163,000	1,161,437	48.14	24,126
2011	11,406,266.64	1,161,158	1,200,885	10,205,382	48.55	210,204
2012	1,073,442.35	90,384	93,476	979,966	48.97	20,012
2013	4,797,674.01	317,606	328,473	4,469,201	49.41	90,451
2014	1,093,593.67	52,711	54,514	1,039,080	49.32	21,068
2015	1,832,753.47	54,250	56,106	1,776,647	49.26	36,067
2016	15,894,091.00	165,299	170,955	15,723,136	47.35	332,062
	138,893,796.41	56,289,097	58,214,937	80,678,859		2,200,772

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.7 1.58

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 356.10 CLEARING COSTS AND RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1943	306,189.41	265,558	266,441	39,748	11.25	3,533
1944	12,342.90	10,649	10,684	1,659	11.53	144
1945	4,596.25	3,944	3,957	639	11.83	54
1946	7,829.00	6,678	6,700	1,129	12.15	93
1947	4,555.73	3,831	3,844	712	13.14	54
1948	138,064.63	115,381	115,764	22,301	13.47	1,656
1949	6,384.07	5,300	5,318	1,066	13.80	77
1950	33,338.33	27,271	27,362	5,976	14.80	404
1951	111,223.23	90,336	90,636	20,587	15.15	1,359
1952	157,229.84	125,752	126,170	31,060	16.15	1,923
1953	378,987.94	300,841	301,841	77,147	16.50	4,676
1954	528,455.17	416,158	417,541	110,914	16.87	6,575
1955	95,493.64	73,998	74,244	21,250	17.87	1,189
1956	197,561.21	151,806	152,311	45,250	18.24	2,481
1957	343,305.35	259,402	260,264	83,041	19.24	4,316
1958	386,654.47	289,527	290,489	96,165	19.62	4,901
1959	539,541.61	397,103	398,423	141,119	20.62	6,844
1960	30,026.50	21,883	21,956	8,070	21.02	384
1961	157,633.30	113,732	114,110	43,523	21.42	2,032
1962	219,869.74	155,778	156,296	63,574	22.42	2,836
1963	190,845.59	133,745	134,190	56,656	22.84	2,481
1964	130,798.83	89,963	90,262	40,537	23.83	1,701
1965	403,746.69	274,467	275,379	128,368	24.26	5,291
1966	407,043.21	271,335	272,237	134,806	25.26	5,337
1967	1,638,084.01	1,078,515	1,082,099	555,985	25.68	21,651
1968	303,994.20	196,076	196,728	107,266	26.69	4,019
1969	824,252.70	524,637	526,381	297,872	27.13	10,979
1970	205,676.75	128,157	128,583	77,094	28.13	2,741
1971	41,325.91	25,196	25,280	16,046	29.13	551
1972	82,560.90	49,603	49,768	32,793	29.57	1,109
1973	12,135.29	7,126	7,150	4,985	30.58	163
1974	29,770.51	17,207	17,264	12,507	31.03	403
1975	256,046.33	144,513	144,993	111,053	32.03	3,467
1976	66,867.76	36,831	36,953	29,915	33.03	906
1977	21,852.79	11,827	11,866	9,987	33.49	298
1978	337,632.39	178,067	178,659	158,973	34.50	4,608
1979	45,410.73	23,332	23,410	22,001	35.49	620
1980	215,935.62	108,767	109,128	106,808	35.96	2,970
1981	167,797.07	82,204	82,477	85,320	36.96	2,308
1982	4,297.90	2,046	2,053	2,245	37.96	59

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 356.10 CLEARING COSTS AND RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1986	11,172.98	4,737	4,753	6,420	41.44	155
1987	81,022.21	33,219	33,329	47,693	42.45	1,124
1988	51,991.10	20,599	20,667	31,324	43.44	721
1990	264.11	98	98	166	44.93	4
1992	879.47	302	303	576	46.93	12
1994	5.81	2	2	4	48.93	
2000	1,194.83	278	279	916	54.43	17
2007	1,014,093.52	135,889	136,341	877,753	61.42	14,291
2008	3,668,568.55	439,495	440,956	3,227,613	62.43	51,700
2009	4,033,106.50	429,526	430,954	3,602,152	62.92	57,250
2010	3,505,760.58	323,582	324,657	3,181,104	63.92	49,767
2011	4,200,381.47	328,050	329,140	3,871,241	64.92	59,631
2012	92,225.96	5,893	5,913	86,313	65.92	1,309
2013	13,462,337.28	669,078	671,302	12,791,035	66.92	191,139
2014	467,210.00	16,586	16,641	450,569	67.92	6,634
2015	2,928,545.10	62,378	62,585	2,865,960	68.92	41,584
2016	10,596,061.00	75,232	75,482	10,520,579	69.92	150,466
	53,244,758.87	8,801,603	8,830,857	44,413,902		744,166
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						59.7 1.40

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S2						
NET SALVAGE PERCENT.. 0						
2004	31,968.64	12,548	11,578	20,391	19.35	1,054
2005	739.02	269	248	491	20.15	24
2006	7,747.53	2,587	2,387	5,361	20.95	256
2007	10,312.87	3,125	2,883	7,430	21.85	340
2008	245.48	67	62	183	22.65	8
2009	7.03	2	2	5	23.56	
2010	57,734.57	12,124	11,187	46,548	24.46	1,903
2011	18,191.20	3,231	2,981	15,210	25.46	597
2012	63,645.67	9,280	8,562	55,084	26.36	2,090
2013	133,543.63	15,144	13,973	119,571	27.36	4,370
2014	189,352.47	15,338	14,152	175,200	28.36	6,178
2015	56,440.46	2,743	2,531	53,909	29.36	1,836
	569,928.57	76,458	70,546	499,383		18,656
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.8						3.27

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 360.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1904	69.28	69	69			
1908	904.08	893	904			
1921	26.62	25	27			
1930	98.98	92	99			
1931	608.47	562	608			
1932	325.59	300	326			
1940	105.63	94	106			
1942	28.24	25	28			
1943	1,423,322.28	1,234,447	1,423,322			
1944	28,517.33	24,605	28,517			
1945	80,533.28	69,098	80,333	200	11.83	17
1946	124,850.81	106,498	123,814	1,037	12.15	85
1947	151,003.07	126,994	147,643	3,360	13.14	256
1948	129,668.51	108,364	125,984	3,685	13.47	274
1949	122,814.60	101,961	118,539	4,276	13.80	310
1950	88,644.99	72,512	84,302	4,343	14.80	293
1951	155,766.99	126,514	147,085	8,682	15.15	573
1952	154,653.88	123,692	143,804	10,850	16.15	672
1953	199,396.55	158,281	184,017	15,380	16.50	932
1954	295,163.96	232,442	270,236	24,928	16.87	1,478
1955	235,325.32	182,354	212,004	23,321	17.87	1,305
1956	172,589.35	132,618	154,181	18,408	18.24	1,009
1957	170,890.22	129,125	150,120	20,770	19.24	1,080
1958	191,989.29	143,762	167,137	24,852	19.62	1,267
1959	220,233.48	162,092	188,448	31,785	20.62	1,541
1960	270,234.57	196,947	228,970	41,265	21.02	1,963
1961	309,027.67	222,963	259,216	49,812	21.42	2,325
1962	206,758.28	146,488	170,306	36,452	22.42	1,626
1963	307,932.18	215,799	250,887	57,045	22.84	2,498
1964	223,083.10	153,437	178,385	44,698	23.83	1,876
1965	166,918.03	113,471	131,921	34,997	24.26	1,443
1966	173,075.94	115,372	134,131	38,945	25.26	1,542
1967	188,909.13	124,378	144,601	44,308	25.68	1,725
1968	168,064.11	108,401	126,027	42,037	26.69	1,575
1969	222,760.80	141,787	164,841	57,920	27.13	2,135
1970	188,958.54	117,740	136,884	52,075	28.13	1,851
1971	168,230.78	102,570	119,248	48,983	29.13	1,682
1972	290,535.79	174,554	202,936	87,600	29.57	2,962
1973	220,725.65	129,610	150,684	70,042	30.58	2,290
1974	244,817.66	141,505	164,513	80,305	31.03	2,588

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 360.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1978	364,445.89	192,209	223,462	140,984	34.50	4,086
1979	252,373.79	129,670	150,754	101,620	35.49	2,863
1980	202,123.51	101,810	118,364	83,760	35.96	2,329
1981	330,463.03	161,894	188,217	142,246	36.96	3,849
1982	233,683.70	111,257	129,347	104,337	37.96	2,749
1983	278,253.15	128,636	149,552	128,701	38.96	3,303
1984	354,912.95	160,350	186,422	168,491	39.44	4,272
1985	311,964.38	136,578	158,785	153,179	40.45	3,787
1986	348,843.52	147,910	171,960	176,884	41.44	4,268
1987	527,587.52	216,311	251,482	276,106	42.45	6,504
1988	405,974.09	160,847	187,000	218,974	43.44	5,041
1989	396,839.13	152,783	177,625	219,214	43.93	4,990
1990	172,340.89	63,938	74,334	98,007	44.93	2,181
1991	234,417.50	83,687	97,294	137,124	45.93	2,985
1992	1,216,023.06	417,096	484,915	731,108	46.93	15,579
1993	664,913.91	218,757	254,326	410,588	47.93	8,566
1994	369,871.97	116,510	135,454	234,418	48.93	4,791
1995	103,931.62	31,283	36,370	67,562	49.93	1,353
1996	333,292.71	96,322	111,984	221,309	50.43	4,388
1997	313,187.35	86,127	100,131	213,056	51.42	4,143
1998	789.68	206	239	551	52.43	11
2000	167.10	39	45	122	54.43	2
2003	251,087.08	47,807	55,581	195,506	57.42	3,405
2009	896.66	95	110	787	62.92	13
2010	1,582.81	146	170	1,413	63.92	22
	15,554,712.62	8,728,278	10,135,306	5,419,407		143,061
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						37.9 0.92

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. 0						
1892	7,134.70	7,135	7,135			
1902	2,356.12	2,320	2,356			
1904	238.41	233	238			
1908	10,514.70	10,268	10,515			
1912	2,242.54	2,156	2,243			
1913	2,590.42	2,494	2,590			
1914	173.05	165	173			
1917	8,309.47	7,937	8,309			
1920	55,501.45	52,488	55,501			
1921	921.73	871	922			
1922	18,044.14	16,882	18,044			
1923	34,239.38	32,014	34,239			
1924	39,513.22	36,913	39,513			
1925	86,139.20	80,394	86,139			
1926	31,644.84	29,499	31,645			
1927	6,966.79	6,422	6,967			
1928	6,224.29	5,729	6,224			
1929	10,977.58	10,086	10,978			
1930	14,196.78	13,017	14,197			
1931	11,642.01	10,650	11,642			
1932	1,531.53	1,398	1,532			
1934	1,363.24	1,237	1,363			
1935	1,634.46	1,465	1,634			
1936	1,317.29	1,177	1,317			
1937	4,796.26	4,271	4,796			
1938	1,027.42	911	1,027			
1939	156.42	138	156			
1940	1,250.60	1,100	1,251			
1941	9,817.65	8,598	9,818			
1942	39,285.10	34,241	39,285			
1943	13,797.70	11,967	13,798			
1944	6,555.23	5,656	6,555			
1945	17,843.97	15,310	17,844			
1946	27,969.51	23,858	27,970			
1947	19,487.10	16,523	19,487			
1948	52,282.59	44,053	52,283			
1949	47,198.28	39,505	47,198			
1950	31,532.61	26,210	31,533			
1951	70,731.78	58,375	70,732			
1952	93,832.50	76,868	93,832			

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. 0						
1956	41,235.34	32,683	41,235			
1957	90,943.43	70,881	90,943			
1958	146,032.41	112,766	145,450	582	17.26	34
1959	83,290.55	63,701	82,164	1,127	17.68	64
1960	162,104.91	122,730	158,302	3,803	18.13	210
1961	256,691.29	192,313	248,052	8,639	18.58	465
1962	235,114.98	174,267	224,776	10,339	19.03	543
1963	225,905.72	165,589	213,583	12,323	19.49	632
1964	399,939.21	289,756	373,738	26,201	19.96	1,313
1965	287,730.96	205,958	265,652	22,079	20.45	1,080
1966	275,986.50	195,122	251,675	24,312	20.93	1,162
1967	256,383.56	178,956	230,824	25,560	21.42	1,193
1968	98,260.45	67,672	87,286	10,974	21.92	501
1969	47,277.34	31,889	41,132	6,145	22.92	268
1970	320,240.74	212,960	274,683	45,558	23.43	1,944
1971	30,516.18	19,994	25,789	4,727	23.94	197
1972	253,734.85	163,710	211,159	42,576	24.47	1,740
1973	399,472.14	253,705	327,238	72,234	24.99	2,891
1974	140,230.37	87,616	113,010	27,220	25.52	1,067
1975	302,511.59	185,803	239,655	62,857	26.07	2,411
1976	154,155.65	93,018	119,978	34,178	26.62	1,284
1977	101,288.24	60,013	77,407	23,881	27.17	879
1978	514,163.82	296,930	382,991	131,173	28.17	4,656
1979	404,721.02	229,153	295,570	109,151	28.73	3,799
1980	338,170.75	187,617	241,995	96,176	29.29	3,284
1981	1,114,789.10	605,553	781,064	333,725	29.86	11,176
1982	497,147.12	264,134	340,689	156,458	30.44	5,140
1983	74,628.25	38,747	49,977	24,651	31.02	795
1984	211,876.22	107,421	138,555	73,321	31.60	2,320
1985	138,742.47	68,622	88,511	50,231	32.19	1,560
1986	218,731.07	104,728	135,082	83,649	33.20	2,520
1987	121,480.88	56,622	73,033	48,448	33.79	1,434
1988	28,815.74	13,059	16,844	11,972	34.39	348
1989	113,644.51	50,004	64,497	49,148	35.00	1,404
1990	100,334.82	42,803	55,209	45,126	35.61	1,267
1991	73,250.41	30,260	39,030	34,220	36.23	945
1992	42,903.39	17,136	22,103	20,800	36.85	564
1993	232,532.38	89,618	115,593	116,939	37.48	3,120
1994	42,138.02	15,642	20,176	21,962	38.11	576
1995	50,695.53	18,093	23,337	27,359	38.74	706

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. 0						
2000	65,235.81	18,410	23,746	41,490	41.98	988
2001	44,633.92	11,899	15,348	29,286	42.64	687
2002	77,744.85	19,498	25,149	52,596	43.31	1,214
2003	4.40	1	1	3	43.97	
2004	2,799.77	613	791	2,009	44.64	45
2005	7,626.84	1,544	1,992	5,635	45.32	124
2006	422,164.23	78,438	101,172	320,992	46.00	6,978
2008	61,583.84	9,422	12,153	49,431	47.06	1,050
2009	158,734.53	21,556	27,804	130,931	47.75	2,742
2010	633,294.75	75,362	97,204	536,091	48.14	11,136
2011	623,015.66	63,423	81,805	541,211	48.55	11,147
2012	540,562.15	45,515	58,707	481,855	48.97	9,840
2013	631,008.73	41,773	53,880	577,129	49.41	11,680
2014	656,382.68	31,638	40,807	615,576	49.32	12,481
2015	180,194.69	5,334	6,880	173,315	49.26	3,518
2016	150,197.00	1,562	2,015	148,182	47.35	3,130
	15,095,670.01	7,012,827	8,916,033	6,179,637		156,624

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.5 1.04

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. 0						
1910	548.28	526	548			
1912	1,562.35	1,502	1,562			
1913	692.18	659	692			
1914	150.76	144	151			
1915	0.01					
1916	64.57	61	65			
1917	771.65	729	771	1	5.77	
1918	1,492.40	1,411	1,492			
1919	316.51	296	313	4	6.67	1
1920	2,734.29	2,559	2,707	27	6.60	4
1921	2,389.05	2,236	2,365	24	6.54	4
1922	5,824.83	5,450	5,764	61	6.51	9
1923	17,287.00	16,001	16,924	363	7.52	48
1924	22,049.28	20,396	21,573	476	7.50	63
1925	42,011.04	38,827	41,068	943	7.50	126
1926	207,253.56	191,316	202,356	4,898	7.54	650
1927	129,841.44	118,532	125,372	4,469	8.54	523
1928	5,788.87	5,277	5,582	207	8.58	24
1929	102,211.84	93,013	98,380	3,832	8.65	443
1930	44,810.22	40,697	43,045	1,765	8.74	202
1931	66,903.80	60,635	64,134	2,770	8.84	313
1932	58,771.70	52,642	55,680	3,092	9.84	314
1933	4,556.82	4,071	4,306	251	9.96	25
1934	798.17	711	752	46	10.09	5
1935	10,477.36	9,308	9,845	632	10.24	62
1936	23,678.19	20,967	22,177	1,501	10.41	144
1937	35,140.34	31,008	32,797	2,343	10.59	221
1938	11,458.50	10,074	10,655	804	10.79	75
1939	8,279.34	7,186	7,601	678	11.79	58
1940	34,535.29	29,852	31,575	2,960	12.00	247
1941	93,096.52	80,128	84,752	8,345	12.22	683
1942	242,906.34	208,122	220,132	22,774	12.45	1,829
1943	120,385.86	102,641	108,564	11,822	12.71	930
1944	46,530.80	39,467	41,744	4,787	12.97	369
1945	111,211.29	93,829	99,243	11,968	13.25	903
1946	300,108.38	251,791	266,321	33,787	13.53	2,497
1947	153,817.50	128,284	135,687	18,130	13.83	1,311
1948	291,330.94	241,455	255,388	35,943	14.15	2,540
1949	722,524.63	594,999	629,334	93,191	14.47	6,440
1950	723,060.25	591,463	625,594	97,466	14.80	6,586

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. 0						
1954	1,728,919.48	1,372,416	1,451,612	277,307	16.24	17,076
1955	1,558,866.95	1,227,140	1,297,953	260,914	16.62	15,699
1956	369,251.64	288,164	304,793	64,459	17.02	3,787
1957	1,413,064.49	1,093,005	1,156,078	256,986	17.42	14,752
1958	1,685,434.61	1,291,717	1,366,257	319,178	17.83	17,901
1959	1,301,758.12	988,034	1,045,049	256,709	18.26	14,059
1960	1,671,617.51	1,256,053	1,328,535	343,083	18.69	18,357
1961	2,694,102.61	2,003,604	2,119,224	574,879	19.13	30,051
1962	3,205,057.99	2,358,282	2,494,369	710,689	19.57	36,315
1963	2,412,747.82	1,755,515	1,856,818	555,930	20.03	27,755
1964	3,483,809.10	2,505,556	2,650,141	833,668	20.50	40,667
1965	2,729,716.25	1,940,009	2,051,959	677,757	20.96	32,336
1966	2,381,561.32	1,671,856	1,768,332	613,229	21.44	28,602
1967	2,553,198.56	1,769,367	1,871,470	681,729	21.93	31,087
1968	1,400,164.28	964,293	1,019,938	380,226	21.92	17,346
1969	964,847.70	655,325	693,141	271,707	22.43	12,114
1970	3,749,955.53	2,510,970	2,655,868	1,094,088	22.94	47,693
1971	2,279,001.29	1,503,685	1,590,456	688,545	23.46	29,350
1972	2,642,886.23	1,717,083	1,816,169	826,717	23.99	34,461
1973	3,466,443.81	2,216,444	2,344,346	1,122,098	24.53	45,744
1974	2,531,644.90	1,592,405	1,684,296	847,349	25.07	33,799
1975	3,229,799.91	2,010,550	2,126,570	1,103,230	25.17	43,831
1976	2,234,251.61	1,366,468	1,445,321	788,931	25.72	30,674
1977	966,395.87	580,224	613,706	352,690	26.29	13,415
1978	4,008,013.66	2,360,720	2,496,947	1,511,067	26.86	56,257
1979	4,338,849.14	2,505,685	2,650,278	1,688,571	27.44	61,537
1980	2,092,470.69	1,191,453	1,260,207	832,264	27.60	30,154
1981	6,285,758.27	3,503,682	3,705,865	2,579,893	28.19	91,518
1982	4,720,425.55	2,573,104	2,721,587	1,998,839	28.79	69,428
1983	850,521.79	452,988	479,128	371,394	29.40	12,632
1984	2,406,992.79	1,259,339	1,332,010	1,074,983	29.61	36,305
1985	2,474,010.90	1,262,488	1,335,341	1,138,670	30.23	37,667
1986	4,285,004.51	2,130,504	2,253,446	2,031,559	30.85	65,853
1987	2,863,957.60	1,394,175	1,474,627	1,389,331	31.10	44,673
1988	1,775,661.50	840,065	888,542	887,120	31.74	27,950
1989	3,760,499.96	1,737,351	1,837,606	1,922,894	32.02	60,053
1990	2,288,791.59	1,024,921	1,084,065	1,204,727	32.67	36,876
1991	3,888,779.46	1,695,508	1,793,349	2,095,430	32.98	63,536
1992	3,256,071.66	1,372,109	1,451,288	1,804,784	33.64	53,650
1993	4,670,171.87	1,909,633	2,019,830	2,650,342	33.97	78,020

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. 0						
1997	6,713,322.75	2,369,803	2,506,554	4,206,769	35.75	117,672
1998	6,229,666.67	2,109,365	2,231,088	3,998,579	36.14	110,641
1999	889,698.96	288,085	304,709	584,990	36.55	16,005
2000	2,645,042.30	816,260	863,363	1,781,679	36.97	48,193
2001	6,951,532.84	2,036,799	2,154,334	4,797,199	37.41	128,233
2002	1,755,487.22	486,270	514,331	1,241,156	37.85	32,791
2003	1,085,261.08	284,230	300,632	784,629	38.05	20,621
2004	4,343,482.82	1,064,153	1,125,561	3,217,922	38.52	83,539
2005	3,630,809.82	830,729	878,667	2,752,143	38.75	71,023
2006	10,823,325.77	2,295,627	2,428,098	8,395,228	39.00	215,262
2007	5,831,734.06	1,136,022	1,201,577	4,630,157	39.28	117,876
2008	5,020,059.52	891,563	943,011	4,077,049	39.35	103,610
2009	6,646,347.90	1,062,086	1,123,375	5,522,973	39.45	139,999
2010	8,665,805.60	1,221,879	1,292,388	7,373,418	39.59	186,244
2011	22,117,296.38	2,711,581	2,868,055	19,249,241	39.35	489,180
2012	8,931,557.32	919,950	973,037	7,958,520	39.17	203,179
2013	8,628,611.75	716,175	757,502	7,871,110	38.69	203,440
2014	10,254,775.75	633,745	670,316	9,584,460	37.98	252,355
2015	9,944,167.54	391,800	414,409	9,529,759	36.52	260,946
2016	5,904,616.00	89,160	94,305	5,810,311	32.61	178,176
	262,971,226.37	96,903,275	102,495,117	160,476,109		4,708,579
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						34.1 1.79

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. 0						
1900	51,590.82	51,085	49,049	2,542	1.15	2,210
1943	950,689.10	810,558	778,259	172,430	12.71	13,566
1944	136,109.25	115,448	110,848	25,261	12.97	1,948
1945	214,726.83	181,165	173,946	40,781	13.25	3,078
1946	374,681.32	314,358	301,832	72,849	13.53	5,384
1947	308,881.91	257,608	247,343	61,539	13.83	4,450
1948	508,306.50	421,284	404,497	103,810	14.15	7,336
1949	324,447.77	267,183	256,536	67,912	14.47	4,693
1950	696,144.21	569,446	546,755	149,389	14.80	10,094
1951	804,573.19	653,474	627,435	177,138	15.15	11,692
1952	974,874.68	785,944	754,626	220,249	15.50	14,210
1953	1,156,092.77	924,990	888,132	267,961	15.87	16,885
1954	1,391,807.58	1,104,817	1,060,793	331,015	16.24	20,383
1955	1,370,732.25	1,079,040	1,036,043	334,689	16.62	20,138
1956	1,150,299.72	897,694	861,923	288,377	17.02	16,943
1957	1,325,197.36	1,025,040	984,195	341,002	17.42	19,575
1958	1,338,298.38	1,025,672	984,802	353,496	17.83	19,826
1959	1,813,978.00	1,376,809	1,321,947	492,031	18.26	26,946
1960	2,102,164.97	1,579,567	1,516,625	585,540	18.69	31,329
1961	2,417,956.41	1,798,234	1,726,579	691,377	19.13	36,141
1962	2,099,895.15	1,545,103	1,483,535	616,360	19.57	31,495
1963	2,664,808.28	1,938,915	1,861,654	803,154	20.03	40,098
1964	2,244,343.74	1,614,132	1,549,813	694,531	20.50	33,880
1965	2,266,796.22	1,611,012	1,546,817	719,979	20.96	34,350
1966	2,332,665.68	1,637,531	1,572,280	760,386	21.44	35,466
1967	1,720,626.31	1,192,394	1,144,880	575,746	21.93	26,254
1968	1,664,990.27	1,146,679	1,100,987	564,003	21.92	25,730
1969	2,060,106.51	1,399,224	1,343,469	716,638	22.43	31,950
1970	2,287,874.18	1,531,961	1,470,916	816,958	22.94	35,613
1971	2,308,267.71	1,522,995	1,462,308	845,960	23.46	36,060
1972	2,788,917.93	1,811,960	1,739,758	1,049,160	23.99	43,733
1973	3,062,364.91	1,958,076	1,880,052	1,182,313	24.53	48,199
1974	2,626,603.86	1,652,134	1,586,301	1,040,303	25.07	41,496
1975	1,644,501.69	1,023,702	982,910	661,592	25.17	26,285
1976	2,144,461.46	1,311,553	1,259,291	885,170	25.72	34,416
1977	2,395,639.24	1,438,342	1,381,028	1,014,611	26.29	38,593
1978	2,739,794.72	1,613,739	1,549,436	1,190,359	26.86	44,317
1979	3,174,683.09	1,833,379	1,760,324	1,414,359	27.44	51,544
1980	2,672,238.90	1,521,573	1,460,942	1,211,297	27.60	43,888
1981	5,119,322.17	2,853,510	2,739,805	2,379,517	28.19	84,410

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. 0						
1985	6,698,999.53	3,418,499	3,282,281	3,416,719	30.23	113,024
1986	7,839,368.63	3,897,734	3,742,420	4,096,949	30.85	132,802
1987	10,080,676.12	4,907,273	4,711,731	5,368,945	31.10	172,635
1988	9,269,222.16	4,385,269	4,210,528	5,058,694	31.74	159,379
1989	9,300,023.90	4,296,611	4,125,402	5,174,622	32.02	161,606
1990	7,881,449.86	3,529,313	3,388,679	4,492,771	32.67	137,520
1991	14,994,115.76	6,537,434	6,276,934	8,717,182	32.98	264,317
1992	8,850,678.29	3,729,676	3,581,058	5,269,620	33.64	156,647
1993	23,555,978.29	9,632,040	9,248,228	14,307,750	33.97	421,188
1994	16,863,992.61	6,641,040	6,376,412	10,487,581	34.64	302,759
1995	20,998,963.19	7,992,205	7,673,737	13,325,226	34.99	380,830
1996	11,905,406.20	4,369,284	4,195,180	7,710,226	35.36	218,049
1997	13,454,236.39	4,749,345	4,560,096	8,894,140	35.75	248,787
1998	20,821,171.32	7,050,049	6,769,123	14,052,048	36.14	388,823
1999	14,352,277.55	4,647,267	4,462,086	9,890,192	36.55	270,593
2000	12,559,493.68	3,875,860	3,721,417	8,838,077	36.97	239,061
2001	9,305,477.03	2,726,505	2,617,861	6,687,616	37.41	178,765
2002	3,976,549.43	1,101,504	1,057,612	2,918,937	37.85	77,119
2003	5,114,555.45	1,339,502	1,286,126	3,828,429	38.05	100,616
2004	7,900,920.10	1,935,725	1,858,591	6,042,329	38.52	156,862
2005	13,557,637.33	3,101,987	2,978,381	10,579,256	38.75	273,013
2006	12,673,624.48	2,688,076	2,580,963	10,092,661	39.00	258,786
2007	6,345,663.73	1,236,135	1,186,878	5,158,786	39.28	131,334
2008	16,149,877.41	2,868,218	2,753,927	13,395,950	39.35	340,431
2009	12,845,218.32	2,052,666	1,970,873	10,874,345	39.45	275,649
2010	14,809,061.22	2,088,078	2,004,874	12,804,187	39.59	323,420
2011	43,540,339.81	5,338,046	5,125,339	38,415,001	39.35	976,239
2012	17,127,708.27	1,764,154	1,693,857	15,433,851	39.17	394,022
2013	15,355,640.90	1,274,518	1,223,732	14,131,909	38.69	365,260
2014	15,249,252.78	942,404	904,852	14,344,401	37.98	377,683
2015	13,582,971.55	535,169	513,844	13,069,128	36.52	357,862
2016	22,481,932.00	339,477	325,949	22,155,983	32.61	679,423
	524,701,748.46	170,821,296	164,014,515	360,687,233		10,372,986

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.8 1.98

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 58-R1						
NET SALVAGE PERCENT.. 0						
1943	3,036,996.16	2,566,869	2,031,353	1,005,643	13.46	74,713
1944	18,552.12	15,602	12,347	6,205	13.71	453
1945	152,168.90	127,305	100,746	51,423	13.97	3,681
1946	375,142.86	312,081	246,973	128,170	14.25	8,994
1947	490,384.60	405,548	320,940	169,445	14.54	11,654
1948	425,412.59	349,689	276,735	148,678	14.83	10,025
1949	449,971.25	364,477	288,438	161,533	15.83	10,204
1950	411,401.13	331,013	261,955	149,446	16.15	9,254
1951	587,661.29	469,600	371,629	216,032	16.47	13,117
1952	559,975.95	444,285	351,596	208,380	16.80	12,404
1953	924,388.91	727,864	576,013	348,376	17.15	20,313
1954	1,490,892.28	1,164,685	921,701	569,191	17.50	32,525
1955	1,563,719.91	1,211,727	958,929	604,791	17.87	33,844
1956	1,094,482.61	841,000	665,545	428,938	18.24	23,516
1957	1,059,716.16	807,080	638,702	421,014	18.62	22,611
1958	1,051,717.99	793,626	628,055	423,663	19.02	22,275
1959	1,497,940.91	1,119,711	886,110	611,831	19.42	31,505
1960	1,801,875.70	1,333,748	1,055,493	746,383	19.83	37,639
1961	2,159,534.29	1,582,075	1,252,013	907,521	20.26	44,794
1962	2,525,113.04	1,830,202	1,448,374	1,076,739	20.69	52,042
1963	3,233,585.65	2,335,296	1,848,092	1,385,494	20.58	67,322
1964	3,060,748.90	2,185,375	1,729,449	1,331,300	21.03	63,305
1965	2,415,280.35	1,704,222	1,348,677	1,066,603	21.49	49,633
1966	3,036,559.88	2,116,179	1,674,689	1,361,871	21.96	62,016
1967	1,971,021.42	1,356,063	1,073,153	897,868	22.45	39,994
1968	1,788,596.47	1,214,457	961,089	827,507	22.93	36,088
1969	2,316,032.64	1,551,279	1,227,642	1,088,391	23.42	46,473
1970	2,490,818.01	1,644,687	1,301,562	1,189,256	23.92	49,718
1971	2,803,142.65	1,836,619	1,453,452	1,349,691	23.94	56,378
1972	3,397,433.04	2,192,024	1,734,710	1,662,723	24.47	67,949
1973	3,739,461.77	2,374,932	1,879,459	1,860,003	24.99	74,430
1974	2,795,734.77	1,746,775	1,382,352	1,413,383	25.52	55,383
1975	1,793,240.98	1,108,940	877,586	915,655	25.61	35,754
1976	2,132,971.90	1,295,780	1,025,446	1,107,526	26.17	42,320
1977	2,500,609.57	1,491,364	1,180,226	1,320,384	26.73	49,397
1978	2,885,212.41	1,688,426	1,336,176	1,549,036	27.29	56,762
1979	3,542,922.07	2,046,037	1,619,180	1,923,742	27.44	70,107
1980	3,882,006.08	2,196,439	1,738,204	2,143,802	28.01	76,537
1981	7,528,019.75	4,196,118	3,320,698	4,207,322	28.19	149,249
1982	6,844,088.59	3,730,713	2,952,389	3,891,700	28.79	135,175

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 58-R1						
NET SALVAGE PERCENT.. 0						
1986	8,650,148.49	4,326,804	3,424,119	5,226,029	30.48	171,458
1987	12,029,363.91	5,890,780	4,661,809	7,367,555	30.74	239,673
1988	9,222,798.39	4,390,052	3,474,172	5,748,626	31.38	183,194
1989	9,689,906.31	4,503,868	3,564,243	6,125,663	31.67	193,422
1990	11,161,752.00	5,058,506	4,003,169	7,158,583	31.98	223,846
1991	19,046,855.34	8,403,473	6,650,289	12,396,566	32.30	383,795
1992	4,885,546.67	2,094,922	1,657,866	3,227,681	32.64	98,887
1993	19,957,635.64	8,302,376	6,570,283	13,387,353	32.99	405,800
1994	14,069,381.02	5,667,147	4,484,832	9,584,549	33.36	287,307
1995	16,082,143.27	6,259,170	4,953,343	11,128,800	33.75	329,742
1996	13,643,951.62	5,119,211	4,051,210	9,592,742	34.14	280,982
1997	15,845,491.67	5,717,053	4,524,326	11,321,166	34.55	327,675
1998	13,407,639.32	4,663,177	3,690,316	9,717,323	34.69	280,119
1999	11,049,949.68	3,674,108	2,907,593	8,142,357	35.13	231,778
2000	11,185,518.42	3,561,469	2,818,453	8,367,065	35.32	236,893
2001	6,106,382.66	1,855,119	1,468,093	4,638,290	35.52	130,582
2002	5,574,538.84	1,608,812	1,273,172	4,301,367	35.75	120,318
2003	6,159,438.78	1,679,679	1,329,254	4,830,185	36.00	134,172
2004	11,306,574.66	2,911,443	2,304,040	9,002,535	36.04	249,793
2005	26,856,469.59	6,456,295	5,109,343	21,747,127	36.34	598,435
2006	28,957,012.16	6,506,641	5,149,185	23,807,827	36.23	657,130
2007	18,654,746.31	3,863,398	3,057,392	15,597,354	36.37	428,852
2008	32,985,021.78	6,253,960	4,949,220	28,035,802	36.34	771,486
2009	28,961,331.29	4,975,557	3,937,526	25,023,805	36.17	691,839
2010	27,833,652.32	4,252,982	3,365,698	24,467,954	36.05	678,723
2011	68,405,684.26	9,138,999	7,232,365	61,173,319	35.65	1,715,942
2012	32,729,764.03	3,711,555	2,937,227	29,792,537	35.18	846,860
2013	27,637,670.62	2,542,666	2,012,199	25,625,472	34.52	742,337
2014	26,078,013.47	1,812,422	1,434,303	24,643,710	33.47	736,293
2015	22,520,897.73	1,020,197	807,358	21,713,540	31.61	686,920
2016	31,735,078.00	571,231	452,057	31,283,021	27.28	1,146,738
	701,122,726.00	205,555,822	162,671,496	538,451,230		16,424,223
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						32.8 2.34

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 365.10 CLEARING COSTS AND RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1943	131,012.98	117,479	130,719	294	8.47	35
1944	11,158.80	9,951	11,073	86	8.80	10
1945	64,294.62	57,004	63,429	866	9.15	95
1946	135,676.79	119,558	133,033	2,644	9.50	278
1947	98,193.10	85,988	95,679	2,514	9.87	255
1948	119,006.34	103,536	115,205	3,801	10.24	371
1949	148,282.20	128,116	142,555	5,727	10.62	539
1950	103,433.49	88,725	98,725	4,708	11.02	427
1951	127,128.64	107,424	119,531	7,598	12.02	632
1952	155,961.20	130,773	145,512	10,449	12.42	841
1953	197,682.43	164,432	182,964	14,718	12.84	1,146
1954	311,251.41	256,782	285,722	25,529	13.26	1,925
1955	226,390.22	183,784	204,497	21,893	14.26	1,535
1956	198,345.39	159,589	177,575	20,770	14.69	1,414
1957	165,511.46	131,962	146,835	18,676	15.13	1,234
1958	197,663.06	154,948	172,411	25,252	16.13	1,566
1959	287,205.64	222,929	248,054	39,152	16.58	2,361
1960	299,249.37	229,943	255,859	43,390	17.03	2,548
1961	289,089.28	218,205	242,798	46,291	18.03	2,567
1962	148,327.86	110,742	123,223	25,105	18.50	1,357
1963	302,604.06	223,413	248,593	54,011	18.96	2,849
1964	181,865.07	131,761	146,611	35,254	19.96	1,766
1965	146,394.02	104,789	116,599	29,795	20.45	1,457
1966	128,980.87	91,189	101,466	27,515	20.93	1,315
1967	67,069.45	46,479	51,717	15,352	21.93	700
1968	97,589.86	66,732	74,253	23,337	22.43	1,040
1969	158,384.48	106,086	118,042	40,342	23.42	1,723
1970	136,801.80	90,330	100,511	36,291	23.92	1,517
1971	151,145.97	97,655	108,661	42,485	24.92	1,705
1972	196,681.55	125,168	139,275	57,407	25.43	2,257
1973	255,817.35	160,244	178,304	77,513	25.94	2,988
1974	198,028.44	121,193	134,852	63,176	26.94	2,345
1975	118,662.47	70,913	78,905	39,757	27.94	1,423
1976	144,620.72	84,921	94,492	50,129	28.47	1,761
1977	150,841.81	86,402	96,140	54,702	29.46	1,857
1978	150,486.38	84,588	94,121	56,365	29.99	1,879
1979	136,285.02	74,616	83,026	53,259	30.99	1,719
1980	110,918.00	59,519	66,227	44,691	31.52	1,418
1981	165,256.03	86,231	95,950	69,306	32.53	2,131
1982	228,652.51	115,973	129,044	99,609	33.52	2,972

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 365.10 CLEARING COSTS AND RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1986	627,907.41	283,437	315,382	312,525	37.07	8,431
1987	584,602.65	256,991	285,955	298,648	37.61	7,941
1988	515,396.44	218,837	243,501	271,895	38.62	7,040
1989	368,960.78	151,200	168,241	200,720	39.61	5,067
1990	360,310.80	142,251	158,283	202,028	40.62	4,974
1991	795,633.88	304,330	338,629	457,005	41.17	11,100
1992	396,856.51	145,845	162,282	234,575	42.17	5,563
1993	616,649.62	217,369	241,867	374,783	43.17	8,682
1994	201,422.42	67,980	75,642	125,780	44.17	2,848
1995	682,428.14	220,083	244,887	437,541	45.17	9,687
1996	465,668.75	143,193	159,331	306,338	46.17	6,635
1997	254,342.24	74,878	83,317	171,025	46.73	3,660
1998	140,483.86	39,251	43,675	96,809	47.72	2,029
1999	517,611.33	136,753	152,166	365,445	48.73	7,499
2000	675,341.44	168,295	187,263	488,078	49.72	9,817
2001	724,963.27	169,641	188,760	536,203	50.73	10,570
2002	528,183.50	115,672	128,709	399,474	51.72	7,724
2003	581.29	118	131	450	52.73	9
2005	57,387.77	9,963	11,086	46,302	54.73	846
2006	6,307,386.28	1,000,351	1,113,095	5,194,291	55.72	93,221
2007	1,063,998.72	152,577	169,773	894,226	56.73	15,763
2008	18,587,678.93	2,401,528	2,672,190	15,915,489	57.29	277,806
2009	16,901,699.94	1,926,794	2,143,952	14,757,748	58.29	253,178
2010	13,551,295.65	1,338,868	1,489,764	12,061,532	59.29	203,433
2011	17,749,789.98	1,483,882	1,651,121	16,098,669	60.29	267,021
2012	1,205,602.74	82,463	91,757	1,113,846	61.29	18,173
2013	40,579,899.24	2,158,851	2,402,162	38,177,737	62.29	612,903
2014	9,875,454.95	375,267	417,561	9,457,894	63.29	149,437
2015	15,735,402.91	358,767	399,202	15,336,201	64.29	238,547
2016	10,578,359.00	80,396	89,457	10,488,902	65.29	160,651
	168,208,388.72	19,474,857	21,669,755	146,538,634		2,480,348

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 59.1 1.47

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. 0						
1943	813,661.88	705,689	766,636	47,026	11.25	4,180
1945	3,543.91	3,041	3,304	240	11.83	20
1947	101,426.55	86,000	93,427	8,000	12.47	642
1948	2,538.17	2,139	2,324	214	12.80	17
1949	193,651.88	162,087	176,086	17,566	13.15	1,336
1950	52,945.40	44,008	47,809	5,136	13.50	380
1951	110,440.77	91,147	99,019	11,422	13.87	824
1952	72,412.29	59,320	64,443	7,969	14.24	560
1953	79,918.72	64,958	70,568	9,351	14.62	640
1954	55,078.98	44,405	48,240	6,839	15.02	455
1955	92,666.70	74,087	80,486	12,181	15.42	790
1956	62,427.63	49,480	53,753	8,675	15.83	548
1957	81,948.40	63,871	69,387	12,561	16.84	746
1959	113,769.31	87,011	94,526	19,243	17.68	1,088
1960	234,287.73	177,379	192,698	41,590	18.13	2,294
1961	115,003.57	86,161	93,602	21,402	18.58	1,152
1962	107,273.47	79,511	86,378	20,895	19.03	1,098
1963	102,500.06	75,133	81,622	20,878	19.49	1,071
1964	136,319.75	98,764	107,294	29,026	19.96	1,454
1965	275,670.59	197,325	214,367	61,304	20.45	2,998
1966	587,400.34	415,292	451,159	136,241	20.93	6,509
1967	713,658.68	498,134	541,156	172,503	21.42	8,053
1968	537,154.31	369,938	401,888	135,266	21.92	6,171
1969	700,756.17	472,660	513,482	187,274	22.92	8,171
1970	626,917.29	416,900	452,906	174,011	23.43	7,427
1971	791,444.02	518,554	563,339	228,105	23.94	9,528
1972	902,548.14	582,324	632,617	269,931	24.47	11,031
1973	1,033,649.14	656,471	713,167	320,482	24.99	12,824
1974	873,878.66	545,999	593,155	280,724	25.52	11,000
1975	514,098.06	315,759	343,030	171,068	26.07	6,562
1976	524,887.29	316,717	344,070	180,817	26.62	6,793
1977	503,644.27	298,409	324,181	179,463	27.17	6,605
1978	512,636.50	296,048	321,616	191,020	28.17	6,781
1979	528,160.85	299,045	324,872	203,289	28.73	7,076
1980	340,795.70	189,073	205,402	135,394	29.29	4,623
1981	450,700.63	244,821	265,965	184,736	29.86	6,187
1982	417,918.59	222,040	241,217	176,702	30.44	5,805
1983	323,763.78	168,098	182,616	141,148	31.02	4,550
1984	382,772.39	194,066	210,827	171,945	31.60	5,441
1985	402,564.19	199,108	216,304	186,260	32.19	5,786

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. 0						
1989	588,248.59	258,829	281,183	307,066	35.00	8,773
1990	802,045.35	342,153	371,703	430,342	35.61	12,085
1991	1,353,514.54	559,137	607,427	746,088	36.23	20,593
1992	1,205,954.92	481,658	523,257	682,698	36.85	18,526
1993	1,701,189.74	655,639	712,264	988,926	37.48	26,385
1994	838,209.35	311,143	338,015	500,194	38.11	13,125
1995	1,513,191.47	540,058	586,700	926,491	38.74	23,916
1996	608,180.85	208,241	226,226	381,955	39.38	9,699
1997	1,166,618.35	382,184	415,192	751,426	40.02	18,776
1998	1,360,292.06	425,227	461,952	898,340	40.67	22,089
1999	600,741.74	178,721	194,156	406,586	41.32	9,840
2000	1,831,628.35	516,886	561,527	1,270,101	41.98	30,255
2001	1,403,405.14	374,148	406,462	996,943	42.64	23,380
2002	936,232.74	234,807	255,086	681,147	43.31	15,727
2003	9,543.31	2,242	2,436	7,107	43.97	162
2004	10,995.89	2,406	2,614	8,382	44.64	188
2005	30,239.83	6,121	6,650	23,590	45.32	521
2006	28,993.77	5,387	5,852	23,142	46.00	503
2007	5,120.42	866	941	4,179	46.68	90
2008	10,561.45	1,616	1,756	8,805	47.06	187
2009	3,205.10	435	473	2,732	47.75	57
2010	802,869.15	95,541	103,792	699,077	48.14	14,522
2011	2,272,160.45	231,306	251,282	2,020,878	48.55	41,625
2012	524,461.03	44,160	47,974	476,487	48.97	9,730
2013	307,095.80	20,330	22,086	285,010	49.41	5,768
2014	194,916.17	9,395	10,206	184,710	49.32	3,745
2015	183,016.67	5,417	5,885	177,132	49.26	3,596
2016	48,215.00	501	544	47,671	47.35	1,007
	36,952,056.50	16,358,924	17,771,772	19,180,284		535,281
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						35.8 1.45

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-R2.5						
NET SALVAGE PERCENT.. 0						
1964	145.35	130	138	7	6.32	1
1965	12,756.56	11,300	11,981	776	6.64	117
1966	90,691.62	79,691	84,493	6,199	6.97	889
1967	188,419.51	165,093	175,042	13,378	6.99	1,914
1968	782,174.30	679,084	720,006	62,168	7.36	8,447
1969	660,944.01	568,280	602,525	58,419	7.75	7,538
1970	853,035.44	725,933	769,678	83,357	8.14	10,240
1971	744,516.70	626,734	664,502	80,015	8.55	9,358
1972	1,027,121.72	859,290	911,072	116,050	8.69	13,354
1973	852,606.25	704,679	747,144	105,462	9.13	11,551
1974	902,675.58	736,583	780,970	121,706	9.58	12,704
1975	1,074,383.71	864,986	917,111	157,273	10.05	15,649
1976	831,342.44	659,920	699,687	131,655	10.52	12,515
1977	799,813.42	625,534	663,229	136,584	11.01	12,405
1978	940,446.59	727,718	771,571	168,876	11.25	15,011
1979	1,045,827.44	796,084	844,057	201,770	11.76	17,157
1980	1,246,948.74	932,967	989,188	257,761	12.28	20,990
1981	800,203.97	587,990	623,423	176,781	12.81	13,800
1982	1,272,798.47	917,688	972,989	299,809	13.35	22,458
1983	1,202,873.78	850,191	901,424	301,450	13.90	21,687
1984	1,058,884.71	732,960	777,129	281,756	14.45	19,499
1985	922,879.83	624,974	662,636	260,244	15.01	17,338
1986	1,412,535.56	934,816	991,149	421,387	15.59	27,029
1987	2,134,571.08	1,378,933	1,462,029	672,542	16.16	41,618
1988	3,208,895.92	2,020,963	2,142,748	1,066,148	16.75	63,651
1989	3,574,094.00	2,191,634	2,323,704	1,250,390	17.35	72,069
1990	3,581,770.49	2,135,452	2,264,136	1,317,634	17.95	73,406
1991	4,688,897.17	2,713,934	2,877,478	1,811,419	18.56	97,598
1992	6,054,220.69	3,396,418	3,601,089	2,453,132	19.17	127,967
1993	5,969,268.78	3,240,119	3,435,372	2,533,897	19.79	128,039
1994	3,938,968.63	2,064,807	2,189,234	1,749,735	20.42	85,687
1995	7,141,908.88	3,608,092	3,825,519	3,316,390	21.06	157,473
1996	5,538,371.71	2,690,541	2,852,676	2,685,696	21.70	123,765
1997	6,493,183.12	3,025,823	3,208,162	3,285,021	22.34	147,047
1998	5,208,289.98	2,321,856	2,461,773	2,746,517	23.00	119,414
1999	3,376,165.88	1,441,623	1,528,497	1,847,669	23.48	78,691
2000	3,207,731.89	1,302,018	1,380,479	1,827,253	24.15	75,663
2001	2,955,214.13	1,135,984	1,204,439	1,750,775	24.82	70,539
2002	2,022,581.01	733,186	777,368	1,245,213	25.50	48,832
2003	3,861,862.39	1,313,806	1,392,977	2,468,885	26.18	94,304

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-R2.5						
NET SALVAGE PERCENT.. 0						
2007	2,406,708.12	596,864	632,832	1,773,876	28.81	61,572
2008	3,975,539.89	892,111	945,871	3,029,669	29.38	103,120
2009	3,188,498.80	636,106	674,438	2,514,061	30.09	83,551
2010	4,261,352.93	744,884	789,771	3,471,582	30.68	113,155
2011	14,492,820.75	2,168,126	2,298,780	12,194,041	31.26	390,084
2012	8,350,159.70	1,037,090	1,099,586	7,250,574	31.73	228,508
2013	6,414,989.38	628,669	666,553	5,748,436	32.21	178,467
2014	8,024,448.05	571,341	605,771	7,418,677	32.59	227,637
2015	7,939,060.80	349,319	370,369	7,568,692	32.63	231,955
2016	8,965,920.00	138,972	147,347	8,818,573	31.76	277,663
	171,528,244.52	62,352,788	66,110,226	105,418,019		4,089,010
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.8 2.38

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 41-R1						
NET SALVAGE PERCENT.. 0						
1929	1,149.62	1,150	1,150			
1943	15,302.34	14,733	14,471	831	2.84	293
1944	1,316.72	1,260	1,238	79	3.26	24
1945	809.48	776	762	47	3.13	15
1946	3,507.53	3,338	3,279	229	3.57	64
1947	6,261.46	5,918	5,813	448	4.03	111
1948	4,314.69	4,049	3,977	338	4.50	75
1949	75,439.24	70,777	69,517	5,922	4.45	1,331
1950	102,429.68	95,362	93,665	8,765	4.93	1,778
1951	274,089.49	254,931	250,394	23,695	4.92	4,816
1952	152,312.91	140,493	137,993	14,320	5.43	2,637
1953	238,802.36	218,361	214,475	24,327	5.94	4,095
1954	258,118.45	235,533	231,341	26,777	5.99	4,470
1955	309,879.99	280,132	275,147	34,733	6.53	5,319
1956	354,674.48	319,704	314,015	40,659	6.62	6,142
1957	623,660.27	556,617	546,711	76,949	7.17	10,732
1958	790,297.97	702,733	690,227	100,071	7.29	13,727
1959	819,109.89	725,322	712,414	106,696	7.44	14,341
1960	741,319.27	649,247	637,693	103,626	8.01	12,937
1961	778,963.03	678,788	666,708	112,255	8.19	13,706
1962	732,380.82	634,681	623,386	108,995	8.39	12,991
1963	922,998.30	790,087	776,027	146,971	9.00	16,330
1964	802,429.69	682,466	670,321	132,109	9.23	14,313
1965	1,015,080.64	857,337	842,080	173,001	9.48	18,249
1966	1,319,255.27	1,099,203	1,079,641	239,614	10.11	23,701
1967	1,354,085.76	1,119,287	1,099,368	254,718	10.38	24,539
1968	1,214,311.11	995,249	977,537	236,774	10.67	22,191
1969	1,311,094.32	1,064,871	1,045,920	265,174	10.98	24,151
1970	1,449,683.36	1,166,125	1,145,373	304,310	11.31	26,906
1971	1,413,610.84	1,125,517	1,105,487	308,124	11.65	26,448
1972	1,645,845.69	1,296,268	1,273,199	372,647	12.00	31,054
1973	2,031,262.23	1,581,541	1,553,396	477,866	12.37	38,631
1974	1,919,181.17	1,476,234	1,449,963	469,218	12.75	36,801
1975	1,099,555.31	835,002	820,142	279,413	13.15	21,248
1976	1,514,681.18	1,134,799	1,114,604	400,077	13.56	29,504
1977	2,271,698.51	1,677,877	1,648,017	623,682	13.98	44,612
1978	2,557,164.53	1,860,593	1,827,482	729,683	14.41	50,637
1979	2,609,891.43	1,869,204	1,835,939	773,952	14.86	52,083
1980	2,277,408.53	1,604,207	1,575,658	701,751	15.32	45,806
1981	2,959,241.40	2,048,387	2,011,934	947,307	15.78	60,032

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 41-R1						
NET SALVAGE PERCENT.. 0						
1985	7,316,895.53	4,725,251	4,641,160	2,675,736	17.28	154,846
1986	7,932,180.42	5,008,379	4,919,249	3,012,931	17.81	169,171
1987	5,609,792.07	3,475,266	3,413,420	2,196,372	18.12	121,213
1988	7,541,340.08	4,556,478	4,475,390	3,065,950	18.67	164,218
1989	8,797,405.19	5,201,026	5,108,468	3,688,937	19.01	194,052
1990	7,078,070.56	4,089,001	4,016,233	3,061,838	19.37	158,071
1991	5,222,779.61	2,929,979	2,877,837	2,344,943	19.95	117,541
1992	7,393,843.22	4,039,996	3,968,100	3,425,743	20.34	168,424
1993	7,107,545.45	3,774,817	3,707,640	3,399,905	20.75	163,851
1994	6,006,756.91	3,094,681	3,039,608	2,967,149	21.17	140,158
1995	7,602,132.27	3,791,944	3,724,462	3,877,670	21.60	179,522
1996	3,177,328.67	1,537,192	1,509,836	1,667,493	21.87	76,246
1997	5,912,796.73	2,755,363	2,706,328	3,206,469	22.34	143,530
1998	4,869,324.20	2,189,248	2,150,288	2,719,036	22.65	120,046
1999	5,932,419.19	2,553,906	2,508,456	3,423,963	23.15	147,903
2000	10,210,353.65	4,211,771	4,136,818	6,073,536	23.50	258,448
2001	7,766,531.14	3,057,683	3,003,268	4,763,263	23.87	199,550
2002	7,583,897.28	2,848,512	2,797,820	4,786,077	24.11	198,510
2003	7,862,694.38	2,791,257	2,741,584	5,121,110	24.52	208,854
2004	14,666,358.89	4,913,230	4,825,794	9,840,565	24.81	396,637
2005	20,345,029.00	6,410,719	6,296,633	14,048,396	25.00	561,936
2006	17,977,028.32	5,285,246	5,191,189	12,785,839	25.21	507,173
2007	11,342,294.54	3,081,701	3,026,859	8,315,436	25.47	326,480
2008	17,508,796.04	4,359,690	4,282,105	13,226,691	25.63	516,063
2009	14,256,954.93	3,229,200	3,171,733	11,085,222	25.61	432,847
2010	12,761,743.59	2,580,425	2,534,503	10,227,241	25.65	398,723
2011	33,689,499.15	5,949,566	5,843,687	27,845,812	25.65	1,085,607
2012	16,778,503.54	2,521,809	2,476,931	14,301,573	25.44	562,169
2013	11,759,302.10	1,440,515	1,414,879	10,344,423	25.07	412,622
2014	10,363,514.36	963,807	946,655	9,416,859	24.38	386,253
2015	7,198,155.13	437,648	429,860	6,768,295	23.19	291,863
2016	13,501,140.00	329,428	323,565	13,177,575	19.99	659,208
	382,800,620.34	145,868,222	143,272,357	239,528,263		10,582,432

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.6 2.76

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 369 OVERHEAD SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1.5						
NET SALVAGE PERCENT.. 0						
1943	50,082.47	44,173	50,082			
1944	1,874.98	1,645	1,875			
1945	4,105.17	3,581	4,105			
1946	8,784.93	7,618	8,785			
1947	16,940.09	14,599	16,940			
1948	29,332.04	25,114	29,332			
1949	26,289.19	22,359	26,175	114	11.87	10
1950	28,440.64	24,209	28,340	101	11.62	9
1951	31,274.61	26,427	30,937	338	12.02	28
1952	32,629.83	27,360	32,029	601	12.42	48
1953	38,184.43	31,762	37,182	1,002	12.84	78
1954	37,001.08	30,526	35,735	1,266	13.26	95
1955	51,644.85	42,245	49,454	2,191	13.68	160
1956	187,499.66	152,006	177,947	9,553	14.13	676
1957	271,807.09	219,946	257,481	14,326	14.03	1,021
1958	254,133.52	203,663	238,420	15,714	14.50	1,084
1959	300,534.76	238,474	279,171	21,364	14.96	1,428
1960	358,682.57	281,709	329,785	28,898	15.44	1,872
1961	396,401.74	308,004	360,567	35,835	15.93	2,250
1962	480,645.57	371,972	435,452	45,194	15.92	2,839
1963	565,626.23	432,704	506,548	59,078	16.43	3,596
1964	562,124.50	424,966	497,490	64,634	16.94	3,815
1965	675,418.08	504,402	590,482	84,936	17.46	4,865
1966	642,580.90	477,052	558,465	84,116	17.52	4,801
1967	606,549.03	444,358	520,191	86,358	18.07	4,779
1968	567,830.72	410,314	480,337	87,494	18.62	4,699
1969	615,632.56	438,638	513,495	102,138	19.17	5,328
1970	596,309.26	421,471	493,398	102,911	19.29	5,335
1971	682,031.07	474,830	555,863	126,168	19.86	6,353
1972	730,503.64	500,614	586,048	144,456	20.44	7,067
1973	788,891.33	535,342	626,702	162,189	20.60	7,873
1974	696,715.64	464,849	544,179	152,537	21.20	7,195
1975	645,318.56	423,135	495,346	149,973	21.79	6,883
1976	741,379.63	480,414	562,400	178,980	22.00	8,135
1977	774,025.45	492,280	576,291	197,734	22.61	8,745
1978	727,129.09	453,510	530,905	196,224	23.23	8,447
1979	725,521.22	446,196	522,343	203,178	23.48	8,653
1980	755,630.09	455,040	532,696	222,934	24.11	9,247
1981	1,162,245.79	688,979	806,559	355,687	24.38	14,589
1982	1,131,578.92	655,863	767,791	363,788	25.02	14,540

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 369 OVERHEAD SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1.5						
NET SALVAGE PERCENT.. 0						
1986	1,022,377.41	542,576	635,171	387,206	26.97	14,357
1987	962,958.58	499,968	585,291	377,668	27.32	13,824
1988	984,425.89	496,544	581,283	403,143	28.00	14,398
1989	875,744.76	431,042	504,603	371,142	28.37	13,082
1990	1,170,075.20	561,168	656,936	513,139	28.75	17,848
1991	1,564,227.46	725,958	849,848	714,379	29.45	24,257
1992	959,988.45	432,763	506,617	453,371	29.85	15,188
1993	2,734,889.28	1,195,420	1,399,428	1,335,461	30.26	44,133
1994	785,877.72	332,426	389,157	396,721	30.69	12,927
1995	1,211,880.22	495,053	579,538	632,342	31.13	20,313
1996	1,373,683.44	540,682	632,954	740,729	31.58	23,456
1997	1,295,905.91	490,241	573,904	722,002	32.05	22,527
1998	2,386,855.19	865,474	1,013,174	1,373,681	32.52	42,241
1999	2,318,283.95	803,285	940,372	1,377,912	33.01	41,742
2000	1,607,815.12	530,579	621,126	986,689	33.50	29,453
2001	1,409,677.08	443,484	519,168	890,509	33.76	26,378
2002	1,389,048.48	412,825	483,277	905,771	34.28	26,423
2003	612,738.69	172,057	201,420	411,319	34.58	11,895
2004	205,948.98	54,329	63,601	142,348	34.89	4,080
2005	369,513.19	90,937	106,456	263,057	35.23	7,467
2006	991,303.05	225,819	264,357	726,946	35.59	20,426
2007	1,804,580.37	378,962	443,635	1,360,945	35.75	38,068
2008	1,911,575.39	365,493	427,867	1,483,708	35.95	41,271
2009	2,313,865.12	397,522	465,362	1,848,503	36.17	51,106
2010	2,147,216.62	326,592	382,328	1,764,889	36.24	48,700
2011	9,210,891.27	1,215,838	1,423,330	7,787,561	36.17	215,304
2012	2,981,994.29	331,598	388,188	2,593,806	35.98	72,090
2013	2,907,852.92	259,380	303,645	2,604,208	35.72	72,906
2014	2,095,487.12	139,979	163,868	1,931,619	34.95	55,268
2015	2,488,520.30	106,011	124,102	2,364,418	33.71	70,140
2016	1,463,734.00	23,859	27,931	1,435,803	30.17	47,590
	75,793,574.89	27,390,057	32,062,262	43,731,313		1,358,975

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.2 1.79

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 369.10 UNDERGROUND SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1.5						
NET SALVAGE PERCENT.. 0						
1951	3,002.09	2,537	3,002			
1952	5,066.27	4,248	5,066			
1953	6,753.36	5,617	6,753			
1954	12,214.06	10,077	12,214			
1955	6,746.94	5,519	6,747			
1956	11,257.69	9,127	11,258			
1957	10,034.85	8,120	10,035			
1958	8,932.09	7,158	8,932			
1959	8,741.35	6,936	8,741			
1960	9,747.87	7,656	9,748			
1961	5,427.59	4,217	5,428			
1962	8,999.08	6,964	8,999			
1963	9,267.84	7,090	9,268			
1964	9,749.13	7,370	9,749			
1965	20,813.67	15,544	20,814			
1966	298,444.80	221,565	298,445			
1967	471,783.79	345,629	468,539	3,245	18.07	180
1968	571,150.16	412,713	559,479	11,671	18.62	627
1969	529,450.14	377,233	511,382	18,068	19.17	943
1970	506,950.52	358,313	485,733	21,218	19.29	1,100
1971	372,809.26	259,550	351,849	20,960	19.86	1,055
1972	425,400.62	291,527	395,198	30,203	20.44	1,478
1973	470,428.86	319,233	432,756	37,673	20.60	1,829
1974	454,234.84	303,065	410,839	43,396	21.20	2,047
1975	413,872.64	271,376	367,881	45,992	21.79	2,111
1976	465,240.01	301,476	408,685	56,555	22.00	2,571
1977	523,047.30	332,658	450,955	72,092	22.61	3,189
1978	578,773.96	360,981	489,350	89,424	23.23	3,850
1979	830,455.36	510,730	692,352	138,103	23.48	5,882
1980	603,843.81	363,635	492,948	110,896	24.11	4,600
1981	565,656.83	335,321	454,565	111,092	24.38	4,557
1982	539,935.31	312,947	424,235	115,700	25.02	4,624
1983	633,071.79	360,534	488,744	144,328	25.32	5,700
1984	862,892.34	479,596	650,146	212,746	25.98	8,189
1985	380,899.85	207,590	281,412	99,488	26.30	3,783
1986	764,161.98	405,541	549,756	214,406	26.97	7,950
1987	948,008.94	492,206	667,240	280,769	27.32	10,277
1988	1,039,519.96	524,334	710,794	328,726	28.00	11,740
1989	1,027,579.99	505,775	685,635	341,945	28.37	12,053
1990	1,531,054.55	734,294	995,418	535,637	28.75	18,631

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 369.10 UNDERGROUND SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1.5						
NET SALVAGE PERCENT.. 0						
1994	1,053,335.11	445,561	604,008	449,327	30.69	14,641
1995	3,082,176.49	1,259,069	1,706,809	1,375,367	31.13	44,181
1996	2,171,600.44	854,742	1,158,699	1,012,901	31.58	32,074
1997	2,653,231.48	1,003,717	1,360,651	1,292,580	32.05	40,330
1998	2,419,053.64	877,149	1,189,074	1,229,980	32.52	37,822
1999	3,713,599.73	1,286,762	1,744,350	1,969,250	33.01	59,656
2000	2,415,235.44	797,028	1,080,461	1,334,774	33.50	39,844
2001	2,700,963.35	849,723	1,151,895	1,549,068	33.76	45,885
2002	2,833,463.20	842,105	1,141,568	1,691,895	34.28	49,355
2003	1,217,630.34	341,911	463,499	754,131	34.58	21,808
2006	463,815.83	105,657	143,230	320,586	35.59	9,008
2007	812,200.53	170,562	231,216	580,985	35.75	16,251
2008	677,871.11	129,609	175,699	502,172	35.95	13,969
2013	1,119.85	100	136	984	35.72	28
2014	1.25			1	34.95	
2016	162,637.00	2,651	3,593	159,044	30.17	5,272
	48,223,737.80	21,102,369	28,594,823	19,628,915		626,572
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					31.3	1.30

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 370.10 METERS - SMART GRID 15 YEAR LIFE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2.5						
NET SALVAGE PERCENT.. 0						
2012	1,569.09	514	507	1,062	9.24	115
2013	438,902.71	112,447	110,872	328,031	10.16	32,287
2014	750,839.54	138,004	136,071	614,769	11.10	55,385
2015	14,374,787.62	1,586,977	1,564,750	12,810,038	12.09	1,059,556
2016	29,939,571.00	1,101,776	1,086,344	28,853,227	13.09	2,204,219
	45,505,669.96	2,939,718	2,898,544	42,607,126		3,351,562

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.7 7.37

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 370.20 METERS - SMART GRID 10 YEAR LIFE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-S2.5						
NET SALVAGE PERCENT.. 0						
2015	65,507.35	10,835	11,425	54,082	7.57	7,144
2016	12,831,245.00	708,285	746,867	12,084,378	8.55	1,413,378
	12,896,752.35	719,120	758,292	12,138,460		1,420,522
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.5 11.01

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R0.5						
NET SALVAGE PERCENT.. 0						
1900	56,402.91	56,403	56,403			
1952	4,515.53	4,516	4,516			
1953	63.56	64	64			
1954	248.41	248	248			
1957	42.14	42	42			
1958	738.28	730	738			
1959	40.52	40	41			
1960	5,137.23	4,992	5,137			
1961	21,241.85	20,513	21,242			
1962	34,798.30	33,191	34,798			
1963	138,664.00	131,315	138,664			
1964	61,524.84	57,821	61,525			
1965	86,207.51	80,363	86,208			
1966	97,132.92	89,770	97,133			
1967	235.42	216	235			
1968	915.25	830	915			
1971	234.47	207	234			
1973	260.58	226	261			
1974	14,919.44	12,808	14,919			
1976	653.83	548	654			
1977	687.79	571	688			
1978	1,454.90	1,193	1,455			
1979	29,970.98	24,276	29,971			
1980	18,129.29	14,493	18,129			
1981	317,902.79	250,539	313,396	4,507	9.55	472
1982	457,391.95	356,629	446,103	11,289	9.75	1,158
1983	426,275.67	327,039	409,089	17,187	10.17	1,690
1984	496,687.18	374,502	468,460	28,227	10.60	2,663
1985	551,035.49	409,640	512,414	38,621	10.87	3,553
1986	738,124.45	538,093	673,094	65,030	11.34	5,735
1987	903,196.85	647,412	809,840	93,357	11.65	8,013
1988	989,723.97	696,766	871,576	118,148	11.98	9,862
1989	1,217,166.27	840,088	1,050,856	166,310	12.34	13,477
1990	2,856,257.11	1,930,259	2,414,538	441,719	12.71	34,754
1991	898,771.76	593,549	742,463	156,309	13.11	11,923
1992	452,756.73	291,756	364,954	87,803	13.52	6,494
1993	724,442.24	456,254	570,723	153,719	13.81	11,131
1994	706,775.36	434,101	543,012	163,763	14.13	11,590
1995	2,661,786.55	1,585,360	1,983,107	678,680	14.60	46,485
1996	2,184,886.85	1,263,083	1,579,975	604,912	14.96	40,435

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R0.5						
NET SALVAGE PERCENT.. 0						
2000	220,009.88	110,709	138,485	81,525	16.29	5,005
2001	116,254.24	56,221	70,326	45,928	16.55	2,775
2003	155,316.20	68,557	85,757	69,559	17.08	4,073
2004	359,395.90	150,515	188,277	171,119	17.35	9,863
2005	415,761.84	164,475	205,740	210,022	17.57	11,953
2006	506,193.32	187,595	234,660	271,533	17.83	15,229
2007	145,512.25	50,318	62,942	82,570	17.97	4,595
2008	160,500.52	51,296	64,166	96,335	18.10	5,322
2009	165,452.85	48,395	60,537	104,916	18.14	5,784
2010	422,579.14	111,519	139,498	283,081	18.13	15,614
2011	1,447,667.58	338,465	423,382	1,024,286	18.03	56,810
2012	613,093.47	123,600	154,609	458,484	17.82	25,729
2013	438,795.00	73,410	91,828	346,967	17.42	19,918
2014	581,995.56	75,368	94,277	487,719	16.81	29,014
2015	241,852.08	21,114	26,411	215,441	15.68	13,740
	28,771,878.96	16,268,568	20,254,679	8,517,200		547,593
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						15.6 1.90

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 371.21 INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R2						
NET SALVAGE PERCENT.. 0						
1997	213,010.45	147,041	165,993	47,017	8.75	5,373
1998	10,728.04	7,145	8,066	2,662	9.28	287
	223,738.49	154,186	174,059	49,679		5,660
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.8 2.53

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 371.23 INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S3						
NET SALVAGE PERCENT.. 0						
1997	141,661.98	118,514	141,662			
1998	6,034.52	4,923	6,035			
	147,696.50	123,437	147,697			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 372.00 LEASED PROPERTY ON CUSTOMER PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. 0						
1948	335.18	328	335			
1949	2,901.56	2,820	2,902			
1950	102.34	99	102			
1951	2,111.49	2,047	2,111			
1952	175.35	169	175			
1953	178.68	171	179			
1954	8.19	8	8			
1956	4,065.11	3,861	4,065			
1957	71.78	68	72			
1960	1,914.20	1,784	1,914			
1963	5,727.48	5,270	5,727			
1965	14,198.77	12,870	14,199			
1966	87.97	80	88			
1967	3,448.43	3,090	3,448			
1969	1,525.04	1,347	1,525			
1971	1,949.76	1,694	1,950			
1973	749.44	639	749			
1976	819.15	677	819			
1977	1,624.26	1,322	1,624			
1978	51,610.51	41,526	51,611			
1980	993.51	776	994			
1983	5,270.38	3,902	5,270			
1984	6,090.82	4,434	6,091			
1985	12,547.43	8,933	12,547			
1988	3,275.76	2,175	3,276			
1991	6,061.78	3,710	6,062			
1992	17,393.03	10,356	17,393			
2003	35,509.93	12,897	34,152	1,358	23.67	57
2006	17,907.26	5,190	13,744	4,163	25.73	162
	198,654.59	132,243	193,132	5,523		219

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.2 0.11

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 24-R1						
NET SALVAGE PERCENT.. 0						
1900	2,865.98	2,866	2,866			
1958	43,774.37	43,774	43,774			
1963	2,343.64	2,344	2,344			
1964	3,049.43	3,049	3,049			
1965	22,163.05	22,163	22,163			
1966	5,607.92	5,608	5,608			
1967	3,895.29	3,895	3,895			
1968	6,310.83	6,305	4,563	1,748	0.04	1,748
1969	1,007.80	1,005	727	281	0.12	281
1976	1,182.40	1,116	808	374	2.42	155
1977	3,603.22	3,373	2,441	1,162	2.69	432
1978	711.98	661	478	234	3.00	78
1979	630.80	580	420	211	3.31	64
1980	1,859.55	1,697	1,228	632	3.50	181
1981	1,904.95	1,718	1,243	662	3.87	171
1982	8,924.56	7,975	5,771	3,154	4.11	767
1983	72,990.02	64,304	46,536	26,454	4.52	5,853
1984	49,711.98	43,299	31,335	18,377	4.81	3,821
1985	166,077.93	142,827	103,362	62,716	5.13	12,225
1986	56,999.41	48,330	34,976	22,023	5.47	4,026
1987	305,986.38	255,437	184,856	121,130	5.84	20,741
1988	3,366.46	2,763	2,000	1,366	6.22	220
1989	124,771.06	100,877	73,003	51,768	6.51	7,952
1990	574,582.74	455,299	329,493	245,090	6.94	35,316
1991	621,684.43	483,546	349,935	271,749	7.29	37,277
1992	829,777.90	632,291	457,580	372,198	7.65	48,653
1993	838,906.41	624,985	452,293	386,613	8.04	48,086
1994	422,659.80	307,189	222,308	200,352	8.46	23,682
1995	687,738.86	486,506	352,077	335,662	8.89	37,757
1996	736,465.86	507,278	367,110	369,356	9.26	39,887
1997	868,261.60	579,044	419,046	449,216	9.74	46,121
1998	686,444.63	443,169	320,715	365,730	10.15	36,033
1999	1,586,406.82	991,187	717,308	869,099	10.51	82,693
2000	969,613.90	582,350	421,438	548,176	10.97	49,970
2001	1,052,779.06	607,032	439,300	613,479	11.38	53,909
2002	622,084.26	342,768	248,056	374,028	11.82	31,644
2003	833,998.34	438,016	316,986	517,012	12.21	42,343
2004	1,126,808.05	560,587	405,689	721,119	12.63	57,096
2005	1,244,418.37	583,881	422,546	821,872	13.01	63,172
2006	1,525,375.28	669,487	484,498	1,040,877	13.42	77,562

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 24-R1						
NET SALVAGE PERCENT.. 0						
2010	2,223,796.77	682,261	493,743	1,730,054	14.69	117,771
2011	5,237,104.70	1,414,018	1,023,305	4,213,800	14.87	283,376
2012	3,537,828.70	816,531	590,912	2,946,917	14.99	196,592
2013	2,219,265.99	420,329	304,186	1,915,080	14.98	127,842
2014	2,425,075.25	350,423	253,596	2,171,479	14.80	146,722
2015	2,019,296.78	192,237	139,119	1,880,178	14.25	131,942
2016	2,497,022.00	96,884	70,114	2,426,908	12.37	196,193
	39,609,322.81	15,260,350	11,066,823	28,542,500		2,242,631
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.7 5.66

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 389.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. 0						
1946	1.00	1	1			
1951	661.00	546	560	101	13.87	7
1954	1,120.07	903	927	193	15.02	13
1955	211.78	169	173	39	15.42	3
1957	421.60	329	338	84	16.84	5
1959	116.55	89	91	26	17.68	1
1961	881.41	660	677	204	18.58	11
1963	1,290.70	946	971	320	19.49	16
1966	528.49	374	384	144	20.93	7
1967	1.00	1	1			
1968	2,459.91	1,694	1,739	721	21.92	33
1970	124.55	83	85	40	23.43	2
1973	129.76	82	84	46	24.99	2
1974	1,479.37	924	948	531	25.52	21
1976	579.85	350	359	221	26.62	8
1985	10,000.00	4,946	5,077	4,923	32.19	153
1990	1,371.15	585	600	771	35.61	22
	21,378.19	12,682	13,015	8,363		304

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.5 1.42

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS						
SURVIVOR CURVE.. IOWA 45-S0						
NET SALVAGE PERCENT.. 0						
1899	2,120.33	2,120	2,120			
1911	9,758.35	9,758	9,758			
1917	48,502.72	48,503	48,503			
1918	949.37	949	949			
1919	1,127.84	1,128	1,128			
1924	1,975.51	1,976	1,976			
1925	11,431.26	11,431	11,431			
1927	436.41	436	436			
1928	1,127.10	1,117	1,127			
1929	6,710.31	6,635	6,710			
1930	335.76	331	336			
1931	27.29	27	27			
1934	424.00	409	424			
1942	219.18	204	217	3	5.50	1
1943	1,554.44	1,440	1,529	25	5.87	4
1946	309.00	281	298	11	7.02	2
1949	41,780.64	37,227	39,532	2,249	8.26	272
1950	10,548.62	9,329	9,907	642	8.69	74
1951	83,762.71	74,063	78,648	5,115	8.58	596
1952	11,028.11	9,674	10,273	755	9.03	84
1953	634.94	552	586	49	9.49	5
1954	7,140.91	6,159	6,540	601	9.96	60
1955	3,748.23	3,204	3,402	346	10.45	33
1956	16,695.59	14,241	15,123	1,573	10.43	151
1957	4,538.66	3,835	4,072	466	10.92	43
1958	2,238.03	1,872	1,988	250	11.43	22
1959	6,812.41	5,680	6,032	781	11.46	68
1960	111,120.37	91,663	97,338	13,783	11.99	1,150
1961	18,490.74	15,188	16,128	2,362	12.07	196
1962	231.91	188	200	32	12.62	3
1963	258,011.48	207,054	219,872	38,139	13.17	2,896
1964	1,835.08	1,464	1,555	280	13.29	21
1965	14,571.36	11,482	12,193	2,379	13.86	172
1966	337,258.16	264,006	280,350	56,908	14.01	4,062
1967	6,148.44	4,779	5,075	1,074	14.19	76
1968	28,505.02	21,843	23,195	5,310	14.79	359
1969	98,533.54	74,885	79,521	19,013	15.00	1,268
1970	1,141.24	860	913	228	15.23	15
1971	912,832.53	676,957	718,865	193,967	15.85	12,238

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS						
SURVIVOR CURVE.. IOWA 45-S0						
NET SALVAGE PERCENT.. 0						
1975	928.37	659	700	229	16.98	13
1976	76,447.44	53,559	56,875	19,573	17.31	1,131
1977	21,087.55	14,576	15,478	5,609	17.65	318
1978	60,993.17	41,561	44,134	16,859	18.00	937
1979	437,023.62	293,330	311,489	125,534	18.37	6,834
1980	22,168.95	14,645	15,552	6,617	18.75	353
1981	725,667.13	471,393	500,576	225,092	19.15	11,754
1982	338,104.06	216,961	230,392	107,712	19.26	5,593
1983	836,932.85	527,100	559,731	277,202	19.69	14,078
1984	383,220.92	237,904	252,632	130,589	19.85	6,579
1985	1,466,676.53	891,739	946,944	519,733	20.31	25,590
1986	1,816,064.20	1,085,643	1,152,852	663,212	20.52	32,320
1987	265,715.99	155,205	164,813	100,903	21.01	4,803
1988	67,154.89	38,466	40,847	26,308	21.25	1,238
1989	319,594.12	179,292	190,391	129,203	21.52	6,004
1990	1,165,598.90	639,448	679,034	486,565	21.81	22,309
1991	79,932.77	42,804	45,454	34,479	22.12	1,559
1992	11,952.45	6,237	6,623	5,329	22.45	237
1993	1,124,044.10	570,565	605,887	518,157	22.80	22,726
1994	420,940.01	207,439	220,281	200,659	23.16	8,664
1995	157,609.84	75,558	80,236	77,374	23.35	3,314
1996	532,691.04	247,914	263,262	269,429	23.55	11,441
1997	87,722.39	39,343	41,779	45,944	23.98	1,916
1998	1,478,037.53	639,842	679,453	798,585	24.24	32,945
1999	65,000.79	27,073	28,749	36,252	24.52	1,478
2000	646,725.27	258,237	274,224	372,502	24.82	15,008
2001	63,036.82	24,130	25,624	37,413	24.99	1,497
2002	4,342.50	1,581	1,679	2,664	25.34	105
2003	297,436.72	102,794	109,158	188,279	25.56	7,366
2004	375,774.47	122,578	130,166	245,608	25.82	9,512
2005	430,023.65	131,544	139,687	290,336	26.09	11,128
2006	110,617.05	31,592	33,548	77,069	26.26	2,935
2007	58,525.19	15,457	16,414	42,111	26.47	1,591
2008	423,889.61	102,327	108,662	315,228	26.71	11,802
2009	548,288.29	119,637	127,043	421,245	26.87	15,677
2011	1,067,017.60	179,046	190,130	876,887	27.29	32,132
2012	701,817.30	98,816	104,933	596,884	27.45	21,744
2013	3,938,606.24	445,063	472,616	3,465,991	27.46	126,220
2014	850,661.90	70,775	75,156	775,505	27.53	28,169

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RICHLAND OPERATING CENTER						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. 0						
1983	2,974.10	1,923	2,041	933	18.31	51
1984	15,229.32	9,750	10,349	4,880	18.26	267
1985	1,671.42	1,058	1,123	548	18.25	30
1987	6,821,388.96	4,206,068	4,464,460	2,356,929	18.34	128,513
1992	4,614.22	2,623	2,784	1,830	18.60	98
1993	34,965.08	19,556	20,757	14,208	18.52	767
1996	26,387.61	13,795	14,642	11,745	18.71	628
1997	185,586.48	94,816	100,641	84,946	18.67	4,550
1998	23,114.52	11,502	12,209	10,906	18.68	584
2000	268,129.10	125,216	132,908	135,221	18.83	7,181
2001	60,808.12	27,522	29,213	31,595	18.75	1,685
2002	292,856.21	127,392	135,218	157,638	18.83	8,372
2003	9,351.97	3,902	4,142	5,210	18.86	276
2005	9,507.86	3,598	3,819	5,689	18.89	301
2007	13,690.88	4,565	4,845	8,845	18.99	466
2009	608,693.36	172,138	182,713	425,980	19.02	22,396
2011	290,110.97	65,101	69,100	221,011	19.01	11,626
	8,669,080.18	4,890,525	5,190,965	3,478,115		187,791

ERIE OPERATING CENTER
INTERIM SURVIVOR CURVE.. IOWA 80-S0
PROBABLE RETIREMENT YEAR.. 6-2034
NET SALVAGE PERCENT.. 0

1950	194.31	159	169	26	14.80	2
1952	698.77	568	603	96	14.87	6
1954	1,693,596.05	1,365,377	1,449,256	244,340	15.02	16,268
1956	3,733.05	2,981	3,164	569	15.26	37
1957	1,774.18	1,415	1,502	272	15.13	18
1958	26.28	21	22	4	15.57	
1959	3,189.33	2,513	2,667	522	15.49	34
1961	1,470.40	1,151	1,222	249	15.42	16
1962	217.67	170	180	37	15.43	2
1963	69,304.42	53,766	57,069	12,235	15.46	791
1964	110,567.65	85,336	90,578	19,989	15.52	1,288
1965	16,276.46	12,274	13,665	3,112	15.61	100

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ERIE OPERATING CENTER						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
1969	1,841.86	1,382	1,467	375	15.79	24
1970	7,999.36	5,988	6,356	1,643	15.61	105
1971	3,519.88	2,610	2,770	750	15.85	47
1972	13,824.40	10,212	10,839	2,985	15.74	190
1973	28,132.94	20,683	21,954	6,179	15.67	394
1974	26,829.45	19,612	20,817	6,013	15.64	384
1975	7,660.77	5,563	5,905	1,756	15.65	112
1976	10,021.41	7,224	7,668	2,354	15.68	150
1977	1,704.55	1,219	1,294	411	15.75	26
1978	9,198.37	6,516	6,916	2,282	15.85	144
1979	31,342.02	21,977	23,327	8,015	15.98	502
1980	1,558.43	1,087	1,154	405	15.85	26
1981	43,171.87	29,884	31,720	11,452	15.78	726
1982	115,640.91	78,994	83,847	31,794	16.01	1,986
1983	266,460.49	180,314	191,391	75,069	16.00	4,692
1984	43,720.84	29,271	31,069	12,652	16.04	789
1985	19,991.09	13,286	14,102	5,889	15.90	370
1986	37,164.58	24,373	25,870	11,294	16.01	705
1987	34,757.62	22,558	23,944	10,814	15.95	678
1988	158,357.99	101,096	107,307	51,051	16.14	3,163
1989	27,449.90	17,288	18,350	9,100	16.17	563
1990	677,051.98	421,668	447,572	229,480	16.05	14,298
1991	23,115.75	14,147	15,016	8,100	16.17	501
1992	77,376.45	46,635	49,500	27,877	16.15	1,726
1993	344,710.19	204,137	216,678	128,032	16.18	7,913
1994	367,471.31	213,317	226,422	141,050	16.26	8,675
1995	16,510.28	9,408	9,986	6,524	16.23	402
1996	4,071.81	2,270	2,409	1,662	16.26	102
1997	14,116.58	7,708	8,182	5,935	16.21	366
1998	187,569.09	99,937	106,076	81,493	16.22	5,024
2001	13,523.42	6,582	6,986	6,537	16.35	400
2003	134,308.43	60,734	64,465	69,843	16.35	4,272
2004	3,584,755.50	1,550,407	1,645,653	1,939,102	16.40	118,238
2005	31,798.29	13,091	13,895	17,903	16.43	1,090
2006	2,174,637.26	847,239	899,287	1,275,350	16.45	77,529
2007	43,565.81	15,936	16,915	26,651	16.47	1,618
2008	112,110.35	38,118	40,460	71,651	16.50	4,342
2009	86,619.55	27,095	28,760	57,860	16.48	3,511

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ERIE OPERATING CENTER						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
2013	93,865.62	16,389	17,396	76,470	16.54	4,623
2014	0.27		0			
2016	4,915,642.00	144,520	153,398	4,762,244	16.53	288,097
	15,840,078.73	5,913,701	6,276,997	9,563,082		582,962
ALTOONA OPERATING CENTER						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1954	26.33	22	23	3	12.13	
1961	929.69	764	811	119	12.07	10
1963	1,116.58	908	964	153	12.29	12
1964	2,164,716.94	1,750,174	1,857,693	307,024	12.44	24,680
1966	8,697.28	6,984	7,413	1,284	12.39	104
1967	13,360.38	10,714	11,372	1,988	12.23	163
1968	8,407.01	6,687	7,098	1,309	12.48	105
1969	1,843.46	1,462	1,552	292	12.38	24
1970	2,072.25	1,638	1,739	334	12.32	27
1971	948.88	747	793	156	12.30	13
1972	530.00	415	440	90	12.32	7
1973	2,374.77	1,849	1,963	412	12.37	33
1974	3,933.36	3,042	3,229	704	12.45	57
1976	30,098.29	23,037	24,452	5,646	12.41	455
1977	2,648.86	2,009	2,132	516	12.58	41
1978	1,494.70	1,128	1,197	297	12.52	24
1979	285,659.06	214,244	227,406	58,253	12.50	4,660
1980	6,162.51	4,589	4,871	1,292	12.52	103
1981	576.22	425	451	125	12.58	10
1982	39,822.95	29,127	30,916	8,907	12.67	703
1983	109,807.28	79,830	84,734	25,073	12.58	1,993
1984	68,977.48	49,767	52,824	16,153	12.55	1,287
1985	160,554.88	114,299	121,321	39,234	12.75	3,077
1986	14,325.75	10,137	10,760	3,566	12.60	283
1987	35,847.87	25,065	26,605	9,243	12.69	728
1988	25,029.20	17,335	18,400	6,629	12.65	524
1989	203,551.12	139,392	147,955	55,596	12.66	4,391

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ALTOONA OPERATING CENTER						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1992	631.96	415	440	191	12.81	15
1993	343,514.50	222,804	236,492	107,023	12.73	8,407
1995	1,223,410.78	768,057	815,241	408,170	12.75	32,013
1996	1,503,593.65	924,710	981,518	522,076	12.83	40,692
1997	31,021.96	18,694	19,842	11,180	12.86	869
1998	8,936.35	5,274	5,598	3,338	12.85	260
1999	94,948.09	54,833	58,202	36,747	12.80	2,871
2000	38,383.99	21,595	22,922	15,462	12.83	1,205
2001	78,151.83	42,765	45,392	32,760	12.83	2,553
2003	108,212.28	55,361	58,762	49,450	12.89	3,836
2005	98,613.13	46,388	49,238	49,375	12.95	3,813
2009	12,202.62	4,476	4,751	7,452	12.95	575
2010	1,376.00	459	487	889	12.99	68
2011	394,391.33	117,371	124,581	269,810	12.98	20,787
2013	3,190,425.72	676,689	718,260	2,472,166	13.00	190,167
2014	170,597.03	27,466	29,153	141,444	13.03	10,855
2015	290,487.32	29,978	31,820	258,668	13.03	19,852
	10,885,405.39	5,582,431	5,925,377	4,960,028		384,670
	60,052,320.59	27,240,437	28,913,899	31,138,421		1,703,906
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						18.3 2.84

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS						
SURVIVOR CURVE.. IOWA 35-R0.5						
NET SALVAGE PERCENT.. 0						
1926	2,322.69	2,323	2,323			
1927	421.59	422	422			
1929	3,130.45	3,130	3,130			
1942	1,827.22	1,827	1,827			
1944	31.50	32	32			
1948	5,116.42	5,082	5,116			
1951	10,028.58	9,722	10,029			
1952	265.63	255	266			
1953	4,004.94	3,815	4,005			
1954	173.76	165	174			
1955	13,026.84	12,258	13,027			
1956	2,472.61	2,304	2,473			
1957	7,527.99	6,987	7,528			
1958	4,005.06	3,678	4,005			
1959	1,444.61	1,321	1,445			
1960	4,589.91	4,175	4,590			
1961	20,631.25	18,550	20,631			
1963	63,362.33	56,272	62,735	628	6.74	93
1964	32,246.71	28,442	31,709	538	7.02	77
1965	1,219.20	1,061	1,183	36	7.67	5
1966	57,116.56	49,326	54,991	2,126	7.98	266
1967	1,016.52	871	971	45	8.30	5
1968	10,752.66	9,127	10,175	577	8.64	67
1969	93,146.03	78,317	87,312	5,834	8.99	649
1970	14,397.57	11,985	13,361	1,036	9.36	111
1971	81,817.62	67,385	75,124	6,694	9.75	687
1972	69,411.48	56,834	63,361	6,050	9.85	614
1973	23,971.83	19,396	21,624	2,348	10.26	229
1974	133,703.29	106,829	119,098	14,605	10.69	1,366
1975	17,171.93	13,540	15,095	2,077	11.13	187
1976	15,364.97	12,009	13,388	1,977	11.32	175
1977	35,002.82	26,959	30,055	4,948	11.78	420
1978	48,755.88	37,167	41,436	7,320	12.01	609
1979	36,541.49	27,406	30,554	5,988	12.50	479
1980	765.53	567	632	133	12.76	10
1981	12,411.54	9,033	10,070	2,341	13.28	176
1982	67,550.98	48,475	54,042	13,509	13.58	995
1983	52,551.41	37,143	41,409	11,143	13.90	802
1984	75,191.46	52,296	58,302	16,889	14.23	1,187

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS						
SURVIVOR CURVE.. IOWA 35-R0.5						
NET SALVAGE PERCENT.. 0						
1988	9,458.16	6,092	6,792	2,667	15.75	169
1989	101,116.17	63,683	70,997	30,119	16.17	1,863
1990	43,860.97	27,080	30,190	13,671	16.42	833
1991	15,312.50	9,215	10,273	5,039	16.87	299
1992	72,705.81	42,751	47,661	25,045	17.17	1,459
1993	220,542.76	126,459	140,983	79,560	17.48	4,551
1994	311,337.66	173,726	193,678	117,659	17.82	6,603
1995	13,215.65	7,160	7,982	5,233	18.18	288
1996	45,979.79	24,130	26,901	19,078	18.56	1,028
1997	392,499.99	199,782	222,727	169,773	18.81	9,026
1998	64,957.51	31,842	35,499	29,458	19.24	1,531
1999	96,841.26	45,757	51,012	45,829	19.54	2,345
2000	318,039.88	144,835	161,469	156,571	19.73	7,936
2001	561,163.09	244,443	272,517	288,646	20.09	14,368
2003	71,957.11	28,560	31,840	40,117	20.51	1,956
2005	51,520.54	18,310	20,413	31,108	20.86	1,491
2006	19,095.10	6,355	7,085	12,010	21.05	571
2007	151,680.89	47,112	52,523	99,158	21.08	4,704
	3,749,917.08	2,184,720	2,431,874	1,318,043		72,961

RICHLAND OPERATING CENTER
INTERIM SURVIVOR CURVE.. SQUARE
PROBABLE RETIREMENT YEAR.. 6-2037
NET SALVAGE PERCENT.. 0

1984	645.88	396	441	205	20.50	10
1987	1,125,638.52	664,127	739,259	386,380	20.50	18,848
1993	5,393.50	2,881	3,207	2,187	20.50	107
1997	114,004.54	55,577	61,864	52,140	20.50	2,543
1999	14,387.15	6,626	7,376	7,012	20.50	342
2003	30,032.92	11,925	13,274	16,759	20.50	818
2010	63,970.65	15,400	17,142	46,828	20.50	2,284
2011	62,524.46	13,226	14,722	47,802	20.50	2,332
	1,416,597.62	770,158	857,285	559,313		27,284

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ERIE OPERATING CENTER						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
1954	106,259.39	83,015	92,406	13,853	17.50	792
1956	485.00	376	419	66	17.50	4
1960	1,035.75	791	880	155	17.50	9
1961	17.16	13	14	3	17.50	
1963	3,158.52	2,380	2,649	509	17.50	29
1964	27,679.34	20,760	23,109	4,571	17.50	261
1965	7,216.53	5,386	5,995	1,221	17.50	70
1968	846.11	622	692	154	17.50	9
1970	716.49	521	580	137	17.50	8
1971	1,518.30	1,097	1,221	297	17.50	17
1972	1,995.07	1,432	1,594	401	17.50	23
1973	6,767.62	4,826	5,372	1,396	17.50	80
1975	1,142.02	803	894	248	17.50	14
1977	369.08	256	285	84	17.50	5
1978	204.92	141	157	48	17.50	3
1979	1,184.93	808	899	286	17.50	16
1981	99,507.88	66,651	74,191	25,317	17.50	1,447
1982	14,141.48	9,382	10,443	3,698	17.50	211
1983	60,186.90	39,534	44,006	16,180	17.50	925
1984	141,324.92	91,861	102,253	39,072	17.50	2,233
1985	70,392.37	45,252	50,371	20,021	17.50	1,144
1986	9,181.90	5,834	6,494	2,688	17.50	154
1990	10,684.33	6,435	7,163	3,521	17.50	201
1993	14,244.91	8,165	9,089	5,156	17.50	295
1996	12,199.71	6,581	7,326	4,874	17.50	279
1997	164,100.26	86,486	96,270	67,830	17.50	3,876
2000	4,145.00	2,012	2,240	1,905	17.50	109
2003	6,534.86	2,846	3,168	3,367	17.50	192
2004	178,973.72	74,573	83,009	95,964	17.50	5,484
2005	50,633.13	20,079	22,351	28,283	17.50	1,616
2007	13,173.36	4,635	5,159	8,014	17.50	458
	1,010,020.96	593,553	660,701	349,320		19,964

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ALTOONA OPERATING CENTER						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1964	392,347.03	312,092	347,398	44,949	13.50	3,330
1968	2,894.87	2,265	2,521	374	13.50	28
1976	8,869.80	6,652	7,405	1,465	13.50	109
1979	1,209.52	889	990	220	13.50	16
1981	88,070.39	63,806	71,024	17,046	13.50	1,263
1984	57,029.62	40,293	44,851	12,178	13.50	902
1985	1,448.28	1,014	1,129	320	13.50	24
1986	128,205.06	88,869	98,923	29,282	13.50	2,169
1987	79,361.66	54,446	60,605	18,756	13.50	1,389
1988	42,003.87	28,503	31,727	10,276	13.50	761
1997	129,720.36	76,653	85,325	44,396	13.50	3,289
1998	4,643.78	2,685	2,989	1,655	13.50	123
1999	26,838.43	15,151	16,865	9,973	13.50	739
2000	85,343.99	46,939	52,249	33,095	13.50	2,451
2001	31,211.02	16,682	18,569	12,642	13.50	936
2003	22,753.02	11,377	12,664	10,089	13.50	747
	1,101,950.70	768,316	855,234	246,717		18,276
	7,278,486.36	4,316,747	4,805,094	2,473,393		138,485
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.9 1.90

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1988	66,809.93	66,810	66,810			
1989	101,275.53	101,276	101,276			
1990	23,511.11	23,511	23,511			
1991	16,702.37	16,702	16,702			
1992	33,382.88	33,383	33,383			
1993	251,356.52	251,357	251,357			
1994	228,120.96	228,121	228,121			
1995	208,397.64	208,398	208,398			
1996	365,140.34	365,140	365,140			
1997	503,902.85	491,305	503,903			
1998	515,789.70	477,105	515,790			
1999	78,475.92	68,666	78,476			
2000	87,712.81	72,363	87,713			
2001	112,857.47	87,465	112,857			
2002	789.49	572	789			
2004	134,468.11	84,043	134,468			
2007	76,204.56	36,197	76,205			
2008	12,761.85	5,424	12,762			
2009	7,596.13	2,849	7,207	389	12.50	31
2013	55,262.46	9,671	24,463	30,799	16.50	1,867
2015	33,507.17	2,513	6,357	27,150	18.50	1,468
	2,914,025.80	2,632,871	2,855,688	58,338		3,366
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.3 0.12

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 391.20 OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1993	59,643.34	59,643	59,643			
1994	317,300.89	317,301	317,301			
1995	83,434.05	83,434	83,434			
1996	1,843.18	1,843	1,843			
1997	28,044.13	28,044	28,044			
1998	50,339.23	50,339	50,339			
2001	31,350.60	31,351	31,351			
2010	1,319.25	858	1,319			
2011	937.82	516	938			
2012	4.26	2	31			27-
	574,216.75	573,331	574,243			26-

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 391.25 OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	2,612,574.88	1,306,287	1,333,485	1,279,090	2.50	511,636
2015	6,193,207.38	1,857,962	1,896,646	4,296,561	3.50	1,227,589
2016	2,379,397.00	237,940	242,894	2,136,503	4.50	474,778
	11,185,179.26	3,402,189	3,473,025	7,712,154		2,214,003
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.5 19.79

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 391.30 OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	495,140.19	495,140	495,140			
2012	2,741.02	2,467	1,761	980	0.50	980
2013	190,481.94	133,337	95,167	95,315	1.50	63,543
2014	915,430.56	457,715	326,688	588,743	2.50	235,497
2015	125,742.62	37,723	26,924	98,819	3.50	28,234
	1,729,536.33	1,126,382	945,680	783,856		328,254
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.4 18.98

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-L3						
NET SALVAGE PERCENT.. 0						
1992	44,650.08	42,663	44,650			
1997	204,248.90	183,211	204,249			
2009	77,275.47	46,195	77,275			
2013	243,314.10	73,335	243,314			
2014	13,409.21	2,910	11,962	1,447	9.02	160
2015	81,527.66	10,648	43,768	37,760	9.98	3,784
	664,425.42	358,962	625,218	39,207		3,944

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.9 0.59

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - POLE TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 28-L2						
NET SALVAGE PERCENT.. 0						
1946	211.15	207	182	29	1.44	20
1960	12,098.01	11,278	9,913	2,185	4.11	532
1961	9,735.33	9,023	7,931	1,804	4.38	412
1962	4,272.45	3,958	3,479	793	4.32	184
1964	23,634.80	21,716	19,087	4,548	4.64	980
1965	6,259.68	5,706	5,015	1,245	4.99	249
1966	3,330.06	3,027	2,661	669	5.06	132
1968	19,196.31	17,223	15,138	4,058	5.56	730
1972	31,598.99	27,700	24,347	7,252	6.26	1,158
1973	5,333.94	4,641	4,079	1,255	6.50	193
1974	615.01	531	467	148	6.76	22
1976	519.64	442	388	132	7.12	19
1977	1,427.88	1,207	1,061	367	7.23	51
1978	28,652.91	24,048	21,137	7,516	7.37	1,020
1979	47,485.79	39,356	34,591	12,895	7.75	1,664
1980	26,470.00	21,737	19,105	7,365	7.95	926
1981	22,925.32	18,719	16,453	6,472	7.98	811
1983	32,300.48	25,860	22,729	9,571	8.34	1,148
1984	23,596.34	18,636	16,380	7,216	8.65	834
1985	43,799.82	34,357	30,198	13,602	8.66	1,571
1986	145,327.29	112,585	98,955	46,372	8.87	5,228
1987	80,447.08	61,462	54,021	26,426	9.11	2,901
1988	67,379.13	50,885	44,725	22,654	9.24	2,452
1989	143,292.77	107,183	94,207	49,086	9.26	5,301
1990	158,320.33	116,635	102,515	55,805	9.47	5,893
1991	150,578.98	109,441	96,192	54,387	9.59	5,671
1992	37,930.74	27,136	23,851	14,080	9.75	1,444
1993	104,405.24	73,606	64,695	39,710	9.83	4,040
1994	844,352.75	583,279	512,664	331,689	10.07	32,938
1996	102,795.42	68,277	60,011	42,784	10.36	4,130
1997	50,396.23	32,627	28,677	21,719	10.62	2,045
2005	23,000.00	10,527	9,253	13,747	13.63	1,009
2006	18,133.93	7,692	6,761	11,373	14.25	798
2007	44,561.46	17,397	15,291	29,270	14.83	1,974
2008	25,419.15	9,009	7,918	17,501	15.48	1,131
2009	365,517.25	115,942	101,905	263,612	16.14	16,333
2010	56,844.09	15,814	13,899	42,945	16.86	2,547

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - POLE TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 28-L2						
NET SALVAGE PERCENT.. 0						
2013	4,042.23	627	551	3,491	19.07	183
2014	131,220.02	14,670	12,894	118,326	19.87	5,955
2015	10,285.74	694	610	9,676	20.72	467
	2,907,713.74	1,824,860	1,603,936	1,303,778		115,096
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.3 3.96

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1986	33,044.13	33,044	33,044			
1987	15,201.95	15,202	15,202			
1988	61,612.94	61,613	61,613			
1989	86,751.59	86,752	86,752			
1990	100,410.39	100,410	100,410			
1991	3,139.37	3,139	3,139			
1993	62,772.73	59,006	62,773			
1994	103,889.69	93,501	103,890			
1996	208,635.03	171,081	208,635			
1999	167,909.81	117,537	167,910			
2000	15,170.77	10,013	15,171			
2001	25,024.99	15,515	24,438	587	9.50	62
	883,563.39	766,813	882,977	586		62
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					9.5	0.01

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1988	43,110.76	43,111	43,111			
1989	303,909.17	303,909	303,909			
1990	414,627.26	414,627	414,627			
1991	408,883.47	408,883	408,883			
1992	477,772.72	468,217	414,433	63,340	0.50	63,340
1993	419,450.63	394,284	348,992	70,459	1.50	46,973
1994	411,608.47	370,448	327,895	83,713	2.50	33,485
1995	143,479.89	123,393	109,219	34,261	3.50	9,789
1996	107,239.05	87,936	77,835	29,404	4.50	6,534
1997	242,110.31	188,846	167,153	74,957	5.50	13,629
1998	1,088,649.70	805,601	713,061	375,589	6.50	57,783
1999	322,668.96	225,868	199,922	122,747	7.50	16,366
2000	508,885.65	335,865	297,284	211,602	8.50	24,894
2001	642,905.18	398,601	352,814	290,091	9.50	30,536
2002	212,182.48	123,066	108,929	103,253	10.50	9,834
2003	49,839.67	26,913	23,822	26,018	11.50	2,262
2005	65,784.83	30,261	26,785	39,000	13.50	2,889
2007	1,115,411.59	423,856	375,168	740,244	15.50	47,758
2008	1,644,945.64	559,282	495,037	1,149,909	16.50	69,691
2009	348,287.42	104,486	92,484	255,803	17.50	14,617
2010	275,178.50	71,546	63,327	211,852	18.50	11,451
2011	265,865.33	58,490	51,771	214,094	19.50	10,979
2012	752.96	136	120	633	20.50	31
2013	1,154,539.38	161,636	143,069	1,011,470	21.50	47,045
2014	4,986.92	499	442	4,545	22.50	202
2015	294,954.07	17,697	15,664	279,290	23.50	11,885
	10,968,030.01	6,147,457	5,575,756	5,392,274		531,973

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.1 4.85

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1992	194,427.49	194,427	194,427			
1993	895,831.00	895,831	895,831			
1994	503,250.06	503,250	503,250			
1995	100,717.00	100,717	100,717			
1996	18,618.99	18,619	18,619			
1998	389,889.73	360,648	389,890			
2000	1,865.46	1,539	1,865			
2003	57,970.20	39,130	57,970			
2008	111,814.59	47,521	111,814		1	11.50
	2,274,384.52	2,161,682	2,274,383		2	
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00						

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 33-R1						
NET SALVAGE PERCENT.. 0						
1913	384.16	384	384			
1925	600.00	600	600			
1944	890.02	890	890			
1952	9,103.74	9,043	9,104			
1960	10,739.73	10,194	10,740			
1965	1,961.33	1,808	1,961			
1966	1,607.08	1,469	1,607			
1967	9,015.69	8,166	9,016			
1968	71,751.59	64,727	71,752			
1969	1,374.39	1,227	1,374			
1970	11,499.00	10,159	11,499			
1971	68,978.92	60,577	68,979			
1972	17,986.85	15,609	17,987			
1973	20,701.70	17,830	20,702			
1975	4,044.33	3,407	4,044			
1976	25,640.19	21,392	25,640			
1977	24,184.67	19,967	24,185			
1978	150,460.48	122,806	150,460			
1979	330,760.98	265,436	330,761			
1980	184,113.67	145,818	184,114			
1981	61,990.86	48,415	61,991			
1982	130,224.94	100,195	130,225			
1983	127,558.11	96,574	127,558			
1984	140,153.48	104,765	140,153			
1985	274,953.97	201,816	274,954			
1986	246,527.82	177,451	246,528			
1987	398,796.04	282,348	398,796			
1989	85,029.78	57,752	82,808	2,222	12.99	171
1990	58,627.79	38,841	55,692	2,936	13.50	217
1991	120,338.88	77,943	111,759	8,580	13.87	619
1992	138,000.14	87,230	125,075	12,925	14.26	906
1993	149,088.23	91,794	131,620	17,468	14.67	1,191
1994	654,641.74	391,803	561,790	92,852	15.09	6,153
1997	211,995.16	114,923	164,783	47,212	16.47	2,867
1998	697,621.34	365,275	523,753	173,868	16.83	10,331
2000	314,709.51	152,131	218,135	96,575	17.63	5,478
2002	45,619.87	20,109	28,833	16,787	18.39	913
2004	123,898.97	48,940	70,173	53,726	19.15	2,806

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 33-R1						
NET SALVAGE PERCENT.. 0						
2013	35,125.22	5,139	7,369	27,756	20.42	1,359
2014	7,878.16	876	1,256	6,622	19.97	332
2015	47,898.74	3,497	5,014	42,885	19.03	2,254
	5,016,477.27	3,249,326	4,414,064	602,413		35,597
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.9 0.71

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1992	1,590,615.75	1,590,616	1,590,616			
1993	1,471,292.90	1,471,293	1,471,293			
1994	1,037,408.62	1,037,409	1,037,409			
1995	489,499.92	489,500	489,500			
1996	84,725.32	84,725	84,725			
1997	245,892.49	245,892	245,892			
1998	256,313.65	256,314	256,314			
1999	138,355.53	138,356	138,356			
2000	426,021.16	426,021	426,021			
2001	329,278.47	329,278	329,278			
2002	40,631.08	39,277	34,867	5,764	0.50	5,764
2003	5,134.25	4,621	4,102	1,032	1.50	688
2006	338,305.49	236,814	210,223	128,082	4.50	28,463
2007	347,684.09	220,199	195,473	152,211	5.50	27,675
2008	792,621.32	449,155	398,720	393,901	6.50	60,600
2009	188,260.91	94,130	83,560	104,701	7.50	13,960
2010	7,495,337.68	3,247,955	2,883,249	4,612,089	8.50	542,599
2011	171,352.23	62,830	55,775	115,577	9.50	12,166
2012	35,879.72	10,764	9,555	26,325	10.50	2,507
2013	3,351,229.13	781,942	694,140	2,657,089	11.50	231,051
2014	850,120.33	141,690	125,780	724,340	12.50	57,947
2015	734,936.05	73,494	65,241	669,695	13.50	49,607
2016	1,954,059.00	65,129	57,816	1,896,243	14.50	130,775
	22,374,955.09	11,497,404	10,887,905	11,487,050		1,163,802

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.9 5.20

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1992	157,059.23	157,059	157,059			
1993	289,007.82	289,008	289,008			
1994	142,354.95	142,355	142,355			
1995	30,696.10	30,696	30,696			
1996	71,349.60	71,350	71,350			
1997	289,727.89	282,485	289,728			
1998	240,858.33	222,794	240,858			
1999	160,084.64	140,074	157,852	2,233	2.50	893
2000	187,287.08	154,512	174,122	13,165	3.50	3,761
2001	3,152.14	2,443	2,753	399	4.50	89
2002	85,796.89	62,203	70,098	15,699	5.50	2,854
2009	20,172.99	7,565	8,525	11,648	12.50	932
2011	29,206.83	8,032	9,051	20,156	14.50	1,390
2014	133,746.73	16,718	18,840	114,907	17.50	6,566
2015	302,285.81	22,671	25,549	276,737	18.50	14,959
	2,142,787.03	1,609,965	1,687,844	454,943		31,444

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.5 1.47

**PART VIII. EXPERIENCED AND ESTIMATED
NET SALVAGE**

PENNSYLVANIA ELECTRIC COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2012 TRANSACTION YEAR				
353.00	22,752.54	10,479.14		10,479.14-
355.00	334,639.29			
356.00	216,885.68	668,978.37		668,978.37-
362.00	133,243.15	923,718.89	8,217.00	915,501.89-
364.00	433,687.37			
365.00	4,633,565.43	10,417,760.71		10,417,760.71-
366.00	5,248.66			
367.00	1,103,720.37			
368.00	3,050,825.69	1,896,631.10	430,953.36	1,465,677.74-
369.00	232,417.52	682,721.68		682,721.68-
371.00	393,006.08			
373.00	2,056,565.49	1,262,285.66		1,262,285.66-
390.10	1,418.09	393,833.50		393,833.50-
391.00	227,575.27	5.31		5.31-
393.00	16,333.23			
394.00	359,353.91			
395.00	169,516.47			
397.00	713,745.59			
398.00	121,163.77			
	14,225,663.60	16,256,414.36	439,170.36	15,817,244.00-

PENNSYLVANIA ELECTRIC COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2013 TRANSACTION YEAR				
352.00	6,303.39			
353.00	1,021,774.21	280,713.63		280,713.63-
355.00	1,227,402.35			
356.00	2,075,975.71	375,561.40		375,561.40-
361.00	7,024.02			
362.00	828,520.86	547,102.77	6,203.34	540,899.43-
364.00	537,306.93			
365.00	6,313,037.76	7,018,264.91		7,018,264.91-
366.00	12,103.51			
367.00	1,882,739.79			
368.00	2,619,846.11	227,214.77	399,629.67	172,414.90
369.00	465,692.98	169,580.12		169,580.12-
370.10	2,496.48			
371.00	659,820.79			
373.00	3,070,153.03	632,879.24		632,879.24-
390.10	155,279.59	587,905.69		587,905.69-
390.20	86,476.87			
391.00	227,690.50			
391.30	263,247.75			
393.00	18,537.51			
394.00	362,661.75			
395.00	179,428.17			
397.00	764,849.04	82,375.94		82,375.94-
398.00	121,801.86	40,483.54	2,279.00-	42,762.54-
	22,910,170.96	9,962,082.01	403,554.01	9,558,528.00-

PENNSYLVANIA ELECTRIC COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2014 TRANSACTION YEAR				
303.00		122,392.35		122,392.35-
352.00	5,496.82	8,208.44		8,208.44-
353.00	606,150.62	1,643,388.18		1,643,388.18-
354.00	50,297.67			
355.00	1,303,562.23	567,245.87		567,245.87-
356.00	931,982.43	2,422,567.58		2,422,567.58-
358.00	64,779.98	19,024.73		19,024.73-
361.00	21,525.75	122,861.69		122,861.69-
362.00	745,370.62	281,707.47	2,500.00	279,207.47-
364.00	393,643.60	2,042,052.83		2,042,052.83-
365.00	5,226,909.20	2,307,891.99		2,307,891.99-
366.00	15,467.27	12,232.60		12,232.60-
367.00	1,071,433.41	214,377.85		214,377.85-
368.00	2,082,491.32	663,639.34	327,611.70	336,027.64-
369.00	549,251.00	8,546,295.97		8,546,295.97-
370.10	1,119.92	6,547.85		6,547.85-
371.00	784,960.85	460,632.21		460,632.21-
373.00	1,390,151.04	625,513.01		625,513.01-
390.10	1,090,392.82	752,037.02-		752,037.02
390.20	64,098.33			
391.00	226,924.02			
391.25	17,606.51			
391.30	394,557.09			
392.40	62,719.23		1,660.05	1,660.05
393.00	20,867.04			
394.00	369,480.14			
395.00	189,470.23			
397.00	796,739.77	9,096.16		9,096.16-
398.00	121,981.03	.41		.41-
	18,599,429.94	19,323,639.51	331,771.75	18,991,867.76-

PENNSYLVANIA ELECTRIC COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2015 TRANSACTION YEAR				
303.00		448.92		448.92-
352.00	7,878.99	213,425.93		213,425.93-
353.00	903,174.98	1,043,430.83		1,043,430.83-
354.00	133,481.90	283,367.19		283,367.19-
355.00	1,432,944.64	1,331,297.97		1,331,297.97-
356.00	1,117,204.53	220,602.91		220,602.91-
358.00	62,814.11-	4,671.45		4,671.45-
361.00	21,037.89	39,337.79		39,337.79-
362.00	666,015.54	1,356,196.10	576,457.01	779,739.09-
364.00	379,588.28	3,228,406.19		3,228,406.19-
365.00	5,002,510.49	4,783,608.92		4,783,608.92-
366.00	10,284.96	4,933.58		4,933.58-
367.00	1,096,662.32	853,756.31		853,756.31-
368.00	1,938,649.63	1,356,314.14		1,356,314.14-
369.00	397,377.14-	1,923,138.23		1,923,138.23-
370.10	8,048.70	262,557.04		262,557.04-
371.00	518,264.05	410,567.45		410,567.45-
373.00	1,870,367.81	726,743.71		726,743.71-
390.10	16,837.51	7,726.67		7,726.67-
391.00	225,559.33			
391.25	181,964.92			
391.30	412,030.60			
392.40	95,251.01		6,242.29	6,242.29
393.00	23,350.81			
394.00	372,666.75			
395.00	199,441.76			
396.00	157,201.80		21,804.45	21,804.45
397.00	779,616.74	13,741.54		13,741.54-
398.00	122,036.06			
	17,231,880.75	18,064,272.87	604,503.75	17,459,769.12-

PENNSYLVANIA ELECTRIC COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2016 TRANSACTION YEAR				
353.00	443,161.00	328,322.11		328,322.11-
356.00	1,589,409.00	1,433,944.99	328.98	1,433,616.01-
356.10	1,059,606.00			
361.00	15,020.00	39,519.08		39,519.08-
362.00	590,462.00	711,294.93	125,627.00	585,667.93-
364.00	2,248,193.00	3,917,696.49		3,917,696.49-
365.00	3,173,508.00	4,165,413.54	19,248.28	4,146,165.26-
365.10	1,057,836.00			
366.00	4,822.00	1,888.02		1,888.02-
367.00	896,592.00	142,177.91		142,177.91-
368.00	1,350,114.00	469,590.47	138,473.92	331,116.55-
369.00	146,373.00	730,765.23		730,765.23-
369.10	16,264.00			
373.00	249,702.00	86,445.08		86,445.08-
390.10	491,564.00	108,309.45		108,309.45-
391.00	2,589,394.55			
391.20	1,143,910.83			
391.30	990,280.39			
393.00	600,320.73			
394.00	2,341,061.31			
395.00	3,425,689.08			
397.00	12,138,807.62	333,624.20		333,624.20-
398.00	1,380,935.41			
	37,943,025.92	12,468,991.50	283,678.18	12,185,313.32-
TOTAL	110,910,171.17	76,075,400.25	2,062,678.05	74,012,722.20-

PENNSYLVANIA ELECTRIC COMPANY

READING, PENNSYLVANIA

2017 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2017

Prepared by:



Gannett Fleming

Excellence Delivered As Promised

PENNSYLVANIA ELECTRIC COMPANY
Reading, Pennsylvania

2017 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2017

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Camp Hill, Pennsylvania



Excellence Delivered As Promised

April 14, 2016

Pennsylvania Electric Company
2800 Pottsville Pike
Reading, PA 19605-2459

Attention Mr. Charles V. Fullem
Director, Rates & Regulatory Affairs - PA

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to electric plant as of December 31, 2017. The results of our study as of December 31, 2016 are presented in our report titled "2016 Depreciation Study - Calculated Annual Depreciation Accruals Related to Electric Plant as of December 31, 2016". The same methods, procedures and estimates are used in both studies.

The attached report sets forth a description of the methods and procedures upon which the studies were based, the estimates of survivor curves and the calculated annual depreciation rates at December 31, 2017.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

A handwritten signature in black ink that reads 'John J. Spanos'.

JOHN J. SPANOS
Sr. Vice President

JJS:krm

061041.002

Gannett Fleming Valuation and Rate Consultants, LLC

P.O. Box 67100 • Harrisburg, PA 17106-7100 | 207 Senate Avenue • Camp Hill, PA 17011
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PART I. RESULTS OF STUDY

**PENNSYLVANIA ELECTRIC COMPANY
DEPRECIATION STUDY**

PART I. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 4 presented on pages I-3 through I-9 summarize the results of the depreciation study as of December 31, 2017. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of December 31, 2017, future book accruals, calculated annual accrual amount and rate, and composite remaining life for plant in service. Table 2 presents the bringforward of the book reserve to December 31, 2017. Table 3 sets forth the calculations of the depreciation accruals for the twelve months ended December 31, 2017. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2013 through 2017.

DESCRIPTION OF DETAILED TABULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on page II-7. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount. The amounts of regular retirements, gross salvage and cost of removal are set forth by account for the years 2013 through 2017, beginning on pages III-2 through III-6.

PENNSYLVANIA ELECTRIC COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK DEPRECIATION, RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2017

	ACCOUNT (1)	SURVIVOR CURVE (2)	ORIGINAL COST (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	ANNUAL ACCRUAL RATE (7)=(6)/(5)	COMPOSITE REMAINING LIFE (8)=(5)/(6)
	ELECTRIC PLANT							
	INTANGIBLE PLANT							
303	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	7-SQ	47,973,229.47	33,659,087	14,274,142	3,982,022	8.30	3.6
303.3	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	7-SQ	9,079,603.90	9,079,604	0	0	-	-
303.6	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	7-SQ	22,214,395.05	5,558,918	15,615,477	3,156,520	14.39	5.2
	TOTAL INTANGIBLE PLANT		79,267,228.42	48,377,609	30,889,619	7,178,542	9.06	4.3
	TRANSMISSION PLANT							
350.2	LAND RIGHTS	75-R4	12,617,837.84	6,483,766	6,134,052	232,739	1.84	26.4
352	STRUCTURES AND IMPROVEMENTS	65-R3	186,686.97	139,084	47,603	892	0.48	53.7
353	STATION EQUIPMENT	57-R2	871,367.00	9,250	862,117	23,244	2.67	37.1
355	POLES AND FIXTURES	60-R1.5	2,247,198.64	565,779	1,681,420	43,745	1.95	38.0
356	OVERHEAD CONDUCTORS AND DEVICES	65-R2.5	26,793.60	388	26,406	558	2.08	47.3
356.1	CLEARING COSTS AND RIGHTS OF WAY	75-R4	5,141,288.87	78,038	5,063,251	73,461	1.43	68.9
358	UNDERGROUND CONDUCTORS AND DEVICES	35-S2	308,883.57	43,959	264,925	9,793	3.17	27.1
	TOTAL TRANSMISSION PLANT		21,400,336.49	7,340,284	14,060,054	384,432	1.80	36.6
	DISTRIBUTION PLANT							
360.2	LAND RIGHTS	75-R4	15,554,712.62	10,325,073	5,229,640	140,370	0.90	37.3
361	STRUCTURES AND IMPROVEMENTS	65-R2.5	15,230,142.01	9,052,481	6,177,661	158,068	1.04	39.1
362	STATION EQUIPMENT	60-R1.5	268,119,835.37	106,097,926	161,421,909	4,735,658	1.77	34.7
364	POLES, TOWERS AND FIXTURES	60-R1.5	544,086,307.46	169,322,459	374,763,848	10,805,529	1.69	34.7
365	OVERHEAD CONDUCTORS AND DEVICES	58-R1	728,567,287.75	178,493,283	550,074,005	16,575,518	2.38	32.9
365.1	CLEARING COSTS AND RIGHTS OF WAY	70-R4	177,356,575.97	23,193,192	154,163,384	2,631,088	1.48	58.6
366	UNDERGROUND CONDUIT	65-R2.5	36,985,675.50	18,306,410	18,679,266	529,959	1.43	35.3
368	UNDERGROUND CONDUCTORS AND DEVICES	43-R2.5	179,326,984.52	69,467,620	109,859,375	4,269,989	2.38	25.7
369	LINE TRANSFORMERS	41-R1	354,487,521.34	152,973,682	241,513,839	10,692,085	2.71	22.6
369.1	OVERHEAD SERVICES	55-R1.5	77,106,516.49	33,930,656	43,175,850	1,339,903	1.74	32.2
369.1	UNDERGROUND SERVICES	55-R1.5	46,369,620.20	23,205,471	19,163,149	619,928	1.28	30.9
370.1	METERS - SMART GRID 15 YEAR LIFE	15-S2.5	75,940,893.66	7,394,800	67,654,084	5,518,936	7.95	12.3
370.2	METERS - SMART GRID 10 YEAR LIFE	19-S2.5	25,556,129.65	2,875,233	22,682,897	2,816,323	11.02	8.1
371	INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	30-R0.5	28,771,878.96	20,975,565	7,796,314	503,719	1.75	15.5
371.21	INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES	25-R2	223,738.49	179,726	44,018	5,326	2.38	8.3
371.23	INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION	20-S3	147,696.50	147,697	0	0	-	-
372	LEASED PROPERTY ON CUSTOMER PREMISES	40-R2.5	190,664.59	193,351	5,304	217	0.11	24.4
373	STREET LIGHTING AND SIGNAL SYSTEMS	24-R1	41,951,720.81	13,693,614	28,159,107	2,203,947	5.27	12.8
	TOTAL DISTRIBUTION PLANT		2,656,991,891.85	846,449,263	1,810,542,630	63,723,629	2.40	28.4
	GENERAL PLANT							
389.2	LAND RIGHTS	65-R2.5	21,378.19	13,319	8,059	297	1.39	27.1
390.1	STRUCTURES AND IMPROVEMENTS	45-S0	24,408,406.29	11,852,647	12,545,759	527,700	2.16	23.8
	MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS	80-S0	8,668,080.16	5,409,269	3,258,761	193,805	2.12	17.7
	ERIE OPERATING CENTER	80-S0	16,169,007.73	6,913,346	9,255,662	595,257	3.68	15.5
	ALTOONA OPERATING CENTER	80-S0	10,885,465.39	6,378,071	4,507,394	376,032	3.45	12.0
	TOTAL ACCOUNT 390.1		60,131,890.59	30,563,363	29,568,536	1,682,834	2.80	17.6

PENNSYLVANIA ELECTRIC COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2017

	(1) ACCOUNT	(2) SURVIVOR CURVE	(3) ORIGINAL COST	(4) BOOK DEPRECIATION RESERVE	(5) FUTURE ACCRUALS	(6) CALCULATED ANNUAL ACCRUAL AMOUNT	(7)-(6)/(3) ANNUAL ACCRUAL RATE	(8)-(5)/(6) COMPOSITE REMAINING LIFE
390.2	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS RICHLAND OPERATING CENTER ERIE OPERATING CENTER ALTOONA OPERATING CENTER TOTAL ACCOUNT 390.2	35-SQ SQUARE SQUARE SQUARE SQUARE	3,677,419.08 1,476,597.52 1,010,520.59 1,191,950.79	2,443,583 891,515 686,521 881,886	1,233,836 525,083 323,500 220,065	69,210 28,926 19,607 17,607	1.88 1.80 1.94 1.60	17.8 19.5 16.6 12.5
391	OFFICE FURNITURE AND EQUIPMENT - FURNITURE OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS TOTAL ACCOUNT 391	20-SQ 10-SQ 5-SQ 5-SQ	7,205,988.36 1,115,425.67 2,261.33 11,891,716.26 1,231,655.12	4,903,505 1,059,507 2,261 5,755,484 728,843	2,302,484 55,919 0 6,135,232 502,812	133,350 3,455 0 2,356,489 331,541	1.85 0.31 - 19.82 26.92	17.3 16.2 - 2.6 1.5
392.3	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	13-L3	14,241,058.38	7,547,085	6,653,963	2,691,485	18.90	2.5
392.4	TRANSPORTATION EQUIPMENT - POLE TRAILERS TOTAL ACCOUNT 392	28-L2	684,425.42 2,907,713.74	629,138 1,717,501	35,287 1,190,213	3,941 106,926	0.59 3.68	9.0 11.1
393	STORES EQUIPMENT	25-SQ	3,572,139.16	2,346,639	1,225,509	110,667	3.10	11.1
394	TOOLS, SHOP AND GARAGE EQUIPMENT	563-403-02	563,403.02	562,690	513	69	0.01	8.6
395	LABORATORY EQUIPMENT	9-319-726-63	9,319,726.63	4,419,431	4,900,296	477,059	5.13	10.3
396	POWER OPERATED EQUIPMENT	20-SQ	561,539.88	561,538	2	0	-	-
397	COMMUNICATION EQUIPMENT	32-R1	5,016,477.27	4,445,320	571,157	34,369	0.69	16.6
398	MISCELLANEOUS EQUIPMENT TOTAL GENERAL PLANT	19-SQ 20-SQ	14,160,638.71 1,162,593.44	2,577,568 740,456	11,572,971 422,095	1,257,688 30,547	8.89 2.63	9.2 13.5
	TOTAL DEPRECIABLE PLANT		115,966,840.73	58,701,264	57,265,576	6,419,335	5.54	8.9
	NONDEPRECIABLE		2,873,626,297.53	960,869,420	1,912,757,879	77,705,938	2.70	24.6
301	ORGANIZATION		34,665.54	0	0	0	-	-
302	FRANCHISES AND CONSENTS		306,716.73	(31,564)	(31,564)	0	-	-
326	ASSET RETIREMENT COSTS TM1 # 2		15,628,317.38	15,628,317	0	0	-	-
350.1	LAND		2,833,354.50	(7,614)	(7,614)	0	-	-
350.1	ASSET RETIREMENT COSTS TRANSMISSION		6,988.51	4,464	4,464	0	-	-
360.1	LAND		1,608,991.25	7,614	7,614	0	-	-
374	ASSET RETIREMENT COSTS DISTRIBUTION		60,653.00	63,018	63,018	0	-	-
399.1	LAND		1,384,075.48	0	0	0	-	-
390.3	BUILDING LEASEHOLDS		16,348.67	2,393	2,393	0	-	-
392.99	TRANSPORTATION EQUIPMENT - CAPITAL LEASE RBS VEHICLES		29,608,887.66	11,664,357	11,664,357	0	-	-
399	ASSET RETIREMENT COSTS GENERAL PLANT TOTAL NONDEPRECIABLE PLANT		321,852.44 51,922,851.16	215,180 27,546,165	215,180 27,546,165	0 0	-	-
	TOTAL ELECTRIC PLANT		2,925,549,148.59	988,414,585	1,912,757,879	77,705,938	-	-

* LIFESPAN PROCEDURE WAS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.

PENNSYLVANIA ELECTRIC COMPANY

TABLE 2. BRINGFORWARD TO DECEMBER 31, 2017, OF THE BOOK RESERVE AS OF DECEMBER 31, 2016

ACCOUNT (1)	BOOK RESERVE AS OF DECEMBER 31, 2016 (2)	DEPRECIATION ACCURUALS (3)		AMORTIZATION OF NET SALVAGE (4)		PROJECTED RETIREMENTS (5)	PROJECTED GROSS SALVAGE (6)	PROJECTED COST OF REMOVAL (7)	ACQUISITIONS (8)	ADJUSTMENTS (9)	RESERVE AT END OF PERIOD (10)	BOOK RESERVE AS A PERCENT OF ORIGINAL COST (11)
		+	+	+	+							
DEPRECIABLE PLANT												
303.00	29,455,543	4,218,976	24,568								33,699,087	70.25
303.30	9,079,604	2,741,065									9,079,604	100.00
303.60	2,857,653	234,692									5,598,918	25.20
350.20	6,249,064	60,642	44,327								6,483,769	51.39
352.00	77,492,625	2,162,514	661,267			87,164		90,160		4,870,167	139,084	74.38
353.00	20,102,141	129,905	56,673							80,123,632	9,250	1.06
354.00	34,434,602	1,536,032	379,709			2,680		2,314		20,288,719	0	
355.00	58,214,937	1,097,473	1,024,265			1,786				35,759,424	388	1.45
356.10	8,830,857	14,369	4,739							66,331,293	78,038	1.52
356.88	70,546	189,767								45,655	43,859	14.23
369.20	10,135,306	157,694	40,344			14,941		46,649		10,325,973	10,325,973	66.38
381.00	8,916,033	4,753,265	620,203			572,068	138,790	737,381		9,052,481	106,697,926	99.44
382.00	102,485,117	10,581,002	1,837,631			2,153,840		4,956,848		169,322,459	178,483,283	31.12
384.00	164,014,515	16,727,373	5,734,738			3,049,395	2,411	3,593,338		23,193,192	18,306,410	49.50
385.00	162,671,496	2,539,902	3,811			1,016,465		1,485		69,487,620	152,973,662	36.78
385.10	21,669,755	536,049	242,062			866,528	152,490	173,317		33,930,666	29,206,471	60.38
386.00	17,771,772	4,175,177	663,344			1,298,645		542,541		7,394,800	2,875,233	11.25
386.00	66,110,226	10,726,576	2,410,500			145,882		1,784,670		20,975,585	179,720	72.90
389.00	32,062,262	1,368,456	627,857			16,209				147,697	100.00	
389.10	28,594,823	4,442,435	53,821							193,351	13,693,614	32.72
370.10	2,898,544	2,116,941	174,240							13,319	30,563,363	62.30
371.00	20,254,679	546,666								4,903,505	68.05	
371.21	174,659	5,661								1,059,507	94.99	
372.00	147,697									2,261	5,756,464	48.41
372.00	193,132	219	666,773			249,155	96,174			(27)	728,643	59.18
373.00	11,066,823	2,305,348									629,138	94.69
389.20	13,015	304									1,717,501	59.07
390.10	28,913,699	1,706,616	69,148			36,548	7,198			82,554	582,690	99.91
390.20	4,805,094	137,603								39,192	4,419,431	47.42
391.00	2,855,688	2,418	1			1,798,600					561,538	100.00
391.20	574,243					571,955					4,445,320	88.61
391.25	3,473,025	2,283,459									2,577,668	18.22
391.30	945,680	281,017									740,496	63.60
392.30	625,218	3,920									960,869,420	
392.40	1,603,936	115,145	(1,580)								218,570,299	
393.00	892,977	73									0	
394.00	5,575,756	491,978				300,160		12,059,567			293,690	
395.00	2,274,383					1,946,303					12,059,567	
396.00	4,414,064	35,617	(4,381)			1,712,845		41,490		7,869,688		
397.00	10,887,905	949,665	87,768			1,436,492						
398.00	1,687,844	24,295	8,553			980,196						
TOTAL DEPRECIABLE PLANT	1,114,431,699	80,431,726	14,802,544			18,461,376	293,690	12,059,567	0	218,570,299	960,869,420	

PENNSYLVANIA ELECTRIC COMPANY

TABLE 2. BRINGFORWARD TO DECEMBER 31, 2017, OF THE BOOK RESERVE AS OF DECEMBER 31, 2016

ACCOUNT (1)	BOOK RESERVE AS OF DECEMBER 31, 2016 (2)	DEPRECIATION ACCRUALS (3)	AMORTIZATION OF NET SALVAGE (4)	PROJECTED RETIREMENTS (5)	PROJECTED GROSS SALVAGE (6)	PROJECTED COST OF REMOVAL (7)	ACQUISITIONS (8)	ADJUSTMENTS (9)	RESERVE AT END OF PERIOD (10)	BOOK RESERVE AS A PERCENT OF ORIGINAL COST (11)
NONDEPRECIABLE PLANT										
302.00	(31,564)								(31,564)	(10.29)
326.00	15,628,317								15,628,317	100.00
350.10	(7,614)								(7,614)	(0.27)
369.10	4,464								4,464	63.88
360.10	7,614								7,614	0.45
374.00	63,018								63,018	78.13
300.30	2,393								2,393	13.04
392.99	11,664,357								11,664,357	39.39
399.00	215,180								215,180	66.86
TOTAL NONDEPRECIABLE PLANT	27,546,166	0	0	0	0	0	0	0	27,546,166	
TOTAL	1,141,977,865	80,431,726	14,802,544	18,461,376	293,690	12,059,567	0	218,570,209	988,414,565	

PENNSYLVANIA ELECTRIC COMPANY

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017

	ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2016 (2)	ORIGINAL COST AS OF DECEMBER 31, 2017 (3)	COMPOSITE ACCRUAL RATE (4)	ANNUAL ACCRUAL AMOUNT (5)
ELECTRIC PLANT					
INTANGIBLE PLANT					
303	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	44,853,534.47	47,973,229.47	9.09	4,218,976
303.3	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	9,079,603.90	9,079,603.90	-	0
303.6	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	15,724,214.05	22,214,395.05	14.45	2,741,065
	TOTAL INTANGIBLE PLANT	69,657,352.42	79,267,228.42	9.11	6,960,041
TRANSMISSION PLANT					
350.2	LAND RIGHTS	12,617,837.84	12,617,837.84	1.86	234,692
352	STRUCTURES AND IMPROVEMENTS	9,754,246.97	166,986.97	1.22	60,642
353	STATION EQUIPMENT	231,556,888.78	871,367.00	1.86	2,162,514
354	TOWERS AND FIXTURES	29,523,885.62	0.00	0.88	129,905
355	POLES AND FIXTURES	139,502,090.64	2,247,198.64	2.16	1,650,892
356	OVERHEAD CONDUCTORS AND DEVICES	138,893,796.41	26,793.60	1.58	1,097,473
356.1	CLEARING COSTS AND RIGHTS OF WAY	53,244,758.87	5,141,268.87	1.40	408,702
358	UNDERGROUND CONDUCTORS AND DEVICES	569,928.57	308,883.57	3.27	14,389
	TOTAL TRANSMISSION PLANT	615,763,533.70	21,400,336.49	1.77	5,639,188
DISTRIBUTION PLANT					
360.2	LAND RIGHTS	15,554,712.62	15,554,712.62	1.22	189,787
361	STRUCTURES AND IMPROVEMENTS	15,095,670.01	15,230,142.01	1.04	157,694
362	STATION EQUIPMENT	262,971,226.37	268,119,835.37	1.79	4,753,265
364	POLES, TOWERS AND FIXTURES	524,701,748.46	544,086,307.46	1.98	10,581,002
365	OVERHEAD CONDUCTORS AND DEVICES	701,122,726.00	728,567,287.75	2.34	16,727,373
365.1	CLEARING COSTS AND RIGHTS OF WAY	168,208,388.72	177,356,575.97	1.47	2,539,902
366	UNDERGROUND CONDUIT	36,952,056.50	36,985,675.50	1.45	536,049
367	UNDERGROUND CONDUCTORS AND DEVICES	171,528,244.52	179,326,994.52	2.38	4,175,177
368	LINE TRANSFORMERS	382,800,620.34	394,487,521.34	2.76	10,726,576
369	OVERHEAD SERVICES	75,793,574.89	77,106,516.49	1.79	1,368,456
369.1	UNDERGROUND SERVICES	48,223,737.83	48,369,620.20	1.30	627,857
370.1	METERS - SMART GRID 15 YEAR LIFE	45,505,669.96	75,048,883.66	7.37	4,442,435
370.2	METERS - SMART GRID 10 YEAR LIFE	12,896,752.35	25,558,129.65	11.01	2,116,941
371	INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	28,771,878.96	28,771,878.96	1.90	546,666
371.21	INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES	223,738.49	223,738.49	2.53	5,661
371.23	INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION	147,696.50	147,696.50	-	0
372	LEASED PROPERTY ON CUSTOMER PREMISES	198,654.59	198,654.59	0.11	219
373	STREET LIGHTING AND SIGNAL SYSTEMS	39,609,322.81	41,851,720.81	5.66	2,305,348
	TOTAL DISTRIBUTION PLANT	2,530,306,419.89	2,656,991,891.89	2.33	61,800,388
GENERAL PLANT					
389.2	LAND RIGHTS	21,378.19	21,378.19	1.42	304
390.1	STRUCTURES AND IMPROVEMENTS	60,052,320.59	60,131,899.59	2.84	1,706,616
390.2	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	7,278,486.36	7,205,988.36	1.90	137,803
391	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	2,914,025.80	1,115,425.67	0.12	2,418
391.2	OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES	574,216.75	2,261.33	-	0
391.25	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	11,185,179.26	11,891,716.26	19.79	2,283,459
391.3	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	1,729,536.33	1,231,655.12	18.98	281,017
	TOTAL ACCOUNT 391	16,402,958.14	14,241,058.38	15.52	2,566,894
392.3	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	664,425.42	664,425.42	0.59	3,920
392.4	TRANSPORTATION EQUIPMENT - POLE TRAILERS	2,907,713.74	2,907,713.74	3.96	115,145
	TOTAL ACCOUNT 392	3,572,139.16	3,572,139.16	3.33	119,066
393	STORES EQUIPMENT	893,563.39	583,403.02	0.01	73
394	TOOLS, SHOP AND GARAGE EQUIPMENT	10,968,030.01	9,319,726.63	4.85	401,978
395	LABORATORY EQUIPMENT	2,274,384.52	561,539.99	-	0
396	POWER OPERATED EQUIPMENT	5,016,477.27	5,016,477.27	0.71	35,617
397	COMMUNICATION EQUIPMENT	22,374,955.09	14,150,638.71	5.20	943,665
398	MISCELLANEOUS EQUIPMENT	2,142,787.03	1,162,591.44	1.47	24,295
	TOTAL GENERAL PLANT	130,987,479.75	115,966,840.73	4.79	6,032,110
	TOTAL DEPRECIABLE PLANT	3,346,714,786.78	2,873,626,297.63	2.47	80,431,726

PENNSYLVANIA ELECTRIC COMPANY

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017

ACCOUNT		ORIGINAL COST	ORIGINAL COST	COMPOSITE	ANNUAL
(1)		AS OF	AS OF	ACCRAU	ACCRAU
		DECEMBER 31, 2016	DECEMBER 31, 2017	RATE	AMOUNT
		(2)	(3)	(4)	(5)
NONDEPRECIABLE					
301	ORGANIZATION	34,665.54	34,665.54	-	0
302	FRANCHISES AND CONSENTS	306,716.73	306,716.73	-	0
325	ASSET RETIREMENT COSTS TMI # 2	15,628,317.38	15,628,317.38	-	0
350.1	LAND	2,833,354.50	2,833,354.50	-	0
359.1	ASSET RETIREMENT COSTS TRANSMISSION	6,988.51	6,988.51	-	0
360.1	LAND	1,698,991.25	1,698,991.25	-	0
374	ASSET RETIREMENT COSTS DISTRIBUTION	80,653.00	80,653.00	-	0
389.1	LAND	1,384,075.48	1,384,075.48	-	0
390.3	BUILDING LEASEHOLDS	18,348.67	18,348.67	-	0
392.99	TRANSPORTATION EQUIPMENT - CAPITAL LEASE RBS VEHICLES	29,608,887.66	29,608,887.66	-	0
399	ASSET RETIREMENT COSTS GENERAL PLANT	321,852.44	321,852.44	-	0
	TOTAL NONDEPRECIABLE PLANT	51,922,851.16	51,922,851.16		0
	TOTAL ELECTRIC PLANT	3,398,637,638.92	2,925,648,148.69		80,431,726

PENNSYLVANIA ELECTRIC COMPANY

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT (1)	2013		2014		2015		2016		2017		NET SALVAGE (12)	SALVAGE ACCURAL (13)=(12)/5
	COST OF REMOVAL (2)	GROSS SALVAGE (3)	COST OF REMOVAL (4)	GROSS SALVAGE (5)	COST OF REMOVAL (6)	GROSS SALVAGE (7)	COST OF REMOVAL (8)	GROSS SALVAGE (9)	COST OF REMOVAL (10)	GROSS SALVAGE (11)		
303			122,392.35		448.92						(122,841.27)	(24,566)
382			8,208.44		213,425.93						(221,634.37)	(44,327)
353	280,715.63		1,643,388.18		1,043,430.83		328,322.11		96,160.16		(3,392,014.91)	(678,403)
354					283,357.19						(283,367.19)	(56,673)
355			587,245.87		1,331,297.97						(1,898,543.84)	(378,709)
356	375,561.40		2,422,567.59		220,602.91		1,433,944.89		2,313.76	0.15	(4,454,661.51)	(890,932)
356.1												
358			19,024.73		4,671.45						(23,666.18)	(4,739)
361			122,851.69		39,337.79		39,519.03		46,648.91		(249,367.47)	(49,673)
362	547,102.77	6,203.34	281,707.47	2,500.00	1,456,195.10	576,457.01	711,294.93	125,627.00	737,381.00	133,769.88	(2,764,105.04)	(555,821)
364			2,042,052.83		3,228,406.19		3,917,696.49		4,956,843.45		(14,145,003.96)	(2,829,001)
365	7,018,264.91		2,307,891.99		4,783,608.92		4,165,413.54	19,248.28	3,593,338.43	2,410.54	(21,846,659.97)	(4,369,372)
365.1												
366			12,232.60		4,933.58		1,888.02		1,455.33		(20,539.53)	(4,109)
367			214,377.85		653,756.31		142,177.91		173,317.41		(1,393,629.49)	(276,726)
368	227,244.77	399,639.67	653,639.34	327,611.70	1,955,314.14		469,590.47	138,473.92	542,540.67	152,489.93	(2,241,094.18)	(448,219)
369	169,586.12		8,546,295.97		1,923,198.23		730,765.23		1,754,669.84		(13,134,443.38)	(2,626,660)
369.1											0.00	0
370			2,605,398.82		3,122,018.73						(5,727,417.55)	(1,145,484)
370.1											(269,104.89)	(53,821)
371			6,947.85		410,587.45						(871,198.66)	(174,240)
371.23											0.00	0
373	632,875.24		625,513.01		726,743.71		86,445.08		96,174.06		(2,167,755.10)	(433,551)
390.1	587,995.69		(752,037.02)		7,726.67		105,309.45		7,198.01		40,897.21	8,179
391											0.00	0
392											0.00	0
392.4				1,680.05				6,242.29		7,902.34	1,580	1,580
394											0.00	0
396			9,096.16		13,741.54		333,624.20		41,489.88		21,804.45	4,361
397	82,375.94										(480,327.72)	(96,066)
398	40,483.54	(2,279.00)									(42,763.95)	(8,553)
TOTAL	9,952,082.01	403,554.01	21,925,038.33	331,771.75	21,186,291.60	604,503.75	12,468,931.49	283,676.18	12,059,566.91	293,690.50	(75,668,772.16)	(15,137,756)

**PART II. DETAILED DEPRECIATION
CALCULATIONS**

CUMULATIVE DEPRECIATED ORIGINAL COST

PENNSYLVANIA ELECTRIC COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
1892	7,078	7,078				0.0
1899	2,120	2,120				0.0
1900	104,550	101,561		2,989	2,989	0.0
1902	2,342	2,342			2,989	0.0
1904	306	306			2,989	0.0
1908	11,363	11,363			2,989	0.0
1910	508	508			2,989	0.0
1911	9,758	9,758			2,989	0.0
1912	6,554	6,037		517	3,506	0.0
1913	3,649	3,648		1	3,507	0.0
1914	322	321		1	3,508	0.0
1915					3,508	0.0
1916	64	64			3,508	0.0
1917	57,542	57,543		1-	3,507	0.0
1918	2,430	2,430			3,507	0.0
1919	1,442	1,442			3,507	0.0
1920	57,994	57,977		17	3,524	0.0
1921	3,316	3,301		15	3,539	0.0
1922	23,758	23,719		39	3,578	0.0
1923	51,277	51,156		121	3,699	0.0
1924	63,241	62,856		385	4,084	0.0
1925	140,534	139,571		963	5,047	0.0
1926	239,733	235,793		3,940	8,987	0.0
1927	136,795	134,176		2,619	11,606	0.0
1928	13,082	12,904		178	11,784	0.0
1929	123,480	120,178		3,302	15,086	0.0
1930	59,120	57,598		1,522	16,608	0.0
1931	78,741	76,339		2,402	19,010	0.0
1932	60,276	58,048		2,228	21,238	0.0
1933	4,530	4,307		223	21,461	0.0
1934	2,577	2,535		42	21,503	0.0
1935	12,049	11,482		567	22,070	0.0
1936	24,862	23,517		1,345	23,415	0.0
1937	39,734	37,630		2,104	25,519	0.0
1938	12,423	11,700		723	26,242	0.0
1939	8,392	7,841		551	26,793	0.0
1940	35,712	33,006		2,706	29,499	0.0
1941	102,426	94,774		7,652	37,151	0.0
1942	282,982	262,066		20,916	58,067	0.0
1943	7,499,469	6,075,711		1,423,758	1,481,825	0.1
1944	261,215	220,212		41,003	1,522,828	0.1
1945	617,757	515,890		101,867	1,624,695	0.1
1946	1,287,571	1,061,843		225,728	1,850,423	0.1
1947	1,295,164	1,053,273		241,891	2,092,314	0.1
1948	1,565,730	1,271,293		294,437	2,386,751	0.1
1949	2,094,606	1,765,133		329,473	2,716,224	0.1

PENNSYLVANIA ELECTRIC COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1950	2,331,108	1,896,332		434,776	3,151,000	0.2
1951	3,366,545	2,785,005		581,540	3,732,540	0.2
1952	3,057,600	2,464,339		593,261	4,325,801	0.2
1953	5,222,598	4,216,369		1,006,229	5,332,030	0.3
1954	7,809,095	6,245,950		1,563,145	6,895,175	0.4
1955	5,565,461	4,326,245		1,239,216	8,134,391	0.4
1956	3,776,363	2,892,282		884,081	9,018,472	0.5
1957	5,464,027	4,271,930		1,192,097	10,210,569	0.5
1958	5,858,423	4,599,651		1,258,772	11,469,341	0.6
1959	6,778,447	5,144,896		1,633,551	13,102,892	0.7
1960	7,751,125	5,904,724		1,846,401	14,949,293	0.8
1961	9,881,109	7,385,054		2,496,055	17,445,348	0.9
1962	10,057,532	7,427,540		2,629,992	20,075,340	1.0
1963	11,477,310	8,398,144		3,079,166	23,154,506	1.2
1964	14,079,918	10,655,419		3,424,499	26,579,005	1.4
1965	10,614,525	7,689,540		2,924,985	29,503,990	1.5
1966	12,281,330	8,883,654		3,397,676	32,901,666	1.7
1967	11,095,955	8,027,527		3,068,428	35,970,094	1.9
1968	9,115,981	6,790,149		2,325,832	38,295,926	2.0
1969	10,926,882	7,695,919		3,230,963	41,526,889	2.2
1970	13,472,858	9,610,771		3,862,087	45,388,976	2.4
1971	12,779,668	9,029,395		3,750,273	49,139,249	2.6
1972	14,918,604	10,335,303		4,583,301	53,722,550	2.8
1973	16,556,444	11,254,302		5,302,142	59,024,692	3.1
1974	14,080,769	9,609,365		4,471,404	63,496,096	3.3
1975	11,428,613	7,703,427		3,725,186	67,221,282	3.5
1976	11,227,084	7,485,950		3,741,134	70,962,416	3.7
1977	11,339,029	7,429,260		3,909,769	74,872,185	3.9
1978	16,884,676	10,842,294		6,042,382	80,914,567	4.2
1979	18,893,667	12,089,228		6,804,439	87,719,006	4.6
1980	15,051,653	9,271,194		5,780,459	93,499,465	4.9
1981	27,963,794	16,568,972		11,394,822	104,894,287	5.5
1982	24,979,831	14,751,072		10,228,759	115,123,046	6.0
1983	21,837,996	12,731,886		9,106,110	124,229,156	6.5
1984	26,151,138	14,917,531		11,233,607	135,462,763	7.1
1985	31,946,545	17,913,258		14,033,287	149,496,050	7.8
1986	36,664,544	20,357,654		16,306,890	165,802,940	8.7
1987	46,508,202	25,646,487		20,861,715	186,664,655	9.8
1988	35,975,344	19,049,210		16,926,134	203,590,789	10.6
1989	40,549,276	21,195,603		19,353,673	222,944,462	11.7
1990	41,591,352	21,939,323		19,652,029	242,596,491	12.7
1991	55,673,980	26,057,060		29,616,920	272,213,411	14.2
1992	36,148,913	17,943,046		18,205,867	290,419,278	15.2
1993	74,747,832	33,812,477		40,935,355	331,354,633	17.3
1994	52,583,577	24,301,012		28,282,565	359,637,198	18.8
1995	66,315,862	29,131,719		37,184,143	396,821,341	20.7

PENNSYLVANIA ELECTRIC COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE PCT OF COL 4 TOTAL	
			(2)	(3)	(4)	(5)
1996	50,943,085	21,937,968	29,005,117		425,826,458	22.3
1997	60,321,367	25,372,887	34,948,480		460,774,938	24.1
1998	65,288,247	26,621,383	38,666,864		499,441,802	26.1
1999	45,286,099	17,167,896	28,118,203		527,560,005	27.6
2000	49,919,102	18,379,122	31,539,980		559,099,985	29.2
2001	42,026,856	14,983,156	27,043,700		586,143,685	30.6
2002	27,989,428	9,767,553	18,221,875		604,365,560	31.6
2003	38,084,097	19,176,387	18,907,710		623,273,270	32.6
2004	49,867,867	17,422,253	32,445,614		655,718,884	34.3
2005	71,981,862	19,903,089	52,078,773		707,797,657	37.0
2006	88,813,986	23,221,670	65,592,316		773,389,973	40.4
2007	57,677,807	18,876,135	38,801,672		812,191,645	42.5
2008	102,170,680	21,451,276	80,719,404		892,911,049	46.7
2009	91,006,903	18,622,432	72,384,471		965,295,520	50.5
2010	93,708,380	16,959,291	76,749,089		1,042,044,609	54.5
2011	226,573,754	38,921,323	187,652,431		1,229,697,040	64.3
2012	97,981,469	16,028,158	81,953,311		1,311,650,351	68.6
2013	132,599,568	16,096,236	116,503,332		1,428,153,683	74.7
2014	100,121,385	14,325,576	85,795,809		1,513,949,492	79.2
2015	119,105,657	16,250,207	102,855,450		1,616,804,942	84.5
2016	164,101,242	12,916,949	151,184,293		1,767,989,235	92.4
2017	148,866,297	4,097,654	144,768,643		1,912,757,878	100.0
TOTAL	2,873,626,297	960,868,419	1,912,757,878			

UTILITY PLANT IN SERVICE

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 303.00 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
1994	1,750,528.01	1,750,528	1,750,528			
1997	31,870.43	31,870	31,870			
2000	8.52	9	9			
2001	11,762.47	11,762	11,762			
2002	124,397.10	124,397	124,397			
2003	845,477.05	845,477	845,477			
2004	2,377,451.37	2,377,451	2,377,451			
2005	775,340.20	775,340	775,340			
2006	1,353,497.56	1,353,498	1,353,498			
2007	6,877,025.11	6,877,025	6,877,025			
2008	742,206.57	742,207	742,207			
2009	2,242,159.90	2,242,160	2,242,160			
2010	1,165,562.58	1,165,563	1,165,563			
2011	5,872,215.52	5,452,763	5,360,442	511,774	0.50	511,774
2012	4,142,829.31	3,255,062	3,199,951	942,878	1.50	628,585
2013	2,463,011.62	1,583,372	1,556,564	906,448	2.50	362,579
2014	5,496,961.70	2,748,481	2,701,946	2,795,016	3.50	798,576
2015	3,959,880.45	1,414,232	1,390,288	2,569,592	4.50	571,020
2016	4,621,349.00	990,309	973,542	3,647,807	5.50	663,238
2017	3,119,695.00	222,840	219,067	2,900,628	6.50	446,250
	47,973,229.47	33,964,346	33,699,087	14,274,142		3,982,022
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.6 8.30

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 303.30 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT... 0						
2003	9,079,603.90	9,079,604	9,079,604			
	9,079,603.90	9,079,604	9,079,604			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 303.60 MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	2,427,421.63	1,213,711	1,191,673	1,235,749	3.50	353,071
2015	8,230,909.42	2,939,587	2,886,212	5,344,697	4.50	1,187,710
2016	5,065,883.00	1,085,568	1,065,857	4,000,026	5.50	727,277
2017	6,490,181.00	463,594	455,176	6,035,005	6.50	928,462
	22,214,395.05	5,702,460	5,598,918	16,615,477		3,196,520
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.2 14.39

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 350.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1912	2,774.00	2,722	2,256	518	2.02	256
1925	946.15	901	747	199	4.58	43
1943	1,103,311.54	969,921	803,975	299,337	10.25	29,204
1944	19,682.26	17,070	14,149	5,533	11.25	492
1945	10,102.95	8,717	7,226	2,877	11.53	250
1946	13,517.48	11,598	9,614	3,903	11.83	330
1947	1,566.29	1,336	1,107	459	12.15	38
1948	56,509.17	47,524	39,393	17,116	13.14	1,303
1949	2,212.17	1,849	1,533	679	13.47	50
1950	131,488.72	109,162	90,485	41,004	13.80	2,971
1951	43,057.32	35,221	29,195	13,862	14.80	937
1952	132,896.07	107,938	89,471	43,425	15.15	2,866
1953	217,381.35	173,862	144,116	73,265	16.15	4,537
1954	427,164.80	339,083	281,068	146,097	16.50	8,854
1955	96,887.49	76,299	63,245	33,642	16.87	1,994
1956	170,827.12	132,374	109,726	61,101	17.87	3,419
1957	299,802.19	230,368	190,954	108,848	18.24	5,968
1958	211,603.69	159,888	132,532	79,072	19.24	4,110
1959	405,219.32	303,428	251,514	153,705	19.62	7,834
1960	42,439.10	31,235	25,891	16,548	20.62	803
1961	479,556.22	349,501	289,704	189,852	21.02	9,032
1962	344,028.33	248,216	205,748	138,280	21.42	6,456
1963	285,307.99	202,141	167,556	117,752	22.42	5,252
1964	239,248.92	167,666	138,980	100,269	22.84	4,390
1965	501,104.93	344,660	285,691	215,414	23.83	9,040
1966	564,038.95	383,434	317,831	246,208	24.26	10,149
1967	1,024,821.18	683,146	566,265	458,556	25.26	18,153
1968	138,819.84	91,399	75,761	63,059	25.68	2,456
1969	1,212,915.11	782,330	648,479	564,436	26.69	21,148
1970	313,247.16	199,382	165,269	147,978	27.13	5,454
1971	40,925.22	25,501	21,138	19,787	28.13	703
1972	126,625.59	77,204	63,995	62,631	29.13	2,150
1973	118,467.31	71,175	58,997	59,470	29.57	2,011
1974	52,688.53	30,939	25,646	27,043	30.58	884
1975	453,200.90	261,950	217,132	236,069	31.03	7,608
1976	41,136.70	23,218	19,246	21,891	32.03	683
1977	95,060.17	52,359	43,401	51,659	33.03	1,564
1978	629,365.27	340,612	282,336	347,029	33.49	10,362
1979	185,170.10	97,659	80,950	104,220	34.50	3,021
1980	341,626.11	175,527	145,496	196,130	35.49	5,526
1981	224,919.04	113,292	93,908	131,011	35.96	3,643
1982	23,169.90	11,351	9,409	13,761	36.96	372
1983	9,944.87	4,735	3,925	6,020	37.96	159

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 350.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1984	24,742.66	11,439	9,482	15,261	38.96	392
1985	22,385.44	10,114	8,384	14,001	39.44	355
1986	34,439.36	15,078	12,498	21,941	40.45	542
1987	51,876.59	21,996	18,233	33,644	41.44	812
1988	902.96	370	307	596	42.45	14
1990	11,947.76	4,600	3,813	8,135	43.93	185
1991	1,176.79	437	362	815	44.93	18
1992	763.55	273	226	538	45.93	12
1993	25,533.42	8,758	7,260	18,273	46.93	389
1994	4,784.32	1,574	1,305	3,479	47.93	73
1995	58.48	18	15	43	48.93	1
1996	26.48	8	7	19	49.93	
1997	68,327.99	19,747	16,368	51,960	50.43	1,030
1998	400,792.18	110,218	91,360	309,432	51.42	6,018
2003	251,087.08	51,322	42,541	208,546	56.43	3,696
2007	103,755.62	15,356	12,729	91,027	60.43	1,506
2008	1,662.00	223	185	1,477	61.42	24
2010	6,340.62	675	560	5,781	62.92	92
2011	92,491.17	8,537	7,076	85,415	63.92	1,336
2013	679,965.85	43,450	36,015	643,951	65.92	9,769
	12,617,837.84	7,822,086	6,483,786	6,134,052		232,739
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.4 1.84

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
2015	186,986.97	8,321	139,084	47,903	53.68	892
	186,986.97	8,321	139,084	47,903		892
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					53.7	0.48

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 57-R2						
NET SALVAGE PERCENT.. 0						
2017	871,367.00	11,589	9,250	862,117	37.09	23,244
	871,367.00	11,589	9,250	862,117		23,244
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						37.1 2.67

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. 0						
2015	2,247,198.64	138,877	585,779	1,661,420	37.98	43,745
	2,247,198.64	138,877	585,779	1,661,420		43,745
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					38.0	1.95

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. 0						
2017	26,793.60	279	388	26,406	47.35	558
	26,793.60	279	388	26,406		558
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					47.3	2.08

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 356.10 CLEARING COSTS AND RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
2016	5,123,406.47	109,129	77,947	5,045,459	68.92	73,207
2017	17,862.40	127	91	17,771	69.92	254
	5,141,268.87	109,256	78,038	5,063,231		73,461
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					68.9	1.43

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S2						
NET SALVAGE PERCENT.. 0						
2010	1,955.11	472	542	1,413	23.56	60
2011	3,877.51	814	935	2,943	24.46	120
2012	26,092.91	4,634	5,325	20,768	25.46	816
2013	79,864.28	11,644	13,382	66,482	26.36	2,522
2014	145,776.30	16,531	18,998	126,778	27.36	4,634
2015	51,317.46	4,157	4,777	46,540	28.36	1,641
	308,883.57	38,252	43,959	264,925		9,793

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.1 3.17

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 360.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1904	69.28	69	69			
1908	904.08	901	904			
1921	26.62	26	27			
1930	98.98	93	99			
1931	608.47	568	608			
1932	325.59	301	326			
1940	105.63	94	106			
1942	28.24	25	28			
1943	1,423,322.28	1,251,243	1,423,322			
1944	28,517.33	24,733	28,517			
1945	80,533.28	69,484	80,533			
1946	124,850.81	107,122	124,501	350	11.83	30
1947	151,003.07	128,806	149,703	1,300	12.15	107
1948	129,668.51	109,051	126,743	2,926	13.14	223
1949	122,814.60	102,636	119,287	3,528	13.47	262
1950	88,644.99	73,593	85,532	3,113	13.80	226
1951	155,766.99	127,417	148,088	7,679	14.80	519
1952	154,653.88	125,610	145,988	8,666	15.15	572
1953	199,396.55	159,477	185,350	14,047	16.15	870
1954	295,163.96	234,301	272,313	22,851	16.50	1,385
1955	235,325.32	185,319	215,384	19,941	16.87	1,182
1956	172,589.35	133,739	155,436	17,153	17.87	960
1957	170,890.22	131,312	152,615	18,275	18.24	1,002
1958	191,989.29	145,067	168,602	23,387	19.24	1,216
1959	220,233.48	164,911	191,665	28,568	19.62	1,456
1960	270,234.57	198,893	231,160	39,075	20.62	1,895
1961	309,027.67	225,219	261,757	47,271	21.02	2,249
1962	206,758.28	149,176	173,378	33,380	21.42	1,558
1963	307,932.18	218,170	253,565	54,367	22.42	2,425
1964	223,083.10	156,337	181,700	41,383	22.84	1,812
1965	166,918.03	114,806	133,432	33,486	23.83	1,405
1966	173,075.94	117,657	136,745	36,331	24.26	1,498
1967	188,909.13	125,927	146,357	42,552	25.26	1,685
1968	168,064.11	110,653	128,605	39,459	25.68	1,537
1969	222,760.80	143,681	166,991	55,770	26.69	2,090
1970	188,958.54	120,272	139,784	49,175	27.13	1,813
1971	168,230.78	104,825	121,831	46,400	28.13	1,649
1972	290,535.79	177,140	205,878	84,658	29.13	2,906
1973	220,725.65	132,612	154,126	66,600	29.57	2,252
1974	244,817.66	143,757	167,080	77,738	30.58	2,542
1975	171,247.48	98,981	115,039	56,208	31.03	1,811
1976	188,859.28	106,592	123,885	64,974	32.03	2,029
1977	227,075.83	125,073	145,364	81,712	33.03	2,474

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 360.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1978	364,445.89	197,238	229,237	135,209	33.49	4,037
1979	252,373.79	133,102	154,696	97,678	34.50	2,831
1980	202,123.51	103,851	120,699	81,425	35.49	2,294
1981	330,463.03	166,454	193,459	137,004	35.96	3,810
1982	233,683.70	114,482	133,055	100,629	36.96	2,723
1983	278,253.15	132,476	153,968	124,285	37.96	3,274
1984	354,912.95	164,076	190,695	164,218	38.96	4,215
1985	311,964.38	140,946	163,813	148,151	39.44	3,756
1986	348,843.52	152,724	177,501	171,343	40.45	4,236
1987	527,587.52	223,697	259,989	267,599	41.44	6,458
1988	405,974.09	166,449	193,453	212,521	42.45	5,006
1989	396,839.13	157,228	182,736	214,103	43.44	4,929
1990	172,340.89	66,351	77,115	95,226	43.93	2,168
1991	234,417.50	86,969	101,079	133,338	44.93	2,968
1992	1,216,023.06	434,120	504,550	711,473	45.93	15,490
1993	664,913.91	228,065	265,065	399,849	46.93	8,520
1994	369,871.97	121,688	141,430	228,442	47.93	4,766
1995	103,931.62	32,738	38,049	65,883	48.93	1,346
1996	333,292.71	100,321	116,597	216,696	49.93	4,340
1997	313,187.35	90,511	105,195	207,992	50.43	4,124
1998	789.68	217	252	538	51.42	10
2000	167.10	41	48	119	53.42	2
2003	251,087.08	51,322	59,648	191,439	56.43	3,393
2009	896.66	107	124	773	62.43	12
2010	1,582.81	169	197	1,386	62.92	22
	15,554,712.62	8,911,011	10,325,073	5,229,640		140,370
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						37.3 0.90

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. 0						
1892	7,078.27	7,078	7,078			
1902	2,341.84	2,326	2,342			
1904	237.03	234	237			
1908	10,459.38	10,194	10,459			
1912	2,231.83	2,143	2,232			
1913	2,578.26	2,479	2,578			
1914	172.26	166	172			
1917	8,274.03	7,900	8,274			
1920	55,280.64	52,284	55,281			
1921	918.14	868	918			
1922	17,975.12	16,994	17,975			
1923	34,112.31	31,915	34,112			
1924	39,369.51	36,810	39,370			
1925	85,831.37	80,184	85,831			
1926	31,535.29	29,432	31,535			
1927	6,943.12	6,472	6,943			
1928	6,203.51	5,718	6,204			
1929	10,942.12	10,071	10,942			
1930	14,151.72	13,003	14,152			
1931	11,605.76	10,641	11,606			
1932	1,526.91	1,397	1,527			
1934	1,359.28	1,237	1,359			
1935	1,629.86	1,479	1,630			
1936	1,313.64	1,178	1,314			
1937	4,783.28	4,274	4,783			
1938	1,024.72	912	1,025			
1939	156.02	138	156			
1940	1,247.45	1,102	1,247			
1941	9,793.55	8,616	9,794			
1942	39,190.35	34,323	39,190			
1943	13,765.28	11,998	13,765			
1944	6,540.22	5,672	6,540			
1945	17,803.82	15,361	17,804			
1946	27,908.32	23,945	27,908			
1947	19,445.49	16,587	19,445			
1948	52,172.92	44,237	52,173			
1949	47,102.19	39,688	47,102			
1950	31,469.86	26,340	31,470			
1951	70,593.50	58,677	70,594			
1952	93,654.83	77,293	93,655			
1953	188,910.98	154,756	188,911			
1954	111,984.76	91,021	111,985			
1955	119,527.51	96,363	119,528			

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. 0						
1956	41,164.18	32,911	41,164			
1957	90,789.29	71,960	90,789			
1958	145,793.65	113,632	144,906	888	16.84	53
1959	83,156.80	64,214	81,887	1,270	17.26	74
1960	161,849.71	123,783	157,850	4,000	17.68	226
1961	256,301.01	194,045	247,450	8,851	18.13	488
1962	234,763.89	175,885	224,292	10,472	18.58	564
1963	225,575.65	167,197	213,213	12,363	19.03	650
1964	399,373.99	292,741	373,309	26,065	19.49	1,337
1965	287,331.64	208,172	265,465	21,867	19.96	1,096
1966	275,612.49	197,283	251,579	24,033	20.45	1,175
1967	256,046.95	181,025	230,846	25,201	20.93	1,204
1968	98,133.79	68,497	87,349	10,785	21.42	504
1969	47,217.95	32,519	41,469	5,749	21.92	262
1970	319,850.41	215,739	275,114	44,736	22.92	1,952
1971	30,479.67	20,269	25,847	4,633	23.43	198
1972	253,439.61	166,054	211,755	41,685	23.94	1,741
1973	399,020.36	257,448	328,303	70,717	24.47	2,890
1974	140,074.71	88,961	113,445	26,630	24.99	1,066
1975	302,185.73	188,806	240,769	61,417	25.52	2,407
1976	153,993.98	94,583	120,614	33,380	26.07	1,280
1977	101,183.99	61,054	77,857	23,327	26.62	876
1978	513,651.40	304,338	388,097	125,554	27.17	4,621
1979	404,327.63	233,499	297,762	106,566	28.17	3,783
1980	337,848.20	191,290	243,937	93,911	28.73	3,269
1981	1,113,761.86	617,915	787,977	325,785	29.29	11,123
1982	496,699.53	269,807	344,063	152,637	29.86	5,112
1983	74,562.33	39,615	50,518	24,044	30.44	790
1984	211,695.80	109,912	140,162	71,534	31.02	2,306
1985	138,626.82	70,284	89,627	49,000	31.60	1,551
1986	218,552.22	108,096	137,846	80,706	32.19	2,507
1987	121,385.33	58,119	74,114	47,271	33.20	1,424
1988	28,793.51	13,421	17,115	11,679	33.79	346
1989	113,558.66	51,465	65,629	47,930	34.39	1,394
1990	100,261.86	44,115	56,256	44,006	35.00	1,257
1991	73,198.15	31,226	39,820	33,378	35.61	937
1992	42,873.48	17,711	22,585	20,288	36.23	560
1993	232,376.06	92,811	118,354	114,022	36.85	3,094
1994	42,110.23	16,229	20,696	21,414	37.48	571
1995	50,662.92	18,806	23,982	26,681	38.11	700
1996	457,764.53	163,376	208,340	249,425	38.74	6,438
1997	217,853.60	74,593	95,122	122,732	39.38	3,117
1998	322,276.28	105,578	134,635	187,641	40.02	4,689

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. 0						
2000	65,199.09	19,397	24,735	40,464	41.32	979
2001	44,609.53	12,589	16,054	28,556	41.98	680
2002	77,703.64	20,716	26,417	51,287	42.64	1,203
2003	4.40	1	1	3	43.31	
2004	2,798.36	657	838	1,960	43.97	45
2005	7,623.11	1,668	2,127	5,496	44.64	123
2006	421,961.71	85,405	108,910	313,052	45.32	6,908
2008	61,556.04	10,409	13,274	48,282	46.68	1,034
2009	158,664.27	24,276	30,957	127,707	47.06	2,714
2010	633,024.30	85,965	109,625	523,399	47.75	10,961
2011	622,756.16	74,108	94,504	528,252	48.14	10,973
2012	540,341.44	55,007	70,146	470,195	48.55	9,685
2013	630,760.75	53,110	67,727	563,034	48.97	11,498
2014	656,130.56	43,436	55,391	600,740	49.41	12,158
2015	180,126.85	8,682	11,071	169,056	49.32	3,428
2016	150,142.70	4,444	5,667	144,476	49.26	2,933
2017	149,413.00	1,554	1,982	147,431	47.35	3,114
	15,230,142.01	7,193,914	9,052,481	6,177,661		158,068
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						39.1 1.04

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. 0						
1910	507.79	491	508			
1912	1,548.65	1,487	1,549			
1913	686.23	660	686			
1914	149.49	142	149			
1915	0.01					
1916	64.05	61	64			
1917	765.52	723	766			
1918	1,480.77	1,400	1,481			
1919	314.09	297	314			
1920	2,713.77	2,540	2,696	18	6.67	3
1921	2,371.52	2,220	2,356	16	6.60	2
1922	5,782.89	5,412	5,744	39	6.54	6
1923	17,164.85	16,059	17,044	121	6.51	19
1924	21,896.38	20,267	21,510	386	7.52	51
1925	41,725.26	38,596	40,962	763	7.50	102
1926	205,874.81	190,269	201,935	3,940	7.50	525
1927	128,993.63	119,074	126,375	2,619	7.54	347
1928	5,751.77	5,251	5,573	179	8.54	21
1929	101,568.84	92,590	98,267	3,302	8.58	385
1930	44,533.70	40,526	43,011	1,523	8.65	176
1931	66,499.94	60,395	64,098	2,402	8.74	275
1932	58,423.41	52,949	56,195	2,228	8.84	252
1933	4,530.31	4,058	4,307	223	9.84	23
1934	793.61	709	752	42	9.96	4
1935	10,418.66	9,283	9,852	567	10.09	56
1936	23,548.37	20,920	22,203	1,345	10.24	131
1937	34,951.15	30,949	32,847	2,104	10.41	202
1938	11,397.92	10,058	10,675	723	10.59	68
1939	8,236.35	7,241	7,685	551	10.79	51
1940	34,359.41	29,824	31,653	2,706	11.79	230
1941	92,632.35	80,071	84,980	7,652	12.00	638
1942	241,716.76	208,046	220,802	20,915	12.22	1,712
1943	119,806.75	102,650	108,944	10,863	12.45	873
1944	46,310.92	39,485	41,906	4,405	12.71	347
1945	110,695.75	93,892	99,649	11,047	12.97	852
1946	298,745.74	252,052	267,506	31,240	13.25	2,358
1947	153,131.29	128,477	136,354	16,777	13.53	1,240
1948	290,053.88	241,905	256,737	33,317	13.83	2,409
1949	719,412.37	596,249	632,806	86,606	14.15	6,121
1950	720,004.43	592,924	629,277	90,727	14.47	6,270
1951	1,119,207.22	915,512	971,644	147,563	14.80	9,970
1952	760,909.06	618,010	655,901	105,008	15.15	6,931
1953	2,047,834.11	1,650,964	1,752,188	295,646	15.50	19,074

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. 0						
1954	1,722,118.67	1,377,867	1,462,347	259,772	15.87	16,369
1955	1,552,849.65	1,232,652	1,308,228	244,622	16.24	15,063
1956	367,853.93	289,575	307,329	60,525	16.62	3,642
1957	1,407,804.97	1,098,651	1,166,011	241,794	17.02	14,206
1958	1,679,265.71	1,298,912	1,378,551	300,715	17.42	17,263
1959	1,297,072.56	994,076	1,055,025	242,048	17.83	13,575
1960	1,665,711.70	1,264,275	1,341,790	323,922	18.26	17,739
1961	2,684,762.61	2,017,331	2,141,017	543,746	18.69	29,093
1962	3,194,127.42	2,375,473	2,521,118	673,009	19.13	35,181
1963	2,404,652.68	1,769,343	1,877,825	526,828	19.57	26,920
1964	3,472,308.89	2,526,452	2,681,353	790,956	20.03	39,489
1965	2,720,869.64	1,956,849	2,076,827	644,043	20.50	31,417
1966	2,373,981.98	1,687,189	1,790,634	583,348	20.96	27,831
1967	2,545,201.63	1,786,732	1,896,280	648,922	21.44	30,267
1968	1,395,847.88	967,323	1,026,631	369,217	21.93	16,836
1969	961,919.91	662,474	703,091	258,829	21.92	11,808
1970	3,738,780.39	2,539,380	2,695,074	1,043,706	22.43	46,532
1971	2,272,327.49	1,521,550	1,614,839	657,488	22.94	28,661
1972	2,635,265.96	1,738,748	1,845,354	789,912	23.46	33,671
1973	3,456,602.12	2,245,754	2,383,445	1,073,157	23.99	44,734
1974	2,524,566.87	1,614,208	1,713,178	811,389	24.53	33,077
1975	3,220,929.28	2,025,965	2,150,181	1,070,748	25.07	42,710
1976	2,228,217.92	1,387,066	1,472,110	756,108	25.17	30,040
1977	963,825.25	589,476	625,618	338,207	25.72	13,150
1978	3,997,511.96	2,400,106	2,547,261	1,450,251	26.29	55,164
1979	4,327,650.27	2,548,986	2,705,269	1,622,381	26.86	60,401
1980	2,087,164.41	1,205,337	1,279,238	807,926	27.44	29,443
1981	6,270,078.05	3,570,182	3,789,076	2,481,002	27.60	89,891
1982	4,708,824.28	2,624,699	2,785,624	1,923,200	28.19	68,223
1983	848,462.45	462,497	490,854	357,608	28.79	12,421
1984	2,401,251.25	1,278,906	1,357,318	1,043,933	29.40	35,508
1985	2,468,213.98	1,291,370	1,370,546	1,097,668	29.61	37,071
1986	4,275,125.96	2,181,597	2,315,355	1,959,771	30.23	64,829
1987	2,857,453.02	1,420,726	1,507,833	1,349,620	30.85	43,748
1988	1,771,688.57	862,458	915,337	856,352	31.10	27,535
1989	3,752,211.56	1,775,171	1,884,010	1,868,202	31.74	58,860
1990	2,283,837.74	1,055,133	1,119,825	1,164,013	32.02	36,353
1991	3,880,497.35	1,737,687	1,844,228	2,036,269	32.67	62,328
1992	3,249,240.41	1,416,669	1,503,528	1,745,712	32.98	52,932
1993	4,660,520.33	1,963,943	2,084,356	2,576,164	33.64	76,580
1994	2,596,778.14	1,061,823	1,126,925	1,469,853	33.97	43,269
1995	3,170,656.21	1,248,604	1,325,158	1,845,498	34.64	53,277
1996	5,956,016.57	2,266,860	2,405,845	3,550,172	34.99	101,462

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. 0						
1997	6,700,319.95	2,459,017	2,609,784	4,090,536	35.36	115,683
1998	6,217,782.26	2,194,877	2,329,449	3,888,333	35.75	108,765
1999	888,027.37	300,686	319,122	568,905	36.14	15,742
2000	2,640,166.21	854,886	907,301	1,732,865	36.55	47,411
2001	6,938,920.96	2,141,351	2,272,641	4,666,280	36.97	126,218
2002	1,752,350.62	513,439	544,919	1,207,432	37.41	32,276
2003	1,083,351.53	300,088	318,487	764,865	37.85	20,208
2004	4,335,956.98	1,135,587	1,205,212	3,130,745	38.05	82,280
2005	3,624,639.96	888,037	942,484	2,682,156	38.52	69,630
2006	10,805,225.58	2,472,236	2,623,813	8,181,413	38.75	211,133
2007	5,822,131.11	1,234,874	1,310,586	4,511,545	39.00	115,681
2008	5,011,920.37	976,322	1,036,182	3,975,738	39.28	101,215
2009	6,635,738.62	1,178,507	1,250,763	5,384,976	39.35	136,848
2010	8,652,246.63	1,382,629	1,467,401	7,184,846	39.45	182,125
2011	22,083,238.32	3,113,737	3,304,646	18,778,592	39.59	474,327
2012	8,918,017.63	1,093,349	1,160,384	7,757,634	39.35	197,144
2013	8,615,735.63	887,421	941,830	7,673,906	39.17	195,913
2014	10,239,713.31	849,896	902,005	9,337,708	38.69	241,347
2015	9,929,859.08	613,665	651,290	9,278,569	37.98	244,301
2016	5,896,254.85	232,312	246,556	5,649,699	36.52	154,702
2017	5,720,677.00	86,382	91,678	5,628,999	32.61	172,616
	268,119,835.37	100,534,061	106,697,926	161,421,909		4,735,858
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						34.1 1.77

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. 0						
1900	48,147.07	47,521	45,158	2,989	1.55	1,928
1943	933,876.81	800,146	760,358	173,519	12.45	13,937
1944	133,779.45	114,060	108,388	25,391	12.71	1,998
1945	211,161.85	179,107	170,201	40,961	12.97	3,158
1946	368,647.76	311,028	295,562	73,086	13.25	5,516
1947	304,061.27	255,107	242,422	61,639	13.53	4,556
1948	500,626.12	417,522	396,760	103,866	13.83	7,510
1949	319,692.87	264,961	251,786	67,907	14.15	4,799
1950	686,248.54	565,126	537,025	149,224	14.47	10,313
1951	793,496.41	649,080	616,804	176,692	14.80	11,939
1952	961,873.82	781,234	742,387	219,487	15.15	14,488
1953	1,141,137.13	919,985	874,238	266,899	15.50	17,219
1954	1,374,341.34	1,099,611	1,044,932	329,409	15.87	20,757
1955	1,354,083.81	1,074,872	1,021,423	332,661	16.24	20,484
1956	1,136,755.44	894,854	850,357	286,398	16.62	17,232
1957	1,310,058.15	1,022,369	971,531	338,527	17.02	19,890
1958	1,323,463.44	1,023,699	972,795	350,668	17.42	20,130
1959	1,794,529.43	1,375,327	1,306,938	487,591	17.83	27,347
1960	2,080,293.55	1,578,943	1,500,429	579,865	18.26	31,756
1961	2,393,540.50	1,798,506	1,709,074	684,466	18.69	36,622
1962	2,079,328.64	1,546,397	1,469,501	609,828	19.13	31,878
1963	2,639,542.34	1,942,175	1,845,599	793,943	19.57	40,569
1964	2,223,684.82	1,617,953	1,537,499	686,186	20.03	34,258
1965	2,246,537.42	1,615,710	1,535,368	711,169	20.50	34,691
1966	2,312,453.34	1,643,461	1,561,739	750,714	20.96	35,817
1967	1,706,175.85	1,197,735	1,138,177	567,999	21.44	26,492
1968	1,651,408.54	1,144,426	1,087,519	563,890	21.93	25,713
1969	2,043,781.73	1,407,552	1,337,560	706,222	21.92	32,218
1970	2,270,302.74	1,541,990	1,465,313	804,990	22.43	35,889
1971	2,291,061.85	1,534,095	1,457,811	833,251	22.94	36,323
1972	2,768,713.82	1,826,797	1,735,958	1,032,756	23.46	44,022
1973	3,040,800.66	1,975,608	1,877,369	1,163,432	23.99	48,497
1974	2,608,681.19	1,667,991	1,585,049	1,023,632	24.53	41,730
1975	1,633,594.47	1,027,531	976,436	657,158	25.07	26,213
1976	2,130,628.63	1,326,316	1,260,364	870,265	25.17	34,575
1977	2,380,614.14	1,455,984	1,383,584	997,030	25.72	38,765
1978	2,723,130.13	1,634,967	1,553,667	1,169,463	26.29	44,483
1979	3,155,891.41	1,858,820	1,766,389	1,389,502	26.86	51,731
1980	2,656,842.99	1,534,327	1,458,031	1,198,812	27.44	43,688
1981	5,090,643.58	2,898,612	2,754,476	2,336,168	27.60	84,644
1982	4,626,350.53	2,578,728	2,450,499	2,175,852	28.19	77,185
1983	5,227,199.61	2,849,347	2,707,661	2,519,539	28.79	87,514
1984	5,891,506.70	3,137,816	2,981,786	2,909,721	29.40	98,970

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. 0						
1985	6,665,357.79	3,487,315	3,313,906	3,351,452	29.61	113,186
1986	7,801,055.86	3,980,879	3,782,927	4,018,129	30.23	132,919
1987	10,032,644.66	4,988,231	4,740,188	5,292,457	30.85	171,555
1988	9,226,155.61	4,491,293	4,267,960	4,958,196	31.10	159,428
1989	9,257,999.34	4,379,959	4,162,162	5,095,837	31.74	160,549
1990	7,846,729.72	3,625,189	3,444,924	4,401,806	32.02	137,471
1991	14,929,663.28	6,685,503	6,353,062	8,576,601	32.67	262,522
1992	8,813,554.77	3,842,710	3,651,628	5,161,927	32.98	156,517
1993	23,459,866.36	9,885,988	9,394,400	14,065,466	33.64	418,117
1994	16,796,822.59	6,868,221	6,526,694	10,270,129	33.97	302,329
1995	20,917,312.35	8,237,238	7,827,635	13,089,677	34.64	377,878
1996	11,860,254.86	4,514,013	4,289,550	7,570,705	34.99	216,368
1997	13,404,555.02	4,919,472	4,674,848	8,729,707	35.36	246,881
1998	20,746,117.32	7,323,379	6,959,219	13,786,898	35.75	385,647
1999	14,301,777.36	4,842,582	4,601,781	9,699,996	36.14	268,401
2000	12,516,430.53	4,052,820	3,851,291	8,665,140	36.55	237,076
2001	9,274,393.14	2,862,078	2,719,759	6,554,634	36.97	177,296
2002	3,963,585.15	1,161,330	1,103,582	2,860,003	37.41	76,450
2003	5,098,281.76	1,412,224	1,342,000	3,756,282	37.85	99,241
2004	7,876,450.87	2,062,842	1,960,266	5,916,185	38.05	155,484
2005	13,516,707.38	3,311,593	3,146,922	10,369,785	38.52	269,205
2006	12,636,292.21	2,891,184	2,747,418	9,888,874	38.75	255,197
2007	6,327,425.71	1,342,047	1,275,313	5,052,113	39.00	129,541
2008	16,104,754.52	3,137,206	2,981,206	13,123,549	39.28	334,103
2009	12,810,216.43	2,275,094	2,161,963	10,648,253	39.35	270,604
2010	14,769,700.16	2,360,198	2,242,835	12,526,865	39.45	317,538
2011	43,427,541.03	6,123,283	5,818,798	37,608,743	39.59	949,956
2012	17,084,578.22	2,094,569	1,990,415	15,094,163	39.35	383,587
2013	15,317,935.35	1,577,747	1,499,292	13,818,643	39.17	352,786
2014	15,212,744.69	1,262,658	1,199,872	14,012,873	38.69	362,183
2015	13,551,320.04	837,472	795,828	12,755,492	37.98	335,848
2016	22,430,994.49	883,781	839,834	21,591,160	36.52	591,215
2017	21,538,399.00	325,230	309,058	21,229,341	32.61	651,007
	544,086,307.46	178,182,724	169,322,459	374,763,848		10,805,529

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.7 1.99

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 58-R1						
NET SALVAGE PERCENT.. 0						
1943	2,997,330.86	2,545,633	2,100,726	896,605	13.22	67,822
1944	18,315.46	15,480	12,775	5,540	13.46	412
1945	150,271.90	126,379	104,291	45,981	13.71	3,354
1946	370,577.10	310,025	255,841	114,736	13.97	8,213
1947	484,554.60	403,101	332,650	151,905	14.25	10,660
1948	420,469.79	347,729	286,955	133,515	14.54	9,183
1949	444,861.60	365,676	301,766	143,096	14.83	9,649
1950	406,835.19	329,537	271,943	134,892	15.83	8,521
1951	581,290.89	467,707	385,965	195,326	16.15	12,094
1952	554,048.40	442,740	365,361	188,687	16.47	11,456
1953	914,824.21	725,822	598,968	315,856	16.80	18,801
1954	1,475,812.62	1,162,055	958,960	516,853	17.15	30,137
1955	1,548,258.07	1,209,499	998,112	550,146	17.50	31,437
1956	1,083,905.21	839,918	693,123	390,782	17.87	21,868
1957	1,049,718.25	806,604	665,632	384,086	18.24	21,057
1958	1,042,015.83	793,599	654,900	387,116	18.62	20,790
1959	1,484,428.20	1,120,150	924,378	560,050	19.02	29,445
1960	1,785,979.54	1,335,020	1,101,695	684,285	19.42	35,236
1961	2,140,900.97	1,584,695	1,307,734	833,167	19.83	42,015
1962	2,503,835.73	1,834,310	1,513,723	990,113	20.26	48,870
1963	3,206,936.76	2,324,388	1,918,148	1,288,789	20.69	62,290
1964	3,036,068.57	2,192,649	1,809,434	1,226,635	20.58	59,603
1965	2,396,222.77	1,710,903	1,411,884	984,339	21.03	46,806
1966	3,013,110.77	2,126,051	1,754,475	1,258,636	21.49	58,568
1967	1,956,139.59	1,363,234	1,124,978	831,162	21.96	37,849
1968	1,775,385.46	1,221,465	1,007,986	767,399	22.45	34,183
1969	2,299,281.62	1,561,212	1,288,355	1,010,927	22.93	44,088
1970	2,473,174.34	1,656,532	1,367,015	1,106,159	23.42	47,231
1971	2,783,692.40	1,838,072	1,516,827	1,266,865	23.92	52,963
1972	3,374,350.09	2,210,874	1,824,474	1,549,876	23.94	64,740
1973	3,714,593.44	2,396,656	1,977,786	1,736,807	24.47	70,977
1974	2,777,510.00	1,763,997	1,455,699	1,321,811	24.99	52,894
1975	1,781,779.35	1,113,256	918,689	863,090	25.52	33,820
1976	2,119,601.84	1,310,762	1,081,677	1,037,925	25.61	40,528
1977	2,485,235.11	1,509,780	1,245,912	1,239,323	26.17	47,357
1978	2,867,835.19	1,710,377	1,411,450	1,456,385	26.73	54,485
1979	3,521,977.73	2,061,061	1,700,844	1,821,134	27.29	66,733
1980	3,859,475.20	2,228,847	1,839,305	2,020,170	27.44	73,621
1981	7,485,112.27	4,235,077	3,494,901	3,990,211	28.01	142,457
1982	6,805,769.32	3,793,536	3,130,530	3,675,239	28.19	130,374
1983	6,405,479.95	3,491,627	2,881,386	3,524,094	28.79	122,407
1984	7,313,705.10	3,920,146	3,235,012	4,078,693	29.00	140,645
1985	9,015,458.39	4,716,888	3,892,505	5,122,953	29.61	173,014

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 58-R1						
NET SALVAGE PERCENT.. 0						
1986	8,605,000.57	4,417,807	3,645,695	4,959,306	29.85	166,141
1987	11,967,608.24	5,986,198	4,939,974	7,027,634	30.48	230,565
1988	9,176,251.19	4,493,610	3,708,250	5,468,001	30.74	177,879
1989	9,641,817.34	4,589,505	3,787,385	5,854,432	31.38	186,566
1990	11,107,231.47	5,162,641	4,260,352	6,846,879	31.67	216,194
1991	18,955,273.39	8,590,530	7,089,140	11,866,133	31.98	371,049
1992	4,862,420.79	2,145,300	1,770,360	3,092,061	32.30	95,729
1993	19,864,661.10	8,517,967	7,029,259	12,835,402	32.64	393,241
1994	14,004,932.42	5,826,052	4,807,817	9,197,115	32.99	278,785
1995	16,009,629.04	6,448,679	5,321,626	10,688,003	33.36	320,384
1996	13,583,400.42	5,286,659	4,362,695	9,220,705	33.75	273,206
1997	15,776,289.09	5,919,264	4,884,738	10,891,551	34.14	319,026
1998	13,350,023.15	4,816,688	3,974,863	9,375,160	34.55	271,351
1999	11,003,306.92	3,826,950	3,158,104	7,845,203	34.69	226,152
2000	11,139,077.17	3,703,743	3,056,430	8,082,647	35.13	230,078
2001	6,081,446.83	1,936,333	1,597,915	4,483,532	35.32	126,940
2002	5,552,152.54	1,686,744	1,391,947	4,160,206	35.52	117,123
2003	6,135,118.00	1,770,595	1,461,143	4,673,975	35.75	130,741
2004	11,262,738.11	3,071,349	2,534,561	8,728,177	36.00	242,449
2005	26,754,180.91	6,889,202	5,685,158	21,069,023	36.04	584,601
2006	28,848,621.37	6,935,209	5,723,124	23,125,497	36.34	636,365
2007	18,586,131.72	4,176,304	3,446,400	15,139,732	36.23	417,878
2008	32,865,825.90	6,806,513	5,616,921	27,248,905	36.37	749,214
2009	28,858,608.98	5,471,592	4,515,307	24,343,302	36.34	669,876
2010	27,736,810.34	4,765,184	3,932,360	23,804,450	36.17	658,127
2011	68,171,975.42	10,416,678	8,596,128	59,575,847	36.05	1,652,589
2012	32,619,982.25	4,358,030	3,596,365	29,023,617	35.65	814,127
2013	27,546,673.10	3,123,793	2,577,839	24,968,834	35.18	709,745
2014	25,993,774.43	2,391,427	1,973,471	24,020,303	34.52	695,837
2015	22,449,650.63	1,560,251	1,287,562	21,162,089	33.47	632,270
2016	31,636,587.74	1,433,137	1,182,664	30,453,924	31.61	963,427
2017	30,493,957.50	548,891	452,960	30,040,998	27.28	1,101,210
	728,567,287.75	216,295,894	178,493,283	550,074,005		16,757,518
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						32.8 2.30

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 365.10 CLEARING COSTS AND RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1943	31,549.19	28,438	31,060	489	8.15	60
1944	3,975.03	3,564	3,893	82	8.47	10
1945	28,752.84	25,642	28,006	747	8.80	85
1946	70,573.72	62,571	68,340	2,234	9.15	244
1947	56,890.73	50,132	54,754	2,137	9.50	225
1948	74,741.92	65,451	71,485	3,257	9.87	330
1949	99,109.24	86,225	94,174	4,935	10.24	482
1950	72,613.00	62,738	68,522	4,091	10.62	385
1951	92,835.93	79,635	86,977	5,859	11.02	532
1952	117,612.97	99,383	108,545	9,068	12.02	754
1953	153,104.59	128,378	140,214	12,891	12.42	1,038
1954	246,550.23	205,080	223,987	22,563	12.84	1,757
1955	182,836.33	150,840	164,746	18,090	13.26	1,364
1956	162,934.95	132,271	144,465	18,470	14.26	1,295
1957	138,052.98	111,077	121,318	16,735	14.69	1,139
1958	167,187.60	133,299	145,588	21,600	15.13	1,428
1959	246,101.07	192,919	210,705	35,396	16.13	2,194
1960	259,585.44	201,490	220,066	39,519	16.58	2,384
1961	253,723.38	194,961	212,935	40,788	17.03	2,395
1962	131,652.93	99,372	108,533	23,120	18.03	1,282
1963	271,506.94	202,707	221,395	50,112	18.50	2,709
1964	164,883.41	121,733	132,956	31,927	18.96	1,684
1965	134,055.58	97,123	106,077	27,979	19.96	1,402
1966	119,237.21	85,350	93,219	26,018	20.45	1,272
1967	62,559.95	44,230	48,308	14,252	20.93	681
1968	91,787.75	63,609	69,473	22,315	21.93	1,018
1969	150,101.38	102,639	112,102	37,999	22.43	1,694
1970	130,527.67	87,427	95,487	35,041	23.42	1,496
1971	145,065.47	95,787	104,618	40,447	23.92	1,691
1972	189,711.98	122,573	133,873	55,839	24.92	2,241
1973	247,768.17	157,680	172,217	75,551	25.43	2,971
1974	192,439.98	120,544	131,657	60,783	25.94	2,343
1975	115,632.71	70,767	77,291	38,342	26.94	1,423
1976	141,267.48	84,421	92,204	49,063	27.94	1,756
1977	147,670.01	86,712	94,706	52,964	28.47	1,860
1978	147,624.39	84,559	92,355	55,269	29.46	1,876
1979	133,947.27	75,292	82,233	51,714	29.99	1,724
1980	109,206.83	59,791	65,303	43,904	30.99	1,417
1981	162,969.84	87,450	95,512	67,458	31.52	2,140
1982	225,824.49	117,835	128,699	97,125	32.53	2,986
1983	294,907.22	149,577	163,367	131,540	33.52	3,924
1984	233,474.91	115,757	126,429	107,046	34.07	3,142
1985	377,854.89	181,748	198,504	179,351	35.07	5,114

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 365.10 CLEARING COSTS AND RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1986	623,102.72	290,490	317,271	305,832	36.07	8,479
1987	580,668.88	262,114	286,279	294,390	37.07	7,941
1988	512,357.62	225,232	245,997	266,361	37.61	7,082
1989	367,061.67	155,854	170,223	196,839	38.62	5,097
1990	358,697.89	146,994	160,546	198,152	39.61	5,003
1991	792,548.49	312,898	341,745	450,803	40.62	11,098
1992	395,528.69	151,290	165,238	230,291	41.17	5,594
1993	614,876.73	225,967	246,800	368,077	42.17	8,728
1994	200,926.92	70,827	77,357	123,570	43.17	2,862
1995	680,997.96	229,837	251,026	429,972	44.17	9,734
1996	464,840.99	149,911	163,732	301,109	45.17	6,666
1997	253,960.53	78,093	85,293	168,668	46.17	3,653
1998	140,306.70	41,306	45,114	95,193	46.73	2,037
1999	517,065.44	144,468	157,787	359,278	47.72	7,529
2000	674,748.72	178,269	194,704	480,045	48.73	9,851
2001	724,436.53	180,530	197,174	527,263	49.72	10,605
2002	527,867.42	123,521	134,909	392,958	50.73	7,746
2003	581.01	127	139	442	51.72	9
2005	57,369.21	10,831	11,830	45,539	53.72	848
2006	6,305,743.32	1,094,677	1,195,599	5,110,144	54.73	93,370
2007	1,063,776.91	168,715	184,269	879,508	55.72	15,784
2008	18,584,596.62	2,665,031	2,910,728	15,673,869	56.73	276,289
2009	16,899,484.96	2,183,413	2,384,708	14,514,777	57.29	253,356
2010	13,549,901.23	1,544,689	1,687,099	11,862,802	58.29	203,514
2011	17,748,366.34	1,753,539	1,915,203	15,833,163	59.29	267,046
2012	1,205,528.01	100,782	110,073	1,095,455	60.29	18,170
2013	40,577,965.02	2,775,533	3,031,418	37,546,547	61.29	612,605
2014	9,875,095.76	525,355	573,789	9,301,307	62.29	149,323
2015	15,734,969.86	597,929	653,054	15,081,916	63.29	238,299
2016	10,578,141.72	241,182	263,417	10,314,725	64.29	160,441
2017	10,164,652.50	77,251	84,373	10,080,280	65.29	154,392
	177,356,575.97	21,235,432	23,193,192	154,163,384		2,631,098
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						58.6 1.48

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. 0						
1943	809,925.88	705,931	767,489	42,437	10.97	3,868
1945	3,543.91	3,058	3,325	219	11.53	19
1947	101,426.55	86,517	94,061	7,366	12.15	606
1948	2,538.17	2,152	2,340	198	12.47	16
1949	193,651.88	163,171	177,400	16,252	12.80	1,270
1950	52,945.40	44,315	48,179	4,766	13.15	362
1951	110,440.77	91,798	99,803	10,638	13.50	788
1952	72,412.29	59,762	64,973	7,439	13.87	536
1953	79,918.72	65,469	71,178	8,741	14.24	614
1954	55,078.98	44,768	48,672	6,407	14.62	438
1955	92,666.70	74,708	81,223	11,444	15.02	762
1956	62,427.63	49,911	54,263	8,165	15.42	530
1957	81,948.40	64,952	70,616	11,332	15.83	716
1959	113,769.31	87,853	95,514	18,255	17.26	1,058
1960	234,287.73	179,183	194,808	39,480	17.68	2,233
1961	115,003.57	87,069	94,662	20,342	18.13	1,122
1962	107,273.47	80,369	87,377	19,896	18.58	1,071
1963	102,500.06	75,973	82,598	19,902	19.03	1,046
1964	136,319.75	99,922	108,635	27,685	19.49	1,420
1965	275,670.59	199,723	217,139	58,532	19.96	2,932
1966	587,400.34	420,461	457,126	130,274	20.45	6,370
1967	713,658.68	504,557	548,555	165,104	20.93	7,888
1968	537,154.31	374,934	407,629	129,525	21.42	6,047
1969	700,756.17	482,611	524,695	176,061	21.92	8,032
1970	626,917.29	422,856	459,730	167,187	22.92	7,294
1971	791,444.02	526,310	572,205	219,239	23.43	9,357
1972	902,548.14	591,350	642,916	259,632	23.94	10,845
1973	1,033,649.14	666,910	725,065	308,584	24.47	12,611
1974	873,878.66	555,000	603,397	270,482	24.99	10,824
1975	514,098.06	321,208	349,218	164,880	25.52	6,461
1976	524,887.29	322,386	350,498	174,389	26.07	6,689
1977	503,644.27	303,899	330,399	173,245	26.62	6,508
1978	512,636.50	303,737	330,223	182,414	27.17	6,714
1979	528,160.85	305,013	331,611	196,550	28.17	6,977
1980	340,795.70	192,959	209,785	131,011	28.73	4,560
1981	450,700.63	250,049	271,854	178,847	29.29	6,106
1982	417,918.59	227,013	246,809	171,110	29.86	5,730
1983	323,763.78	172,016	187,016	136,748	30.44	4,492
1984	382,772.39	198,735	216,065	166,707	31.02	5,374
1985	402,564.19	204,100	221,898	180,666	31.60	5,717
1986	671,777.42	332,261	361,235	310,542	32.19	9,647
1987	690,086.70	330,414	359,227	330,860	33.20	9,966
1988	772,510.39	360,067	391,465	381,045	33.79	11,277

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. 0						
1989	588,248.59	266,594	289,841	298,408	34.39	8,677
1990	802,045.35	352,900	383,673	418,372	35.00	11,953
1991	1,353,514.54	577,409	627,760	725,755	35.61	20,381
1992	1,205,954.92	498,180	541,622	664,333	36.23	18,337
1993	1,701,189.74	679,455	738,704	962,486	36.85	26,119
1994	838,209.35	323,046	351,216	486,993	37.48	12,993
1995	1,513,191.47	561,697	610,678	902,513	38.11	23,682
1996	608,180.85	217,060	235,988	372,193	38.74	9,607
1997	1,166,618.35	399,450	434,283	732,335	39.38	18,597
1998	1,360,292.06	445,632	484,492	875,800	40.02	21,884
1999	600,741.74	187,792	204,168	396,574	40.67	9,751
2000	1,831,628.35	544,909	592,425	1,239,203	41.32	29,990
2001	1,403,405.14	396,041	430,576	972,829	41.98	23,174
2002	936,232.74	249,600	271,365	664,868	42.64	15,593
2003	9,543.31	2,393	2,602	6,941	43.31	160
2004	10,995.89	2,583	2,808	8,188	43.97	186
2005	30,239.83	6,616	7,193	23,047	44.64	516
2006	28,993.77	5,868	6,380	22,614	45.32	499
2007	5,120.42	951	1,034	4,086	46.00	89
2008	10,561.45	1,786	1,942	8,619	46.68	185
2009	3,205.10	490	533	2,672	47.06	57
2010	802,869.15	109,030	118,537	684,332	47.75	14,332
2011	2,272,160.45	270,387	293,965	1,978,195	48.14	41,093
2012	524,461.03	53,390	58,046	466,415	48.55	9,607
2013	307,095.80	25,857	28,112	278,984	48.97	5,697
2014	194,916.17	12,903	14,028	180,888	49.41	3,661
2015	183,016.67	8,821	9,590	173,427	49.32	3,516
2016	48,215.00	1,427	1,551	46,664	49.26	947
2017	37,355.00	388	422	36,933	47.35	780
	36,985,675.50	16,838,105	18,306,410	18,679,266		528,956
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						35.3 1.43

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-R2.5						
NET SALVAGE PERCENT.. 0						
1965	12,139.17	10,834	11,475	664	6.32	105
1966	87,380.93	77,402	81,982	5,399	6.64	813
1967	181,988.02	159,913	169,375	12,613	6.97	1,810
1968	757,221.15	663,477	702,734	54,487	6.99	7,795
1969	641,243.41	556,728	589,669	51,574	7.36	7,007
1970	829,284.04	713,018	755,207	74,077	7.75	9,558
1971	725,153.95	617,106	653,620	71,534	8.14	8,788
1972	1,002,170.39	843,627	893,544	108,626	8.55	12,705
1973	833,260.65	697,106	738,353	94,908	8.69	10,922
1974	883,563.14	730,265	773,474	110,089	9.13	12,058
1975	1,053,122.28	859,348	910,195	142,927	9.58	14,919
1976	815,961.09	656,930	695,800	120,161	10.05	11,956
1977	785,973.71	623,906	660,822	125,152	10.52	11,897
1978	925,222.05	723,616	766,432	158,790	11.01	14,422
1979	1,029,982.91	797,001	844,159	185,824	11.25	16,518
1980	1,229,263.74	935,716	991,082	238,182	11.76	20,254
1981	789,577.16	590,762	625,717	163,860	12.28	13,344
1982	1,256,978.60	923,628	978,278	278,701	12.81	21,757
1983	1,188,883.22	857,185	907,904	280,979	13.35	21,047
1984	1,047,346.74	740,265	784,066	263,281	13.90	18,941
1985	913,458.91	632,296	669,708	243,751	14.45	16,869
1986	1,399,027.61	947,421	1,003,479	395,549	15.01	26,352
1987	2,115,450.97	1,400,005	1,482,842	632,609	15.59	40,578
1988	3,181,978.09	2,055,558	2,177,184	1,004,794	16.16	62,178
1989	3,546,023.99	2,233,286	2,365,428	1,180,596	16.75	70,483
1990	3,555,441.71	2,180,197	2,309,198	1,246,244	17.35	71,830
1991	4,656,690.78	2,776,319	2,940,592	1,716,099	17.95	95,604
1992	6,015,351.87	3,481,686	3,687,695	2,327,657	18.56	125,413
1993	5,933,441.33	3,328,661	3,525,615	2,407,826	19.17	125,604
1994	3,916,877.24	2,126,081	2,251,880	1,664,997	19.79	84,133
1995	7,104,500.69	3,724,179	3,944,536	3,159,965	20.42	154,749
1996	5,511,294.21	2,784,306	2,949,051	2,562,243	21.06	121,664
1997	6,463,566.65	3,140,001	3,325,792	3,137,775	21.70	144,598
1998	5,186,141.02	2,416,742	2,559,739	2,626,402	22.34	117,565
1999	3,362,786.88	1,499,130	1,587,832	1,774,955	23.00	77,172
2000	3,195,917.34	1,364,657	1,445,403	1,750,514	23.48	74,553
2001	2,945,083.48	1,195,409	1,266,140	1,678,943	24.15	69,521
2002	2,016,130.41	775,001	820,857	1,195,273	24.82	48,158
2003	3,850,409.98	1,395,774	1,478,361	2,372,049	25.50	93,022
2004	3,306,179.33	1,124,762	1,191,313	2,114,866	26.18	80,782
2005	4,151,497.50	1,318,100	1,396,091	2,755,406	26.87	102,546
2006	4,340,916.16	1,277,966	1,353,582	2,987,334	27.56	108,394
2007	2,401,401.03	653,181	691,829	1,709,572	28.11	60,817

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-R2.5						
NET SALVAGE PERCENT.. 0						
2008	3,967,413.23	983,918	1,042,136	2,925,277	28.81	101,537
2009	3,182,467.27	714,146	756,401	2,426,066	29.38	82,575
2010	4,253,881.82	848,649	898,863	3,355,019	30.09	111,499
2011	14,469,280.67	2,529,230	2,678,883	11,790,398	30.68	384,302
2012	8,337,598.97	1,247,305	1,321,107	7,016,492	31.26	224,456
2013	6,406,056.34	795,632	842,709	5,563,347	31.73	175,334
2014	8,014,106.91	785,382	831,852	7,182,255	32.21	222,982
2015	7,929,594.71	564,587	597,993	7,331,602	32.59	224,965
2016	8,956,033.07	394,065	417,382	8,538,651	32.63	261,681
2017	8,665,278.00	134,312	142,259	8,523,019	31.76	268,357
	179,326,994.52	65,605,777	69,487,620	109,839,375		4,266,889
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.7 2.38

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 41-R1						
NET SALVAGE PERCENT.. 0						
1929	1,128.16	1,128	1,128			
1943	15,175.31	14,697	14,676	499	2.42	206
1944	1,306.00	1,257	1,255	51	2.84	18
1945	803.01	768	767	36	3.26	11
1946	3,480.04	3,334	3,329	151	3.13	48
1947	6,213.32	5,914	5,906	307	3.57	86
1948	4,282.14	4,047	4,041	241	4.03	60
1949	74,880.90	70,268	70,168	4,713	4.50	1,047
1950	101,685.78	95,402	95,266	6,420	4.45	1,443
1951	272,136.06	253,359	252,997	19,139	4.93	3,882
1952	151,247.57	140,675	140,474	10,774	4.92	2,190
1953	237,162.96	218,759	218,446	18,717	5.43	3,447
1954	256,379.05	234,433	234,098	22,281	5.94	3,751
1955	307,830.05	280,895	280,493	27,337	5.99	4,564
1956	352,370.93	318,543	318,088	34,283	6.53	5,250
1957	619,683.02	558,582	557,783	61,900	6.62	9,350
1958	785,348.73	700,924	699,922	85,427	7.17	11,915
1959	814,071.83	723,873	722,838	91,234	7.29	12,515
1960	736,840.54	652,472	651,539	85,302	7.44	11,465
1961	774,339.70	678,167	677,197	97,143	8.01	12,128
1962	728,109.89	634,475	633,568	94,542	8.19	11,544
1963	917,708.98	795,287	794,150	123,559	8.39	14,727
1964	797,910.13	683,011	682,034	115,876	9.00	12,875
1965	1,009,460.55	858,546	857,318	152,143	9.23	16,484
1966	1,312,074.05	1,108,178	1,106,594	205,480	9.48	21,675
1967	1,346,837.66	1,122,185	1,120,581	226,257	10.11	22,380
1968	1,207,918.33	998,465	997,037	210,881	10.38	20,316
1969	1,304,304.60	1,069,008	1,067,480	236,825	10.67	22,195
1970	1,442,296.88	1,171,434	1,169,759	272,538	10.98	24,821
1971	1,406,522.81	1,131,407	1,129,789	276,734	11.31	24,468
1972	1,637,722.99	1,303,955	1,302,091	335,632	11.65	28,810
1973	2,021,393.12	1,592,049	1,589,773	431,620	12.00	35,968
1974	1,909,999.62	1,487,126	1,485,000	425,000	12.37	34,357
1975	1,094,374.58	841,793	840,589	253,786	12.75	19,905
1976	1,507,651.23	1,144,910	1,143,273	364,378	13.15	27,709
1977	2,261,310.50	1,694,174	1,691,752	569,558	13.56	42,003
1978	2,545,641.32	1,880,211	1,877,523	668,118	13.98	47,791
1979	2,598,299.50	1,890,523	1,887,820	710,480	14.41	49,305
1980	2,267,436.75	1,623,938	1,621,616	645,821	14.86	43,460
1981	2,946,465.84	2,075,491	2,072,523	873,943	15.32	57,046
1982	3,344,503.23	2,315,065	2,311,755	1,032,748	15.78	65,447
1983	3,572,821.59	2,440,594	2,437,104	1,135,718	16.01	70,938
1984	4,788,985.65	3,208,620	3,204,032	1,584,954	16.50	96,058

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 41-R1						
NET SALVAGE PERCENT.. 0						
1985	7,286,995.62	4,783,913	4,777,073	2,509,923	17.00	147,643
1986	7,900,198.79	5,101,948	5,094,653	2,805,546	17.28	162,358
1987	5,587,474.53	3,527,931	3,522,887	2,064,588	17.81	115,923
1988	7,511,735.72	4,653,520	4,646,866	2,864,870	18.12	158,105
1989	8,763,328.16	5,294,803	5,287,233	3,476,095	18.67	186,186
1990	7,051,019.43	4,168,563	4,162,603	2,888,416	19.01	151,942
1991	5,203,086.81	3,005,823	3,001,525	2,201,562	19.37	113,658
1992	7,366,340.42	4,132,517	4,126,608	3,239,732	19.95	162,393
1993	7,081,467.42	3,869,314	3,863,782	3,217,685	20.34	158,195
1994	5,985,019.97	3,178,644	3,174,099	2,810,921	20.75	135,466
1995	7,575,001.70	3,902,641	3,897,061	3,677,941	21.17	173,734
1996	3,166,147.02	1,579,274	1,577,016	1,589,131	21.60	73,571
1997	5,892,279.45	2,850,685	2,846,609	3,045,670	21.87	139,262
1998	4,852,666.38	2,261,343	2,258,110	2,594,556	22.34	116,139
1999	5,912,412.86	2,658,221	2,654,420	3,257,993	22.65	143,841
2000	10,176,413.55	4,380,946	4,374,682	5,801,732	23.15	250,615
2001	7,741,087.16	3,193,198	3,188,632	4,552,455	23.50	193,721
2002	7,559,412.78	2,976,141	2,971,886	4,587,527	23.87	192,188
2003	7,837,682.02	2,943,833	2,939,624	4,898,058	24.11	203,155
2004	14,620,391.78	5,190,239	5,182,818	9,437,574	24.52	384,893
2005	20,282,213.66	6,794,542	6,784,827	13,497,387	24.81	544,030
2006	17,922,357.70	5,647,335	5,639,261	12,283,097	25.00	491,324
2007	11,308,322.63	3,324,647	3,319,893	7,988,430	25.21	316,875
2008	17,457,154.55	4,743,109	4,736,327	12,720,828	25.47	499,444
2009	14,215,551.43	3,539,672	3,534,611	10,680,940	25.63	416,736
2010	12,725,257.39	2,882,271	2,878,150	9,847,107	25.61	384,502
2011	33,594,686.89	6,792,846	6,783,134	26,811,553	25.65	1,045,285
2012	16,732,027.96	2,954,876	2,950,651	13,781,377	25.65	537,286
2013	11,727,247.98	1,762,605	1,760,085	9,967,163	25.44	391,791
2014	10,335,719.07	1,266,126	1,264,316	9,071,403	25.07	361,843
2015	7,179,161.96	667,662	666,707	6,512,455	24.38	267,123
2016	13,466,097.65	818,739	817,569	12,648,529	23.19	545,430
2017	12,985,446.00	316,845	316,392	12,669,054	19.99	633,770
	394,487,521.34	153,192,714	152,973,682	241,513,839		10,692,085

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.6 2.71

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 369 OVERHEAD SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1.5						
NET SALVAGE PERCENT.. 0						
1943	49,850.99	44,198	49,851			
1944	1,866.98	1,647	1,867			
1945	4,087.94	3,586	4,088			
1946	8,748.65	7,631	8,749			
1947	16,871.48	14,631	16,871			
1948	29,215.41	25,178	29,215			
1949	26,186.33	22,421	26,186			
1950	28,331.14	24,096	28,331			
1951	31,156.33	26,520	31,156			
1952	32,508.80	27,470	32,509			
1953	38,045.02	31,901	37,917	128	12.42	10
1954	36,868.11	30,667	36,450	418	12.84	33
1955	51,462.24	42,456	50,462	1,000	13.26	75
1956	186,850.15	152,843	181,666	5,184	13.68	379
1957	270,880.00	219,602	261,014	9,866	14.13	698
1958	253,280.01	204,954	243,604	9,676	14.03	690
1959	299,540.84	240,052	285,320	14,221	14.50	981
1960	357,519.66	283,692	337,190	20,330	14.96	1,359
1961	395,136.90	310,341	368,864	26,273	15.44	1,702
1962	479,134.95	372,288	442,493	36,642	15.93	2,300
1963	563,875.15	436,383	518,675	45,200	15.92	2,839
1964	560,415.49	428,718	509,564	50,851	16.43	3,095
1965	673,399.25	509,090	605,092	68,307	16.94	4,032
1966	640,688.36	478,466	568,693	71,995	17.46	4,123
1967	604,788.72	448,995	533,665	71,124	17.52	4,060
1968	566,209.74	414,805	493,028	73,182	18.07	4,050
1969	613,906.32	443,609	527,263	86,643	18.62	4,653
1970	594,661.20	423,696	503,595	91,066	19.17	4,750
1971	680,173.06	480,746	571,403	108,770	19.29	5,639
1972	728,542.97	507,212	602,860	125,683	19.86	6,328
1973	786,813.50	539,203	640,884	145,930	20.44	7,139
1974	694,906.35	471,563	560,489	134,417	20.60	6,525
1975	643,666.25	429,454	510,439	133,227	21.20	6,284
1976	739,507.96	484,895	576,335	163,173	21.79	7,488
1977	772,106.97	500,325	594,675	177,432	22.00	8,065
1978	725,353.06	461,325	548,320	177,033	22.61	7,830
1979	723,773.62	451,418	536,545	187,229	23.23	8,060
1980	753,835.16	463,609	551,035	202,800	23.48	8,637
1981	1,159,531.53	698,270	829,947	329,585	24.11	13,670
1982	1,128,978.04	669,258	795,464	333,514	24.38	13,680
1983	989,308.17	573,403	681,533	307,775	25.02	12,301
1984	1,137,007.49	647,526	769,634	367,373	25.32	14,509
1985	1,101,768.14	612,363	727,840	373,928	25.98	14,393

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 369 OVERHEAD SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1.5						
NET SALVAGE PERCENT.. 0						
1986	1,020,166.28	555,991	660,838	359,328	26.30	13,663
1987	960,904.80	509,952	606,117	354,788	26.97	13,155
1988	982,355.45	510,039	606,220	376,135	27.32	13,768
1989	873,929.47	440,810	523,937	349,992	28.00	12,500
1990	1,167,694.74	574,739	683,121	484,574	28.37	17,081
1991	1,561,089.27	748,698	889,885	671,204	28.75	23,346
1992	958,089.32	444,649	528,499	429,590	29.45	14,587
1993	2,729,554.62	1,230,483	1,462,524	1,267,031	29.85	42,447
1994	784,373.09	342,849	407,502	376,871	30.26	12,454
1995	1,209,594.12	511,658	608,145	601,449	30.69	19,598
1996	1,371,128.34	560,106	665,729	705,399	31.13	22,660
1997	1,293,529.21	509,133	605,144	688,385	31.58	21,798
1998	2,382,553.93	901,320	1,071,288	1,311,266	32.05	40,913
1999	2,314,173.62	839,119	997,357	1,316,817	32.52	40,493
2000	1,605,004.54	556,134	661,008	943,997	33.01	28,597
2001	1,407,247.65	464,392	551,966	855,282	33.50	25,531
2002	1,386,693.35	436,254	518,521	868,172	33.76	25,716
2003	611,718.15	181,803	216,087	395,631	34.28	11,541
2004	205,610.82	57,736	68,624	136,987	34.58	3,961
2005	368,915.10	97,320	115,672	253,243	34.89	7,258
2006	989,722.58	243,571	289,503	700,220	35.23	19,876
2007	1,801,758.56	410,441	487,841	1,313,918	35.59	36,918
2008	1,908,629.11	400,812	476,396	1,432,233	35.75	40,062
2009	2,310,350.06	441,739	525,041	1,785,309	35.95	49,661
2010	2,144,001.75	368,340	437,800	1,706,202	36.17	47,172
2011	9,197,368.27	1,398,920	1,662,723	7,534,645	36.24	207,910
2012	2,977,682.82	393,054	467,175	2,510,508	36.17	69,409
2013	2,903,709.80	322,893	383,783	2,519,927	35.98	70,037
2014	2,092,545.04	186,655	221,854	1,870,691	35.72	52,371
2015	2,485,090.23	166,004	197,308	2,287,782	34.95	65,459
2016	1,461,750.47	62,271	74,014	1,387,736	33.71	41,167
2017	1,458,823.50	23,779	28,263	1,430,560	30.17	47,417
	77,106,516.49	28,552,170	33,930,666	43,175,850		1,338,903

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.2 1.74

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 369.10 UNDERGROUND SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1.5						
NET SALVAGE PERCENT.. 0						
1954	10,826.68	9,006	10,827			
1955	6,746.94	5,566	6,747			
1956	11,257.69	9,209	11,258			
1957	10,034.85	8,135	10,035			
1958	8,932.09	7,228	8,932			
1959	8,741.35	7,005	8,741			
1960	9,747.87	7,735	9,748			
1961	5,427.59	4,263	5,428			
1962	8,999.08	6,992	8,999			
1963	9,267.84	7,172	9,268			
1964	9,749.13	7,458	9,749			
1965	20,813.67	15,735	20,814			
1966	298,444.80	222,879	298,445			
1967	471,783.79	350,252	469,917	1,867	17.52	107
1968	571,150.16	418,425	561,382	9,768	18.07	541
1969	529,450.14	382,581	513,292	16,158	18.62	868
1970	506,950.52	361,202	484,609	22,342	19.17	1,165
1971	372,809.26	263,502	353,529	19,280	19.29	999
1972	425,400.62	296,164	397,350	28,051	19.86	1,412
1973	470,428.86	322,385	432,530	37,899	20.44	1,854
1974	454,234.84	308,244	413,557	40,678	20.60	1,975
1975	413,872.64	276,136	370,479	43,394	21.20	2,047
1976	465,240.01	305,058	409,283	55,957	21.79	2,568
1977	523,047.30	338,935	454,734	68,313	22.00	3,105
1978	578,773.96	368,100	493,863	84,911	22.61	3,755
1979	830,455.36	517,955	694,917	135,538	23.23	5,835
1980	603,843.81	371,364	498,242	105,602	23.48	4,498
1981	565,656.83	340,639	457,020	108,637	24.11	4,506
1982	539,935.31	320,074	429,429	110,506	24.38	4,533
1983	633,071.79	366,928	492,291	140,781	25.02	5,627
1984	862,892.34	491,417	659,312	203,580	25.32	8,040
1985	380,899.85	211,704	284,034	96,866	25.98	3,728
1986	764,161.98	416,468	558,757	205,405	26.30	7,810
1987	948,008.94	503,108	674,998	273,011	26.97	10,123
1988	1,039,519.96	539,719	724,117	315,403	27.32	11,545
1989	1,027,579.99	518,311	695,395	332,185	28.00	11,864
1990	1,531,054.55	753,585	1,011,051	520,004	28.37	18,329
1991	2,084,144.74	999,556	1,341,060	743,085	28.75	25,846
1992	342,511.74	158,960	213,270	129,242	29.45	4,389
1993	3,473,725.04	1,565,955	2,100,972	1,372,753	29.85	45,988
1994	1,053,335.11	460,413	617,715	435,620	30.26	14,396
1995	3,082,176.49	1,303,761	1,749,198	1,332,978	30.69	43,434
1996	2,171,600.44	887,099	1,190,181	981,419	31.13	31,526

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 369.10 UNDERGROUND SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1.5						
NET SALVAGE PERCENT.. 0						
1997	2,653,231.48	1,044,312	1,401,107	1,252,124	31.58	39,649
1998	2,419,053.64	915,128	1,227,786	1,191,268	32.05	37,169
1999	3,713,599.73	1,346,551	1,806,607	1,906,993	32.52	58,641
2000	2,415,235.44	836,879	1,122,803	1,292,432	33.01	39,153
2001	2,700,963.35	891,318	1,195,842	1,505,121	33.50	44,929
2002	2,833,463.20	891,408	1,195,962	1,637,501	33.76	48,504
2003	1,217,630.34	361,880	485,518	732,112	34.28	21,357
2006	463,815.83	114,145	153,143	310,673	35.23	8,818
2007	812,200.53	185,019	248,232	563,969	35.59	15,846
2008	677,871.11	142,353	190,989	486,882	35.75	13,619
2013	1,119.85	125	168	952	35.98	26
2014	1.25			1	35.72	
2016	162,637.00	6,928	9,295	153,342	33.71	4,549
2017	162,091.50	2,642	3,544	158,548	30.17	5,255
	48,369,620.20	21,775,071	29,206,471	19,163,149		619,928
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.9 1.28

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 370.10 METERS - SMART GRID 15 YEAR LIFE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2.5						
NET SALVAGE PERCENT.. 0						
2012	1,569.09	622	624	945	8.37	113
2013	438,902.71	143,785	144,242	294,661	9.24	31,890
2014	750,839.54	192,365	192,976	557,864	10.16	54,908
2015	14,374,787.62	2,642,086	2,650,481	11,724,307	11.10	1,056,244
2016	29,939,571.00	3,305,329	3,315,832	26,623,739	12.09	2,202,129
2017	29,543,213.70	1,087,190	1,090,645	28,452,569	13.09	2,173,611
	75,048,883.66	7,371,377	7,394,800	67,654,084		5,518,895
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.3 7.35

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 370.20 METERS - SMART GRID 10 YEAR LIFE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-S2.5						
NET SALVAGE PERCENT.. 0						
2015	65,507.35	17,962	18,190	47,317	6.62	7,148
2016	12,831,245.00	2,122,288	2,149,254	10,681,991	7.57	1,411,095
2017	12,661,377.30	698,908	707,789	11,953,588	8.55	1,398,080
	25,558,129.65	2,839,158	2,875,233	22,682,897		2,816,323
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.1 11.02

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R0.5						
NET SALVAGE PERCENT.. 0						
1900	56,402.91	56,403	56,403			
1952	4,515.53	4,516	4,516			
1953	63.56	64	64			
1954	248.41	248	248			
1957	42.14	42	42			
1958	738.28	738	738			
1959	40.52	40	41			
1960	5,137.23	5,022	5,137			
1961	21,241.85	20,643	21,242			
1962	34,798.30	33,605	34,798			
1963	138,664.00	132,258	138,664			
1964	61,524.84	58,264	61,525			
1965	86,207.51	81,018	86,208			
1966	97,132.92	90,547	97,133			
1967	235.42	218	235			
1968	915.25	838	915			
1971	234.47	209	234			
1973	260.58	228	261			
1974	14,919.44	12,914	14,919			
1976	653.83	556	654			
1977	687.79	577	688			
1978	1,454.90	1,207	1,455			
1979	29,970.98	24,576	29,971			
1980	18,129.29	14,685	18,129			
1981	317,902.79	254,131	317,903			
1982	457,391.95	360,471	452,385	5,007	9.55	524
1983	426,275.67	332,367	417,115	9,161	9.75	940
1984	496,687.18	381,058	478,221	18,466	10.17	1,816
1985	551,035.49	415,481	521,421	29,614	10.60	2,794
1986	738,124.45	548,722	688,636	49,488	10.87	4,553
1987	903,196.85	658,431	826,319	76,878	11.34	6,779
1988	989,723.97	709,434	890,327	99,397	11.65	8,532
1989	1,217,166.27	856,885	1,075,375	141,791	11.98	11,836
1990	2,856,257.11	1,971,389	2,474,057	382,200	12.34	30,972
1991	898,771.76	607,390	762,263	136,509	12.71	10,740
1992	452,756.73	299,001	375,241	77,516	13.11	5,913
1993	724,442.24	466,831	585,864	138,578	13.52	10,250
1994	706,775.36	445,127	558,626	148,149	13.81	10,728
1995	2,661,786.55	1,634,869	2,051,731	610,056	14.13	43,175
1996	2,184,886.85	1,301,319	1,633,132	551,755	14.60	37,791
1997	3,042,025.98	1,758,595	2,207,005	835,021	14.96	55,817
1998	2,511,837.18	1,410,648	1,770,338	741,499	15.22	48,719
1999	70,234.80	38,067	47,773	22,462	15.63	1,437

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R0.5						
NET SALVAGE PERCENT.. 0						
2000	220,009.88	115,109	144,460	75,550	15.95	4,737
2001	116,254.24	58,499	73,415	42,839	16.29	2,630
2003	155,316.20	71,849	90,169	65,147	16.85	3,866
2004	359,395.90	158,637	199,087	160,309	17.08	9,386
2005	415,761.84	174,121	218,519	197,243	17.35	11,368
2006	506,193.32	200,250	251,310	254,883	17.57	14,507
2007	145,512.25	53,927	67,677	77,835	17.83	4,365
2008	160,500.52	55,501	69,653	90,848	17.97	5,056
2009	165,452.85	52,879	66,362	99,091	18.10	5,475
2010	422,579.14	123,604	155,121	267,458	18.14	14,744
2011	1,447,667.58	382,039	479,452	968,216	18.13	53,404
2012	613,093.47	143,341	179,890	433,203	18.03	24,027
2013	438,795.00	88,461	111,017	327,778	17.82	18,394
2014	581,995.56	97,368	122,195	459,801	17.42	26,395
2015	241,852.08	31,320	39,306	202,546	16.81	12,049
	28,771,878.96	16,796,537	20,975,585	7,796,294		503,719
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						15.5 1.75

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 371.21 INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R2						
NET SALVAGE PERCENT.. 0						
1997	213,010.45	151,962	171,368	41,642	8.24	5,054
1998	10,728.04	7,406	8,352	2,376	8.75	272
	223,738.49	159,368	179,720	44,018		5,326
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.3 2.38

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 371.23 INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S3						
NET SALVAGE PERCENT.. 0						
1997	141,661.98	121,093	141,662			
1998	6,034.52	5,048	6,035			
	147,696.50	126,141	147,697			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 372.00 LEASED PROPERTY ON CUSTOMER PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. 0						
1948	335.18	328	335			
1949	2,901.56	2,842	2,902			
1950	102.34	99	102			
1951	2,111.49	2,050	2,111			
1952	175.35	170	175			
1953	178.68	172	179			
1954	8.19	8	8			
1956	4,065.11	3,875	4,065			
1957	71.78	68	72			
1960	1,914.20	1,794	1,914			
1963	5,727.48	5,275	5,727			
1965	14,198.77	12,971	14,199			
1966	87.97	80	88			
1967	3,448.43	3,117	3,448			
1969	1,525.04	1,361	1,525			
1971	1,949.76	1,713	1,950			
1973	749.44	647	749			
1976	819.15	683	819			
1977	1,624.26	1,342	1,624			
1978	51,610.51	41,995	51,611			
1980	993.51	786	994			
1983	5,270.38	3,982	5,270			
1984	6,090.82	4,510	6,091			
1985	12,547.43	9,135	12,547			
1988	3,275.76	2,232	3,276			
1991	6,061.78	3,823	6,062			
1992	17,393.03	10,645	17,393			
2003	35,509.93	13,696	34,075	1,435	23.09	62
2006	17,907.26	5,643	14,040	3,867	25.00	155
	198,654.59	135,042	193,351	5,304		217

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.4 0.11

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 24-R1						
NET SALVAGE PERCENT.. 0						
1958	42,535.27	42,535	42,535			
1963	2,289.99	2,290	2,290			
1964	2,982.00	2,982	2,982			
1965	21,689.66	21,690	21,690			
1966	5,492.22	5,492	5,492			
1967	3,817.73	3,818	3,818			
1968	6,189.45	6,189	6,189			
1969	989.07	988	816	173	0.04	173
1976	1,165.16	1,112	919	246	1.98	124
1977	3,552.45	3,352	2,770	782	2.42	323
1978	702.28	657	543	159	2.69	59
1979	622.49	578	478	144	3.00	48
1980	1,835.87	1,687	1,394	442	3.31	134
1981	1,881.50	1,717	1,419	462	3.50	132
1982	8,818.26	7,951	6,570	2,248	3.87	581
1983	72,148.44	64,472	53,275	18,873	4.11	4,592
1984	49,156.93	43,307	35,786	13,371	4.52	2,958
1985	164,283.30	143,091	118,240	46,043	4.81	9,572
1986	56,402.71	48,506	40,082	16,321	5.13	3,181
1987	302,880.41	256,812	212,210	90,670	5.47	16,576
1988	3,333.31	2,783	2,300	1,033	5.84	177
1989	123,578.62	101,433	83,817	39,762	6.22	6,393
1990	569,256.29	460,244	380,311	188,945	6.51	29,024
1991	616,083.84	488,185	403,399	212,685	6.94	30,646
1992	822,509.10	639,748	528,640	293,869	7.29	40,311
1993	831,756.32	633,798	523,723	308,033	7.65	40,266
1994	419,154.82	312,270	258,036	161,119	8.04	20,040
1995	682,186.18	495,813	409,703	272,483	8.46	32,208
1996	730,669.49	516,876	427,107	303,562	8.89	34,146
1997	861,596.47	593,468	490,397	371,199	9.26	40,086
1998	681,302.56	454,361	375,450	305,853	9.74	31,402
1999	1,574,817.30	1,016,702	840,126	734,691	10.15	72,383
2000	962,697.10	601,493	497,029	465,668	10.51	44,307
2001	1,045,443.91	627,894	518,844	526,600	10.97	48,004
2002	617,851.41	356,253	294,381	323,470	11.38	28,424
2003	828,459.62	456,481	377,202	451,258	11.82	38,177
2004	1,119,510.44	587,967	485,852	633,658	12.21	51,897
2005	1,236,554.61	615,186	508,343	728,212	12.63	57,657
2006	1,515,972.81	711,294	587,760	928,213	13.01	71,346
2007	558,822.35	245,267	202,670	356,152	13.42	26,539
2008	1,492,644.68	608,402	502,738	989,907	13.81	71,680
2009	1,261,320.25	473,878	391,577	869,743	14.12	61,597
2010	2,211,447.07	756,315	624,962	1,586,485	14.43	109,944

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 24-R1						
NET SALVAGE PERCENT.. 0						
2011	5,208,785.72	1,598,055	1,320,512	3,888,274	14.69	264,688
2012	3,519,211.21	950,187	785,163	2,734,048	14.87	183,863
2013	2,207,919.28	509,588	421,085	1,786,834	14.99	119,202
2014	2,413,017.02	457,025	377,651	2,035,366	14.98	135,872
2015	2,009,536.39	290,378	239,947	1,769,589	14.80	119,567
2016	2,485,294.45	236,600	195,509	2,289,785	14.25	160,687
2017	2,491,553.00	96,672	79,882	2,411,671	12.37	194,961
	41,851,720.81	16,553,842	13,693,614	28,158,107		2,203,947
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.8 5.27

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 389.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. 0						
1946	1.00	1	1			
1951	661.00	549	566	95	13.50	7
1954	1,120.07	910	939	181	14.62	12
1955	211.78	171	176	36	15.02	2
1957	421.60	334	345	77	15.83	5
1959	116.55	90	93	24	17.26	1
1961	881.41	667	688	193	18.13	11
1963	1,290.70	957	987	304	19.03	16
1966	528.49	378	390	138	20.45	7
1967	1.00	1	1			
1968	2,459.91	1,717	1,771	689	21.42	32
1970	124.55	84	87	38	22.92	2
1973	129.76	84	87	43	24.47	2
1974	1,479.37	940	970	509	24.99	20
1976	579.85	356	367	213	26.07	8
1985	10,000.00	5,070	5,229	4,771	31.60	151
1990	1,371.15	603	622	749	35.00	21
	21,378.19	12,912	13,319	8,059		297

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.1 1.39

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS						
SURVIVOR CURVE.. IOWA 45-S0						
NET SALVAGE PERCENT.. 0						
1899	2,120.33	2,120	2,120			
1911	9,758.35	9,758	9,758			
1917	48,502.72	48,503	48,503			
1918	949.37	949	949			
1919	1,127.84	1,128	1,128			
1924	1,975.51	1,976	1,976			
1925	11,431.26	11,431	11,431			
1927	436.41	436	436			
1928	1,127.10	1,127	1,127			
1929	6,710.31	6,651	6,710			
1930	335.76	332	336			
1931	27.29	27	27			
1934	424.00	411	424			
1942	219.18	205	219			
1943	1,554.44	1,447	1,545	10	5.50	2
1946	309.00	283	302	7	6.62	1
1949	41,780.64	37,494	40,023	1,758	7.83	225
1950	10,548.62	9,399	10,033	516	8.26	62
1951	83,762.71	74,080	79,076	4,686	8.69	539
1952	11,028.11	9,751	10,409	619	8.58	72
1953	634.94	557	595	40	9.03	4
1954	7,140.91	6,213	6,632	509	9.49	54
1955	3,748.23	3,233	3,451	297	9.96	30
1956	16,695.59	14,271	15,234	1,462	10.45	140
1957	4,538.66	3,871	4,132	407	10.43	39
1958	2,238.03	1,891	2,019	219	10.92	20
1959	6,812.41	5,699	6,083	729	11.43	64
1960	111,120.37	92,652	98,901	12,219	11.46	1,066
1961	18,490.74	15,253	16,282	2,209	11.99	184
1962	231.91	190	203	29	12.07	2
1963	258,011.48	209,505	223,635	34,376	12.62	2,724
1964	1,835.08	1,473	1,572	263	13.17	20
1965	14,571.36	11,628	12,412	2,159	13.29	162
1966	337,258.16	265,759	283,683	53,575	13.86	3,865
1967	6,148.44	4,813	5,138	1,011	14.01	72
1968	28,505.02	22,154	23,648	4,857	14.19	342
1969	98,533.54	75,506	80,599	17,935	14.79	1,213
1970	1,141.24	867	925	216	15.00	14
1971	912,832.53	687,637	734,015	178,817	15.23	11,741
1972	448,301.43	332,460	354,883	93,418	15.85	5,894
1973	124,644.08	91,514	97,686	26,958	16.11	1,673
1974	542,063.22	393,755	420,312	121,751	16.38	7,433

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS						
SURVIVOR CURVE.. IOWA 45-S0						
NET SALVAGE PERCENT.. 0						
1975	928.37	667	712	216	16.67	13
1976	76,447.44	54,247	57,906	18,542	16.98	1,092
1977	21,087.55	14,774	15,770	5,317	17.31	307
1978	60,993.17	42,158	45,001	15,992	17.65	906
1979	437,023.62	297,788	317,873	119,151	18.00	6,620
1980	22,168.95	14,880	15,884	6,285	18.37	342
1981	725,667.13	479,376	511,708	213,959	18.75	11,411
1982	338,104.06	219,632	234,445	103,659	19.15	5,413
1983	836,932.85	537,060	573,282	263,650	19.26	13,689
1984	383,220.92	241,353	257,631	125,590	19.69	6,378
1985	1,466,676.53	910,513	971,923	494,753	19.85	24,925
1986	1,566,714.20	952,562	1,016,808	549,906	20.31	27,076
1987	265,715.99	158,845	169,558	96,158	20.52	4,686
1988	67,154.89	39,225	41,871	25,284	21.01	1,203
1989	319,594.12	183,064	195,411	124,183	21.25	5,844
1990	1,165,598.90	653,901	698,004	467,595	21.52	21,728
1991	79,932.77	43,851	46,809	33,124	21.81	1,519
1992	11,952.45	6,401	6,833	5,120	22.12	231
1993	1,124,044.10	586,526	626,085	497,959	22.45	22,181
1994	420,940.01	213,669	228,080	192,860	22.80	8,459
1995	157,609.84	77,670	82,909	74,701	23.16	3,225
1996	532,691.04	255,372	272,596	260,095	23.35	11,139
1997	87,722.39	40,826	43,580	44,143	23.55	1,874
1998	1,478,037.53	662,900	707,610	770,428	23.98	32,128
1999	65,000.79	28,139	30,037	34,964	24.24	1,442
2000	646,725.27	269,361	287,528	359,197	24.52	14,649
2001	63,036.82	25,171	26,869	36,168	24.82	1,457
2002	4,342.50	1,662	1,774	2,568	24.99	103
2003	297,436.72	108,267	115,569	181,868	25.34	7,177
2004	375,774.47	129,868	138,627	237,147	25.56	9,278
2005	430,023.65	140,274	149,735	280,289	25.82	10,855
2006	110,617.05	33,838	36,120	74,497	26.09	2,855
2007	58,525.19	16,715	17,842	40,683	26.26	1,549
2008	423,889.61	111,949	119,499	304,390	26.47	11,499
2009	548,288.29	132,357	141,284	407,004	26.71	15,238
2011	1,067,017.60	206,681	220,621	846,397	27.06	31,279
2012	701,817.30	117,765	125,708	576,110	27.29	21,111
2013	3,938,606.24	554,556	591,959	3,346,648	27.45	121,918
2014	850,661.90	96,125	102,608	748,054	27.46	27,242
2015	57.75	5	5	52	27.53	2
	24,408,406.29	11,118,402	11,862,647	12,545,759		527,700

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RICHLAND OPERATING CENTER						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. 0						
1983	2,974.10	1,970	2,102	872	17.58	50
1984	15,229.32	10,000	10,669	4,560	17.52	260
1985	1,671.42	1,086	1,159	513	17.50	29
1987	6,821,388.96	4,327,489	4,617,163	2,204,226	17.58	125,383
1992	4,614.22	2,718	2,900	1,714	17.79	96
1993	34,965.08	20,301	21,660	13,305	17.70	752
1996	26,387.61	14,410	15,375	11,013	17.87	616
1997	185,586.48	99,289	105,935	79,651	17.82	4,470
1998	23,114.52	12,033	12,838	10,276	17.96	572
2000	268,129.10	132,322	141,179	126,950	17.96	7,068
2001	60,808.12	29,097	31,045	29,763	17.98	1,655
2002	292,856.21	135,710	144,794	148,062	17.95	8,249
2003	9,351.97	4,177	4,457	4,895	17.97	272
2005	9,507.86	3,887	4,147	5,361	18.08	297
2007	13,690.88	5,031	5,368	8,323	18.07	461
2009	608,693.36	194,051	207,040	401,653	18.17	22,105
2011	290,110.97	76,357	81,468	208,643	18.19	11,470
	8,669,080.18	5,069,928	5,409,299	3,259,781		183,805

ERIE OPERATING CENTER
INTERIM SURVIVOR CURVE.. IOWA 80-S0
PROBABLE RETIREMENT YEAR.. 6-2034
NET SALVAGE PERCENT.. 0

1950	190.20	157	168	23	14.47	2
1952	693.78	568	606	88	14.50	6
1954	1,681,828.34	1,366,990	1,458,494	223,335	14.62	15,276
1956	3,707.85	3,010	3,211	496	14.26	35
1957	1,762.37	1,418	1,513	249	14.69	17
1958	26.11	21	22	4	14.58	
1959	3,168.71	2,539	2,709	460	14.50	32
1961	1,461.17	1,164	1,242	219	14.43	15
1962	216.32	172	184	33	14.43	2
1963	68,882.42	54,431	58,075	10,808	14.47	747
1964	109,904.69	86,429	92,214	17,690	14.53	1,217
1965	16,677.42	13,045	13,918	2,759	14.62	189
1966	12,580.44	9,783	10,438	2,143	14.73	145
1968	4,961.78	3,831	4,087	874	14.60	60

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ERIE OPERATING CENTER						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
1969	1,831.68	1,404	1,498	334	14.79	23
1970	7,955.88	6,046	6,451	1,505	15.00	100
1971	3,501.07	2,654	2,832	669	14.85	45
1972	13,751.79	10,387	11,082	2,670	14.74	181
1973	27,987.75	20,924	22,325	5,663	15.02	377
1974	26,693.44	19,855	21,184	5,509	14.98	368
1975	7,622.64	5,637	6,014	1,608	14.97	107
1976	9,972.44	7,326	7,816	2,156	14.99	144
1977	1,696.38	1,237	1,320	377	15.06	25
1978	9,155.18	6,617	7,060	2,095	15.15	138
1979	31,197.75	22,462	23,966	7,232	14.97	483
1980	1,551.40	1,105	1,179	372	15.13	25
1981	42,981.13	30,435	32,472	10,509	15.05	698
1982	115,140.71	80,932	86,349	28,791	15.01	1,918
1983	265,332.71	184,910	197,288	68,045	15.00	4,536
1984	43,539.87	30,047	32,058	11,482	15.04	763
1985	19,910.22	13,589	14,499	5,412	15.12	358
1986	37,017.73	24,954	26,624	10,393	15.23	682
1987	34,623.57	23,129	24,677	9,946	15.16	656
1988	157,762.28	104,249	111,227	46,535	15.14	3,074
1989	27,349.43	17,848	19,043	8,307	15.17	548
1990	674,641.15	434,132	463,192	211,449	15.24	13,875
1991	23,035.69	14,591	15,568	7,468	15.34	487
1992	77,116.03	48,182	51,407	25,709	15.31	1,679
1993	343,584.06	211,304	225,448	118,136	15.34	7,701
1994	366,307.45	221,250	236,060	130,247	15.41	8,452
1995	16,459.65	9,777	10,431	6,028	15.38	392
1996	4,059.74	2,365	2,523	1,536	15.40	100
1997	14,076.17	8,052	8,591	5,485	15.34	358
1998	187,051.73	104,319	111,302	75,750	15.47	4,897
2001	13,490.61	6,967	7,433	6,057	15.45	392
2003	134,012.58	64,701	69,032	64,981	15.53	4,184
2004	3,577,271.42	1,666,293	1,777,831	1,799,440	15.48	116,243
2005	31,735.63	14,160	15,108	16,628	15.51	1,072
2006	2,170,613.47	923,596	985,420	1,185,194	15.53	76,316
2007	43,490.56	17,535	18,709	24,782	15.54	1,595
2008	111,930.90	42,422	45,262	66,669	15.56	4,285
2009	86,492.20	30,514	32,557	53,936	15.60	3,457
2010	47,622.17	15,430	16,463	31,159	15.65	1,991
2011	79,936.42	23,485	25,057	54,879	15.62	3,513
2013	93,783.58	20,932	22,333	71,450	15.66	4,563

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ERIE OPERATING CENTER						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
2014	0.27		0			
2016	4,914,182.60	429,008	457,725	4,456,458	15.68	284,213
2017	365,477.00	11,293	12,049	353,428	15.68	22,540
	16,169,007.73	6,479,613	6,913,346	9,255,662		595,297

ALTOONA OPERATING CENTER
INTERIM SURVIVOR CURVE.. IOWA 80-S0
PROBABLE RETIREMENT YEAR.. 6-2030
NET SALVAGE PERCENT.. 0

1954	26.33	22	23	3	11.13	
1961	929.69	772	824	106	11.52	9
1963	1,116.58	925	987	130	11.29	12
1964	2,164,716.94	1,783,510	1,902,895	261,822	11.44	22,887
1966	8,697.28	7,121	7,598	1,100	11.40	96
1967	13,360.38	10,862	11,589	1,771	11.61	153
1968	8,407.01	6,825	7,282	1,125	11.48	98
1969	1,843.46	1,484	1,583	260	11.74	22
1970	2,072.25	1,664	1,775	297	11.67	25
1971	948.88	759	810	139	11.64	12
1972	530.00	422	450	80	11.65	7
1973	2,374.77	1,881	2,007	368	11.68	32
1974	3,933.36	3,097	3,304	629	11.75	54
1976	30,098.29	23,483	25,055	5,043	11.69	431
1977	2,648.86	2,060	2,198	451	11.58	39
1978	1,494.70	1,151	1,228	267	11.78	23
1979	285,659.06	218,872	233,523	52,136	11.75	4,437
1980	6,162.51	4,691	5,005	1,158	11.76	98
1981	576.22	435	464	112	11.81	9
1982	39,822.95	29,971	31,977	7,846	11.67	672
1983	109,807.28	81,828	87,305	22,502	11.80	1,907
1984	68,977.48	51,071	54,490	14,488	11.75	1,233
1985	160,554.88	117,928	125,822	34,733	11.75	2,956
1986	14,325.75	10,423	11,121	3,205	11.79	272
1987	35,847.87	25,803	27,530	8,318	11.87	701
1988	25,029.20	17,868	19,064	5,965	11.82	505
1989	203,551.12	143,870	153,500	50,051	11.82	4,234
1990	64,430.82	45,005	48,018	16,413	11.87	1,383
1991	38,562.93	26,670	28,455	10,108	11.82	855

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ALTOONA OPERATING CENTER						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1992	631.96	432	461	171	11.81	14
1993	343,514.50	231,460	246,954	96,561	11.86	8,142
1995	1,223,410.78	801,089	854,712	368,698	11.86	31,088
1996	1,503,593.65	966,510	1,031,206	472,387	11.95	39,530
1997	31,021.96	19,587	20,898	10,124	11.97	846
1998	8,936.35	5,541	5,912	3,024	11.95	253
1999	94,948.09	57,785	61,653	33,295	11.90	2,798
2000	38,383.99	22,838	24,367	14,017	11.91	1,177
2001	78,151.83	45,266	48,296	29,856	11.99	2,490
2003	108,212.28	59,311	63,281	44,931	11.96	3,757
2005	98,613.13	50,293	53,660	44,954	12.01	3,743
2009	12,202.62	5,052	5,390	6,812	12.03	566
2010	1,376.00	527	562	814	12.07	67
2011	394,391.33	137,919	147,151	247,240	12.09	20,450
2013	3,190,425.72	865,882	923,843	2,266,583	12.08	187,631
2014	170,597.03	38,282	40,845	129,753	12.10	10,723
2015	290,487.32	49,673	52,998	237,489	12.12	19,595
	10,885,405.39	5,977,920	6,378,071	4,507,334		376,032
	60,131,899.59	28,645,863	30,563,363	29,568,536		1,682,834
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.6 2.80

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS						
SURVIVOR CURVE.. IOWA 35-R0.5						
NET SALVAGE PERCENT.. 0						
1926	2,322.69	2,323	2,323			
1927	421.59	422	422			
1929	3,130.45	3,130	3,130			
1942	1,827.22	1,827	1,827			
1944	31.50	32	32			
1948	5,116.42	5,116	5,116			
1951	10,028.58	9,804	10,029			
1952	265.63	258	266			
1953	4,004.94	3,849	4,005			
1954	173.76	166	174			
1955	13,026.84	12,375	13,027			
1956	2,472.61	2,327	2,473			
1957	7,527.99	7,014	7,528			
1958	4,005.06	3,717	4,005			
1959	1,444.61	1,327	1,445			
1960	4,589.91	4,196	4,590			
1961	20,631.25	18,766	20,631			
1963	63,362.33	56,633	63,091	271	6.48	42
1964	32,246.71	28,638	31,904	343	6.74	51
1965	1,219.20	1,075	1,198	22	7.02	3
1966	57,116.56	49,714	55,383	1,734	7.67	226
1967	1,016.52	878	978	38	7.98	5
1968	10,752.66	9,209	10,259	494	8.30	60
1969	93,146.03	79,062	88,078	5,068	8.64	587
1970	14,397.57	12,105	13,485	912	8.99	101
1971	81,817.62	68,105	75,871	5,946	9.36	635
1972	69,411.48	57,167	63,686	5,726	9.75	587
1973	23,971.83	19,628	21,866	2,106	9.85	214
1974	133,703.29	108,179	120,515	13,188	10.26	1,285
1975	17,171.93	13,720	15,285	1,887	10.69	177
1976	15,364.97	12,115	13,497	1,868	11.13	168
1977	35,002.82	27,358	30,478	4,525	11.32	400
1978	48,755.88	37,552	41,834	6,922	11.78	588
1979	36,541.49	27,856	31,032	5,509	12.01	459
1980	765.53	574	639	126	12.50	10
1981	12,411.54	9,197	10,246	2,166	12.76	170
1982	67,550.98	49,164	54,770	12,781	13.28	962
1983	52,551.41	37,711	42,011	10,540	13.58	776
1984	75,191.46	53,145	59,205	15,986	13.90	1,150
1985	83,722.42	58,229	64,869	18,853	14.23	1,325
1986	61,264.55	41,880	46,656	14,609	14.58	1,002
1987	19,154.41	12,853	14,319	4,836	14.95	323

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS SURVIVOR CURVE.. IOWA 35-R0.5 NET SALVAGE PERCENT.. 0						
1988	9,458.16	6,222	6,932	2,527	15.35	165
1989	101,116.17	65,129	72,556	28,560	15.75	1,813
1990	43,860.97	27,624	30,774	13,087	16.17	809
1991	15,312.50	9,454	10,532	4,780	16.42	291
1992	72,705.81	43,754	48,743	23,962	16.87	1,420
1993	148,044.76	87,050	96,977	51,068	17.17	2,974
1994	311,337.66	178,521	198,878	112,459	17.48	6,434
1995	13,215.65	7,374	8,215	5,001	17.82	281
1996	45,979.79	24,912	27,753	18,227	18.18	1,003
1997	392,499.99	205,984	229,473	163,027	18.56	8,784
1998	64,957.51	33,063	36,833	28,124	18.81	1,495
1999	96,841.26	47,472	52,885	43,956	19.24	2,285
2000	318,039.88	150,274	167,410	150,630	19.54	7,709
2001	561,163.09	255,554	284,695	276,468	19.73	14,013
2003	71,957.11	29,949	33,364	38,593	20.34	1,897
2005	51,520.54	19,382	21,592	29,928	20.72	1,444
2006	19,095.10	6,786	7,560	11,535	20.86	553
2007	151,680.89	50,479	56,235	95,446	21.05	4,534
	3,677,419.08	2,197,379	2,443,583	1,233,836		69,210

RICHLAND OPERATING CENTER
INTERIM SURVIVOR CURVE.. SQUARE
PROBABLE RETIREMENT YEAR.. 6-2037
NET SALVAGE PERCENT.. 0

1984	645.88	408	454	192	19.50	10
1987	1,125,638.52	686,639	763,573	362,065	19.50	18,567
1993	5,393.50	3,003	3,339	2,054	19.50	105
1997	114,004.54	58,427	64,973	49,031	19.50	2,514
1999	14,387.15	7,004	7,789	6,598	19.50	338
2003	30,032.92	12,808	14,243	15,790	19.50	810
2010	63,970.65	17,770	19,761	44,210	19.50	2,267
2011	62,524.46	15,631	17,382	45,142	19.50	2,315
	1,416,597.62	801,690	891,515	525,083		26,926

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ERIE OPERATING CENTER						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
1954	106,259.39	84,343	93,793	12,466	16.50	756
1956	485.00	382	425	60	16.50	4
1960	1,035.75	805	895	141	16.50	9
1961	17.16	13	14	3	16.50	
1963	3,158.52	2,425	2,697	462	16.50	28
1964	27,679.34	21,155	23,525	4,154	16.50	252
1965	7,216.53	5,491	6,106	1,110	16.50	67
1968	846.11	635	706	140	16.50	8
1970	716.49	532	592	125	16.50	8
1971	1,518.30	1,121	1,247	272	16.50	16
1972	1,995.07	1,464	1,628	367	16.50	22
1973	6,767.62	4,937	5,490	1,277	16.50	77
1975	1,142.02	823	915	227	16.50	14
1977	369.08	262	291	78	16.50	5
1978	204.92	145	161	44	16.50	3
1979	1,184.93	829	922	263	16.50	16
1981	99,507.88	68,529	76,207	23,301	16.50	1,412
1982	14,141.48	9,654	10,736	3,406	16.50	206
1983	60,186.90	40,715	45,277	14,910	16.50	904
1984	141,324.92	94,688	105,297	36,028	16.50	2,184
1985	70,392.37	46,689	51,920	18,472	16.50	1,120
1986	9,181.90	6,026	6,701	2,481	16.50	150
1990	10,684.33	6,678	7,426	3,258	16.50	197
1993	14,244.91	8,512	9,466	4,779	16.50	290
1996	12,199.71	6,902	7,675	4,524	16.50	274
1997	164,100.26	90,920	101,107	62,993	16.50	3,818
2000	4,145.00	2,133	2,372	1,773	16.50	107
2003	6,534.86	3,057	3,400	3,135	16.50	190
2004	178,973.72	80,538	89,562	89,412	16.50	5,419
2005	50,633.13	21,824	24,269	26,364	16.50	1,598
2007	13,173.36	5,123	5,697	7,476	16.50	453
	1,010,020.96	617,350	686,521	323,500		19,607

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ALTOONA OPERATING CENTER						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1964	392,347.03	318,040	353,675	38,672	12.50	3,094
1968	2,894.87	2,311	2,570	325	12.50	26
1976	8,869.80	6,817	7,581	1,289	12.50	103
1979	1,209.52	913	1,015	194	12.50	16
1981	88,070.39	65,604	72,955	15,116	12.50	1,209
1984	57,029.62	41,532	46,185	10,844	12.50	868
1985	1,448.28	1,046	1,163	285	12.50	23
1986	128,205.06	91,783	102,067	26,138	12.50	2,091
1987	79,361.66	56,291	62,598	16,764	12.50	1,341
1988	42,003.87	29,503	32,809	9,195	12.50	736
1997	129,720.36	80,584	89,613	40,107	12.50	3,209
1998	4,643.78	2,830	3,147	1,497	12.50	120
1999	26,838.43	16,016	17,811	9,028	12.50	722
2000	85,343.99	49,784	55,362	29,982	12.50	2,399
2001	31,211.02	17,758	19,748	11,463	12.50	917
2003	22,753.02	12,219	13,588	9,165	12.50	733
	1,101,950.70	793,031	881,886	220,065		17,607
	7,205,988.36	4,409,450	4,903,505	2,302,484		133,350
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.3 1.85

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1998	515,789.70	502,895	515,790			
1999	78,475.92	72,590	78,476			
2000	87,712.81	76,749	87,713			
2001	112,857.47	93,107	112,857			
2002	789.49	612	789			
2004	134,468.11	90,766	134,468			
2007	76,204.56	40,007	76,205			
2008	12,761.85	6,062	12,448	314	10.50	30
2009	7,596.13	3,228	6,629	967	11.50	84
2013	55,262.46	12,434	25,532	29,730	15.50	1,918
2015	33,507.17	4,188	8,600	24,907	17.50	1,423
	1,115,425.67	902,638	1,059,507	55,919		3,455
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.2 0.31						

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 391.20 OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2010	1,319.25	989	1,319			
2011	937.82	610	938			
2012	4.26	2	4			
	2,261.33	1,601	2,261			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 391.25 OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	2,612,574.88	1,828,802	1,843,729	768,846	1.50	512,564
2015	6,193,207.38	3,096,604	3,121,879	3,071,328	2.50	1,228,531
2016	2,379,397.00	713,819	719,645	1,659,752	3.50	474,215
2017	706,537.00	70,654	71,231	635,306	4.50	141,179
	11,891,716.26	5,709,879	5,756,484	6,135,232		2,356,489
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.6						19.82

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 391.30 OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2013	190,481.94	171,434	142,781	47,701	0.50	47,701
2014	915,430.56	640,801	533,699	381,732	1.50	254,488
2015	125,742.62	62,871	52,363	73,380	2.50	29,352
	1,231,655.12	875,106	728,843	502,812		331,541
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.5						26.92

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-L3						
NET SALVAGE PERCENT.. 0						
1992	44,650.08	43,038	44,650			
1997	204,248.90	185,907	204,249			
2009	77,275.47	50,577	77,275			
2013	243,314.10	93,068	243,314			
2014	13,409.21	4,042	11,093	2,316	8.11	286
2015	81,527.66	17,692	48,557	32,971	9.02	3,655
	664,425.42	394,324	629,138	35,287		3,941
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					9.0	0.59

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - POLE TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 28-L2						
NET SALVAGE PERCENT.. 0						
1946	211.15	207	190	21	1.49	14
1960	12,098.01	11,338	10,381	1,717	3.85	446
1961	9,735.33	9,075	8,309	1,426	4.11	347
1962	4,272.45	3,960	3,626	646	4.38	147
1964	23,634.80	21,749	19,914	3,721	4.64	802
1965	6,259.68	5,751	5,266	994	4.64	214
1966	3,330.06	3,036	2,780	550	4.99	110
1968	19,196.31	17,294	15,835	3,361	5.45	617
1972	31,598.99	27,892	25,538	6,061	6.05	1,002
1973	5,333.94	4,676	4,281	1,053	6.26	168
1974	615.01	535	490	125	6.50	19
1976	519.64	446	408	112	6.81	16
1977	1,427.88	1,214	1,112	316	7.12	44
1978	28,652.91	24,220	22,176	6,477	7.23	896
1979	47,485.79	39,855	36,492	10,994	7.37	1,492
1980	26,470.00	21,938	20,087	6,383	7.75	824
1981	22,925.32	18,826	17,237	5,688	7.95	715
1983	32,300.48	26,076	23,876	8,424	8.24	1,022
1984	23,596.34	18,891	17,297	6,299	8.34	755
1985	43,799.82	34,593	31,674	12,126	8.65	1,402
1986	145,327.29	113,995	104,376	40,951	8.66	4,729
1987	80,447.08	62,322	57,063	23,384	8.87	2,636
1988	67,379.13	51,478	47,134	20,245	9.11	2,222
1989	143,292.77	108,215	99,084	44,209	9.24	4,785
1990	158,320.33	118,424	108,431	49,889	9.26	5,388
1991	150,578.98	110,932	101,572	49,007	9.47	5,175
1992	37,930.74	27,568	25,242	12,689	9.59	1,323
1993	104,405.24	74,692	68,389	36,016	9.75	3,694
1994	844,352.75	595,269	545,040	299,313	9.83	30,449
1996	102,795.42	69,613	63,739	39,056	10.25	3,810
1997	50,396.23	33,473	30,649	19,747	10.36	1,906
2005	23,000.00	11,242	10,293	12,707	13.07	972
2006	18,133.93	8,300	7,600	10,534	13.63	773
2007	44,561.46	18,903	17,308	27,253	14.25	1,912
2008	25,419.15	9,924	9,087	16,332	14.83	1,101
2009	365,517.25	129,539	118,608	246,909	15.48	15,950
2010	56,844.09	18,031	16,510	40,334	16.14	2,499

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - POLE TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 28-L2						
NET SALVAGE PERCENT.. 0						
2013	4,042.23	799	732	3,310	18.28	181
2014	131,220.02	20,339	18,622	112,598	19.07	5,904
2015	10,285.74	1,150	1,053	9,233	19.87	465
	2,907,713.74	1,875,780	1,717,501	1,190,213		106,926
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.1						3.68

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1993	62,772.73	61,517	62,773			
1994	103,889.69	97,656	103,890			
1996	208,635.03	179,426	208,635			
1999	167,909.81	124,253	167,910			
2000	15,170.77	10,620	15,171			
2001	25,024.99	16,516	24,511	514	8.50	60
	583,403.02	489,988	582,890	513		60
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					8.6	0.01

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1993	419,450.63	411,062	372,152	47,299	0.50	47,299
1994	411,608.47	386,912	350,288	61,320	1.50	40,880
1995	143,479.89	129,132	116,909	26,571	2.50	10,628
1996	107,239.05	92,226	83,496	23,743	3.50	6,784
1997	242,110.31	198,530	179,738	62,372	4.50	13,860
1998	1,088,649.70	849,147	768,769	319,881	5.50	58,160
1999	322,668.96	238,775	216,173	106,496	6.50	16,384
2000	508,885.65	356,220	322,501	186,385	7.50	24,851
2001	642,905.18	424,317	384,153	258,752	8.50	30,441
2002	212,182.48	131,553	119,101	93,081	9.50	9,798
2003	49,839.67	28,907	26,171	23,669	10.50	2,254
2005	65,784.83	32,892	29,779	36,006	12.50	2,880
2007	1,115,411.59	468,473	424,129	691,283	14.50	47,675
2008	1,644,945.64	625,079	565,911	1,079,035	15.50	69,615
2009	348,287.42	118,418	107,209	241,078	16.50	14,611
2010	275,178.50	82,554	74,740	200,438	17.50	11,454
2011	265,865.33	69,125	62,582	203,283	18.50	10,988
2012	752.96	166	150	603	19.50	31
2013	1,154,539.38	207,817	188,145	966,394	20.50	47,141
2014	4,986.92	698	632	4,355	21.50	203
2015	294,954.07	29,495	26,703	268,251	22.50	11,922
	9,319,726.63	4,881,498	4,419,431	4,900,296		477,859

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.3 5.13

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1998	389,889.73	380,142	389,890			
2000	1,865.46	1,632	1,865			
2003	57,970.20	42,028	57,970			
2008	111,814.59	53,112	111,813		2	10.50
	561,539.98	476,914	561,538		2	
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 33-R1						
NET SALVAGE PERCENT.. 0						
1913	384.16	384	384			
1925	600.00	600	600			
1944	890.02	890	890			
1952	9,103.74	9,064	9,104			
1960	10,739.73	10,251	10,740			
1965	1,961.33	1,812	1,961			
1966	1,607.08	1,481	1,607			
1967	9,015.69	8,240	9,016			
1968	71,751.59	64,993	71,752			
1969	1,374.39	1,240	1,374			
1970	11,499.00	10,269	11,499			
1971	68,978.92	60,943	68,979			
1972	17,986.85	15,796	17,987			
1973	20,701.70	17,965	20,702			
1975	4,044.33	3,455	4,044			
1976	25,640.19	21,599	25,640			
1977	24,184.67	20,177	24,185			
1978	150,460.48	124,220	150,460			
1979	330,760.98	269,967	330,761			
1980	184,113.67	147,751	184,114			
1981	61,990.86	49,097	61,991			
1982	130,224.94	101,706	130,225			
1983	127,558.11	98,143	127,558			
1984	140,153.48	106,110	140,153			
1985	274,953.97	205,528	274,954			
1986	246,527.82	180,951	246,528			
1987	398,796.04	287,053	398,796			
1989	85,029.78	58,892	82,838	2,192	12.65	173
1990	58,627.79	39,820	56,011	2,617	12.99	201
1991	120,338.88	79,725	112,142	8,197	13.50	607
1992	138,000.14	89,383	125,727	12,273	13.87	885
1993	149,088.23	94,239	132,557	16,531	14.26	1,159
1994	654,641.74	403,063	566,950	87,692	14.67	5,978
1997	211,995.16	119,078	167,496	44,499	16.00	2,781
1998	697,621.34	378,181	531,951	165,670	16.47	10,059
2000	314,709.51	158,614	223,107	91,603	17.22	5,320
2002	45,619.87	21,072	29,640	15,980	18.06	885
2004	123,898.97	51,852	72,935	50,964	18.76	2,717

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 33-R1						
NET SALVAGE PERCENT.. 0						
2013	35,125.22	6,291	8,849	26,276	20.63	1,274
2014	7,878.16	1,153	1,622	6,256	20.42	306
2015	47,898.74	5,326	7,491	40,408	19.97	2,023
	5,016,477.27	3,326,374	4,445,320	571,157		34,368
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.6 0.69

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	5,134.25	4,963	2,634	2,500	0.50	2,500
2006	338,305.49	259,369	137,629	200,676	3.50	57,336
2007	347,684.09	243,379	129,144	218,540	4.50	48,564
2008	792,621.32	501,991	266,372	526,249	5.50	95,682
2009	188,260.91	106,682	56,609	131,652	6.50	20,254
2010	4,184,909.19	2,092,455	1,110,321	3,074,588	7.50	409,945
2011	171,352.23	74,252	39,400	131,952	8.50	15,524
2012	35,879.72	13,156	6,981	28,899	9.50	3,042
2013	3,351,229.13	1,005,369	533,481	2,817,748	10.50	268,357
2014	850,120.33	198,359	105,255	744,865	11.50	64,771
2015	734,936.05	122,492	64,998	669,938	12.50	53,595
2016	1,954,059.00	195,406	103,689	1,850,370	13.50	137,064
2017	1,196,147.00	39,868	21,155	1,174,992	14.50	81,034
	14,150,638.71	4,857,741	2,577,668	11,572,971		1,257,668
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.2						8.89

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1998	240,858.33	234,837	240,858			
1999	160,084.64	148,078	160,085			
2000	187,287.08	163,876	178,218	9,069	2.50	3,628
2001	3,152.14	2,601	2,829	323	3.50	92
2002	85,796.89	66,493	72,312	13,485	4.50	2,997
2009	20,172.99	8,574	9,324	10,849	11.50	943
2011	29,206.83	9,492	10,323	18,884	13.50	1,399
2014	133,746.73	23,406	25,454	108,293	16.50	6,563
2015	302,285.81	37,786	41,093	261,193	17.50	14,925
	1,162,591.44	695,143	740,496	422,095		30,547
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.8 2.63

**PART III. EXPERIENCED AND
ESTIMATED NET SALVAGE**

PENNSYLVANIA ELECTRIC COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2013 TRANSACTION YEAR				
352.00	6,303.39			
353.00	1,021,774.21	280,713.63		280,713.63-
355.00	1,227,402.35			
356.00	2,075,975.71	375,561.40		375,561.40-
361.00	7,024.02			
362.00	828,520.86	547,102.77	6,203.34	540,899.43-
364.00	537,306.93			
365.00	6,313,037.76	7,018,264.91		7,018,264.91-
366.00	12,103.51			
367.00	1,882,739.79			
368.00	2,619,846.11	227,214.77	399,629.67	172,414.90
369.00	465,692.98	169,580.12		169,580.12-
370.10	2,496.48			
371.00	659,820.79			
373.00	3,070,153.03	632,879.24		632,879.24-
390.10	155,279.59	587,905.69		587,905.69-
390.20	86,476.87			
391.00	227,690.50			
391.30	263,247.75			
393.00	18,537.51			
394.00	362,661.75			
395.00	179,428.17			
397.00	764,849.04	82,375.94		82,375.94-
398.00	121,801.86	40,483.54	2,279.00-	42,762.54-
	22,910,170.96	9,962,082.01	403,554.01	9,558,528.00-

PENNSYLVANIA ELECTRIC COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2014 TRANSACTION YEAR				
303.00		122,392.35		122,392.35-
352.00	5,496.82	8,208.44		8,208.44-
353.00	606,150.62	1,643,388.18		1,643,388.18-
354.00	50,297.67			
355.00	1,303,562.23	567,245.87		567,245.87-
356.00	931,982.43	2,422,567.58		2,422,567.58-
358.00	64,779.98	19,024.73		19,024.73-
361.00	21,525.75	122,861.69		122,861.69-
362.00	745,370.62	281,707.47	2,500.00	279,207.47-
364.00	393,643.60	2,042,052.83		2,042,052.83-
365.00	5,226,909.20	2,307,891.99		2,307,891.99-
366.00	15,467.27	12,232.60		12,232.60-
367.00	1,071,433.41	214,377.85		214,377.85-
368.00	2,082,491.32	663,639.34	327,611.70	336,027.64-
369.00	549,251.00	8,546,295.97		8,546,295.97-
370.10	1,119.92	6,547.85		6,547.85-
371.00	784,960.85	460,632.21		460,632.21-
373.00	1,390,151.04	625,513.01		625,513.01-
390.10	1,090,392.82	752,037.02-		752,037.02
390.20	64,098.33			
391.00	226,924.02			
391.25	17,606.51			
391.30	394,557.09			
392.40	62,719.23		1,660.05	1,660.05
393.00	20,867.04			
394.00	369,480.14			
395.00	189,470.23			
397.00	796,739.77	9,096.16		9,096.16-
398.00	121,981.03	.41		.41-
	18,599,429.94	19,323,639.51	331,771.75	18,991,867.76-

PENNSYLVANIA ELECTRIC COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2015 TRANSACTION YEAR				
303.00		448.92		448.92-
352.00	7,878.99	213,425.93		213,425.93-
353.00	903,174.98	1,043,430.83		1,043,430.83-
354.00	133,481.90	283,367.19		283,367.19-
355.00	1,432,944.64	1,331,297.97		1,331,297.97-
356.00	1,117,204.53	220,602.91		220,602.91-
358.00	62,814.11-	4,671.45		4,671.45-
361.00	21,037.89	39,337.79		39,337.79-
362.00	666,015.54	1,356,196.10	576,457.01	779,739.09-
364.00	379,588.28	3,228,406.19		3,228,406.19-
365.00	5,002,510.49	4,783,608.92		4,783,608.92-
366.00	10,284.96	4,933.58		4,933.58-
367.00	1,096,662.32	853,756.31		853,756.31-
368.00	1,938,649.63	1,356,314.14		1,356,314.14-
369.00	397,377.14-	1,923,138.23		1,923,138.23-
370.10	8,048.70	262,557.04		262,557.04-
371.00	518,264.05	410,567.45		410,567.45-
373.00	1,870,367.81	726,743.71		726,743.71-
390.10	16,837.51	7,726.67		7,726.67-
391.00	225,559.33			
391.25	181,964.92			
391.30	412,030.60			
392.40	95,251.01		6,242.29	6,242.29
393.00	23,350.81			
394.00	372,666.75			
395.00	199,441.76			
396.00	157,201.80		21,804.45	21,804.45
397.00	779,616.74	13,741.54		13,741.54-
398.00	122,036.06			
	17,231,880.75	18,064,272.87	604,503.75	17,459,769.12-

PENNSYLVANIA ELECTRIC COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2016 TRANSACTION YEAR				
353.00	443,161.00	328,322.11		328,322.11-
356.00	1,589,409.00	1,433,944.99	328.98	1,433,616.01-
356.10	1,059,606.00			
361.00	15,020.00	39,519.08		39,519.08-
362.00	590,462.00	711,294.93	125,627.00	585,667.93-
364.00	2,248,193.00	3,917,696.49		3,917,696.49-
365.00	3,173,508.00	4,165,413.54	19,248.28	4,146,165.26-
365.10	1,057,836.00			
366.00	4,822.00	1,888.02		1,888.02-
367.00	896,592.00	142,177.91		142,177.91-
368.00	1,350,114.00	469,590.47	138,473.92	331,116.55-
369.00	146,373.00	730,765.23		730,765.23-
369.10	16,264.00			
373.00	249,702.00	86,445.08		86,445.08-
390.10	491,564.00	108,309.45		108,309.45-
391.00	2,589,394.55			
391.20	1,143,910.83			
391.30	990,280.39			
393.00	600,320.73			
394.00	2,341,061.31			
395.00	3,425,689.08			
397.00	12,138,807.62	333,624.20		333,624.20-
398.00	1,380,935.41			
	37,943,025.92	12,468,991.50	283,678.18	12,185,313.32-

PENNSYLVANIA ELECTRIC COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2017 TRANSACTION YEAR				
353.00	87,164.00	96,160.16		96,160.16-
356.00	2,679.60	2,313.76	.15	2,313.61-
356.10	1,786.40			
361.00	14,941.00	46,648.91		46,648.91-
362.00	572,068.00	737,381.00	138,789.88	598,591.12-
364.00	2,153,840.00	4,956,848.46		4,956,848.46-
365.00	3,049,395.75	3,593,339.43	2,410.54	3,590,928.89-
365.10	1,016,465.25			
366.00	3,736.00	1,485.33		1,485.33-
367.00	866,528.00	173,317.41		173,317.41-
368.00	1,298,545.00	542,540.67	152,489.93	390,050.74-
369.00	145,881.90	1,764,669.84		1,764,669.84-
369.10	16,209.10			
373.00	249,155.00	96,174.06		96,174.06-
390.10	36,548.00	7,198.01		7,198.01-
391.00	1,798,600.13			
391.20	571,955.42			
391.30	497,881.21			
393.00	300,160.37			
394.00	1,648,303.38			
395.00	1,712,844.54			
397.00	1,436,492.38	41,489.88		41,489.88-
398.00	980,195.59			
	18,461,376.02	12,059,566.92	293,690.50	11,765,876.42-
TOTAL	115,145,883.59	71,878,552.81	1,917,198.19	69,961,354.62-

**PENNSYLVANIA ELECTRIC COMPANY
ELECTRIC PLANT IN SERVICE
AS OF DECEMBER 31, 2016**

ACCOUNT (1)	ORIGINAL COST (2)
ELECTRIC PLANT	
INTANGIBLE PLANT	
303 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	44,853,534.47
303.3 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	9,079,603.90
303.6 MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	15,724,214.05
TOTAL INTANGIBLE PLANT	69,657,352.42
TRANSMISSION PLANT	
350.2 LAND RIGHTS	12,617,837.84
352 STRUCTURES AND IMPROVEMENTS	9,754,246.97
353 STATION EQUIPMENT	231,656,988.78
354 TOWERS AND FIXTURES	29,523,885.62
355 POLES AND FIXTURES	139,502,090.64
356 OVERHEAD CONDUCTORS AND DEVICES	138,893,796.41
356.1 CLEARING COSTS AND RIGHTS OF WAY	53,244,758.87
358 UNDERGROUND CONDUCTORS AND DEVICES	569,928.57
TOTAL TRANSMISSION PLANT	615,763,533.70
DISTRIBUTION PLANT	
360.2 LAND RIGHTS	15,554,712.62
361 STRUCTURES AND IMPROVEMENTS	15,095,670.01
362 STATION EQUIPMENT	262,971,226.37
364 POLES, TOWERS AND FIXTURES	524,701,748.46
365 OVERHEAD CONDUCTORS AND DEVICES	701,122,726.00
365.1 CLEARING COSTS AND RIGHTS OF WAY	168,208,388.72
366 UNDERGROUND CONDUIT	36,952,056.50
367 UNDERGROUND CONDUCTORS AND DEVICES	171,528,244.52
368 LINE TRANSFORMERS	382,800,620.34
369 OVERHEAD SERVICES	75,793,574.89
369.1 UNDERGROUND SERVICES	48,223,737.80
370.1 METERS - SMART GRID 15 YEAR LIFE	45,505,669.96
370.2 METERS - SMART GRID 10 YEAR LIFE	12,896,752.35
371 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	28,771,878.96
371.21 INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES	223,738.49
371.23 INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION	147,696.50
372 LEASED PROPERTY ON CUSTOMER PREMISES	198,654.59
373 STREET LIGHTING AND SIGNAL SYSTEMS	39,609,322.81
TOTAL DISTRIBUTION PLANT	2,530,306,419.89

**PENNSYLVANIA ELECTRIC COMPANY
 ELECTRIC PLANT IN SERVICE
 AS OF DECEMBER 31, 2016**

ACCOUNT (1)	ORIGINAL COST (2)
GENERAL PLANT	
389.2 LAND RIGHTS	21,378.19
390.1 STRUCTURES AND IMPROVEMENTS	
MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS	24,657,756.29
RICHLAND OPERATING CENTER	8,669,080.18
ERIE OPERATING CENTER	15,840,078.73
ALTOONA OPERATING CENTER	10,885,405.39
TOTAL ACCOUNT 390.1	60,052,320.59
390.2 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	
MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS	3,749,917.08
RICHLAND OPERATING CENTER	1,416,597.62
ERIE OPERATING CENTER	1,010,020.96
ALTOONA OPERATING CENTER	1,101,950.70
TOTAL ACCOUNT 390.2	7,278,486.36
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	2,914,025.80
391.2 OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES	574,216.75
391.25 OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	11,185,179.26
391.3 OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	1,729,536.33
TOTAL ACCOUNT 391	16,402,958.14
392.3 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	664,425.42
392.4 TRANSPORTATION EQUIPMENT - POLE TRAILERS	2,907,713.74
TOTAL ACCOUNT 392	3,572,139.16
393 STORES EQUIPMENT	883,563.39
394 TOOLS, SHOP AND GARAGE EQUIPMENT	10,968,030.01
395 LABORATORY EQUIPMENT	2,274,384.52
396 POWER OPERATED EQUIPMENT	5,016,477.27
397 COMMUNICATION EQUIPMENT	22,374,955.09
398 MISCELLANEOUS EQUIPMENT	2,142,787.03
TOTAL GENERAL PLANT	<u>130,987,479.75</u>
TOTAL DEPRECIABLE PLANT	3,346,714,785.76

PENNSYLVANIA ELECTRIC COMPANY
ELECTRIC PLANT IN SERVICE
AS OF DECEMBER 31, 2016

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ACCOUNT (1)		ORIGINAL COST (2)
<hr/>		<hr/>
NONDEPRECIABLE		
301	ORGANIZATION	34,665.54
302	FRANCHISES AND CONSENTS	306,716.73
326	ASSET RETIREMENT COSTS TMI # 2	15,628,317.38
350.1	LAND	2,833,354.50
359.1	ASSET RETIREMENT COSTS TRANSMISSION	6,988.51
360.1	LAND	1,698,991.25
374	ASSET RETIREMENT COSTS DISTRIBUTION	80,653.00
389.1	LAND	1,384,075.48
390.3	BUILDING LEASEHOLDS	18,348.67
392.99	TRANSPORTATION EQUIPMENT - CAPITAL LEASE RBS VEHICLES	29,608,887.66
399	ASSET RETIREMENT COSTS GENERAL PLANT	321,852.44
		<hr/>
		51,922,851.16
TOTAL NONDEPRECIABLE PLANT		<hr/>
	TOTAL ELECTRIC PLANT	<hr/> <hr/>
		3,398,637,636.92

**PENNSYLVANIA ELECTRIC COMPANY
 ELECTRIC PLANT IN SERVICE
 AS OF DECEMBER 31, 2017**

ACCOUNT (1)	ORIGINAL COST (2)
ELECTRIC PLANT	
INTANGIBLE PLANT	
303 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	47,973,229.47
303.3 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	9,079,603.90
303.6 MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	22,214,395.05
TOTAL INTANGIBLE PLANT	79,267,228.42
TRANSMISSION PLANT	
350.2 LAND RIGHTS	12,617,837.84
352 STRUCTURES AND IMPROVEMENTS	186,986.97
353 STATION EQUIPMENT	871,367.00
355 POLES AND FIXTURES	2,247,198.64
356 OVERHEAD CONDUCTORS AND DEVICES	26,793.60
356.1 CLEARING COSTS AND RIGHTS OF WAY	5,141,268.87
358 UNDERGROUND CONDUCTORS AND DEVICES	308,883.57
TOTAL TRANSMISSION PLANT	21,400,336.49
DISTRIBUTION PLANT	
360.2 LAND RIGHTS	15,554,712.62
361 STRUCTURES AND IMPROVEMENTS	15,230,142.01
362 STATION EQUIPMENT	268,119,835.37
364 POLES, TOWERS AND FIXTURES	544,086,307.46
365 OVERHEAD CONDUCTORS AND DEVICES	728,567,287.75
365.1 CLEARING COSTS AND RIGHTS OF WAY	177,356,575.97
366 UNDERGROUND CONDUIT	36,985,675.50
367 UNDERGROUND CONDUCTORS AND DEVICES	179,326,994.52
368 LINE TRANSFORMERS	394,487,521.34
369 OVERHEAD SERVICES	77,106,516.49
369.1 UNDERGROUND SERVICES	48,369,620.20
370.1 METERS - SMART GRID 15 YEAR LIFE	75,048,883.66
370.2 METERS - SMART GRID 10 YEAR LIFE	25,558,129.65
371 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	28,771,878.96
371.21 INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES	223,738.49
371.23 INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION	147,696.50
372 LEASED PROPERTY ON CUSTOMER PREMISES	198,654.59
373 STREET LIGHTING AND SIGNAL SYSTEMS	41,851,720.81
TOTAL DISTRIBUTION PLANT	2,656,991,891.89
GENERAL PLANT	
389.2 LAND RIGHTS	21,378.19
390.1 STRUCTURES AND IMPROVEMENTS	
MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS	24,408,406.29
RICHLAND OPERATING CENTER	8,669,080.18
ERIE OPERATING CENTER	16,169,007.73
ALTOONA OPERATING CENTER	10,885,405.39
TOTAL ACCOUNT 390.1	60,131,899.59

**PENNSYLVANIA ELECTRIC COMPANY
 ELECTRIC PLANT IN SERVICE
 AS OF DECEMBER 31, 2017**

	ACCOUNT (1)	ORIGINAL COST (2)
390.2	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	
	MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS	3,677,419.08
	RICHLAND OPERATING CENTER	1,416,597.62
	ERIE OPERATING CENTER	1,010,020.96
	ALTOONA OPERATING CENTER	1,101,950.70
	TOTAL ACCOUNT 390.2	7,205,988.36
391	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	1,115,425.67
391.2	OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES	2,261.33
391.25	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	11,891,716.26
391.3	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	1,231,655.12
	TOTAL ACCOUNT 391	14,241,058.38
392.3	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	664,425.42
392.4	TRANSPORTATION EQUIPMENT - POLE TRAILERS	2,907,713.74
	TOTAL ACCOUNT 392	3,572,139.16
393	STORES EQUIPMENT	583,403.02
394	TOOLS, SHOP AND GARAGE EQUIPMENT	9,319,726.63
395	LABORATORY EQUIPMENT	561,539.98
396	POWER OPERATED EQUIPMENT	5,016,477.27
397	COMMUNICATION EQUIPMENT	14,150,638.71
398	MISCELLANEOUS EQUIPMENT	1,162,591.44
	TOTAL GENERAL PLANT	115,966,840.73
	TOTAL DEPRECIABLE PLANT	2,873,626,297.53
	NONDEPRECIABLE	
301	ORGANIZATION	34,665.54
302	FRANCHISES AND CONSENTS	306,716.73
326	ASSET RETIREMENT COSTS TMI # 2	15,628,317.38
350.1	LAND	2,833,354.50
359.1	ASSET RETIREMENT COSTS TRANSMISSION	6,988.51
360.1	LAND	1,698,991.25
374	ASSET RETIREMENT COSTS DISTRIBUTION	80,653.00
389.1	LAND	1,384,075.48
390.3	BUILDING LEASEHOLDS	18,348.67
392.99	TRANSPORTATION EQUIPMENT - CAPITAL LEASE RBS VEHICLES	29,608,887.66
399	ASSET RETIREMENT COSTS GENERAL PLANT	321,852.44
	TOTAL NONDEPRECIABLE PLANT	51,922,851.16
	TOTAL ELECTRIC PLANT	2,925,549,148.69

PENNSYLVANIA ELECTRIC COMPANY
 COMPARISON OF CALCULATED ACCRUED DEPRECIATION
 AND BOOK RESERVE AS OF DECEMBER 31, 2016

	ACCOUNT (1)	CALCULATED ACCRUED DEPRECIATION (2)	BOOK RESERVE (3)
ELECTRIC PLANT			
INTANGIBLE PLANT			
303	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	29,864,504	29,455,543
303.3	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	9,079,604	9,079,604
303.6	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	2,992,587	2,857,853
	TOTAL INTANGIBLE PLANT	41,936,695	41,393,000
TRANSMISSION PLANT			
350.2	LAND RIGHTS	7,683,691	6,249,094
352	STRUCTURES AND IMPROVEMENTS	4,115,116	4,904,282
353	STATION EQUIPMENT	70,226,891	77,492,625
354	TOWERS AND FIXTURES	16,807,878	20,102,141
355	POLES AND FIXTURES	36,832,614	34,434,602
356	OVERHEAD CONDUCTORS AND DEVICES	56,289,097	58,214,937
356.1	CLEARING COSTS AND RIGHTS OF WAY	8,801,603	8,830,857
358	UNDERGROUND CONDUCTORS AND DEVICES	76,458	70,546
	TOTAL TRANSMISSION PLANT	200,833,348	210,299,084
DISTRIBUTION PLANT			
360.2	LAND RIGHTS	8,728,278	10,135,306
361	STRUCTURES AND IMPROVEMENTS	7,012,827	8,916,033
362	STATION EQUIPMENT	96,903,275	102,495,117
364	POLES, TOWERS AND FIXTURES	170,821,296	164,014,515
365	OVERHEAD CONDUCTORS AND DEVICES	205,555,822	162,671,496
365.1	CLEARING COSTS AND RIGHTS OF WAY	19,474,857	21,669,755
366	UNDERGROUND CONDUIT	16,358,924	17,771,772
367	UNDERGROUND CONDUCTORS AND DEVICES	62,352,788	66,110,226
368	LINE TRANSFORMERS	145,868,222	143,272,357
369	OVERHEAD SERVICES	27,390,057	32,062,262
369.1	UNDERGROUND SERVICES	21,102,369	28,594,823
370.1	METERS - SMART GRID 15 YEAR LIFE	2,939,718	2,898,544
370.2	METERS - SMART GRID 10 YEAR LIFE	719,120	758,292
371	INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	16,268,568	20,254,679
371.21	INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES	154,186	174,059
371.23	INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION	123,437	147,697
372	LEASED PROPERTY ON CUSTOMER PREMISES	132,243	193,132
373	STREET LIGHTING AND SIGNAL SYSTEMS	15,260,350	11,066,823
	TOTAL DISTRIBUTION PLANT	817,166,337	793,206,888
GENERAL PLANT			
389.2	LAND RIGHTS	12,682	13,015
390.1	STRUCTURES AND IMPROVEMENTS		
	MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS	10,853,780	11,520,560
	RICHLAND OPERATING CENTER	4,890,525	5,190,965
	ERIE OPERATING CENTER	5,913,701	6,276,997
	ALTOONA OPERATING CENTER	5,582,431	5,925,377
	TOTAL ACCOUNT 390.1	27,240,437	28,913,899

**PENNSYLVANIA ELECTRIC COMPANY
 COMPARISON OF CALCULATED ACCRUED DEPRECIATION
 AND BOOK RESERVE AS OF DECEMBER 31, 2016**

ACCOUNT (1)	CALCULATED ACCRUED DEPRECIATION (2)	BOOK RESERVE (3)
390.2		
STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING		
MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS	2,184,720	2,431,874
RICHLAND OPERATING CENTER	770,158	857,285
ERIE OPERATING CENTER	593,553	660,701
ALTOONA OPERATING CENTER	768,316	855,234
TOTAL ACCOUNT 390.2	4,316,747	4,805,094
391		
OFFICE FURNITURE AND EQUIPMENT - FURNITURE	2,632,871	2,855,688
391.2		
OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES	573,331	574,243
391.25		
OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	3,402,189	3,473,025
391.3		
OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	1,126,382	945,680
TOTAL ACCOUNT 391	7,734,773	7,848,636
392.3		
TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	358,962	625,218
392.4		
TRANSPORTATION EQUIPMENT - POLE TRAILERS	1,824,860	1,603,936
TOTAL ACCOUNT 392	2,183,822	2,229,154
393		
STORES EQUIPMENT	766,813	882,977
394		
TOOLS, SHOP AND GARAGE EQUIPMENT	6,147,457	5,575,756
395		
LABORATORY EQUIPMENT	2,161,682	2,274,383
396		
POWER OPERATED EQUIPMENT	3,249,326	4,414,064
397		
COMMUNICATION EQUIPMENT	11,497,404	10,887,905
398		
MISCELLANEOUS EQUIPMENT	1,609,965	1,687,844
TOTAL GENERAL PLANT	66,921,108	69,532,727
TOTAL DEPRECIABLE PLANT	1,126,857,488	1,114,431,699

**PENNSYLVANIA ELECTRIC COMPANY
 COMPARISON OF CALCULATED ACCRUED DEPRECIATION
 AND BOOK RESERVE AS OF DECEMBER 31, 2017**

ACCOUNT (1)	CALCULATED ACCRUED DEPRECIATION (2)	BOOK RESERVE (3)	
ELECTRIC PLANT			
INTANGIBLE PLANT			
303	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	33,964,346	33,699,087
303.3	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	9,079,604	9,079,604
303.6	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	5,702,460	5,598,918
	TOTAL INTANGIBLE PLANT	48,746,410	48,377,609
TRANSMISSION PLANT			
350.2	LAND RIGHTS	7,822,086	6,483,786
352	STRUCTURES AND IMPROVEMENTS	8,321	139,084
353	STATION EQUIPMENT	11,589	9,250
355	POLES AND FIXTURES	138,877	585,779
356	OVERHEAD CONDUCTORS AND DEVICES	279	388
356.1	CLEARING COSTS AND RIGHTS OF WAY	109,256	78,038
358	UNDERGROUND CONDUCTORS AND DEVICES	38,252	43,959
	TOTAL TRANSMISSION PLANT	8,128,660	7,340,284
DISTRIBUTION PLANT			
360.2	LAND RIGHTS	8,911,011	10,325,073
361	STRUCTURES AND IMPROVEMENTS	7,193,914	9,052,481
362	STATION EQUIPMENT	100,534,061	106,697,926
364	POLES, TOWERS AND FIXTURES	178,182,724	169,322,459
365	OVERHEAD CONDUCTORS AND DEVICES	216,295,894	178,493,283
365.1	CLEARING COSTS AND RIGHTS OF WAY	21,235,432	23,193,192
366	UNDERGROUND CONDUIT	16,838,105	18,306,410
367	UNDERGROUND CONDUCTORS AND DEVICES	65,605,777	69,487,620
368	LINE TRANSFORMERS	153,192,714	152,973,682
369	OVERHEAD SERVICES	28,552,170	33,930,666
369.1	UNDERGROUND SERVICES	21,775,071	29,206,471
370.1	METERS - SMART GRID 15 YEAR LIFE	7,371,377	7,394,800
370.2	METERS - SMART GRID 10 YEAR LIFE	2,839,158	2,875,233
371	INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	16,796,537	20,975,585
371.21	INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES	159,368	179,720
371.23	INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION	126,141	147,697
372	LEASED PROPERTY ON CUSTOMER PREMISES	135,042	193,351
373	STREET LIGHTING AND SIGNAL SYSTEMS	16,553,842	13,693,614
	TOTAL DISTRIBUTION PLANT	862,298,338	846,449,263
GENERAL PLANT			
389.2	LAND RIGHTS	12,912	13,319
390.1	STRUCTURES AND IMPROVEMENTS		
	MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS	11,118,402	11,862,647
	RICHLAND OPERATING CENTER	5,069,928	5,409,299
	ERIE OPERATING CENTER	6,479,613	6,913,346
	ALTOONA OPERATING CENTER	5,977,920	6,378,071
	TOTAL ACCOUNT 390.1	28,645,863	30,563,363

PENNSYLVANIA ELECTRIC COMPANY
 COMPARISON OF CALCULATED ACCRUED DEPRECIATION
 AND BOOK RESERVE AS OF DECEMBER 31, 2017

	ACCOUNT (1)	CALCULATED ACCRUED DEPRECIATION (2)	BOOK RESERVE (3)
390.2	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING		
	MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS	2,197,379	2,443,583
	RICHLAND OPERATING CENTER	801,690	891,515
	ERIE OPERATING CENTER	617,350	686,521
	ALTOONA OPERATING CENTER	793,031	881,886
	TOTAL ACCOUNT 390.2	4,409,450	4,903,505
391	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	902,638	1,059,507
391.2	OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES	1,601	2,261
391.25	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	5,709,879	5,756,484
391.3	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	875,106	728,843
	TOTAL ACCOUNT 391	7,489,224	7,547,095
392.3	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	394,324	629,138
392.4	TRANSPORTATION EQUIPMENT - POLE TRAILERS	1,875,780	1,717,501
	TOTAL ACCOUNT 392	2,270,104	2,346,639
393	STORES EQUIPMENT	489,988	582,890
394	TOOLS, SHOP AND GARAGE EQUIPMENT	4,881,498	4,419,431
395	LABORATORY EQUIPMENT	476,914	561,538
396	POWER OPERATED EQUIPMENT	3,326,374	4,445,320
397	COMMUNICATION EQUIPMENT	4,857,741	2,577,668
398	MISCELLANEOUS EQUIPMENT	695,143	740,496
	TOTAL GENERAL PLANT	57,555,211	58,701,264
	TOTAL DEPRECIABLE PLANT	976,728,619	960,868,420

PENNSYLVANIA ELECTRIC COMPANY

FILING REQUIREMENT V-A-3:

Provide supporting schedules which indicate the procedures and calculations employed to develop the original cost plant and applicable reserves to the test year end as submitted in the current proceeding.

RESPONSE:

See Penelec Exhibit JJS-6 Attachment A provides Pennsylvania Electric Company's plant in service as of December 31, 2016 based on actual plant balances as of December 31, 2015 as adjusted for 12 months of projected additions, retirements and adjustments.

See Penelec Exhibit JJS-6 Attachment B provides Pennsylvania Electric Company's reserves as of December 31, 2016 are based on actual reserves as of December 31, 2015, as adjusted for 12 months of projected depreciation provisions, retirements and adjustments.

See Penelec Exhibit JJS-6 Attachment C provides Pennsylvania Electric Company's plant in service as of December 31, 2017 based on projected plant balances as of December 31, 2016 as adjusted for 12 months of projected additions, retirements and adjustments.

See Penelec Exhibit JJS-6 Attachment D provides Pennsylvania Electric Company's reserves as of December 31, 2017 are based on actual reserves as of December 31, 2016, as adjusted for 12 months of projected depreciation provisions, retirements and adjustments.

Projected additions are based on Pennsylvania Electric Company's capital budget forecast for 2016 and 2017. Capital Additions are identified by FERC plant account based on projects expected to be placed in service during the future and fully projected test periods and retirements are estimated based on historical experience.

Projected depreciation provisions are based on projected plant balances and projected capital additions during the future and fully projected future test periods.

PENNSYLVANIA ELECTRIC COMPANY
 SUMMARY OF PLANT IN SERVICE ACTIVITY FOR THE YEAR ENDED DECEMBER 31, 2016

ACCOUNT	(1)	BALANCE AS OF DECEMBER 31, 2015 (2)	ADDITIONS (3)	RETIREMENTS (4)	TRANSFERS & ADJUSTMENTS & ACQUISITIONS (5)	BALANCE AS OF DECEMBER 31, 2016 (7)
INTANGIBLE PLANT						
303.00 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER		40,232,185.47	4,621,349.00	0.00	0.00	44,853,534.47
303.30 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION		9,079,603.90	0.00	0.00	0.00	9,079,603.90
303.60 MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE		10,658,331.05	5,065,883.00	0.00	0.00	15,724,214.05
TOTAL INTANGIBLE PLANT		59,970,120.42	9,687,232.00	0.00	0.00	69,657,352.42
TRANSMISSION PLANT						
350.20 LAND RIGHTS		12,617,837.84	0.00	0.00	0.00	12,617,837.84
352.00 STRUCTURES AND IMPROVEMENTS		9,754,246.97	0.00	0.00	0.00	9,754,246.97
353.00 STATION EQUIPMENT		227,668,539.78	4,431,610.00	443,161.00	0.00	231,656,988.78
354.00 TOWERS AND FIXTURES		29,523,885.62	0.00	0.00	0.00	29,523,885.62
355.00 POLES AND FIXTURES		139,502,090.64	0.00	0.00	0.00	139,502,090.64
356.00 OVERHEAD CONDUCTORS AND DEVICES		124,589,114.41	15,894,091.00	1,589,409.00	0.00	138,893,796.41
356.10 CLEARING COSTS AND RIGHTS OF WAY		43,708,303.87	10,596,061.00	1,059,606.00	0.00	53,244,758.87
358.00 UNDERGROUND CONDUCTORS AND DEVICES		569,928.57	0.00	0.00	0.00	569,928.57
TOTAL TRANSMISSION PLANT		587,933,947.70	30,921,762.00	3,092,176.00	0.00	615,763,533.70
DISTRIBUTION PLANT						
360.20 LAND RIGHTS		15,554,712.62	0.00	0.00	0.00	15,554,712.62
361.00 STRUCTURES AND IMPROVEMENTS		14,960,493.01	150,197.00	15,020.00	0.00	15,095,670.01
362.00 STATION EQUIPMENT		257,657,072.37	5,904,616.00	590,462.00	0.00	262,971,226.37
364.00 POLES, TOWERS AND FIXTURES		504,468,009.46	22,481,932.00	2,248,193.00	0.00	524,701,748.46
365.00 OVERHEAD CONDUCTORS AND DEVICES		672,561,156.00	31,735,078.00	3,173,508.00	0.00	701,122,726.00
365.10 CLEARING COSTS AND RIGHTS OF WAY		158,687,865.72	10,578,359.00	1,057,836.00	0.00	168,208,388.72
366.00 UNDERGROUND CONDUIT		36,908,663.50	48,215.00	4,822.00	0.00	36,952,056.50
367.00 UNDERGROUND CONDUCTORS AND DEVICES		163,458,916.52	8,965,920.00	896,592.00	0.00	171,528,244.52
368.00 LINE TRANSFORMERS		370,649,594.34	13,501,140.00	1,350,114.00	0.00	382,800,620.34
369.00 OVERHEAD SERVICES		74,476,213.89	1,463,734.00	146,373.00	0.00	75,793,574.89
369.10 UNDERGROUND SERVICES		48,077,364.80	162,637.00	16,264.00	0.00	48,223,737.80
370.10 METERS - SMART GRID 15 YEAR LIFE		15,566,098.96	29,939,571.00	0.00	0.00	45,505,669.96
370.20 METERS - SMART GRID 10 YEAR LIFE		65,507.35	12,831,245.00	0.00	0.00	12,896,752.35
371.00 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS		28,771,878.96	0.00	0.00	0.00	28,771,878.96
371.21 INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES		223,738.49	0.00	0.00	0.00	223,738.49
371.23 INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION		147,696.50	0.00	0.00	0.00	147,696.50
372.00 LEASED PROPERTY ON CUSTOMER PREMISES		198,654.59	0.00	0.00	0.00	198,654.59
373.00 STREET LIGHTING AND SIGNAL SYSTEMS		37,362,002.81	2,497,022.00	249,702.00	0.00	39,609,322.81
TOTAL DISTRIBUTION PLANT		2,599,795,659.89	140,259,666.00	9,748,886.00	0.00	2,530,306,419.89
GENERAL PLANT						
389.20 LAND RIGHTS		21,378.19	0.00	0.00	0.00	21,378.19
390.10 STRUCTURES AND IMPROVEMENTS		24,657,756.29	0.00	0.00	0.00	24,657,756.29
MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS		8,669,080.18	0.00	0.00	0.00	8,669,080.18
RIEHLAND OPERATING CENTER		11,416,000.73	4,915,642.00	491,564.00	0.00	15,840,078.73
ERIE OPERATING CENTER		10,885,405.39	0.00	0.00	0.00	10,885,405.39
ALTOONA OPERATING CENTER						
TOTAL ACCOUNT 390.1		55,628,242.59	4,915,642.00	491,564.00	0.00	60,035,320.59

PENNSYLVANIA ELECTRIC COMPANY
 SUMMARY OF PLANT IN SERVICE ACTIVITY FOR THE YEAR ENDED DECEMBER 31, 2016

ACCOUNT	BALANCE AS OF DECEMBER 31, 2015 (2)	ADDITIONS (3)	RETIREMENTS (4)	TRANSFERS & ADJUSTMENTS & ACQUISITIONS (5)	BALANCE AS OF DECEMBER 31, 2016 (7)
390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING					
MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS	3,749,917.08	0.00	0.00	0.00	3,749,917.08
RICHLAND OPERATING CENTER	1,416,597.62	0.00	0.00	0.00	1,416,597.62
ERIE OPERATING CENTER	1,010,020.96	0.00	0.00	0.00	1,010,020.96
ALTOONA OPERATING CENTER	1,101,950.70	0.00	0.00	0.00	1,101,950.70
TOTAL ACCOUNT 390.2	7,278,486.36	0.00	0.00	0.00	7,278,486.36
391.00 OFFICE FURNITURE AND EQUIPMENT - FURNITURE					
391.20 OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES	5,503,420.35	0.00	2,589,394.55	0.00	2,914,025.80
391.25 OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	1,718,127.58	0.00	1,143,910.83	0.00	574,216.75
391.30 OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	8,805,782.26	2,379,397.00	0.00	0.00	11,185,179.26
392.30 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	2,719,816.72	0.00	990,280.39	0.00	1,729,536.33
392.40 TRANSPORTATION EQUIPMENT - POLE TRAILERS	664,425.42	0.00	0.00	0.00	664,425.42
393.00 STORES EQUIPMENT	2,907,713.74	0.00	0.00	0.00	2,907,713.74
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT	1,483,884.12	0.00	600,320.73	0.00	883,563.39
395.00 LABORATORY EQUIPMENT	13,309,091.32	0.00	2,341,061.31	0.00	10,968,030.01
396.00 POWER OPERATED EQUIPMENT	5,700,073.60	0.00	3,425,689.08	0.00	2,274,384.52
397.00 COMMUNICATION EQUIPMENT	5,016,477.27	0.00	0.00	0.00	5,016,477.27
398.00 MISCELLANEOUS EQUIPMENT	32,559,703.71	1,954,059.00	12,138,807.62	0.00	22,374,955.09
	3,523,722.44	0.00	1,380,935.41	0.00	2,142,787.03
TOTAL GENERAL PLANT	146,840,345.67	9,249,098.00	25,101,963.92	0.00	130,987,479.75
NONDEPRECIABLE PLANT AND ASSET RETIREMENT COSTS					
301.00 ORGANIZATION	34,665.54	0.00	0.00	0.00	34,665.54
302.00 FRANCHISES AND CONSENTS	306,716.73	0.00	0.00	0.00	306,716.73
326.00 ASSET RETIREMENT COSTS TMI # 2	15,628,317.38	0.00	0.00	0.00	15,628,317.38
350.10 LAND	2,833,354.50	0.00	0.00	0.00	2,833,354.50
359.10 ASSET RETIREMENT COSTS TRANSMISSION	6,988.51	0.00	0.00	0.00	6,988.51
360.10 LAND	1,698,991.25	0.00	0.00	0.00	1,698,991.25
374.00 ASSET RETIREMENT COSTS DISTRIBUTION	80,653.00	0.00	0.00	0.00	80,653.00
389.10 LAND	1,384,075.48	0.00	0.00	0.00	1,384,075.48
390.30 TRANSFERRED LEASHEHOLDS	18,348.67	0.00	0.00	0.00	18,348.67
392.99 TRANSPORTATION EQUIPMENT - CAPITAL LEASE RBS VEHICLES	29,608,887.66	0.00	0.00	0.00	29,608,887.66
399.10 ASSET RETIREMENT COSTS GENERAL PLANT	321,852.44	0.00	0.00	0.00	321,852.44
TOTAL NONDEPRECIABLE PLANT	51,922,851.16	0.00	0.00	0.00	51,922,851.16
TOTAL PLANT	3,246,462,904.84	190,117,758.00	37,943,025.92	0.00	3,398,637,636.92

PENNSYLVANIA ELECTRIC COMPANY
 TABLE 2. BRINGFORWARD TO DECEMBER 31, 2016, OF THE BOOK RESERVE AS OF DECEMBER 31, 2015

(1) ACCOUNT	(2) BOOK RESERVE AS OF DECEMBER 31, 2015	(3) DEPRECIATION ACCUALS	(4) AMORTIZATION OF NET SALVAGE	(5) PROJECTED RETIREMENTS	(6) PROJECTED GROSS SALVAGE	(7) PROJECTED COST OF REMOVAL	(8) ACQUISITIONS	(9) ADJUSTMENTS	(10) RESERVE AT END OF PERIOD	(11) BOOK RESERVE AS A PERCENT OF ORIGINAL COST
DEPRECIABLE PLANT										
303.00	25,474,489	3,956,486	24,568						29,455,543	65.67
303.30	9,079,604	1,919,330							9,079,604	100.00
303.60	938,523	238,477							2,857,853	18.17
350.20	6,010,617	121,928	44,327						6,249,094	49.53
352.00	4,738,027	4,340,626	596,146	443,161		328,322			4,904,282	50.28
353.00	73,327,335	19,779,753	265,715						77,492,625	33.45
354.00	19,779,753	3,222,498	379,709						20,102,141	68.09
355.00	30,832,395	1,976,122	838,486	1,589,409	329	1,433,945			34,434,602	24.68
356.00	38,403,354	664,128		1,059,606					38,214,937	41.91
356.10	9,226,335	18,865	3,939						8,830,857	16.59
358.00	47,743	143,103							70,546	12.38
360.20	9,992,202	8,781,840	32,440	15,020		39,519			10,135,306	65.16
361.00	8,781,840	4,737,718	156,292	590,462	125,627	711,295			8,916,033	59.06
362.00	98,380,269	10,085,864	1,009,616	2,248,193		3,917,696			102,495,117	38.98
364.00	159,084,925	16,346,838	6,593,641	3,173,508	19,248	4,165,414			164,014,515	31.26
365.00	147,050,690	2,386,343		1,057,836					162,671,496	23.20
365.10	20,341,248	542,876	3,433	4,822		1,888			21,669,755	12.88
366.00	17,232,173	3,986,347	213,627	896,592		142,178			17,771,772	48.09
367.00	62,949,022	10,585,976	600,448	1,350,114	138,474	469,590			66,110,226	38.54
368.00	133,767,164	1,435,076	2,310,310	146,373		730,765			143,272,357	37.43
369.00	29,194,013	635,587		16,264					32,062,262	42.30
369.10	27,975,500	2,265,763	53,821						28,594,823	59.30
370.10	578,961	758,292	176,973						2,898,544	6.37
370.20	0	598,455							758,292	5.88
371.00	19,479,251	5,974							20,254,679	70.40
371.21	168,085								174,059	77.80
371.23	147,697								147,697	100.00
372.00	192,914	219							193,132	97.22
373.00	8,332,009	2,355,323	715,639	249,702		86,445			11,066,823	27.94
389.20	12,709	306							13,015	60.88
390.10	27,963,304	1,494,322	56,147	491,564		108,309			28,913,899	48.15
390.20	4,663,680	141,414							4,805,094	66.02
391.00	5,442,169	2,525	389	2,589,395					2,855,688	98.00
391.20	1,718,154			1,143,911					574,243	100.00
391.22	1,502,916	1,970,109							3,473,025	31.05
391.30	1,368,445	567,515		990,280					945,680	54.68
392.30	621,298	3,920	(1,580)						625,218	94.10
392.40	1,481,647	123,869							1,603,936	55.16
393.00	1,483,298			600,321					882,977	99.93
394.00	7,385,149	531,669		2,341,061					5,575,756	50.84
395.00	5,700,072			3,425,689					2,274,383	100.00
396.00	4,381,303	37,122	(4,361)						4,414,064	87.99
397.00	22,509,780	829,513	21,043	12,138,808		333,624			10,887,905	48.66
398.00	3,034,443	25,783	8,553	1,380,935					1,687,844	78.77
TOTAL DEPRECIABLE PLANT	1,070,774,503	79,478,288	14,307,247	37,943,026	283,678	12,468,991	0	0	1,114,431,699	

PENNSYLVANIA ELECTRIC COMPANY
 TABLE 2. BRINGFORWARD TO DECEMBER 31, 2016, OF THE BOOK RESERVE AS OF DECEMBER 31, 2015

ACCOUNT (1)	BOOK RESERVE AS OF DECEMBER 31, 2015 (2)	+	DEPRECIATION ACCRUALS (3)	+	AMORTIZATION OF NET SALVAGE (4)	-	PROJECTED RETIREMENTS (5)	+	PROJECTED GROSS SALVAGE (6)	-	PROJECTED COST OF REMOVAL (7)	+	ACQUISITIONS (8)	-	ADJUSTMENTS (9)	=	RESERVE AT END OF PERIOD (10)	BOOK RESERVE AS A PERCENT OF ORIGINAL COST (11)	
NONDEPRECIABLE PLANT																			
302.00																	(31,564)	(10.29)	
326.00																	15,628,317	100.00	
350.10																	(7,614)	(0.27)	
359.10																	4,464	63.88	
360.10																	7,614	0.45	
374.00																	63,018	78.13	
390.30																	2,393	13.04	
392.99																	11,664,357	39.39	
399.00																	215,180	66.86	
TOTAL NONDEPRECIABLE PLANT																	27,546,166		
TOTAL																	1,098,320,669		
																	1,141,977,865		

PENNSYLVANIA ELECTRIC COMPANY
 SUMMARY OF PLANT IN SERVICE ACTIVITY FOR THE YEAR ENDED DECEMBER 31, 2017

ACCOUNT	BALANCE AS OF DECEMBER 31, 2016 (2)	ADDITIONS (3)	RETIREMENTS (4)	TRANSFERS & ACQUISITIONS (5)	BALANCE AS OF DECEMBER 31, 2017 (7)
INTANGIBLE PLANT					
303.00 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	44,853,534.47	3,119,695.00	0.00	0.00	47,973,229.47
303.30 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	9,079,603.90	0.00	0.00	0.00	9,079,603.90
303.60 MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	15,724,214.05	6,490,181.00	0.00	0.00	22,214,395.05
TOTAL INTANGIBLE PLANT	69,657,352.42	9,609,876.00	0.00	0.00	79,267,228.42
TRANSMISSION PLANT					
350.20 LAND RIGHTS	12,617,837.84	0.00	0.00	0.00	12,617,837.84
352.00 STRUCTURES AND IMPROVEMENTS	9,754,246.97	0.00	0.00	(9,567,260.00)	186,986.97
353.00 STATION EQUIPMENT	231,656,988.78	871,637.00	87,164.00	(231,570,094.78)	871,367.00
354.00 TOWERS AND FIXTURES	29,523,885.62	0.00	0.00	(29,523,885.62)	0.00
355.00 POLES AND FIXTURES	139,502,090.64	0.00	0.00	(137,254,892.00)	2,247,198.64
356.00 OVERHEAD CONDUCTORS AND DEVICES	138,893,796.41	26,793.60	2,679.60	(138,891,116.81)	26,793.60
356.10 CLEARING COSTS AND RIGHTS OF WAY	53,244,738.87	17,862.40	1,786.40	(48,119,566.00)	5,141,268.87
358.00 UNDERGROUND CONDUCTORS AND DEVICES	569,928.57	0.00	0.00	(261,045.00)	308,883.57
TOTAL TRANSMISSION PLANT	615,763,533.70	916,293.00	91,630.00	(595,187,860.21)	21,400,336.49
DISTRIBUTION PLANT					
360.20 LAND RIGHTS	15,554,712.62	0.00	0.00	0.00	15,554,712.62
361.00 STRUCTURES AND IMPROVEMENTS	15,095,670.01	149,413.00	14,941.00	0.00	15,230,142.01
362.00 STATION EQUIPMENT	262,971,226.37	5,720,677.00	572,068.00	0.00	268,119,835.37
364.00 POLES, TOWERS AND FIXTURES	524,701,748.46	21,538,399.00	2,153,840.00	0.00	544,086,307.46
365.00 OVERHEAD CONDUCTORS AND DEVICES	701,122,726.00	30,493,957.50	3,049,395.75	0.00	728,567,287.75
365.10 CLEARING COSTS AND RIGHTS OF WAY	168,208,388.72	10,164,652.50	1,016,465.25	0.00	177,356,575.97
366.00 UNDERGROUND CONDUIT	36,952,056.50	37,355.00	3,736.00	0.00	36,985,675.50
367.00 UNDERGROUND CONDUCTORS AND DEVICES	171,528,244.52	8,665,278.00	866,528.00	0.00	179,326,994.52
368.00 LINE TRANSFORMERS	382,800,620.34	1,298,446.00	1,298,545.00	0.00	394,487,521.34
369.00 OVERHEAD SERVICES	75,793,574.89	1,458,823.50	145,881.90	0.00	77,106,516.49
370.00 METERS - SMART GRID 15 YEAR LIFE	48,223,737.80	162,091.50	16,209.10	0.00	48,369,620.20
370.20 METERS - SMART GRID 10 YEAR LIFE	45,503,669.96	29,543,213.70	0.00	0.00	75,048,883.66
371.00 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	12,896,732.35	12,661,377.30	0.00	0.00	25,558,129.65
371.21 INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES	28,771,878.96	0.00	0.00	0.00	28,771,878.96
371.23 INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION	223,738.49	0.00	0.00	0.00	223,738.49
372.00 LEASED PROPERTY ON CUSTOMER PREMISES	147,696.50	0.00	0.00	0.00	147,696.50
373.00 STREET LIGHTING AND SIGNAL SYSTEMS	198,654.59	0.00	0.00	0.00	198,654.59
	39,609,322.81	2,491,553.00	249,155.00	0.00	41,851,720.81
TOTAL DISTRIBUTION PLANT	2,530,306,419.89	136,072,237.00	9,386,765.00	0.00	2,656,991,891.89
GENERAL PLANT					
389.20 LAND RIGHTS	21,378.19	0.00	0.00	0.00	21,378.19
390.10 STRUCTURES AND IMPROVEMENTS	24,657,756.29	0.00	0.00	(249,350.00)	24,408,406.29
MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS	8,669,080.18	0.00	0.00	0.00	8,669,080.18
ERIE OPERATING CENTER	15,840,078.73	365,477.00	36,548.00	0.00	16,169,007.73
ALTOONA OPERATING CENTER	10,885,465.39	0.00	0.00	0.00	10,885,465.39
TOTAL ACCOUNT 390.1	60,052,320.59	365,477.00	36,548.00	(249,350.00)	60,131,899.59

PENNSYLVANIA ELECTRIC COMPANY
SUMMARY OF PLANT IN SERVICE ACTIVITY FOR THE YEAR ENDED DECEMBER 31, 2017

ACCOUNT (1)	BALANCE AS OF DECEMBER 31, 2016 (2)	ADDITIONS (3)	RETIREMENTS (4)	TRANSFERS ADJUSTMENTS & ACQUISITIONS (5)	BALANCE AS OF DECEMBER 31, 2017 (7)
390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING					
MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS	3,749,917.08	0.00	0.00	(72,498.00)	3,677,419.08
RICHLAND OPERATING CENTER	1,416,597.62	0.00	0.00	0.00	1,416,597.62
ERIE OPERATING CENTER	1,010,020.96	0.00	0.00	0.00	1,010,020.96
ALTOONA OPERATING CENTER	1,101,950.70	0.00	0.00	0.00	1,101,950.70
TOTAL ACCOUNT 390.2	7,278,486.36	0.00	0.00	(72,498.00)	7,205,988.36
391.00 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	2,914,025.80	0.00	1,798,600.13	0.00	1,115,425.67
391.20 OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES	574,216.75	0.00	571,955.42	0.00	2,261.33
391.25 OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	11,185,179.26	706,537.00	0.00	0.00	11,891,716.26
391.30 OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	1,729,536.33	0.00	497,881.21	0.00	1,231,655.12
392.30 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	664,425.42	0.00	0.00	0.00	664,425.42
392.40 TRANSPORTATION EQUIPMENT - POLE TRAILERS	2,907,713.74	0.00	0.00	0.00	2,907,713.74
393.00 STORES EQUIPMENT	883,563.39	0.00	300,160.37	0.00	583,403.02
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT	10,968,030.01	0.00	1,648,303.38	0.00	9,319,726.63
395.00 LABORATORY EQUIPMENT	2,274,384.52	0.00	1,712,844.54	0.00	561,539.98
396.00 POWER OPERATED EQUIPMENT	5,016,477.27	0.00	0.00	0.00	5,016,477.27
397.00 COMMUNICATION EQUIPMENT	22,374,955.09	1,196,147.00	1,436,492.38	(7,983,971.00)	14,150,638.71
398.00 MISCELLANEOUS EQUIPMENT	2,142,787.03	0.00	980,195.59	0.00	1,162,591.44
TOTAL GENERAL PLANT	130,987,479.75	2,268,161.00	8,982,981.02	(8,305,819.00)	115,966,840.73
NONDEPRECIABLE PLANT AND ASSET RETIREMENT COSTS					
301.00 ORGANIZATION	34,665.54	0.00	0.00	0.00	34,665.54
302.00 FRANCHISES AND CONSENTS	306,716.73	0.00	0.00	0.00	306,716.73
326.00 ASSET RETIREMENT COSTS TMI # 2	15,628,317.38	0.00	0.00	0.00	15,628,317.38
350.10 LAND	2,833,354.50	0.00	0.00	0.00	2,833,354.50
359.10 ASSET RETIREMENT COSTS TRANSMISSION	6,988.51	0.00	0.00	0.00	6,988.51
360.10 LAND	1,698,991.25	0.00	0.00	0.00	1,698,991.25
374.00 ASSET RETIREMENT COSTS DISTRIBUTION	80,653.00	0.00	0.00	0.00	80,653.00
389.10 LAND	1,384,075.48	0.00	0.00	0.00	1,384,075.48
390.30 TRANSFERRED LEASHEHOLDS	18,348.67	0.00	0.00	0.00	18,348.67
392.99 TRANSPORTATION EQUIPMENT - CAPITAL LEASE RBS VEHICLES	29,608,887.66	0.00	0.00	0.00	29,608,887.66
399.10 ASSET RETIREMENT COSTS GENERAL PLANT	321,852.44	0.00	0.00	0.00	321,852.44
TOTAL NONDEPRECIABLE PLANT	51,922,851.16	0.00	0.00	0.00	51,922,851.16
TOTAL PLANT	3,398,637,636.92	148,866,567.00	18,461,376.02	(603,493,679.21)	2,925,549,148.69

PENNSYLVANIA ELECTRIC COMPANY
 TABLE 2. BRINGFORWARD TO DECEMBER 31, 2017, OF THE BOOK RESERVE AS OF DECEMBER 31, 2016

ACCOUNT (1)	BOOK RESERVE AS OF		DEPRECIATION ACCURALS	AMORTIZATION OF NETSALVAGE		PROJECTED RETIREMENTS	PROJECTED GROSS SALVAGE	PROJECTED COST OF REMOVAL	ACQUISITIONS	ADJUSTMENTS	RESERVE AT END OF PERIOD	BOOK RESERVE AS A PERCENT OF ORIGINAL COST
	(2)	(3)		(4)	(5)							
DEPRECIABLE PLANT												
303.00	29,455,543	4,218,976	24,568								33,699,087	70.25
303.30	9,079,604	2,741,065									9,079,604	100.00
303.60	2,857,853	234,692									5,598,918	25.20
350.20	6,249,094	60,642	44,327								6,483,786	51.39
352.00	4,904,282	2,162,514	661,267			87,164		96,160		4,870,167	139,084	74.38
353.00	77,492,625	1,530,892	379,709			2,680		2,314		80,123,832	9,250	1.06
354.00	20,102,141	1,097,473	1,024,265			1,786				20,288,719	0	26.07
355.00	34,434,602	408,702	4,739							35,759,424	388	1.45
356.00	58,214,937	189,767				14,941		46,649		60,331,293	78,038	1.52
356.10	8,830,857	157,694				572,068		737,381		9,159,735	43,939	14.23
358.00	70,346	4,753,265	40,344			2,153,840		4,956,848		45,695	10,325,073	66.38
360.20	10,135,306	16,727,373	5,734,738			3,049,396	2,411	3,593,339		9,052,481	9,052,481	59.44
361.00	8,916,033	2,539,902				1,016,465		1,485		106,697,926	106,697,926	39.79
362.00	102,495,117	536,049	3,811			3,736		1,485		178,493,283	23,193,192	24.50
364.00	164,014,515	4,175,177	242,062			866,528		173,317		18,306,410	18,306,410	49.50
365.00	162,671,496	10,726,576	663,344			1,298,545	152,490	542,541		69,487,620	69,487,620	38.75
366.00	17,771,772	1,568,456	2,410,500			145,882		1,764,670		152,973,682	152,973,682	38.78
367.00	66,110,226	627,857				16,209				33,930,666	33,930,666	44.00
368.00	143,272,357	4,442,435	53,821							29,206,471	29,206,471	60.38
369.00	28,594,823	2,116,941	174,240							7,394,800	7,394,800	9.85
370.10	2,898,544	546,666								2,875,233	2,875,233	11.25
370.20	758,292	5,661								20,975,585	20,975,585	72.90
371.00	20,254,679									179,720	179,720	80.33
371.21	174,059									147,697	147,697	100.00
371.23	147,697									193,351	193,351	97.33
372.00	193,132	219				249,155		96,174		13,693,614	13,693,614	32.72
373.00	11,066,823	2,305,348	666,773							13,319	13,319	62.30
389.20	13,015	304				36,548		7,198		30,563,363	30,563,363	50.83
390.10	28,913,899	1,706,616	69,148							4,903,505	4,903,505	68.05
390.20	4,805,094	137,603				1,798,600				1,059,507	1,059,507	94.99
391.00	2,855,688	2,418	1			571,955				2,261	2,261	99.99
391.25	3,473,025	2,283,459				497,881				5,756,484	5,756,484	48.41
391.30	945,680	281,017								728,843	728,843	59.18
392.30	625,218	3,920								629,138	629,138	94.69
392.40	1,603,936	115,145	(1,580)							1,717,501	1,717,501	59.07
393.00	882,977	73				300,160				582,890	582,890	99.91
394.00	5,575,756	491,978				1,648,303				4,419,431	4,419,431	47.42
395.00	2,274,383					1,712,845				561,538	561,538	100.00
396.00	4,414,064	35,617	(4,361)					41,490		4,445,320	4,445,320	88.61
397.00	10,887,905	949,665	87,768			1,436,492				2,377,668	2,377,668	18.22
398.00	1,687,844	24,295	8,553			980,196				7,869,688	7,869,688	63.69
TOTAL DEPRECIABLE PLANT	1,114,431,699	80,431,726	14,802,544			18,461,376	293,690	12,059,567	0	218,570,299	960,868,420	

PENNSYLVANIA ELECTRIC COMPANY
 TABLE 2. BRINGFORWARD TO DECEMBER 31, 2017, OF THE BOOK RESERVE AS OF DECEMBER 31, 2016

ACCOUNT (1)	BOOK RESERVE AS OF DECEMBER 31, 2016 (2)	DEPRECIATION ACCRUALS (3)	AMORTIZATION OF NETSALVAGE (4)	PROJECTED RETIREMENTS (5)	PROJECTED GROSS SALVAGE (6)	PROJECTED COST OF REMOVAL (7)	ACQUISITIONS (8)	ADJUSTMENTS (9)	RESERVE AT END OF PERIOD (10)	BOOK RESERVE AS A PERCENT OF ORIGINAL COST (11)
NONDEPRECIABLE PLANT										
302.00	(31,564)								(31,564)	(10.29)
326.00	15,628,317								15,628,317	100.00
350.10	(7,614)								(7,614)	(0.27)
359.10	4,464								4,464	63.88
360.10	7,614								7,614	0.45
374.00	63,018								63,018	78.13
390.30	2,393								2,393	13.04
392.99	11,664,357								11,664,357	39.39
399.00	215,180								215,180	66.86
TOTAL NONDEPRECIABLE PLANT	27,546,166	0	0	0	0	0	0	0	27,546,166	
TOTAL	1,141,977,865	80,431,726	14,802,544	18,461,376	293,690	12,059,567	0	218,570,299	988,414,586	

PENNSYLVANIA ELECTRIC COMPANY

FILING REQUIREMENT V-B-1:

Provide a comparison of calculated depreciation accruals versus book accruals by function and by account if available.

RESPONSE:

See Penelec Exhibit JJS-7 Attachments A and B that provide Pennsylvania Electric Company's calculated and book accruals by function and by account for the future test year ending December 31, 2016 and the fully projected future test year ending December 31, 2017, respectively.

PENNSYLVANIA ELECTRIC COMPANY
COMPARISON OF CALCULATED AND BOOK
DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2016

ACCOUNT		CALCULATED DEPRECIATION ACCRUALS	BOOK DEPRECIATION ACCRUALS
(1)		(2)	(3)
ELECTRIC PLANT			
INTANGIBLE PLANT			
303	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	3,956,486	4,076,690
303.3	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	0	0
303.6	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	1,919,330	2,271,929
TOTAL INTANGIBLE PLANT		5,875,816	6,348,619
TRANSMISSION PLANT			
350.2	LAND RIGHTS	238,477	235,165
352	STRUCTURES AND IMPROVEMENTS	121,928	118,638
353	STATION EQUIPMENT	4,340,626	4,301,177
354	TOWERS AND FIXTURES	265,715	260,870
355	POLES AND FIXTURES	3,222,498	3,013,159
356	OVERHEAD CONDUCTORS AND DEVICES	1,976,122	2,200,772
356.1	CLEARING COSTS AND RIGHTS OF WAY	664,128	744,166
358	UNDERGROUND CONDUCTORS AND DEVICES	18,865	18,656
TOTAL TRANSMISSION PLANT		10,848,360	10,892,603
DISTRIBUTION PLANT			
360.2	LAND RIGHTS	143,103	143,061
361	STRUCTURES AND IMPROVEMENTS	156,292	156,624
362	STATION EQUIPMENT	4,737,718	4,708,579
364	POLES, TOWERS AND FIXTURES	10,085,864	10,372,986
365	OVERHEAD CONDUCTORS AND DEVICES	16,346,838	16,424,223
365.1	CLEARING COSTS AND RIGHTS OF WAY	2,386,343	2,480,348
366	UNDERGROUND CONDUIT	542,876	535,281
367	UNDERGROUND CONDUCTORS AND DEVICES	3,986,347	4,089,010
368	LINE TRANSFORMERS	10,585,976	10,582,432
369	OVERHEAD SERVICES	1,435,076	1,358,975
369.1	UNDERGROUND SERVICES	635,587	626,572
370.1	METERS - SMART GRID 15 YEAR LIFE	2,265,763	3,351,562
370.2	METERS - SMART GRID 10 YEAR LIFE	758,292	1,420,522
371	INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	598,455	547,593
371.21	INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES	5,974	5,660
371.23	INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION	0	0
372	LEASED PROPERTY ON CUSTOMER PREMISES	219	219
373	STREET LIGHTING AND SIGNAL SYSTEMS	2,355,323	2,242,631
TOTAL DISTRIBUTION PLANT		57,026,045	59,046,278
GENERAL PLANT			
389.2	LAND RIGHTS	306	304
390.1	STRUCTURES AND IMPROVEMENTS		
	MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS	557,265	548,483
	RICHLAND OPERATING CENTER	188,119	187,791
	ERIE OPERATING CENTER	362,506	582,962
	ALTOONA OPERATING CENTER	386,432	384,670
TOTAL ACCOUNT 390.1		1,494,322	1,703,906

PENNSYLVANIA ELECTRIC COMPANY
 COMPARISON OF CALCULATED AND BOOK
 DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2016

	ACCOUNT (1)	CALCULATED DEPRECIATION ACCRUALS (2)	BOOK DEPRECIATION ACCRUALS (3)
390.2	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING		
	MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS	74,998	72,961
	RICHLAND OPERATING CENTER	27,482	27,284
	ERIE OPERATING CENTER	20,200	19,964
	ALTOONA OPERATING CENTER	18,733	18,276
	TOTAL ACCOUNT 390.2	141,414	138,485
391	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	2,525	3,366
391.2	OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES	0	0
391.25	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	1,970,109	2,214,003
391.3	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	567,515	328,254
	TOTAL ACCOUNT 391	2,540,149	2,545,623
392.3	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	3,920	3,944
392.4	TRANSPORTATION EQUIPMENT - POLE TRAILERS	123,869	115,096
	TOTAL ACCOUNT 392	127,789	119,040
393	STORES EQUIPMENT	0	62
394	TOOLS, SHOP AND GARAGE EQUIPMENT	531,669	531,973
395	LABORATORY EQUIPMENT	0	0
396	POWER OPERATED EQUIPMENT	37,122	35,597
397	COMMUNICATION EQUIPMENT	829,513	1,163,802
398	MISCELLANEOUS EQUIPMENT	25,783	31,444
	TOTAL GENERAL PLANT	5,728,067	6,270,236
	TOTAL DEPRECIABLE PLANT	79,478,288	82,557,736

PENNSYLVANIA ELECTRIC COMPANY
 COMPARISON OF CALCULATED AND BOOK
 DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2017

ACCOUNT		CALCULATED DEPRECIATION ACCRUALS	BOOK DEPRECIATION ACCRUALS
(1)		(2)	(3)
ELECTRIC PLANT			
INTANGIBLE PLANT			
303	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	4,218,976	3,982,022
303.3	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	0	0
303.6	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	2,741,065	3,196,520
TOTAL INTANGIBLE PLANT		6,960,041	7,178,542
TRANSMISSION PLANT			
350.2	LAND RIGHTS	234,692	232,739
352	STRUCTURES AND IMPROVEMENTS	60,642	892
353	STATION EQUIPMENT	2,162,514	23,244
354	TOWERS AND FIXTURES	129,905	
355	POLES AND FIXTURES	1,530,892	43,745
356	OVERHEAD CONDUCTORS AND DEVICES	1,097,473	558
356.1	CLEARING COSTS AND RIGHTS OF WAY	408,702	73,461
358	UNDERGROUND CONDUCTORS AND DEVICES	14,369	9,793
TOTAL TRANSMISSION PLANT		5,639,188	384,432
DISTRIBUTION PLANT			
360.2	LAND RIGHTS	189,767	140,370
361	STRUCTURES AND IMPROVEMENTS	157,694	158,068
362	STATION EQUIPMENT	4,753,265	4,735,858
364	POLES, TOWERS AND FIXTURES	10,581,002	10,805,529
365	OVERHEAD CONDUCTORS AND DEVICES	16,727,373	16,757,518
365.1	CLEARING COSTS AND RIGHTS OF WAY	2,539,902	2,631,098
366	UNDERGROUND CONDUIT	536,049	528,956
367	UNDERGROUND CONDUCTORS AND DEVICES	4,175,177	4,266,889
368	LINE TRANSFORMERS	10,726,576	10,692,085
369	OVERHEAD SERVICES	1,368,456	1,338,903
369.1	UNDERGROUND SERVICES	627,857	619,928
370.1	METERS - SMART GRID 15 YEAR LIFE	4,442,435	5,518,895
370.2	METERS - SMART GRID 10 YEAR LIFE	2,116,941	2,816,323
371	INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	546,666	503,719
371.21	INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES	5,661	5,326
371.23	INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION	0	0
372	LEASED PROPERTY ON CUSTOMER PREMISES	219	217
373	STREET LIGHTING AND SIGNAL SYSTEMS	2,305,348	2,203,947
TOTAL DISTRIBUTION PLANT		61,800,388	63,723,629
GENERAL PLANT			
389.2	LAND RIGHTS	304	297
390.1	STRUCTURES AND IMPROVEMENTS	1,706,616	1,682,834
390.2	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	137,603	133,350
391	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	2,418	3,455
391.2	OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES	0	0
391.25	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	2,283,459	2,356,489
391.3	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	281,017	331,541
TOTAL ACCOUNT 391		2,566,894	2,691,485

PENNSYLVANIA ELECTRIC COMPANY
 COMPARISON OF CALCULATED AND BOOK
 DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2017

ACCOUNT		CALCULATED DEPRECIATION ACCRUALS	BOOK DEPRECIATION ACCRUALS
(1)		(2)	(3)
392.3	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	3,920	3,941
392.4	TRANSPORTATION EQUIPMENT - POLE TRAILERS	115,145	106,926
	TOTAL ACCOUNT 392	119,066	110,867
393	STORES EQUIPMENT	73	60
394	TOOLS, SHOP AND GARAGE EQUIPMENT	491,978	477,859
395	LABORATORY EQUIPMENT	0	0
396	POWER OPERATED EQUIPMENT	35,617	34,368
397	COMMUNICATION EQUIPMENT	949,665	1,257,668
398	MISCELLANEOUS EQUIPMENT	24,295	30,547
	TOTAL GENERAL PLANT	6,032,110	6,419,335
	TOTAL DEPRECIABLE PLANT	80,431,726	77,705,938

PENNSYLVANIA ELECTRIC COMPANY

FILING REQUIREMENT V-B-2:

Supply a schedule by account or by depreciable group showing the survivor curve or interim survivor curve and annual accrual rate estimated to be appropriate:

- a) For the purpose of this filing.
- b) For the purpose of the most recent rate filing prior to the current proceeding.
- c) Supply an explanation for any major change in annual accrual rate by account or by depreciable group.
- d) Supply a comprehensive statement of major changes made in depreciation methods, procedures and techniques and the effect of the changes upon accumulated and annual depreciation, if any.

RESPONSE:

- a) Penelec Exhibit Attachments A and B, columns 4 & 5, provide Pennsylvania Electric Company's survivor curve and annual estimated accrual rate for the future and fully projected future test years.
- b) Penelec Exhibit Attachments A and B, columns 2 & 3, provide Pennsylvania Electric Company's survivor curve and annual estimated accrual rate for the most recent filing with the Commission.
- c) Penelec Exhibit Attachments A and B, column 6, provide an explanation for any change in annual accrual rate by account. Changes reflect plant and reserve activity, life characteristics and amortization of certain accounts.
- d) These studies represent the same methods and techniques as set forth in the previous studies; however the depreciation procedure has changed. The survivor curve estimates are based on a service life study as described in Exhibit JJS 2 in the section titled, "Service Life Statistics," beginning on page VI-2.

PENNSYLVANIA ELECTRIC COMPANY
COMPARISON OF EXISTING SURVIVOR CURVES AND DEPRECIATION RATE
AS OF DECEMBER 31, 2016

	ACCOUNT (1)	MOST RECENT FILING		CURRENT FILING		REASON FOR ACCURAL CHANGE (6)
		SURVIVOR CURVE (2)	ACCURAL RATE (3)	SURVIVOR CURVE (4)	ACCURAL RATE (5)	
ELECTRIC PLANT						
INTANGIBLE PLANT						
303	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	7-SQ	8.86	7-SQ	9.09	a
303.3	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	7-SQ	-	7-SQ	-	a
303.6	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE			7-SQ	14.45	
TOTAL INTANGIBLE PLANT						
TRANSMISSION PLANT						
350.2	LAND RIGHTS	75-R4	1.84	75-R4	1.86	a
352	STRUCTURES AND IMPROVEMENTS	65-R3	1.06	65-R3	1.22	a
353	STATION EQUIPMENT	57-R2	1.38	57-R2	1.86	a
354	TOWERS AND FIXTURES	75-R3	0.78	75-R3	0.88	a
355	POLES AND FIXTURES	60-R1.5	1.51	60-R1.5	2.16	a
356	OVERHEAD CONDUCTORS AND DEVICES	65-R2.5	1.24	65-R2.5	1.58	a
356.1	CLEARING COSTS AND RIGHTS OF WAY	75-R4	1.28	75-R4	1.40	a
358	UNDERGROUND CONDUCTORS AND DEVICES	35-S2	3.29	35-S2	3.27	a
DISTRIBUTION PLANT						
360.2	LAND RIGHTS	75-R4	0.85	75-R4	0.92	a
361	STRUCTURES AND IMPROVEMENTS	65-R2.5	0.85	65-R2.5	1.04	a
362	STATION EQUIPMENT	60-R1.5	1.33	60-R1.5	1.79	a
364	POLES, TOWERS AND FIXTURES	60-R1.5	1.46	60-R1.5	1.98	a
365	OVERHEAD CONDUCTORS AND DEVICES	58-R1	1.66	58-R1	2.34	a
365.1	CLEARING COSTS AND RIGHTS OF WAY	70-R4	1.36	70-R4	1.47	a
366	UNDERGROUND CONDUIT	65-R2.5	1.23	65-R2.5	1.45	a
367	UNDERGROUND CONDUCTORS AND DEVICES	43-R2.5	1.95	43-R2.5	2.38	a
368	LINE TRANSFORMERS	41-R1	2.01	41-R1	2.76	a
369	OVERHEAD SERVICES	55-R1.5	1.44	55-R1.5	1.79	a
369.1	UNDERGROUND SERVICES	55-R1.5	0.99	55-R1.5	1.30	a
370	METERS	25-L0	4.29			
370.1	METERS - SMART GRID 15 YEAR LIFE	15-S2.5	6.74	15-S2.5	7.37	a
370.2	METERS - SMART GRID 10 YEAR LIFE			10-S2.5	11.01	a
371	INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	30-R0.5	1.50	30-R0.5	1.90	a
371.21	INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES	25-R2	2.45	25-R2	2.53	a
371.23	INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION	20-S3	-	20-S3	-	

PENNSYLVANIA ELECTRIC COMPANY
COMPARISON OF EXISTING SURVIVOR CURVES AND DEPRECIATION RATE
AS OF DECEMBER 31, 2016

	ACCOUNT (1)	MOST RECENT FILING		CURRENT FILING		REASON FOR ACCRAUAL CHANGE (6)
		SURVIVOR CURVE (2)	ACCRAUAL RATE (3)	SURVIVOR CURVE (4)	ACCRAUAL RATE (5)	
372	LEASED PROPERTY ON CUSTOMER PREMISES	40-R2.5	0.09	40-R2.5	0.11	a
373	STREET LIGHTING AND SIGNAL SYSTEMS	24-R1	4.53	24-R1	5.66	a
GENERAL PLANT						
389.2	LAND RIGHTS	65-R2.5	1.25	65-R2.5	1.42	a
390.1	STRUCTURES AND IMPROVEMENTS					
	MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS	45-S0	1.67	45-S0	2.22	a
	RICHLAND OPERATING CENTER	80-S0	2.15	80-S0	2.17	a
	ERIE OPERATING CENTER	80-S0	2.14	80-S0	3.68	a
	ALTOONA OPERATING CENTER	80-S0	2.90	80-S0	3.53	a
390.2	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING					
	MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS	35-R0.5	1.01	35-R0.5	1.95	a
	RICHLAND OPERATING CENTER	SQUARE	2.52	SQUARE	1.93	a
	ERIE OPERATING CENTER	SQUARE	1.85	SQUARE	1.98	a
	ALTOONA OPERATING CENTER	SQUARE	1.24	SQUARE	1.66	a
391	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20-SQ	0.03	20-SQ	0.12	a
391.2	OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES	10-SQ	-	10-SQ	-	
391.25	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	5-SQ	20.01	5-SQ	19.79	a
391.3	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	5-SQ	24.20	5-SQ	18.98	a
392.3	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	13-L3	2.87	13-L3	0.59	a
392.4	TRANSPORTATION EQUIPMENT - POLE TRAILERS	28-L2	3.41	28-L2	3.96	a
393	STORES EQUIPMENT	25-SQ	-	25-SQ	0.01	a
394	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	4.62	25-SQ	4.85	a
395	LABORATORY EQUIPMENT	20-SQ	-	20-SQ	-	
396	POWER OPERATED EQUIPMENT	33-R1	0.30	33-R1	0.71	a
397	COMMUNICATION EQUIPMENT	15-SQ	2.77	15-SQ	5.20	a
398	MISCELLANEOUS EQUIPMENT	20-SQ	0.46	20-SQ	1.47	a

LEGEND
 a - PLANT AND RESERVE ACTIVITY

PENNSYLVANIA ELECTRIC COMPANY
COMPARISON OF EXISTING SURVIVOR CURVES AND DEPRECIATION RATE
AS OF DECEMBER 31, 2017

	ACCOUNT (1)	MOST RECENT FILING		CURRENT FILING		REASON FOR ACCRUAL CHANGE (6)	
		SURVIVOR CURVE (2)	ACCRUAL RATE (3)	SURVIVOR CURVE (4)	ACCRUAL RATE (5)		
ELECTRIC PLANT							
INTANGIBLE PLANT							
	303	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	7-SQ	8.86	7-SQ	8.30	a
	303.3	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	7-SQ	-	7-SQ	-	a
	303.6	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE			7-SQ	14.39	
TOTAL INTANGIBLE PLANT							
TRANSMISSION PLANT							
	350.2	LAND RIGHTS	75-R4	1.84	75-R4	1.84	a
	352	STRUCTURES AND IMPROVEMENTS	65-R3	1.06	65-R3	0.48	a
	353	STATION EQUIPMENT	57-R2	1.38	57-R2	2.67	a
	354	TOWERS AND FIXTURES	75-R3	0.78			a
	355	POLES AND FIXTURES	60-R1.5	1.51	60-R1.5	1.95	a
	356	OVERHEAD CONDUCTORS AND DEVICES	65-R2.5	1.24	65-R2.5	2.08	a
	356.1	CLEARING COSTS AND RIGHTS OF WAY	75-R4	1.28	75-R4	1.43	a
	358	UNDERGROUND CONDUCTORS AND DEVICES	35-S2	3.29	35-S2	3.17	a
DISTRIBUTION PLANT							
	360.2	LAND RIGHTS	75-R4	0.85	75-R4	0.90	a
	361	STRUCTURES AND IMPROVEMENTS	65-R2.5	0.85	65-R2.5	1.04	a
	362	STATION EQUIPMENT	60-R1.5	1.33	60-R1.5	1.77	a
	364	POLES, TOWERS AND FIXTURES	60-R1.5	1.46	60-R1.5	1.99	a
	365	OVERHEAD CONDUCTORS AND DEVICES	58-R1	1.66	58-R1	2.30	a
	365.1	CLEARING COSTS AND RIGHTS OF WAY	70-R4	1.36	70-R4	1.48	a
	366	UNDERGROUND CONDUIT	65-R2.5	1.23	65-R2.5	1.43	a
	367	UNDERGROUND CONDUCTORS AND DEVICES	43-R2.5	1.95	43-R2.5	2.38	a
	368	LINE TRANSFORMERS	41-R1	2.01	41-R1	2.71	a
	369	OVERHEAD SERVICES	55-R1.5	1.44	55-R1.5	1.74	a
	369.1	UNDERGROUND SERVICES	55-R1.5	0.99	55-R1.5	1.28	a
	370	METERS	25-L0	4.29			
	370.1	METERS - SMART GRID 15 YEAR LIFE	15-S2.5	6.74	15-S2.5	7.35	a
	370.2	METERS - SMART GRID 10 YEAR LIFE			10-S2.5	11.02	a
	371	INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	30-R0.5	1.50	30-R0.5	1.75	a
	371.21	INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES	25-R2	2.45	25-R2	2.38	a
	371.23	INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION	20-S3	-	20-S3	-	

PENNSYLVANIA ELECTRIC COMPANY
COMPARISON OF EXISTING SURVIVOR CURVES AND DEPRECIATION RATE
AS OF DECEMBER 31, 2017

	ACCOUNT (1)	MOST RECENT FILING		CURRENT FILING		REASON FOR ACCRUAL CHANGE
		SURVIVOR CURVE (2)	ACCRUAL RATE (3)	SURVIVOR CURVE (4)	ACCRUAL RATE (5)	
372	LEASED PROPERTY ON CUSTOMER PREMISES	40-R2.5	0.09	40-R2.5	0.11	a
373	STREET LIGHTING AND SIGNAL SYSTEMS	24-R1	4.53	24-R1	5.27	a
GENERAL PLANT						
389.2	LAND RIGHTS	65-R2.5	1.25	65-R2.5	1.39	a
390.1	STRUCTURES AND IMPROVEMENTS					
	MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS	45-S0	1.67	45-S0	2.16	a
	RICHLAND OPERATING CENTER	80-S0	2.15	80-S0	2.12	a
	ERIE OPERATING CENTER	80-S0	2.14	80-S0	3.68	a
	ALTOONA OPERATING CENTER	80-S0	2.90	80-S0	3.45	a
390.2	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING					
	MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS	35-R0.5	1.01	35-R0.5	1.88	a
	RICHLAND OPERATING CENTER	SQUARE	2.52	SQUARE	1.90	a
	ERIE OPERATING CENTER	SQUARE	1.85	SQUARE	1.94	a
	ALTOONA OPERATING CENTER	SQUARE	1.24	SQUARE	1.60	a
391	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20-SQ	0.03	20-SQ	0.31	a
391.2	OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES	10-SQ	-	10-SQ	-	a
391.25	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	5-SQ	20.01	5-SQ	19.82	a
391.3	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	5-SQ	24.20	5-SQ	26.92	a
392.3	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	13-L3	2.87	13-L3	0.59	a
392.4	TRANSPORTATION EQUIPMENT - POLE TRAILERS	28-L2	3.41	28-L2	3.68	a
393	STORES EQUIPMENT	25-SQ	-	25-SQ	0.01	a
394	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	4.62	25-SQ	5.13	a
395	LABORATORY EQUIPMENT	20-SQ	-	20-SQ	-	a
396	POWER OPERATED EQUIPMENT	33-R1	0.30	33-R1	0.69	a
397	COMMUNICATION EQUIPMENT	15-SQ	2.77	15-SQ	8.89	a
398	MISCELLANEOUS EQUIPMENT	20-SQ	0.46	20-SQ	2.63	a

LEGEND

a - PLANT AND RESERVE ACTIVITY

PENNSYLVANIA ELECTRIC COMPANY

FILING REQUIREMENT V-C-1:

Where the retirement rate actuarial method of mortality analysis is utilized, set forth representative examples including charts depicting the observed and estimated survivor curves and a tabular presentation of the observed and estimated life tables plotted on the chart. Other analysis results shall be subject to request.

RESPONSE:

Penelec Exhibit JJS 2 provides the observed and estimated survivor curves and life tables for all accounts analyzed by the actuarial method.

PENNSYLVANIA ELECTRIC COMPANY

FILING REQUIREMENT V-D-1:

Provide the surviving original cost plant at the appropriate test year date or dates by account or functional property group and include claimed depreciation reserves. Provide annual depreciation accruals where appropriate. These calculations should be provided for plant in service as well as other categories of plant, including but not limited to, contributions in aid of construction, customers' advances for construction, and anticipated retirements associated with construction work in progress claims, if applicable.

RESPONSE:

See Penelec Exhibit JJS-10 Attachments A and B that provides Pennsylvania Electric Company's surviving original cost electric plant in service, accumulated book depreciation reserve, annual depreciation expense accruals, survivor curve, future depreciation accruals, and composite remaining life for the future test year as of December 31, 2016 and the fully projected future test year as of December 31, 2017. No claim is being made in this rate case filing for contributions in aid of construction.

PENNSYLVANIA POWER COMPANY
 TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
 CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2016

	ACCOUNT (1)	SURVIVOR CURVE (2)	ORIGINAL COST (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	ANNUAL ACCRUAL RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)=(5)/(6)
	ELECTRIC PLANT							
	INTANGIBLE PLANT							
303	MISCELLANEOUS INTANGIBLE PLANT	7-SQ	12,119,673.24	9,647,740	2,471,933	629,973	5.20	3.9
303.1	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	7-SQ	4,089,336.81	698,001	3,391,336	600,711	14.69	5.6
	TOTAL INTANGIBLE PLANT		16,209,010.05	10,345,741	5,863,269	1,230,684	7.59	
	TRANSMISSION PLANT							
352.1	STRUCTURES AND IMPROVEMENTS	65-R4	764,597.96	528,270	236,328	6,132	0.80	38.5
352.2	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	65-R4	195,215.93	105,041	90,175	2,644	1.35	34.1
353	STATION EQUIPMENT	58-R2	6,417,733.78	4,689,714	1,728,020	52,518	0.82	32.9
354	TOWERS AND FIXTURES	70-R4	7,576.09	7,529	47	5	0.07	9.4
355	POLES AND FIXTURES	62-R1.5	2,825,552.87	892,344	1,933,009	52,682	1.86	36.7
356	OVERHEAD CONDUCTORS AND DEVICES	62-R2	2,722,010.42	958,466	1,763,544	43,831	1.61	40.2
357	UNDERGROUND CONDUIT	45-S2.5	64,653.86	54,742	9,912	1,009	1.56	9.8
358	UNDERGROUND CONDUCTORS AND DEVICES	40-S1.5	36,071.32	29,751	6,320	618	1.71	10.2
359	ROADS AND TRAILS	55-S2.5	6,324.44	5,119	1,205	77	1.22	15.6
	TOTAL TRANSMISSION PLANT		13,039,736.67	7,271,176	5,768,560	159,516	1.22	
	DISTRIBUTION PLANT							
361.1	STRUCTURES AND IMPROVEMENTS	65-R3	1,297,037.49	554,132	742,885	16,664	1.28	44.6
361.2	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	65-R3	448,648.71	202,121	246,528	6,178	1.38	39.9
362	STATION EQUIPMENT	50-R0.5	52,509,889.64	14,463,798	38,046,092	1,418,110	2.70	26.8
364	POLES, TOWERS AND FIXTURES	55-R2	110,824,665.61	32,854,720	77,969,946	2,409,547	2.17	32.4
365	OVERHEAD CONDUCTORS AND DEVICES	60-R1	116,208,289.81	24,137,780	92,070,510	2,733,933	2.35	33.7
365.1	OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND GRADING	60-R1	48,591,447.12	6,001,167	42,590,280	1,183,231	2.44	36.0
366	UNDERGROUND CONDUIT	60-R2.5	7,645,677.04	2,398,624	5,247,053	143,075	1.87	36.7
367	UNDERGROUND CONDUCTORS AND DEVICES	50-R2.5	66,219,918.64	20,835,527	45,384,392	1,454,515	2.20	31.2
368	LINE TRANSFORMERS	44-R1.5	107,870,422.55	34,173,620	73,696,803	2,906,294	2.69	25.4
369	SERVICES	55-R4	38,808,793.47	19,527,568	19,281,225	518,062	1.33	37.2
370.1	METERS - SMART GRID	15-S0.5	36,175,333.29	4,172,215	32,003,118	3,271,990	9.04	9.8
371	INSTALLATIONS ON CUSTOMERS' PREMISES	33-R2	3,792,737.59	2,537,778	1,254,960	8,130	2.14	15.4
373.1	STREET LIGHTING AND SIGNAL SYSTEMS	27-R2	7,690,683.12	4,354,501	3,336,182	236,355	3.07	14.1
373.2	STREET LIGHTING AND SIGNAL SYSTEMS - ESP	27-R2	24,999.70	12,276	12,724	680	2.72	18.7
	TOTAL DISTRIBUTION PLANT		598,108,543.78	166,225,847	431,882,698	16,379,964	2.74	

PENNSYLVANIA POWER COMPANY
 TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
 CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2016

	ACCOUNT (1)	SURVIVOR CURVE (2)	ORIGINAL COST (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	ANNUAL ACCRUAL RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)=(5)/(6)
	GENERAL PLANT							
390.1	STRUCTURES AND IMPROVEMENTS	50-R2.5	6,152,243.39	2,924,083	3,228,160	113,364	1.84	28.5
390.2	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	50-R2.5	41,299.15	8,682	32,617	928	2.25	35.1
391.1	OFFICE FURNITURE AND EQUIPMENT	20-SQ	391,660.44	303,892	87,768	60,963	15.57	1.4
391.2	DATA PROCESSING EQUIPMENT	5-SQ	1,157,387.31	872,137	285,250	110,455	9.54	2.6
391.2.5	DATA PROCESSING EQUIPMENT - SMART GRID	5-SQ	3,167,935.51	975,710	2,194,226	613,727	19.37	3.6
392	TRANSPORTATION EQUIPMENT	10-L2	594,877.72	219,487	375,391	67,672	11.38	5.5
393	STORES EQUIPMENT	30-SQ	124,327.24	69,790	34,537	10,939	8.80	5.0
394	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	1,957,968.48	518,553	1,439,415	180,848	9.24	8.0
395	LABORATORY EQUIPMENT	20-SQ	29,574.06	12,587	16,987	1,476	4.99	11.5
396	POWER OPERATED EQUIPMENT	18-S1.5	461,035.33	216,813	244,222	27,075	5.87	9.0
397	COMMUNICATION EQUIPMENT	15-SQ	2,123,962.23	166,789	1,957,173	210,613	9.92	9.3
398	MISCELLANEOUS EQUIPMENT	20-SQ	33,765.98	25,331	8,435	582	1.72	14.5
	TOTAL GENERAL PLANT		16,236,036.84	6,311,854	9,924,181	1,398,642	8.61	
	TOTAL DEPRECIABLE PLANT		643,593,327.34	190,154,618	453,438,708	19,168,806	2.98	
	NONDEPRECIABLE							
301	ORGANIZATION		22,833.53	772				
302	FRANCHISES AND CONSENTS		68,665.97					
350.1	LAND		2,089,804.27					
350.2	EASEMENTS		8,430,107.46					
360.1	LAND		578,456.76					
360.2	EASEMENTS		5,802,870.46	2,332				
374	DISTRIBUTION PLANT ARO		4,407.74					
389.1	LAND		226,639.25					
389.2	EASEMENTS		310.93					
399.1	GENERAL PLANT ARO		32,875.01	21,479				
	TOTAL NONDEPRECIABLE PLANT		17,256,971.38	24,603				
	TOTAL ELECTRIC PLANT		660,850,298.72	190,179,221	453,438,708	19,168,806		

PENNSYLVANIA ELECTRIC COMPANY
 TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
 CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2017

	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
	ACCOUNT	SURVIVOR CURVE	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
ELECTRIC PLANT								
	INTANGIBLE PLANT							
303	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	7-SQ	47,973,229.47	33,699,087	14,274,142	3,982,022	8.30	3.6
303.3	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	7-SQ	9,079,603.90	9,079,604	0	0	-	-
303.6	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	7-SQ	22,214,395.05	5,598,918	16,615,477	3,196,520	14.39	5.2
	TOTAL INTANGIBLE PLANT		79,267,228.42	48,377,609	30,889,619	7,178,542	9.06	4.3
	TRANSMISSION PLANT							
350.2	LAND RIGHTS	75-R4	12,617,837.84	6,483,786	6,134,052	232,739	1.84	26.4
352	STRUCTURES AND IMPROVEMENTS	65-R3	186,986.97	139,084	47,903	892	0.48	53.7
353	STATION EQUIPMENT	57-R2	871,367.00	9,250	862,117	23,244	2.67	37.1
355	POLES AND FIXTURES	60-R1.5	2,247,198.64	585,779	1,661,420	43,745	1.95	38.0
356	OVERHEAD CONDUCTORS AND DEVICES	65-R2.5	26,793.60	388	26,406	558	2.08	47.3
356.1	CLEARING COSTS AND RIGHTS OF WAY	75-R4	5,141,268.87	78,038	5,063,231	73,461	1.43	68.9
358	UNDERGROUND CONDUCTORS AND DEVICES	35-S2	308,883.57	43,959	264,925	9,795	3.17	27.1
	TOTAL TRANSMISSION PLANT		21,400,336.49	7,340,284	14,060,054	384,432	1.80	36.6
	DISTRIBUTION PLANT							
360.2	LAND RIGHTS	75-R4	15,554,712.62	10,325,073	5,229,640	140,370	0.90	37.3
361	STRUCTURES AND IMPROVEMENTS	65-R2.5	15,230,142.01	9,032,481	6,177,661	158,068	1.04	39.1
362	STATION EQUIPMENT	60-R1.5	268,119,835.37	106,697,926	161,421,909	4,735,858	1.77	34.1
364	POLES, TOWERS AND FIXTURES	60-R1.5	544,086,307.46	169,322,459	374,763,848	10,805,529	1.99	34.7
365	OVERHEAD CONDUCTORS AND DEVICES	58-R1	178,567,287.75	178,493,283	550,074,005	16,757,518	2.30	32.8
365.1	CLEARING COSTS AND RIGHTS OF WAY	70-R4	177,356,575.97	23,193,192	154,163,384	2,631,098	1.48	58.6
366	UNDERGROUND CONDUIT	65-R2.5	36,985,675.50	18,306,410	18,679,266	528,956	1.43	35.3
367	UNDERGROUND CONDUCTORS AND DEVICES	43-R2.5	179,326,994.52	69,487,620	109,839,375	4,266,889	2.38	25.7
368	LINE TRANSFORMERS	41-R1	394,487,521.34	152,973,682	241,513,839	10,692,085	2.71	22.6
369	OVERHEAD SERVICES	55-R1.5	77,106,516.49	33,930,666	43,173,850	1,338,903	1.74	32.2
369.1	UNDERGROUND SERVICES	55-R1.5	48,369,620.20	29,206,471	19,163,149	619,928	1.28	30.9
370.1	METERS - SMART GRID 15 YEAR LIFE	15-S2.5	75,048,883.66	7,394,800	67,654,084	5,518,895	7.35	12.3
370.2	METERS - SMART GRID 10 YEAR LIFE	10-S2.5	25,558,129.65	2,875,233	22,682,897	2,816,323	11.02	8.1
371	INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	30-R0.5	28,771,878.96	20,975,585	7,796,294	503,719	1.75	15.5
371.21	INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES	25-R2	223,738.49	179,720	44,018	5,326	2.38	8.3
371.23	INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION	20-S3	147,696.50	147,697	0	0	-	-
372	LEASED PROPERTY ON CUSTOMER PREMISES	40-R2.5	198,654.59	193,351	5,304	217	0.11	24.4
373	STREET LIGHTING AND SIGNAL SYSTEMS	24-R1	41,851,720.81	13,693,614	28,158,107	2,203,947	5.27	12.8
	TOTAL DISTRIBUTION PLANT		2,656,991,891.89	846,449,263	1,810,542,630	63,723,629	2.40	28.4
	GENERAL PLANT							
389.2	LAND RIGHTS	65-R2.5	21,378.19	13,319	8,059	297	1.39	27.1
390.1	STRUCTURES AND IMPROVEMENTS	45-S0	24,408,406.29	11,862,647	12,545,759	527,700	2.16	23.8
	MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS	80-S0	8,669,080.18	5,409,299	3,259,781	183,805	2.12	17.7
	RIEHL OPERATING CENTER	80-S0	16,169,007.73	6,913,346	9,255,662	595,297	15.5	15.5
	ALTOONA OPERATING CENTER	80-S0	10,885,405.39	6,378,071	4,507,334	376,032	3.45	12.0
	TOTAL ACCOUNT 390.1		60,131,899.59	30,563,363	29,568,536	1,682,834	2.80	17.6

PENNSYLVANIA ELECTRIC COMPANY
 TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
 CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2017

	(1) ACCOUNT	(2) SURVIVOR CURVE	(3) ORIGINAL COST	(4) BOOK DEPRECIATION RESERVE	(5) FUTURE ACCRUALS	(6) CALCULATED ANNUAL ACCRUAL AMOUNT	(7)=(6)/(3) ANNUAL RATE	(8)=(5)/(6) COMPOSITE REMAINING LIFE
390.2	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS RICHLAND OPERATING CENTER ERIE OPERATING CENTER ALTOONA OPERATING CENTER TOTAL ACCOUNT 390.2	35-R0.5 SQUARE * SQUARE * SQUARE *	3,677,419.08 1,416,597.62 1,010,020.96 1,101,950.70	2,443,583 891,515 686,521 881,886	1,233,836 523,083 323,500 220,065	69,210 26,926 19,607 17,607	1.88 1.90 1.94 1.60	17.8 19.5 16.5 12.5
391	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20-SQ	7,203,988.36	4,903,505	2,302,484	133,350	1.85	17.3
391.2	OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES	10-SQ	1,115,425.67	1,059,507	55,919	3,455	0.31	16.2
391.25	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	5-SQ	11,891,716.26	2,261	0	0		
391.3	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	5-SQ	1,231,655.12	5,756,484	6,135,232	2,356,489	19.82	2.6
			1,231,655.12	728,843	502,812	331,541	26.92	1.5
	TOTAL ACCOUNT 391		14,241,038.38	7,547,095	6,693,963	2,691,485	18.90	2.5
392.3	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	13-L3	664,425.42	629,138	35,287	3,941	0.59	9.0
392.4	TRANSPORTATION EQUIPMENT - POLE TRAILERS	28-L2	2,907,713.74	1,717,501	1,190,213	106,926	3.68	11.1
	TOTAL ACCOUNT 392		3,572,139.16	2,346,639	1,225,500	110,867	3.10	11.1
393	STORES EQUIPMENT	25-SQ	583,403.02	582,890	513	60	0.01	8.6
394	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	9,319,726.63	4,419,431	4,900,296	477,859	5.13	10.3
395	LABORATORY EQUIPMENT	20-SQ	561,539.98	561,538	2	0		
396	POWER OPERATED EQUIPMENT	33-R1	5,016,477.27	4,445,320	571,157	34,368	0.69	16.6
397	COMMUNICATION EQUIPMENT	15-SQ	14,150,638.71	2,577,668	11,572,971	1,257,668	8.89	9.2
398	MISCELLANEOUS EQUIPMENT	20-SQ	1,162,591.44	740,496	422,095	30,547	2.63	13.8
	TOTAL GENERAL PLANT		115,966,840.73	58,701,264	57,265,576	6,419,335	5.54	8.9
	TOTAL DEPRECIABLE PLANT		2,873,626,297.53	960,868,420	1,912,757,879	77,705,938	2.70	24.6
	NONDEPRECIABLE							
301	ORGANIZATION		34,665.54	0				
302	FRANCHISES AND CONSENTS		306,716.73	(31,564)				
326	ASSET RETIREMENT COSTS TMI # 2		15,628,317.38	15,628,317				
350.1	LAND		2,833,354.50	(7,614)				
359.1	ASSET RETIREMENT COSTS TRANSMISSION		6,988.51	4,464				
360.1	LAND		1,698,991.25	7,614				
374	ASSET RETIREMENT COSTS DISTRIBUTION		80,653.00	63,018				
389.1	LAND		1,384,075.48	0				
390.3	BUILDING LEASEHOLDS		18,348.67	2,393				
392.99	TRANSPORTATION EQUIPMENT - CAPITAL LEASE RBS VEHICLES		29,608,887.66	11,664,357				
399	ASSET RETIREMENT COSTS GENERAL PLANT		321,852.44	215,180				
	TOTAL NONDEPRECIABLE PLANT		51,922,851.16	27,546,165				
	TOTAL ELECTRIC PLANT		2,925,549,148.69	988,414,585	1,912,757,879	77,705,938		

* LIFESPAN PROCEDURE WAS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.

PENNSYLVANIA ELECTRIC COMPANY

FILING REQUIREMENT V-D-2:

Provide representative examples of detail calculations by vintage at account or at a more detailed level, as performed for these purposes. Other vintage detail calculations shall be subject to request.

RESPONSE:

Examples of detailed depreciation calculations by vintage within account at December 31, 2015 are set forth on pages II-7 through II-86 of Exhibit JJS 1; at December 31, 2016 are set forth on pages VII-7 through VII-82 of Exhibit JJS 2; and at December 31, 2017 are set forth on pages II-7 through II-75 of Exhibit JJS 3.

PENNSYLVANIA ELECTRIC COMPANY

FILING REQUIREMENT V-E-1:

Provide a description of the depreciation methods utilized in calculating annual depreciation amounts and depreciation reserves, together with a discussion of the significant factors which were considered in arriving at estimates of service life and forecast retirements by facilities, accounts or sub-accounts, as applicable.

RESPONSE:

The depreciation methods utilized in calculating annual and accrued depreciation are discussed in the section titled, "Calculation of Annual and Accrued Depreciation," beginning on page IV-2 of Exhibit JJS 2.

PENNSYLVANIA ELECTRIC COMPANY

FILING REQUIREMENT VI-C:

Provide the following unadjusted detailed schedules by function and by FERC account for the claimed test year and for each of the 3 preceding comparable years.

Plant in service

RESPONSE:

Penelec Exhibit JJS-13 Attachment A provides Pennsylvania Electric Company's plant in service balances by account as of December 31, 2014 and December 31, 2015. Plant in service as of December 31, 2016 and 2017 is provided in Penelec Exhibit JJS-10 Attachments A and B.

PENNSYLVANIA ELECTRIC COMPANY
 ELECTRIC PLANT IN SERVICE
 AS OF DECEMBER 31

ACCOUNT (1)	2014 (2)	2015 (3)
ELECTRIC PLANT		
INTANGIBLE PLANT		
303 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	35,920,475.73	40,232,185.47
303.3 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	9,079,603.90	9,079,603.90
303.6 MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	<u>10,658,331.05</u>	<u>10,658,331.05</u>
TOTAL INTANGIBLE PLANT	45,000,079.63	59,970,120.42
TRANSMISSION PLANT		
350.2 LAND RIGHTS	13,322,516.28	12,617,837.84
352 STRUCTURES AND IMPROVEMENTS	8,426,486.98	9,754,246.97
353 STATION EQUIPMENT	191,590,098.79	227,668,539.78
354 TOWERS AND FIXTURES	29,020,091.34	29,523,885.62
355 POLES AND FIXTURES	111,670,210.39	139,502,090.64
356 OVERHEAD CONDUCTORS AND DEVICES	123,929,023.33	124,589,114.41
356.1 CLEARING COSTS AND RIGHTS OF WAY	43,628,792.04	43,708,303.87
358 UNDERGROUND CONDUCTORS AND DEVICES	<u>547,140.86</u>	<u>569,928.57</u>
TOTAL TRANSMISSION PLANT	522,134,360.01	587,933,947.70
DISTRIBUTION PLANT		
360.2 LAND RIGHTS	15,556,141.56	15,554,712.62
361 STRUCTURES AND IMPROVEMENTS	15,564,588.08	14,960,493.01
362 STATION EQUIPMENT	260,930,281.90	257,657,072.37
364 POLES, TOWERS AND FIXTURES	492,031,101.60	504,468,009.46
365 OVERHEAD CONDUCTORS AND DEVICES	655,840,255.15	672,561,156.00
365.1 CLEARING COSTS AND RIGHTS OF WAY	148,337,750.75	158,687,865.72
366 UNDERGROUND CONDUIT	36,722,533.26	36,908,663.50
367 UNDERGROUND CONDUCTORS AND DEVICES	155,644,145.46	163,458,916.52
368 LINE TRANSFORMERS	365,080,781.15	370,649,594.34
369 OVERHEAD SERVICES	74,069,473.66	74,476,213.89
369.1 UNDERGROUND SERVICES	46,075,789.13	48,077,364.80
370 METERS	75,177,689.23	75,177,689.23
370.1 METERS - SMART GRID 15 YEAR LIFE	1,595,900.42	15,566,098.96
370.2 METERS - SMART GRID 10 YEAR LIFE	65,507.35	65,507.35
371 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	29,086,936.81	28,771,878.96
371.21 INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES	223,738.49	223,738.49
371.23 INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION	147,696.50	147,696.50
372 LEASED PROPERTY ON CUSTOMER PREMISES	198,654.59	198,654.59
373 STREET LIGHTING AND SIGNAL SYSTEMS	<u>37,425,585.61</u>	<u>37,362,002.81</u>
TOTAL DISTRIBUTION PLANT	2,409,709,043.35	2,399,795,639.89
GENERAL PLANT		
389.2 LAND RIGHTS	21,378.19	21,378.19
390.1 STRUCTURES AND IMPROVEMENTS		
MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS	23,826,669.88	24,657,756.29
RICHLAND OPERATING CENTER	8,669,080.18	8,669,080.18
ERIE OPERATING CENTER	11,379,887.30	11,416,000.73
ALTOONA OPERATING CENTER	<u>10,593,077.72</u>	<u>10,885,405.39</u>
TOTAL ACCOUNT 390.1	54,468,715.08	55,628,242.59
390.2 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING		
MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS	3,749,917.08	3,749,917.08
RICHLAND OPERATING CENTER	1,416,597.62	1,416,597.62
ERIE OPERATING CENTER	1,010,020.96	1,010,020.96
ALTOONA OPERATING CENTER	<u>1,101,950.70</u>	<u>1,101,950.70</u>
TOTAL ACCOUNT 390.2	7,278,486.36	7,278,486.36

**PENNSYLVANIA ELECTRIC COMPANY
 ELECTRIC PLANT IN SERVICE
 AS OF DECEMBER 31**

ACCOUNT		2014	2015
(1)		(2)	(3)
391	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	5,695,472.51	5,503,420.35
391.2	OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES	1,718,127.58	1,718,127.58
391.25	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	5,227,727.06	8,805,782.26
391.3	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	2,284,351.13	2,719,816.72
	TOTAL ACCOUNT 391	14,925,678.28	18,747,146.91
392.3	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	706,678.26	664,425.42
392.4	TRANSPORTATION EQUIPMENT - POLE TRAILERS	2,863,150.73	2,907,713.74
	TOTAL ACCOUNT 392	3,569,828.99	3,572,139.16
393	STORES EQUIPMENT	1,507,234.93	1,483,884.12
394	TOOLS, SHOP AND GARAGE EQUIPMENT	12,948,918.07	13,309,091.32
395	LABORATORY EQUIPMENT	5,899,515.36	5,700,073.60
396	POWER OPERATED EQUIPMENT	5,150,018.25	5,016,477.27
397	COMMUNICATION EQUIPMENT	32,579,549.47	32,559,703.71
398	MISCELLANEOUS EQUIPMENT	3,354,794.90	3,523,722.44
	TOTAL GENERAL PLANT	141,704,117.88	146,840,345.67
	TOTAL DEPRECIABLE PLANT	3,118,547,600.87	3,194,540,053.68
NONDEPRECIABLE			
301	ORGANIZATION	34,665.54	34,665.54
302	FRANCHISES AND CONSENTS	343,099.13	306,716.73
326	ASSET RETIREMENT COSTS TMI # 2	15,628,317.38	15,628,317.38
350.1	LAND	2,101,476.78	2,833,354.50
359.1	ASSET RETIREMENT COSTS TRANSMISSION	6,988.51	6,988.51
360.1	LAND	1,725,416.62	1,698,991.25
374	ASSET RETIREMENT COSTS DISTRIBUTION	80,653.00	80,653.00
389.1	LAND	1,384,075.48	1,384,075.48
390.3	BUILDING LEASEHOLDS	18,348.67	18,348.67
392.99	TRANSPORTATION EQUIPMENT - CAPITAL LEASE RBS VEHICLES	29,503,786.02	29,608,887.66
399	ASSET RETIREMENT COSTS GENERAL PLANT	321,852.44	321,852.44
	TOTAL NONDEPRECIABLE PLANT	51,148,679.57	51,922,851.16
	TOTAL ELECTRIC PLANT	3,169,696,280.44	3,246,462,904.84

PENNSYLVANIA ELECTRIC COMPANY

FILING REQUIREMENT VI-D:

Provide the following unadjusted detailed schedules by function and by FERC account for the claimed test year and for each of the 3 preceding comparable years.

Accumulated depreciation

RESPONSE:

Penelec Exhibit JJS-14 Attachment A provides Pennsylvania Electric Company's accumulated depreciation by account as of December 31, 2014 and December 31, 2015. Accumulated depreciation as of December 31, 2016 and 2017 is provided in Penelec Exhibit JJS-10 Attachments A and B.

PENNSYLVANIA ELECTRIC COMPANY
 ACCUMULATED DEPRECIATION AND AMORTIZATION
 AS OF DECEMBER 31

ACCOUNT		2014	2015
(1)		(2)	(3)
ELECTRIC PLANT			
INTANGIBLE PLANT			
303	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	22,351,790	25,474,489
303.3	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	9,079,604	9,079,604
303.6	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE		938,523.29
TOTAL INTANGIBLE PLANT		31,431,394	35,492,616
TRANSMISSION PLANT			
350.2	LAND RIGHTS	5,780,452	6,010,617
352	STRUCTURES AND IMPROVEMENTS	4,227,458	4,738,027
353	STATION EQUIPMENT	67,562,223	73,327,335
354	TOWERS AND FIXTURES	19,683,135	19,779,753
355	POLES AND FIXTURES	30,320,050	30,832,395
356	OVERHEAD CONDUCTORS AND DEVICES	57,956,644	58,403,354
356.1	CLEARING COSTS AND RIGHTS OF WAY	8,680,147	9,226,335
358	UNDERGROUND CONDUCTORS AND DEVICES	(33,001)	47,743
TOTAL TRANSMISSION PLANT		194,177,107	202,365,560
DISTRIBUTION PLANT			
360.2	LAND RIGHTS	9,856,494	9,992,202
361	STRUCTURES AND IMPROVEMENTS	9,078,060	8,781,840
362	STATION EQUIPMENT	98,997,864	98,380,269
364	POLES, TOWERS AND FIXTURES	152,208,394	159,084,925
365	OVERHEAD CONDUCTORS AND DEVICES	141,154,978	147,050,690
365.1	CLEARING COSTS AND RIGHTS OF WAY	18,253,264	20,341,248
366	UNDERGROUND CONDUIT	16,789,151	17,232,173
367	UNDERGROUND CONDUCTORS AND DEVICES	60,919,532	62,949,022
368	LINE TRANSFORMERS	128,311,968	133,767,164
369	OVERHEAD SERVICES	27,718,784	29,194,013
369.1	UNDERGROUND SERVICES	27,515,256	27,975,500
370	METERS	12,301,497	
370.1	METERS - SMART GRID 15 YEAR LIFE	67,527	578,961
370.2	METERS - SMART GRID 10 YEAR LIFE		0
371	INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	19,563,703	19,479,251
371.21	INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES	162,603	168,085
371.23	INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION	147,697	147,697
372	LEASED PROPERTY ON CUSTOMER PREMISES	192,735	192,914
373	STREET LIGHTING AND SIGNAL SYSTEMS	8,506,555	8,332,009
TOTAL DISTRIBUTION PLANT		731,746,062	743,647,963
GENERAL PLANT			
389.2	LAND RIGHTS	12,442	12,709
390.1	STRUCTURES AND IMPROVEMENTS		
	MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS	10,563,755	11,151,775
	RICHLAND OPERATING CENTER	4,762,987	5,037,495
	ERIE OPERATING CENTER	6,837,533	6,219,774
	ALTOONA OPERATING CENTER	5,956,375	5,554,260
TOTAL ACCOUNT 390.1		28,120,649	27,963,304

**PENNSYLVANIA ELECTRIC COMPANY
 ACCUMULATED DEPRECIATION AND AMORTIZATION
 AS OF DECEMBER 31**

ACCOUNT (1)	2014 (2)	2015 (3)
390.2		
STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING		
MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS	2,771,119	2,373,411
RICHLAND OPERATING CENTER	612,525	824,398
ERIE OPERATING CENTER	644,798	635,915
ALTOONA OPERATING CENTER	890,229	829,956
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TOTAL ACCOUNT 390.2	4,918,672	4,663,680
391		
OFFICE FURNITURE AND EQUIPMENT - FURNITURE	5,667,559	5,442,169
391.2		
OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES	1,718,154	1,718,154
391.25		
OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	524,019	1,502,916
391.3		
OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	1,241,549	1,368,445
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TOTAL ACCOUNT 391	9,151,280	10,031,684
392.3		
TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	464,107	621,298
392.4		
TRANSPORTATION EQUIPMENT - POLE TRAILERS	1,506,725	1,481,647
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TOTAL ACCOUNT 392	1,970,832	2,102,945
393		
STORES EQUIPMENT	1,506,649	1,483,298
394		
TOOLS, SHOP AND GARAGE EQUIPMENT	7,152,253	7,385,149
395		
LABORATORY EQUIPMENT	5,899,514	5,700,072
396		
POWER OPERATED EQUIPMENT	4,785,542	4,381,303
397		
COMMUNICATION EQUIPMENT	22,597,303	22,509,780
398		
MISCELLANEOUS EQUIPMENT	3,140,518	3,034,443
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TOTAL GENERAL PLANT	89,255,654	89,268,366
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TOTAL DEPRECIABLE PLANT	1,046,610,217	1,070,774,504
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NONDEPRECIABLE		
301		
ORGANIZATION		
302		
FRANCHISES AND CONSENTS	4,818	(31,564)
326		
ASSET RETIREMENT COSTS TMI # 2	15,628,317	15,628,317
350.1		
LAND		(7,614)
359.1		
ASSET RETIREMENT COSTS TRANSMISSION	4,296	4,464
360.1		
LAND		7,614
374		
ASSET RETIREMENT COSTS DISTRIBUTION	60,514	63,018
389.1		
LAND		
390.3		
BUILDING LEASEHOLDS	1,476	2,393
392.99		
TRANSPORTATION EQUIPMENT - CAPITAL LEASE RBS VEHICLES		11,664,357
399		
ASSET RETIREMENT COSTS GENERAL PLANT	206,974	215,180
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TOTAL NONDEPRECIABLE PLANT	15,906,396	27,546,166
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TOTAL ELECTRIC PLANT	1,062,516,613	1,098,320,670