

**BEFORE THE  
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

**METROPOLITAN EDISON COMPANY  
DOCKET NO. R-2016-2537349**

**2016 GENERAL BASE RATE FILING**

**(Volume II of III)**

**FILED: April 28, 2016**



# METROPOLITAN EDISON COMPANY

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**BEFORE THE  
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

**METROPOLITAN EDISON COMPANY  
DOCKET NO. R-2016-2537349**

**Direct Testimony  
of  
Thomas J. Dolezal**

**List of Topics Addressed**

**Cost of Service Studies  
Jurisdictional Separation Studies**

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**DIRECT TESTIMONY  
OF  
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 Metropolitan Edison Company (“Met-Ed” 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 Met-Ed 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 Met-Ed used most recently in its last base rate proceeding.

21 **Exhibit TJD – 2** contains the supporting studies for functionalizing costs  
22 and developing allocation factors used in the COSS. An explanation of

1 the supporting studies is contained within Exhibit TJD-2, and I provide an  
2 overview of those studies later in my testimony.

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

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

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

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

1 Some facilities may serve more than one classification and, if so, the  
2 costs recorded in those accounts are divided between classifications  
3 accordingly.

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

12 **Q. Please describe the software you used in performing the Met-Ed COSS.**

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

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

18 A. As explained by Kevin M. Siedt in Met-Ed Statement No. 3, the COSS provides  
19 the starting point for the development of Met-Ed's Rate Design.\* A COSS  
20 allocates a company's total cost of service to each of its rate schedules. The cost  
21 of service for each rate schedule is compared to the revenues produced, or  
22 projected to be produced, under existing rates. For purposes of my COSS, pro

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

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

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

21   A.    The non-coincident peak demand allocation method was used to allocate costs  
22   classified as demand-related. As its name implies, this method allocates demand

1 costs among rate schedules in proportion to their non-coincident peak demands.  
2 As employed by Met-Ed, this method allocates demand costs for certain large  
3 distribution plant accounts based on the non-coincident peak demands of three  
4 groups of customers served by the Company. The first group, identified as “PRI”  
5 in the COSS, consists of customers that receive service at primary voltage and,  
6 therefore, use only the Primary Distribution\* system. The second group,  
7 identified as “SEC” in the COSS, consists of those customers that receive service  
8 at secondary voltage but use both primary distribution and Secondary  
9 Distribution\* plant assets to obtain that service. The third group, identified as  
10 “PRI\_SEC” in the COSS, consists of all customers using the distribution system  
11 or, in other words, the aggregate of the PRI and SEC groups. The manner in  
12 which these groupings are used to allocate sub-functionalized costs is discussed  
13 later in my testimony.

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

16 A. Yes. Appendix C to my testimony is a realistic representation of a portion of a  
17 distribution system showing how primary and secondary facilities are used to  
18 serve each of the three groups of customers. As Appendix C shows: (1) portions  
19 of the primary distribution system serve only primary voltage customers; (2)  
20 portions of the primary distribution system serve both primary and secondary  
21 voltage customers; and (3) portions of the primary distribution system are used  
22 only to deliver power to the secondary distribution system and, therefore, serve



1           only secondary voltage customers. Appendix C also shows that the secondary  
2           distribution system serves only secondary voltage customers.

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

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

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

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

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

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

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

<b>Study No.</b>	<b>Title</b>	<b>Description</b>
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 Met-Ed'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, Met-Ed  
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 Met-Ed's control area.  
7 Accordingly, Met-Ed's generation and transmission functions are excluded from  
8 the Pennsylvania jurisdictional costs that are used to determine Met-Ed'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 Met-Ed'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 Met-Ed 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, Met-Ed Statement No. 2 and Exhibits RAD-1 through  
17 RAD-67.

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

20 A. Yes. The functionalized distribution plant data did not provide adequate detail  
21 because customers take service at different voltage levels. Therefore, it was  
22 necessary to sub-functionalize distribution plant costs recorded in FERC Plant

1 Accounts 361 – 368 based on voltage peak responsibility to properly allocate such  
 2 costs among rate schedules. Supporting Study No. 7 includes the study conducted  
 3 to sub-functionalize those accounts. This study sub-divided the plant accounts  
 4 into amounts to be apportioned between primary service voltage rate schedules  
 5 included in the PRI and SEC groups. The following table shows how cost  
 6 responsibility is shared among the three groups I previously identified with  
 7 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

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

9 A. As more fully explained in Supporting Study No. 7, the sub-functionalization was  
 10 done by tracing distribution circuits from primary power customers back to the  
 11 substations that serve them and identifying the portions of the primary distribution  
 12 facilities that are used by such primary power customers. The remainder of the

1 primary distribution system, which is not used by these customers, serves only  
2 secondary voltage load.

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

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

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

18 A. As the NARUC Cost Allocation Manual also recommends, the customer  
19 component was determined by a minimum grid study, which is set forth in  
20 Supporting Study No. 7. A minimum grid study identifies the costs of poles,  
21 conductors, and transformers of the minimum size that would be required to serve  
22 a customer. The remainder of the costs recorded in each account therefore

1 comprises the demand component. The customer component is allocated to rate  
2 schedules based on the number of customer accounts. The demand component is  
3 allocated on the basis of non-coincident peak demands.

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

6 A. Sub-functionalized, classified costs are allocated among rate schedules based  
7 upon measurable characteristics. The method used to allocate costs in each  
8 account included in the COSS is shown in Section No. 1 of Exhibit TJD-1 on  
9 pages 48-55. In some cases, the allocation factor for a particular account was  
10 developed by aggregating the allocation of a group of other accounts, which is  
11 referred to as a “pattern group.” This is done when the account being allocated  
12 exhibits characteristics that are a blend of the various characteristics of each  
13 account in the pattern group. In some instances, allocation is not used because  
14 Met-Ed has recorded costs in sufficient detail to be able to directly assign those  
15 costs to one or more rate schedules. This is the case with Plant Account 373,  
16 which is directly assigned to street lighting customers because the facilities  
17 represented by costs recorded in that account serve street lighting customers  
18 exclusively.

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

21 A. Load diversity affects system design and, therefore, consistent with cost-causation  
22 principles, it also influences how costs are allocated among rate schedules. At the

1 very highest voltage levels of the electric grid – specifically, the bulk transmission  
2 portion – individual customer and customer class loads are consolidated within  
3 the totality of energy moving on the system. At this level, load is considered to be  
4 the most diverse because the peak loads of any individual customer or class are  
5 most likely occurring at times that do not coincide with the overall system peak.  
6 Moving down the delivery system from bulk transmission to the distribution of  
7 electricity to a customer location, load becomes less diverse; that is, the peak for  
8 total load on the distribution facilities is much more likely to coincide with  
9 customers’ peak load. In other words, because distribution facilities serve load  
10 that is much more localized than the consolidated loads served at the bulk  
11 transmission level, distribution facilities must be sized to meet maximum  
12 demands that can be, and often are, imposed on them at any time of the year, not  
13 just at the time of the system coincident peak. This characteristic of the  
14 distribution system and the loads it carries warrants the use of non-coincident  
15 peak demand to allocate demand-related costs, as the NARUC Cost Allocation  
16 Manual (p. 97) expressly provides:

17 Local area loads are the major factors in sizing distribution  
18 equipment. Consequently, customer-class noncoincident  
19 demands (NCPs) and individual customer maximum demands are  
20 the load characteristics that are normally used to allocate the  
21 demand component of distribution facilities.  
22  
23

24 **Q. How did Met-Ed determine non-coincident peak demands?**

1 A. The Load Data\* available to Met-Ed makes it possible for it to identify with  
2 reasonable accuracy the maximum non-coincident peak demands of each rate  
3 schedule.

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

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

16 **Q. Were any adjustments made to average meter costs to reflect the increased**  
17 **deployment of smart meters in Met-Ed's service territory by the end of the**  
18 **fully projected future test year?**



1 A. Yes. In accordance with Act 129 of 2008 and its Commission-approved Smart  
2 Meter Deployment Plan,<sup>1</sup> Met-Ed installed smart meters at roughly 3% of its  
3 customers' premises across its service territory in 2015. Met-Ed anticipates that,  
4 as part of the Company's full-scale deployment efforts, smart meters will be  
5 installed at approximately 56% of such premises by the end of 2017. Costs of  
6 legacy meters typically used by large commercial and industrial customers are  
7 more closely aligned with smart meter costs than less expensive meters used by  
8 residential and small commercial customers. Study No. 6 develops an adjustment  
9 to the average meter cost component of the allocator to account for those cost  
10 differences. This adjustment first compares the actual cost of the legacy meters  
11 used to serve customers in each rate classification and the cost of smart meters for  
12 that rate classification. Then, the adjustment to average meter costs is calculated  
13 by applying the overall projected level of smart meter deployment in Met-Ed's  
14 service territory (i.e., 56%) to the average cost differential between legacy meters  
15 and smart meters by rate class. Details of the development of the final cost-  
16 weighted allocation factors are set forth in Supporting Study No. 6.

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

18 A. Costs recorded in Account 360 – Land and Land Rights were allocated using the  
19 distribution plant accounts 361 to 369 as a pattern group. That is, the costs in that  
20 account were allocated in proportion to the totality of those other plant costs.

21 Costs recorded in Account 369 – Services were allocated on a customer basis to

---

<sup>1</sup> *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 all secondary customers because each secondary customer has a service and this  
2 method of allocation is consistent with the NARUC Cost Allocation Manual's  
3 approach. While the NARUC Cost Allocation Manual (p. 96) notes that the cost  
4 of customer services could also be allocated on a customer basis pursuant to a  
5 minimum grid determination of the customer component with the remainder  
6 allocated based on demand, Met-Ed does not have the data needed to perform a  
7 minimum grid study for services. Costs recorded in Account 370 were allocated  
8 based on a meter-cost weighting of the number of customers, as explained in more  
9 detail in Supporting Study No. 6. Costs recorded in Accounts 371 and 372 were  
10 directly assigned to the area lighting rate schedule. Costs recorded in Account  
11 373 were directly assigned to the street lighting rate schedules, as I previously  
12 noted.

13 **Q. How was FERC Account 904 (Uncollectible Accounts Expense) allocated in**  
14 **the Company's COSS?**

15 A. Uncollectible accounts expense recorded in Account 904 is an accrual calculated  
16 on a total-Company basis. Class or rate schedule-specific accruals are not  
17 calculated and not available. However, the dollar amounts of accounts receivable  
18 written off are available for each rate schedule and are reasonably related to the  
19 accrual for uncollectible accounts expense recorded on a total Company basis in  
20 Account 904. Accordingly, Met-Ed used historic test year accounts receivable  
21 write-offs to develop a weighting to take into account each rate schedule's  
22 contribution to the total uncollectible accounts accrual, as further detailed in  
23 Supporting Study No. 11.

1 **Q. Why was Met-Ed Rate Schedule TP (Transmission Power) assigned primary**  
2 **distribution costs?**

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

7 **Q. How were distribution costs assigned or allocated to Rate Schedule TP?**

8 A. Met-Ed Rate Schedule TP was divided into sub-rate schedules TP\_P and TP\_A.  
9 Sub-class TP\_P formed the basis for allocating distribution plant to customers on  
10 Rate Schedule TP that take service at distribution (primary) voltage. Sub-class  
11 TP\_A formed the basis for allocating expenses and distribution plant used by both  
12 primary and transmission customers taking service under Rate Schedule TP.  
13 Costs allocated to sub-class TP\_A include only Customer Account and  
14 Information expenses and Meters and associated expenses.

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

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

COSS Rates of Return - Meted					
COSS Rates of Return			COSS Rates of Return - Unitized		
Rate	Existing	Proposed	Rate	Existing	Proposed
ME_RS	2.43%	7.68%	ME_RS	0.85	0.90
ME_GSV	14.49%	21.72%	ME_GSV	5.06	2.54
ME_GSS	0.34%	5.51%	ME_GSS	0.12	0.64
ME_GSM	9.14%	13.60%	ME_GSM	3.19	1.59
ME_GSL	-0.47%	9.98%	ME_GSL	(0.16)	1.17
ME_GP	0.17%	10.31%	ME_GP	0.06	1.21
ME_TP	2.44%	7.60%	ME_TP	0.85	0.89
ME_BRD	-3.45%	-0.25%	ME_BRD	(1.20)	(0.03)
ME_MS	7.56%	11.79%	ME_MS	2.64	1.38
ME_POL	3.25%	8.18%	ME_POL	1.14	0.96
ME_STLT	8.01%	14.70%	ME_STLT	2.80	1.72
PA JURIS	2.86%	8.55%	PA JURIS	1.00	1.00
Total Retail	2.86%	8.55%	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 Met-Ed 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 Met-Ed'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 5.93% and 20.38% 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 Met-Ed Statement No. 2 for the FPPTY.

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.<sup>2</sup>

**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.

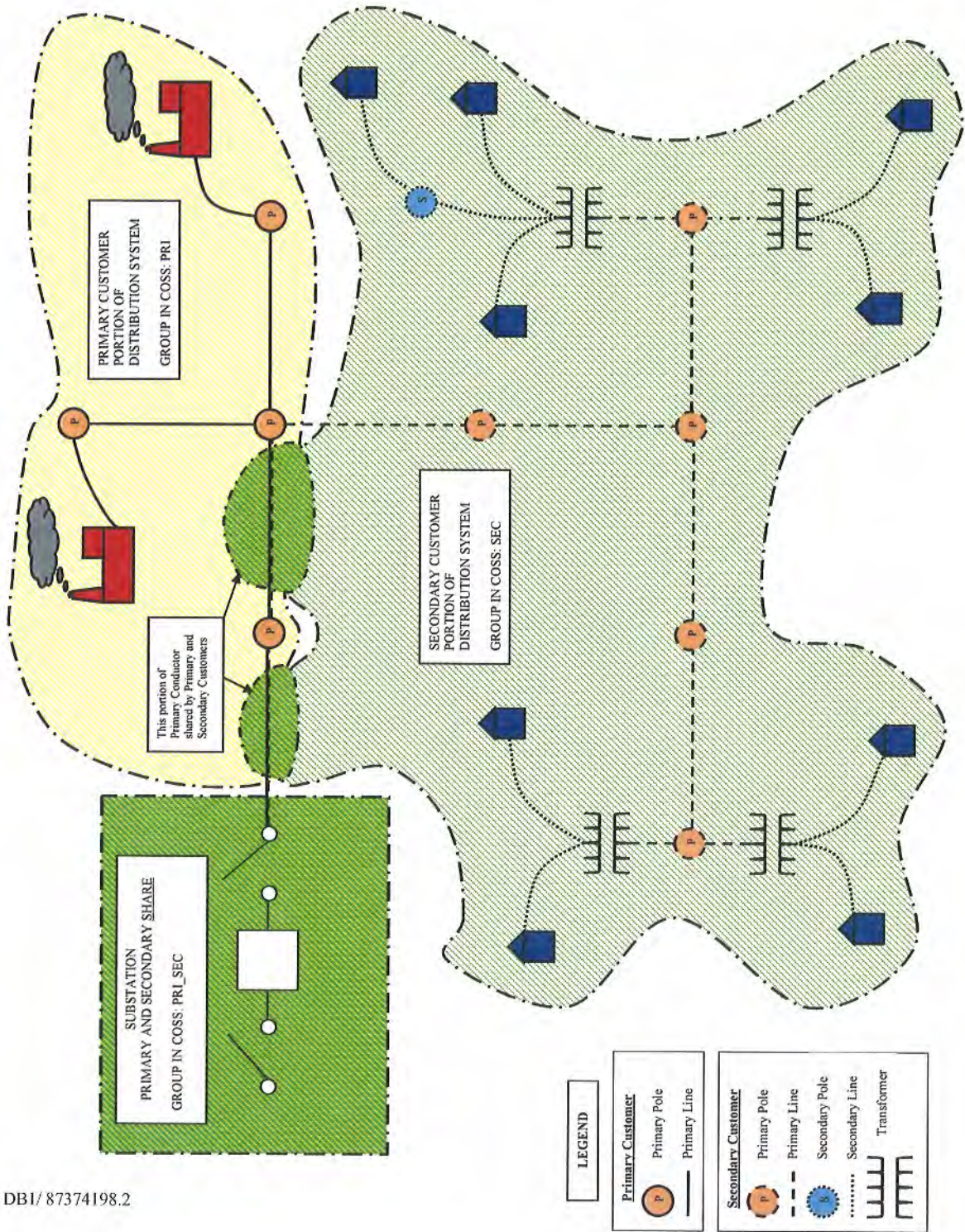
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<sup>2</sup> Defined as the demand of a rate schedule at the time of the Company's maximum hourly demand.



# Appendix C

## Primary/Secondary Diagram









**Met-Ed  
Exhibit TJD – 1  
Witness: T. J. Dolezal**

**Cost of Service Study**

Met-Ed Exhibit TJD – 1  
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**METROPOLITAN EDISON COMPANY  
 COST OF SERVICE STUDY - TOTAL SUMMARY  
 FULLY FUTURE TEST YEAR  
 COMPANY PREFERRED ALLOCATION METHOD  
 PRESENT RATES, \$1,000s**

	TOTAL RETAIL	RS	GSV	GSS	GSM	GSL	GP	TP	BRD	MS	POL	STLT
<b>RATE BASE</b>												
Plant in Service	2,465,539	1,762,706	1,832	118,602	272,118	70,187	169,747	28,836	596	623	8,193	32,097
Depreciation Reserve	817,008	585,788	606	38,315	93,023	23,308	51,320	9,916	205	210	4,016	10,301
Net Plant	1,648,530	1,176,918	1,226	80,287	179,095	46,879	118,427	18,920	391	413	4,178	21,796
Rate Base Additions	228,413	160,542	206	11,836	24,815	9,202	16,485	2,171	51	63	618	2,423
Rate Base Deductions	471,053	333,652	355	22,484	56,428	13,194	32,028	5,277	109	117	1,506	5,902
Rate Base Other Total	(242,640)	(173,110)	(149)	(10,648)	(31,613)	(3,992)	(15,543)	(3,106)	(58)	(53)	(888)	(3,479)
Rate Base Total	1,405,890	1,003,807	1,077	69,659	147,482	42,888	102,884	15,814	334	360	3,290	18,317

**INCOME STATEMENT**

Revenue	334,931	237,776	483	12,576	49,449	7,576	17,724	3,295	30	110	753	5,158
Tariff Revenue Total	18,626	14,577	13	1,049	1,483	311	851	155	3	4	26	153
Other Revenue Total	353,557	252,353	495	13,625	50,932	7,888	18,575	3,450	33	114	779	5,312
Expenses												
Total Operation & Maintenance Expense	121,830	95,144	73	5,102	9,603	2,256	7,411	1,309	20	22	160	730
Depreciation Expense	85,730	61,373	66	4,184	9,366	2,595	5,594	865	20	22	281	1,363
Other Expenses Amortization Expense Total	32,395	22,396	35	1,804	3,438	1,742	2,424	226	7	10	71	243
Taxes Other than Income Taxes Excl GRT	3,712	2,716	3	185	372	94	248	45	1	1	8	39
Gross Receipts Tax	15,761	14,029	28	742	2,918	447	1,046	194	2	7	44	304
Total Operating Expense	263,427	195,657	205	12,016	25,696	7,135	16,723	2,640	49	61	564	2,680
Income Before Taxes	90,129	56,696	290	1,609	25,236	753	1,852	811	(16)	53	215	2,631
Income taxes												
Current State Income Tax	10,560	6,735	31	259	2,677	188	295	86	(1)	6	23	261
Current Federal Income Tax	27,127	16,839	94	518	7,754	415	503	199	(6)	17	53	740
Provision for Deferred Income Taxes	12,561	8,953	9	614	1,371	359	905	144	3	3	32	168
Investment Tax Credit Adjustments	(372)	(265)	(0)	(18)	(41)	(11)	(27)	(4)	(0)	(0)	(1)	(5)
Total Income Tax	49,876	32,283	134	1,373	11,762	952	1,676	425	(4)	26	108	1,164
Net Income After Tax	40,253	24,433	156	236	13,474	(199)	177	386	(12)	27	107	1,468
Rate of Return	2.86%	2.43%	14.49%	0.34%	9.14%	-0.47%	0.17%	2.44%	-3.45%	7.56%	3.25%	8.01%

METROPOLITAN EDISON COMPANY  
 COST OF SERVICE STUDY - DETAILED ACCOUNTS  
 FULLY FUTURE TEST YEAR  
 COMPANY PREFERRED ALLOCATION METHOD  
 PLANT IN SERVICE, \$1,000s

ACCOUNT	DESCRIPTION	ACCOUNT	RS	GSV	GSS	GSM	GSL	GP	TP	TP_A	TP_P	BRD	MS	POL	STLT
<b>Intangible Plant</b>															
301	Organization	DIST_CUST	85	66	0	5	4	0	5	0	0	0	0	0	1
		DIST_DEMAND	39	20	0	1	10	3	3	1	0	1	0	0	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	124	86	0	6	13	4	9	1	0	1	0	0	2
302	Franchise and Consents	DIST_CUST	103	82	0	7	5	1	7	0	0	0	0	0	2
		DIST_DEMAND	47	25	0	1	12	4	4	2	0	2	0	0	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	151	107	0	7	16	4	11	2	0	2	0	0	2
303	Intangible Plant	DIST_CUST	55,200	47,722	22	2,447	2,059	203	2,307	62	3	59	3	5	78
		DIST_DEMAND	12,771	6,287	15	188	2,562	937	1,689	622	0	622	7	6	10
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	67,972	54,009	37	2,634	5,020	1,140	3,996	685	3	682	10	11	89
		DIST_CUST	55,388	47,872	22	2,459	2,067	204	2,319	63	3	60	3	5	79
		DIST_DEMAND	12,857	6,333	16	189	2,983	944	1,697	625	0	625	7	7	11
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	68,245	54,205	37	2,648	5,050	1,148	4,016	688	3	685	10	11	89
<b>Distribution Plant</b>															
350	P - Transm Land	DIST_CUST	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
		DIST_ENERGY	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
352	P - Transm Structures	DIST_CUST	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
		DIST_ENERGY	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
353	P - Transm Station Equipment	DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_DEMAND	1,640	756	2	22	357	113	279	103	0	103	1	1	6
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	1,640	756	2	22	357	113	279	103	0	103	1	1	6
354	P - Transm Towers & Fixtures	DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_DEMAND	38	13	0	1	8	3	6	2	0	2	0	0	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	38	13	0	1	8	3	6	2	0	2	0	0	0
355	P - Transm Poles & Fixtures	DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_DEMAND	697	322	1	10	152	48	119	44	0	44	0	0	1
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	697	322	1	10	152	48	119	44	0	44	0	0	1
356	P - Transm OH Conductors	DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_DEMAND	920	424	1	13	200	63	156	58	0	58	0	0	1
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0



METROPOLITAN EDISON COMPANY  
 COST OF SERVICE STUDY - DETAILED ACCOUNTS  
 FULLY FUTURE TEST YEAR  
 COMPANY PREFERRED ALLOCATION METHOD  
 PLANT IN SERVICE, \$1,000s

ACCOUNT	DESCRIPTION	DETAILS	RS	GSV	GSS	GSM	GSL	GP	TP	TP_A	TP_P	BRD	MS	POL	STLL
		TOTAL RETAIL	920	424	1	13	200	63	156	58	0	58	0	0	1
		Total	0	0	0	0	0	0	0	0	0	0	0	0	0
358	P - Transm UG Conductors	DIST_CUST	77	36	0	1	17	5	13	5	0	5	0	0	0
		DIST_DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_ENERGY	77	36	0	1	17	5	13	5	0	5	0	0	0
		Total	77	36	0	1	17	5	13	5	0	5	0	0	0
359	P - Transm Roads	DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_DEMAND	12	5	0	3	1	2	1	0	1	0	0	0	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	12	5	0	3	1	2	1	0	1	0	0	0	0
360	P - Land	DIST_CUST	21,154	17,340	9	1,376	898	13	1,261	37	0	37	2	2	35
		DIST_DEMAND	10,859	5,743	14	171	2,709	856	951	351	0	351	6	6	10
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	32,012	23,082	23	1,546	3,607	869	2,212	388	0	388	8	8	44
361	P - Structures	DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_DEMAND	13,985	6,449	16	192	3,042	962	2,377	877	0	877	7	7	11
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	13,985	6,449	16	192	3,042	962	2,377	877	0	877	7	7	11
362	P - Station	DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_DEMAND	245,400	113,158	279	3,365	53,378	16,875	41,702	15,381	0	15,381	119	117	189
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	245,400	113,158	279	3,365	53,378	16,875	41,702	15,381	0	15,381	119	117	189
364P	P - Primary Poles	DIST_CUST	15,160	0	0	0	0	0	14,723	437	0	437	0	0	0
		DIST_DEMAND	5,579	0	0	0	0	0	4,076	1,503	0	1,503	0	0	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	20,739	0	0	0	0	0	18,799	1,941	0	1,941	0	0	0
364S	P - Secondary Poles	DIST_CUST	263,161	231,685	123	18,379	12,002	169	0	0	0	0	26	29	465
		DIST_DEMAND	96,840	58,191	143	1,730	27,449	8,678	0	0	0	0	61	60	97
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	360,001	289,875	267	20,110	39,451	8,847	0	0	0	87	89	562	713

METROPOLITAN EDISON COMPANY  
 COST OF SERVICE STUDY - DETAILED ACCOUNTS  
 FULLY FUTURE TEST YEAR  
 COMPANY PREFERRED ALLOCATION METHOD  
 PLANT IN SERVICE, \$1,000s

ACCOUNT	DESCRIPTION	ACCOUNT	RS	GSV	GSS	GSM	GSL	GP	TP	TP_A	TP_P	BRD	MS	POL	STLT
364Z	P - Streetlight Poles	TOTAL RETAIL	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_CUST	10,565	0	0	0	0	0	0	0	0	0	0	0	10,565
		DIST_DEMAND	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
		Total	10,565	0	0	0	0	0	0	0	0	0	0	0	10,565
365P	P - OH Prim. Conductors	DIST_CUST	52,403	0	0	0	0	50,891	1,512	0	1,512	0	0	0	0
		DIST_DEMAND	11,193	0	0	0	0	8,177	3,016	0	3,016	0	0	0	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	63,596	0	0	0	0	59,068	4,528	0	4,528	0	0	0	0
365S	P - OH Sec. Conductors	DIST_CUST	428,357	377,122	201	29,917	19,537	276	0	0	0	0	42	47	757
		DIST_DEMAND	91,494	54,978	135	1,635	25,933	8,199	0	0	0	0	58	57	92
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	519,851	432,100	336	31,551	45,470	8,474	0	0	0	0	100	104	849
366P	P - U Prim. Conduit	DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_DEMAND	7,089	0	0	0	0	5,179	1,910	0	1,910	0	0	0	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	7,089	0	0	0	0	5,179	1,910	0	1,910	0	0	0	0
366S	P - U Sec. Conduit	DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_DEMAND	24,004	14,424	36	429	6,804	2,151	0	0	0	0	15	15	24
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	24,004	14,424	36	429	6,804	2,151	0	0	0	0	15	15	24
367P	P - U Prim. Conductors	DIST_CUST	18,502	0	0	0	0	17,968	534	0	534	0	0	0	0
		DIST_DEMAND	2,056	0	0	0	0	1,502	554	0	554	0	0	0	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	20,558	0	0	0	0	19,470	1,088	0	1,088	0	0	0	0
367S	P - U Sec. Conductors	DIST_CUST	207,132	182,357	97	14,466	9,447	133	0	0	0	0	20	23	366
		DIST_DEMAND	23,015	13,825	34	411	6,523	2,062	0	0	0	0	15	14	23
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	230,146	196,186	131	14,877	15,970	2,196	0	0	0	0	35	37	389
368	P - XFMRs	DIST_CUST	218,952	192,764	103	15,292	9,986	141	0	0	0	0	21	24	387
		DIST_DEMAND	198,896	119,515	294	3,554	56,376	17,823	0	0	0	0	126	124	200
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	417,848	312,279	397	18,845	66,362	17,964	0	0	0	0	147	148	587
369	P - Services	DIST_CUST	187,515	165,087	88	13,096	8,552	121	0	0	0	0	18	21	331
		DIST_DEMAND	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
		Total	187,515	165,087	88	13,096	8,552	121	0	0	0	0	18	21	331
370	P - Meters	DIST_CUST	68,979	45,760	104	4,530	6,728	5,963	36	36	0	0	10	25	0
		DIST_DEMAND	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
		Total	68,979	45,760	104	4,530	6,728	5,963	36	36	0	0	10	25	0

METROPOLITAN EDISON COMPANY  
 COST OF SERVICE STUDY - DETAILED ACCOUNTS  
 FULLY FUTURE TEST YEAR  
 COMPANY PREFERRED ALLOCATION METHOD  
 PLANT IN SERVICE, \$1,000s

Met-Ed Exhibit ID -1  
 Witness: T. J. Dolezal  
 Section 1, Page 5

ACCOUNT	DESCRIPTION	DETAILED ACCOUNT	TOTAL RETAIL	RS	GSV	GSS	GSM	GSL	GP	TP	TP_A	TP_P	BRD	MS	POL	STLT	
371	P - Customer Premises	DIST_CUST DIST_DEMAND DIST_ENERGY Total	4,600 0 0 4,600	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	4,600 0 0 4,600	
372	P - Leased Property Cust. Prem.	DIST_CUST DIST_DEMAND DIST_ENERGY Total	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	
373	P - Streetlight	DIST_CUST DIST_DEMAND DIST_ENERGY Total	14,722 0 0 14,722	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 14,722	
<b>Dist Original Cost Plant</b>			1,511,202	1,712,114	725	97,056	67,151	6,816	90,665	2,556	36	2,520	140	172	6,941	26,866	
		DIST_DEMAND	733,794	387,848	956	11,532	182,950	57,838	64,538	23,804	-	23,804	409	401	648	2,871	
		DIST_ENERGY	2,244,996	1,599,962	1,681	108,588	250,102	64,653	155,203	26,360	36	26,324	549	573	7,589	29,737	
<b>General Plant</b>																	
388	P - Land	DIST_CUST DIST_DEMAND DIST_ENERGY Total	1,509 733 0 2,242	1,211 387 0 1,598	1 12 0 2	97 183 0 108	67 58 0 250	7 58 0 65	91 64 0 155	3 24 0 26	0 0 0 0	3 24 0 26	0 0 0 1	0 0 0 1	0 0 0 1	0 0 0 8	7 1 0 30
390	P - Structures	DIST_CUST DIST_DEMAND DIST_ENERGY Total	57,607 27,972 0 85,580	46,206 14,785 0 60,991	28 36 0 64	3,700 440 0 4,139	2,560 6,974 0 9,534	260 2,205 0 2,465	3,456 2,460 0 5,916	97 907 0 1,005	1 0 0 1	96 907 0 1,003	5 16 0 21	7 15 0 22	265 25	1,024 109 0 1,134	
391	P - Office Equipment	DIST_CUST DIST_DEMAND DIST_ENERGY Total	19,322 9,382 0 28,704	15,498 4,959 0 20,457	9 12 0 21	1,241 2,339 0 3,580	859 740 0 1,599	87 825 0 1,602	1,159 825 0 1,984	33 304 0 337	0 0 0 0	32 304 0 337	2 5 0 7	2 5 0 7	89 8 0 97	344 37 0 380	
392	P - Transportation	DIST_CUST DIST_DEMAND DIST_ENERGY Total	633 307 0 940	507 162 0 670	0 5 0 1	41 77 0 118	28 24 0 52	3 27 0 30	38 27 0 65	1 10 0 11	0 0 0 0	1 10 0 11	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 3	11 1 0 12
393	P - Stores Equipment	DIST_CUST DIST_DEMAND DIST_ENERGY Total	769 374 0 1,143	617 197 0 815	0 6 0 1	49 93 0 142	34 93 0 127	3 29 0 33	46 33 0 79	1 12 0 13	0 0 0 0	1 12 0 13	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 4	14 1 0 15
394	P - Tools & Garage Equip.	DIST_CUST DIST_DEMAND DIST_ENERGY Total	6,493 3,153 0 9,646	5,208 1,666 0 6,874	3 4 0 7	417 50 0 467	289 786 0 1,075	29 248 0 278	390 277 0 667	11 102 0 113	0 0 0 0	11 102 0 113	1 2 0 2	1 2 0 2	30 3 0 33	115 12 0 128	

METROPOLITAN EDISON COMPANY  
 COST OF SERVICE STUDY - DETAILED ACCOUNTS  
 FULLY FUTURE TEST YEAR  
 COMPANY PREFERRED ALLOCATION METHOD  
 PLANT IN SERVICE, \$1,000s

ACCOUNT	DESCRIPTION	DETAILED ACCOUNT	TOTAL RETAIL	RS	GSV	GSS	GSM	GSL	GP	TP	TP_A	TP_P	BRD	MS	POL	STLT
395	P - Laboratory	DIST_CUST	1,605	1,287	1	103	71	7	96	3	0	3	0	0	0	29
		DIST_DEMAND	779	412	1	12	184	61	69	25	0	25	0	0	0	3
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	2,384	1,699	2	115	266	69	165	28	0	28	1	1	1	32
396	P - Power Equipment	DIST_CUST	415	332	0	27	18	2	25	1	0	1	0	0	0	7
		DIST_DEMAND	201	106	0	3	50	16	18	7	0	7	0	0	0	1
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	616	439	0	30	69	18	43	7	0	7	0	0	0	8
397	P - Communication Equipment	DIST_CUST	12,821	10,284	6	823	570	58	769	22	0	21	1	1	1	59
		DIST_DEMAND	6,226	3,291	8	98	1,552	491	548	202	0	202	3	3	5	24
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	19,047	13,575	14	921	2,122	549	1,317	224	0	223	5	5	64	252
398	P - Misc. Equipment	DIST_CUST	1,343	1,077	1	86	60	6	81	2	0	2	0	0	0	24
		DIST_DEMAND	652	345	1	10	163	51	57	21	0	21	0	0	0	1
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	1,995	1,422	1	97	222	57	138	23	0	23	0	1	1	26
	Gen Original Cost Plant	DIST_CUST	102,518	82,228	49	6,584	4,555	462	6,151	173	2	171	10	12	471	1,823
		DIST_DEMAND	49,779	26,311	65	782	12,411	3,924	4,378	1,615	0	1,615	28	27	44	195
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	152,297	108,539	114	7,366	16,966	4,386	10,529	1,788	2	1,786	37	39	515	2,017
<b>TOTAL PLANT IN SERVICE</b>																
	Rate Base - Plant in Service	DIST_CUST	1,669,108	1,342,214	796	106,098	73,774	7,482	99,135	2,792	42	2,751	153	188	7,491	28,985
		DIST_DEMAND	796,430	420,492	1,036	12,504	198,345	62,705	70,613	26,044	0	26,044	443	435	702	3,112
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	2,465,539	1,762,706	1,832	118,602	272,118	70,187	169,747	28,836	42	28,794	596	623	8,193	32,097



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

ACCOUNT	DESCRIPTION	TOTAL RETAIL														
		NY JURIS	PA JURIS	RS	GSV	GSS	GSM	GSL	GP	TP	TP_A	TP_P	BRD	MS	POL	STLT
<b>DETAILED ACCOUNT</b>																
108_359	AD - Transm Roads	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	DIST_CUST	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	DIST_DEMAND	0	8	4	0	0	2	1	1	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	8	0	0	0	0	2	1	1	0	0	0	0	0	0	0
108_360	AD - Land	10,245	8,397	4	666	435	6	611	18	0	18	1	1	17	87	
	DIST_CUST	5,259	2,781	7	83	1,312	415	461	170	0	170	3	3	5	21	
	DIST_DEMAND	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	
	Total	15,503	11,179	11	749	1,747	421	1,071	188	0	188	4	4	21	108	
108_361	AD - Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	DIST_CUST	6,696	3,088	8	92	1,456	460	1,138	420	0	420	3	3	5	23	
	DIST_DEMAND	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	
	Total	6,696	3,088	8	92	1,456	460	1,138	420	0	420	3	3	5	23	
108_362	AD - Station	79,948	36,866	91	1,086	17,390	5,498	13,586	5,011	0	5,011	39	38	62	273	
	DIST_CUST	79,948	36,866	91	1,086	17,390	5,498	13,586	5,011	0	5,011	39	38	62	273	
	DIST_DEMAND	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	
	Total	79,948	36,866	91	1,086	17,390	5,498	13,586	5,011	0	5,011	39	38	62	273	
108_364	AD - Poles	88,500	70,976	38	5,630	3,677	52	4,510	134	0	134	8	9	142	3,223	
	DIST_CUST	32,567	18,503	46	550	8,728	2,759	1,296	478	0	478	19	19	31	137	
	DIST_DEMAND	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	
	Total	121,067	89,479	83	6,181	12,405	2,811	5,806	612	0	612	27	28	173	3,460	
108_365	AD - Conductors	92,691	72,709	39	5,768	3,767	53	9,812	291	0	291	8	9	146	88	
	DIST_CUST	19,798	10,600	26	315	5,000	1,577	581	0	581	11	11	18	78	78	
	DIST_DEMAND	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	
	Total	112,489	83,309	65	6,083	8,767	1,634	11,388	873	0	873	19	20	164	167	
108_366	AD - Underground Conduit	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	DIST_CUST	12,757	5,918	15	176	2,791	882	2,125	784	0	784	6	6	10	44	
	DIST_DEMAND	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	
	Total	12,757	5,918	15	176	2,791	882	2,125	784	0	784	6	6	10	44	
108_367	AD - Underground Conductors	71,038	57,413	31	4,554	2,974	42	5,657	168	0	168	6	7	115	70	
	DIST_CUST	7,893	4,354	11	129	2,054	649	473	174	0	174	5	5	7	32	
	DIST_DEMAND	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	
	Total	78,931	61,767	41	4,684	5,028	691	6,130	342	0	342	11	12	122	102	
108_368	AD - XFMRS	82,258	72,419	39	5,745	3,752	53	0	0	0	0	0	8	9	145	
	DIST_CUST	74,723	44,900	111	1,335	21,180	6,696	0	0	0	0	0	47	46	75	
	DIST_DEMAND	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	
	Total	156,980	117,319	149	7,080	24,931	6,749	0	0	0	0	0	55	56	220	



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

Met-Ed Exhibit TID -3  
 Witness: T.J. Daibozal  
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ACCOUNT	DESCRIPTION	TOTAL RETAIL	NY JURIS	PA JURIS	RS	GSV	GSS	GSM	GSL	GP	TP	TP_A	TP_P	BRD	MS	POL	STLT
108_393	AD - Stores Equip.	768	0	768	616	0	49	34	3	46	1	0	1	0	0	4	14
		373	0	373	197	0	6	93	29	33	12	0	12	0	0	0	1
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	1,141	0	1,141	813	1	55	127	33	79	13	0	13	0	0	4	15



METROPOLITAN EDISON 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	TOTAL RETAIL	NY JURIS	PA JURIS	RS	GSV	GSS	GSM	GSL	GP	TP	TP_A	TP_P	BRD	MS	POL	STLT				
108_384							4,161	3,338	2	267	185	19	250	7	0	7	0	0	19	74						
	DIST_CUST						2,020	1,068	3	32	504	159	178	66	0	66	1	1	2	8						
	DIST_DEMAND						0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
	DIST_ENERGY						6,182	4,405	5	299	689	178	427	73	0	72	2	2	21	82						
	Total						1,605	1,287	1	103	71	7	96	3	0	3	0	0	7	29						
108_385							779	412	1	12	194	61	69	25	0	25	0	0	1	3						
	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						2,384	1,699	2	115	266	69	165	28	0	28	1	1	8	32						
	Total						351	282	0	23	16	2	21	1	0	1	0	0	2	6						
108_386							171	90	0	3	43	13	15	6	0	6	0	0	0	1						
	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						522	372	0	25	58	15	36	6	0	6	0	0	2	7						
	Total						8,402	6,739	4	540	373	38	504	14	0	14	1	1	39	149						
108_387							4,080	2,156	5	64	1,017	322	359	132	2	2	2	2	4	16						
	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						12,482	8,896	9	604	1,391	359	863	147	0	146	3	3	42	165						
	Total						1,322	1,061	1	85	59	6	79	2	0	2	0	0	6	24						
108_388							642	339	1	10	160	51	56	21	0	21	0	0	1	3						
	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						1,964	1,400	1	95	219	57	136	23	0	23	0	1	7	26						
	Total						65,968	52,912	32	4,237	2,931	298	3,958	112	2	110	6	8	303	1,173						
	DIST_CUST						32,032	16,931	42	503	7,986	2,525	2,817	1,039	0	1,039	18	18	28	125						
	DIST_DEMAND						0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
	DIST_ENERGY						58,000	69,842	73	4,740	10,918	2,822	6,775	1,151	2	1,149	24	25	331	1,298						
	Total						535,603	437,096	240	33,894	22,887	1,134	26,514	767	6	761	48	56	3,767	9,200						
	DIST_CUST						281,405	148,692	366	4,422	70,136	22,173	24,807	9,149	0	9,149	157	154	248	1,100						
	DIST_DEMAND						0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
	DIST_ENERGY						817,008	585,788	606	30,315	93,023	23,308	51,320	9,916	6	9,910	205	210	4,016	10,301						
	Total						<b>TOTAL PLANT ACCUMULATED DEPRECIATION</b>																			
							Rate Base Total Accumulated Depreciation																			

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

ACCOUNT	DESCRIPTION	TOTAL RETAIL	RS	GSV	GSS	GSM	GSL	GP	TP	TP_A	TP_P	BRD	MS	POL	STLT
<b>DETAILED ACCOUNT</b>															
<b>RATE BASE ADDITIONS</b>															
ADJ_RB_M&S	RB Adj. Material & Supplies	8,962	7,188	4	576	398	40	538	15	0	15	1	1	41	139
		4,352	2,300	6	68	1,085	343	383	141	0	141	2	2	2	17
		0	0	0	0	0	0	0	0	0	0	0	0	0	0
		13,314	9,489	10	644	1,483	383	920	156	0	156	3	3	45	176
	Total	90,785	72,818	44	5,831	4,034	409	5,447	154	2	151	8	10	417	1,614
ADJ_RB_CWC	RB Adj. Cash Working Capital	44,083	23,300	57	693	10,991	3,475	3,877	1,430	0	1,430	25	24	39	172
		0	0	0	0	0	0	0	0	0	0	0	0	0	0
		134,868	96,118	101	6,523	15,025	3,884	9,324	1,584	2	1,581	33	34	456	1,786
	Total	23,371	18,745	11	1,501	1,038	105	1,402	40	1	39	2	3	107	415
ADJ_RB_STORM	RB Adj. Storm Damage Normalization	11,348	5,998	15	178	2,829	894	998	368	0	368	6	6	10	44
		0	0	0	0	0	0	0	0	0	0	0	0	0	0
		34,719	24,744	26	1,679	3,868	1,000	2,400	408	1	407	8	9	117	460
	Total	45,512	30,192	69	2,989	4,439	3,934	3,841	24	24	24	0	7	17	0
ADJ_RB_Leq_Meters	RB Adj. Adjustment for Retired Legacy Meters	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0	0	0
		45,512	30,192	69	2,989	4,439	3,934	3,841	24	24	24	0	7	17	0
	Total	168,630	128,944	128	10,896	9,910	4,490	11,227	232	27	205	18	31	565	2,189
		59,783	31,598	78	940	14,905	4,712	5,258	1,939	0	1,939	33	33	53	234
		0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	228,413	160,542	206	11,836	24,815	9,202	16,485	2,171	27	2,145	51	63	618	2,423
<b>RATE BASE SUBTRACTIONS</b>															
235	Customer Deposits	25,476	16,099	21	932	6,789	361	1,224	46	46	0	0	0	3	0
		0	0	0	0	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	25,476	16,099	21	932	6,789	361	1,224	46	46	0	0	0	3	0
252	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
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0
RB_DIT_LIB	Rate Base Deferred Liberalized Depreciation	299,280	240,048	144	19,221	13,299	1,350	17,955	506	7	499	28	34	1,375	5,321
		145,321	76,810	189	2,284	36,232	11,454	12,781	4,714	0	4,714	81	79	128	569
		0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	444,601	316,858	333	21,505	49,530	12,804	30,737	5,220	7	5,213	109	113	1,503	5,889
ADJ_RB_OP_RES	RB Adj. Operating Reserves	657	527	0	42	29	3	39	1	0	1	0	0	3	12
		319	169	0	5	80	25	28	10	0	10	0	0	0	1
		0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	976	696	1	47	109	28	67	11	0	11	0	0	3	13
		325,413	266,674	165	20,195	20,117	1,714	19,219	653	53	509	28	37	1,378	5,332
		145,640	76,978	190	2,289	36,311	11,479	12,609	4,724	0	4,724	81	80	129	570
		0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	471,053	333,652	355	22,484	56,428	13,194	32,028	5,277	53	5,225	109	117	1,506	5,902

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

ACCOUNT	DESCRIPTION	DETAILED ACCOUNT	TOTAL RETAIL	RS	GSV	GSS	GSM	GSL	GP	TP	TP_A	TP_P	BRD	MS	POL	SILT
<b>TOTAL RATE BASE ADJUSTMENTS</b>																
	Rate Base Total															
	DIST_CUST		976,723	777,388	519	62,906	40,680	9,123	64,630	1,704	10	1,695	95	126	2,911	16,641
	DIST_DEMAND		429,167	226,419	556	6,733	106,802	33,765	39,255	14,109	0	14,109	239	234	378	1,676
	DIST_ENERGY		0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total		1,405,890	1,003,807	1,077	69,639	147,482	42,888	102,884	15,814	10	15,804	334	360	3,290	18,317

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

ACCOUNT	DESCRIPTION	TOTAL RETAIL	RS	GSV	GSS	GSM	GSL	GP	TP	TP_A	TP_P	BRD	INS	POL	STLT
<b>Tariff Revenue</b>															
400_D	Distribution Revenue w/o USR	245,033	195,926	257	11,585	16,717	3,114	11,258	762	507	255	12	45	678	4,679
	DIST_CUST	89,897	41,850	225	990	32,732	4,462	6,466	2,532	0	2,532	19	65	75	479
	DIST_DEMAND	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
	Total	334,931	237,776	483	12,576	49,449	7,576	17,724	3,295	508	2,787	30	110	753	5,158
<b>Tariff Revenue Total</b>															
	DIST_CUST	245,033	195,926	257	11,585	16,717	3,114	11,258	762	507	255	12	45	678	4,679
	DIST_DEMAND	89,897	41,850	225	990	32,732	4,462	6,466	2,532	0	2,532	19	65	75	479
	DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	334,931	237,776	483	12,576	49,449	7,576	17,724	3,295	508	2,787	30	110	753	5,158
<b>Other Revenues</b>															
450	OR - Forefiled Discount Revenue	3,229	2,840	2	225	147	2	3	0	0	0	0	0	0	3
	DIST_CUST	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
	DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	3,229	2,840	2	225	147	2	3	0	0	0	0	0	0	3
451	OR - Misc. Service Revenues	1,903	1,675	1	133	87	1	0	0	0	0	0	0	0	2
	DIST_CUST	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
	DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	1,903	1,675	1	133	87	1	0	0	0	0	0	0	0	2
454POLE	OR - Pole Rent	1,210	971	1	77	50	1	62	2	0	2	0	0	2	45
	DIST_CUST	445	253	1	8	119	38	18	7	0	7	0	0	0	2
	DIST_DEMAND	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
	Total	1,656	1,224	1	85	170	38	79	8	0	8	0	0	2	47
454RENT	OR - Lease Rent	8,995	7,420	6	562	433	66	395	10	1	10	1	1	12	89
	DIST_CUST	2,748	1,350	3	41	635	201	367	135	0	135	2	1	2	10
	DIST_DEMAND	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
	Total	11,743	8,770	9	602	1,069	267	762	146	1	145	2	3	14	99
456MISC	OR - Misc. Revenue	35	28	0	2	2	0	2	0	0	0	0	0	0	1
	DIST_CUST	17	9	0	0	4	1	2	1	0	1	0	0	0	0
	DIST_DEMAND	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
	Total	53	37	0	3	6	2	4	1	0	1	0	0	0	1
456MAIT	OR - Distribution revenue from MAIT adj	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
	DIST_DEMAND	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
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0
456AECNITS	OR - AEC wheeling NITS	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
	DIST_DEMAND	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
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0
456SCRAP	OR - NUG/TMI	28	23	0	2	1	0	2	0	0	0	0	0	0	0
	DIST_CUST	15	8	0	0	4	1	1	0	0	0	0	0	0	0
	DIST_DEMAND	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
	Total	43	31	0	2	5	1	3	1	0	1	0	0	0	0

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

Mkt-Ed Exhibit TID -1  
 Witness: T. J. DeKozal  
 Section 1, Page 15

ACCOUNT	DESCRIPTION	DETAILED ACCOUNT	TOTAL RETAIL	RS	GSV	GSS	GSM	GSL	GP	TP	TP_A	TP_P	BRD	MS	POL	STLT	
	Other Revenue Total	DIST_CUST	15,400	12,957	9	1,001	720	70	463	13	1	12	1	1	2	23	141
		DIST_DEMAND	3,225	1,620	4	49	762	241	388	143	0	143	2	2	2	3	12
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	18,625	14,577	13	1,049	1,483	311	851	155	1	155	3	4	4	26	153
<b>TOTAL REVENUE</b>																	
	Retail Total Revenue	DIST_CUST	260,434	208,883	266	12,586	17,437	3,184	11,721	775	508	267	13	47	701	4,820	
		DIST_DEMAND	93,123	43,470	229	1,039	33,495	4,704	6,854	2,675	0	2,675	20	67	78	491	
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		Total	353,557	252,353	495	13,625	50,932	7,888	18,575	3,450	508	2,942	33	114	779	5,312	
<b>Late Payment Charge Adjustment</b>																	
450_A dj		OR - Forefeited Discount Revenue Adjus	296	260	0	21	13	0	0	0	0	0	0	0	0	1	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	296	260	0	21	13	0	0	0	0	0	0	0	0	1	0

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

ACCOUNT	DESCRIPTION	DETAILED ACCOUNT	TOTAL RETAIL	NY JURIS	PA JURIS	RT	RS	GSV	GSS	GSM	GSL	GP	TP	TP_A	TP_P	BRD	MS	POL	STLT		
580	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	0	
		DIST_DEMAND	2,262	0	2,262	0	1,043	3	31	492	156	384	142	0	0	142	1	1	2	8	
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	2,262	0	2,262	0	1,043	3	31	492	156	384	142	0	0	142	1	1	2	8	
581	OP - Supv. & Engineering	DIST_CUST	247	0	247	0	193	0	16	12	3	19	0	0	0	0	0	0	1	3	
		DIST_DEMAND	127	0	127	0	70	0	3	28	10	12	4	0	0	4	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	374	0	374	0	263	0	19	40	13	31	4	0	0	4	0	0	1	3	
582	OP - Dispatching	DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		DIST_DEMAND	342	0	342	0	158	0	5	74	24	58	21	0	0	21	0	0	0	1	
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		Total	342	0	342	0	158	0	5	74	24	58	21	0	0	21	0	0	0	1	
583	OP - Station expenses	DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		DIST_DEMAND	678	0	678	0	312	1	9	147	47	115	42	0	0	42	0	0	1	2	
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		Total	678	0	678	0	312	1	9	147	47	115	42	0	0	42	0	0	1	2	
584	OP - Overhead Line	DIST_CUST	1,679	0	1,679	0	1,317	1	104	68	1	178	5	0	5	0	0	0	3	2	
		DIST_DEMAND	359	0	359	0	192	0	6	91	29	29	11	0	0	11	0	0	0	1	
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		Total	2,037	0	2,037	0	1,509	1	110	159	30	206	16	0	0	16	0	0	3	3	
585	OP - Underground lines expenses	DIST_CUST	519	0	519	0	419	0	33	22	0	41	1	0	1	0	0	0	1	1	
		DIST_DEMAND	58	0	58	0	32	1	15	5	3	3	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	0	
		PWR_SUP_E	576	0	576	0	451	0	34	37	5	45	3	0	0	3	0	0	1	1	
586	OP - Meter	DIST_CUST	564	0	564	0	374	1	37	55	49	48	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	0	
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		Total	564	0	564	0	374	1	37	55	49	48	0	0	0	0	0	0	0	0	
587	OP - Misc. Expenses	DIST_CUST	3,581	0	3,581	0	2,372	2	230	159	16	215	6	0	6	0	0	0	16	64	
		DIST_DEMAND	1,739	0	1,739	0	919	2	27	434	137	153	56	0	0	56	1	1	2	7	
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		Total	5,320	0	5,320	0	3,291	4	257	593	153	368	62	0	0	62	1	1	18	70	
588	Rents	DIST_CUST	371	0	371	0	296	0	24	17	2	24	1	0	1	0	0	0	1	7	
		DIST_DEMAND	170	0	170	0	90	0	3	42	13	15	6	0	6	0	0	0	1	1	
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		Total	541	0	541	0	386	0	26	59	15	39	6	0	6	0	0	0	1	7	
589	MN - Supv. & Engineering	DIST_CUST	234	0	234	0	179	0	14	10	2	24	1	0	1	0	0	0	0	3	
		DIST_DEMAND	130	0	130	0	63	0	2	30	9	18	7	0	7	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	364	0	364	0	243	0	16	40	11	42	7	0	7	0	0	0	0	4	
591	MN - Structures	DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

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

M&E Exhibit TID-1  
 Witness: T. J. DeKaal  
 Section 1, Page 17

ACCOUNT	DESCRIPTION	ACCOUNT	NY JURIS	PA JURIS	RT	RS	GSV	GSS	GSM	GSL	GP	TP	TP_A	TP_P	BRD	MS	POL	STLT
		TOTAL RETAIL	20	20	0	9	0	0	4	1	3	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	20	20	0	9	0	0	4	1	3	1	0	1	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	7,237	7,237	0	3,337	8	99	1,574	498	1,230	454	0	454	4	3	6	25
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	7,237	7,237	0	3,337	8	99	1,574	498	1,230	454	0	454	4	3	6	25
583	MN - OH Conductors	DIST_CUST	18,477	18,477	0	14,494	8	1,150	751	11	1,956	58	0	58	2	2	29	18
		DIST_DEMAND	3,947	3,947	0	2,113	5	63	997	315	314	116	0	116	2	2	4	16
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	22,423	22,423	0	16,607	13	1,213	1,748	326	2,270	174	0	174	4	4	33	33
584	MN - UG Conductors	DIST_CUST	1,911	1,911	0	1,544	1	122	80	1	152	5	0	5	0	0	3	2
		DIST_DEMAND	212	212	0	117	0	3	55	17	13	5	0	5	0	0	0	1
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	2,123	2,123	0	1,661	1	126	135	19	165	9	0	9	0	0	3	3
585	MN - XFMRs	DIST_CUST	141	141	0	124	0	10	6	0	0	0	0	0	0	0	0	0
		DIST_DEMAND	128	128	0	77	0	2	36	11	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	269	269	0	201	0	12	43	12	0	0	0	0	0	0	0	1
586	MN - Streetlights	DIST_CUST	259	259	0	0	0	0	0	0	0	0	0	0	0	0	0	259
		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	259	259	0	0	0	0	0	0	0	0	0	0	0	0	0	259
587	MN - Meters	DIST_CUST	1,570	1,570	0	1,042	2	103	153	136	133	1	1	1	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	1,570	1,570	0	1,042	2	103	153	136	133	1	1	1	0	0	1	0
588	MN - Maintenance of miscellaneous	DIST_CUST	426	426	0	341	0	27	19	2	26	1	0	1	0	0	2	8
		DIST_DEMAND	207	207	0	109	0	3	52	16	18	7	0	7	0	0	0	1
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	632	632	0	451	0	31	70	18	44	7	0	7	0	0	2	8
ADJ_IS_Dist_Payroll	IS Adj. Distribution Payroll	DIST_CUST	469	469	0	359	0	29	23	6	41	1	0	1	0	0	1	9
		DIST_DEMAND	286	286	0	140	0	4	66	21	38	14	0	14	0	0	0	1
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	755	755	0	499	1	34	89	27	79	15	0	15	0	0	1	10

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

ACCOUNT	DESCRIPTION	DETAILED ACCOUNT	TOTAL RETAIL	NY JURIS	PA JURIS	RT	RS	GSV	GSS	GSM	GSL	GP	TP	TP_A	TP_P	BRD	MS	POL	STLT
ADJ_IS_Non-Juris_Dist	IS Adj. Non-Jurisdictional Adjustment	DIST_CUST DIST_DEMAND DIST_ENERGY Total	0 (937) 0 (937)	0 (937) 0 (937)	0 (132) 0 (13)	0 (159) 0 (159)	0 (64) 0 (64)	0 (204) 0 (204)	0 (13) 0 (13)	0 (13) 0 (13)	0 (64) 0 (64)	0 (159) 0 (159)	0 (59) 0 (59)	0 (0) 0 (0)	0 (59) 0 (59)	0 (0) 0 (0)	0 (0) 0 (0)	0 (1) 0 (1)	0 (3) 0 (3)
ADJ_IS_Required_Debt	IS Adj. Distribution Required Debt	DIST_CUST DIST_DEMAND DIST_ENERGY Total	56 27 0 83	0 27 0 27	45 14 0 59	0 0 0 0	2 7 0 9	4 7 0 11	0 0 0 0	0 0 0 0	0 2 0 2	3 2 0 5	0 1 0 1	0 0 0 0	0 1 0 1	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0
	Total Distribution Expense	DIST_CUST DIST_DEMAND DIST_ENERGY Total	30,504 16,991 0 47,494	0 16,991 0 16,991	23,900 8,584 0 31,954	15 21 0 36	1,904 250 5,318 7,472	1,378 3,940 1,476 5,318	229 1,247 1,476 2,723	80 828 908 1,716	2,858 2,247 5,105 7,105	80 828 908 1,716	1 0 1 2	1 0 1 2	79 828 908 1,716	3 9 12 24	4 9 12 25	58 14 72 86	375 62 436 503
Customer Accounts																			
902	Customer Account Supervision	DIST_CUST DIST_DEMAND DIST_ENERGY Total	5,673 0 0 5,673	0 0 0 0	4,635 0 0 4,635	5 0 0 5	554 0 0 554	455 0 0 455	13 0 0 13	8 0 0 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	0 0 0 0	0 0 0 0	0 0 0 0
903	Customer Account Collections	DIST_CUST DIST_DEMAND DIST_ENERGY Total	5,924 0 0 5,924	0 0 0 0	5,210 0 0 5,210	3 0 0 3	413 0 0 413	270 0 0 270	4 0 0 4	5 0 0 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 0 0	0 0 0 0
904	Customer Account Uncollectibles	DIST_CUST DIST_DEMAND DIST_ENERGY Total	8,090 0 0 8,090	0 0 0 0	7,575 0 0 7,575	0 0 0 0	100 0 0 100	146 0 0 146	4 0 0 4	135 0 0 135	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0
905	Customer Account Accounts	DIST_CUST DIST_DEMAND DIST_ENERGY Total	1,789 0 0 1,789	0 0 0 0	1,573 0 0 1,573	1 0 0 1	125 0 0 125	82 0 0 82	1 0 0 1	2 0 0 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
ADJ_IS_Cust_Acct_Payroll	IS Adj. Customer Accounts Payroll	DIST_CUST DIST_DEMAND DIST_ENERGY Total	321 0 0 321	0 0 0 0	270 0 0 270	0 0 0 0	28 0 0 28	21 0 0 21	1 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 0	0 0 0 0	0 0 0 0
ADJ_IS_Cust_Acct_Deposits	IS Adj. Customer Accounts Deposits	DIST_CUST DIST_DEMAND DIST_ENERGY Total	1,247 0 0 1,247	0 0 0 0	788 0 0 788	1 0 0 1	46 0 0 46	332 0 0 332	18 0 0 18	60 0 0 60	2 0 0 2	0 0 0 0	2 0 0 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
ADJ_IS_5c	IS Adj. Customer Accounts Uncollectibles	DIST_CUST DIST_DEMAND DIST_ENERGY Total	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0



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

Met-Ed Exhibit TD-1  
 Witness: T.J. Dobosz  
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ACCOUNT	DESCRIPTION	ADJ_IS_Number_of_Custs	IS Adj. Customer Accounts No. of Cust.	TOTAL RETAIL	NY JURIS	PA JURIS	RT	RS	GSV	GSS	GSM	GSL	GP	TP	TP_A	TP_P	BRD	MS	POL	STLT	
<b>DETAILED ACCOUNT</b>																					
	DIST_CUST	7	0	7	0	6	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	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
	#REF!	7	0	7	0	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	<b>Total</b>	<b>23,050</b>	<b>0</b>	<b>23,050</b>	<b>0</b>	<b>20,159</b>	<b>10</b>	<b>1,266</b>	<b>1,306</b>	<b>40</b>	<b>210</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>44</b>				
	<b>Total</b>	<b>23,050</b>	<b>0</b>	<b>23,050</b>	<b>0</b>	<b>20,159</b>	<b>10</b>	<b>1,266</b>	<b>1,306</b>	<b>40</b>	<b>210</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>44</b>				
<b>Customer Information</b>																					
907	Customer Info Supervision	332	0	332	0	325	0	4	3	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	0	0	0	0
	DIST_DEMAND	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
	<b>Total</b>	<b>332</b>	<b>0</b>	<b>332</b>	<b>0</b>	<b>325</b>	<b>0</b>	<b>4</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
908	Customer Info Assistance Dist.	13,866	0	13,866	0	13,866	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	0	0	0	0
	DIST_DEMAND	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
	<b>Total</b>	<b>13,866</b>	<b>0</b>	<b>13,866</b>	<b>0</b>	<b>13,866</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
909	Customer Info Advertising Dist.	130	0	130	0	115	0	9	6	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	0	0	0	0
	DIST_DEMAND	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
	<b>Total</b>	<b>130</b>	<b>0</b>	<b>130</b>	<b>0</b>	<b>115</b>	<b>0</b>	<b>9</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
910	Customer Info Misc. Expense	5,367	0	5,367	0	5,250	3	64	42	1	1	1	1	0	0	0	0	0	0	0	2
	DIST_CUST	0	0	0	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	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
	<b>Total</b>	<b>5,367</b>	<b>0</b>	<b>5,367</b>	<b>0</b>	<b>5,250</b>	<b>3</b>	<b>64</b>	<b>42</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>
ADJ_IS_Cust_Serv_Payroll	IS Adj. Customer Service Payroll	96	0	96	0	94	0	1	1	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	0	0	0	0
	DIST_DEMAND	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
	<b>Total</b>	<b>96</b>	<b>0</b>	<b>96</b>	<b>0</b>	<b>94</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Total Customer Service and Info Expense</b>	<b>19,791</b>	<b>0</b>	<b>19,791</b>	<b>0</b>	<b>19,649</b>	<b>3</b>	<b>78</b>	<b>51</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>
	DIST_CUST	0	0	0	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	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
	<b>Total</b>	<b>19,791</b>	<b>0</b>	<b>19,791</b>	<b>0</b>	<b>19,649</b>	<b>3</b>	<b>78</b>	<b>51</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>
<b>Sales</b>																					
911	Sales-Supervision	68	0	68	0	59	0	5	3	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	0	0	0	0
	DIST_DEMAND	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
	<b>Total</b>	<b>68</b>	<b>0</b>	<b>68</b>	<b>0</b>	<b>59</b>	<b>0</b>	<b>5</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
913	Advertising expenses	25	0	25	0	22	0	2	1	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	0	0	0	0
	DIST_DEMAND	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
	<b>Total</b>	<b>25</b>	<b>0</b>	<b>25</b>	<b>0</b>	<b>22</b>	<b>0</b>	<b>2</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

ACCOUNT	DESCRIPTION	ACCOUNT	DTL	PA	NY	RT	RS	GSV	GSS	GSM	GSL	GP	TP	TP_A	TP_P	BRD	MS	POL	STLT	
TOTAL RETAIL	NY JURIS	PA JURIS	RT	RS	GSV	GSS	GSM	GSL	GP	TP	TP_A	TP_P	BRD	MS	POL	STLT				
<b>920</b>	<b>Administrative and General</b>																			
	A&G Salaries	DIST_CUST	(574)	0	(574)	0	(474)	0	(174)	0	(574)	0	(574)	0	(574)	0	0	0	0	(6)
		DIST_DEMAND	(175)	0	(175)	0	(86)	0	(175)	0	(175)	0	(175)	0	(175)	0	0	0	0	(1)
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	(749)	0	(749)	0	(560)	0	(38)	0	(749)	0	(749)	0	(749)	0	0	0	0	(6)
<b>921</b>	A&G Office Supplies	DIST_CUST	2,571	0	2,571	0	2,121	2	161	124	19	113	3	0	3	0	0	0	0	25
		DIST_DEMAND	783	0	783	0	385	1	12	181	57	105	39	0	39	0	0	0	0	3
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	3,354	0	3,354	0	2,506	3	172	305	76	217	42	0	41	1	1	1	1	28
<b>922</b>	A&G Admin. Expenses	DIST_CUST	0	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	0
		DIST_ENERGY	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	0
<b>923</b>	A&G Outside Services	DIST_CUST	6,571	0	6,571	0	5,422	4	410	317	48	288	8	0	7	1	1	1	9	65
		DIST_DEMAND	2,002	0	2,002	0	983	2	30	463	147	268	99	0	99	1	1	2	7	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	8,573	0	8,573	0	6,405	7	440	779	194	555	106	0	106	2	2	2	10	72
<b>924</b>	A&G Property Insurance	DIST_CUST	180	0	180	0	145	0	12	8	1	10	0	0	0	0	0	0	1	3
		DIST_DEMAND	90	0	90	0	48	0	1	23	7	8	3	0	3	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	271	0	271	0	193	0	13	30	8	18	3	0	3	0	0	0	1	4
<b>925</b>	A&G Injury and Damages	DIST_CUST	848	0	848	0	648	0	53	42	11	73	2	0	2	0	0	0	2	16
		DIST_DEMAND	516	0	516	0	253	1	8	119	38	69	25	0	25	0	0	0	0	2
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	1,364	0	1,364	0	901	1	61	161	49	142	27	0	27	0	0	0	2	18
<b>926</b>	A&G Pension and Benefits	DIST_CUST	68	0	68	0	56	0	4	3	0	3	0	0	0	0	0	0	0	1
		DIST_DEMAND	21	0	21	0	10	0	0	5	2	3	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	0
		Total	88	0	88	0	66	0	5	8	2	6	1	0	1	0	0	0	0	1
<b>928</b>	Regulatory Commission Expense	DIST_CUST	2,003	0	2,003	0	1,653	1	125	97	15	88	2	0	2	0	0	0	3	20
		DIST_DEMAND	610	0	610	0	300	1	9	141	45	82	30	0	30	0	0	0	0	2
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	2,613	0	2,613	0	1,953	2	134	238	59	169	32	0	32	1	1	1	3	22

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

ACCOUNT	DESCRIPTION	ACCOUNT	NY JURIS	PA JURIS	RT	RS	GSV	GSS	GSM	GSL	GP	TP	TP_A	TP_P	BRD	MS	POL	STLT	
930_1	A&G General Advertising	TOTAL RETAIL	145	0	145	0	119	0	7	1	6	0	0	0	0	0	0	0	1
		DIST_CUST	44	0	44	0	22	0	1	10	3	6	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	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	189	0	189	0	141	0	17	4	12	2	0	2	0	0	0	0	2
930_2	A&G Misc. Expense	DIST_CUST	533	0	533	0	440	0	33	26	4	23	1	0	1	0	0	0	5
		DIST_DEMAND	162	0	162	0	80	0	2	38	12	22	8	0	8	0	0	0	1
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	695	0	695	0	519	1	36	63	16	45	9	0	9	0	0	0	6
931	A&G Misc. Rent	DIST_CUST	216	0	216	0	178	0	13	10	2	9	0	0	0	0	0	0	2
		DIST_DEMAND	66	0	66	0	32	0	1	15	5	9	3	0	3	0	0	0	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	282	0	282	0	210	0	14	26	6	18	3	0	3	0	0	0	2
935	A&G Maint. Of General Plant	DIST_CUST	877	0	877	0	703	0	56	39	4	53	1	0	1	0	0	4	16
		DIST_DEMAND	426	0	426	0	225	1	7	106	34	37	14	0	14	0	0	0	2
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	1,303	0	1,303	0	929	1	63	145	38	90	15	0	15	0	0	4	17
ADJ_IS_Cash_Pension	IS Adj. Cash Pension	DIST_CUST	8,000	0	8,000	0	6,600	5	499	385	58	350	9	0	9	1	1	10	79
		DIST_DEMAND	2,437	0	2,437	0	1,197	3	36	563	178	326	120	0	120	1	1	2	9
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	10,436	0	10,436	0	7,798	8	535	949	237	676	129	0	129	2	2	12	88
ADJ_IS_Emp_Benefits & Cost: IS Adj. Other Employee Benefit Costs		DIST_CUST	2,588	0	2,588	0	2,136	2	162	125	19	113	3	0	3	0	0	3	26
		DIST_DEMAND	789	0	789	0	387	1	12	182	58	105	39	0	39	0	0	1	3
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_DEMAND	3,377	0	3,377	0	2,523	3	173	307	77	219	42	0	42	1	1	4	28
ADJ_IS_Non-Juris	IS Adj. A&G Non-Juris. Expense	DIST_CUST	(511)	0	(511)	0	(422)	(0)	(32)	(4)	(22)	(1)	(0)	(1)	(0)	(0)	(0)	(1)	(5)
		DIST_DEMAND	(156)	0	(156)	0	(77)	(0)	(2)	(11)	(21)	(8)	(0)	(8)	(0)	(0)	(0)	(0)	(1)
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	(667)	0	(667)	0	(498)	(1)	(34)	(15)	(43)	(8)	(0)	(8)	(0)	(0)	(0)	(1)	(6)
ADJ_IS_Rate_Case	IS Adj. A&G Rate Case Expense	DIST_CUST	210	0	210	0	173	0	13	10	2	9	0	0	0	0	0	0	2
		DIST_DEMAND	64	0	64	0	31	0	1	15	5	9	3	0	3	0	0	0	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	274	0	274	0	205	0	14	25	6	18	3	0	3	0	0	0	2
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

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

ACCOUNT	DESCRIPTION	ADJ_IS_7f	DIST_CUST	DIST_DEMAND	DIST_ENERGY	Total	NY JURIS	PA JURIS	RT	RS	GSV	GSS	GSM	GSL	GP	TP	TP_A	TP_P	BRD	MS	POL	STLT	
	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
			23,724	0	23,724	0	19,499	15	1,483	1,140	175	1,092	29	1	28	2	3	35	251				
	Total A & G Expense		7,679	0	7,679	0	3,792	9	114	1,784	565	1,003	369	0	369	4	4	6	28				
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			31,402	0	31,402	0	23,291	24	1,597	2,924	740	2,095	398	1	397	6	7	42	279				
			97,161	0	97,161	0	82,388	43	4,738	3,879	444	4,161	112	6	106	7	9	139	641				
	Total O & M Expense		24,669	0	24,669	0	12,156	30	364	5,724	1,812	3,250	1,197	0	1,197	13	13	20	90				
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			121,830	0	121,830	0	95,144	73	5,102	9,603	2,256	7,411	1,309	6	1,304	20	22	160	730				
			13,437	0	13,437	0	11,011	8	841	644	100	641	17	1	16	1	2	22	149				
	Total A & G Expense		4,545	0	4,545	0	2,252	6	68	1,060	336	584	215	0	215	2	2	4	17				
	Less Adjustments		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			17,982	0	17,982	0	13,264	14	909	1,704	436	1,225	232	1	231	4	4	26	166				
			73,437	-	73,437	-	63,489	29	3,255	2,739	270	3,069	83	4	79	5	6	104	390				
	EXP less A&G		16,991	-	16,991	-	8,364	21	250	3,940	1,247	2,247	828	0	828	9	9	14	62				
			90,428	-	90,428	-	71,853	49	3,505	6,679	1,517	5,317	911	4	907	13	15	118	451				
			85,888	-	85,888	-	66,563	58	5,476	4,688	1,771	5,386	120	11	110	9	14	323	1,479				
	Depreciation less A & G		32,236	-	32,236	-	17,205	42	512	8,116	2,566	2,632	971	0	971	18	18	29	127				
			118,124	-	118,124	-	83,769	101	5,988	12,804	4,337	8,018	1,091	11	1,080	27	32	352	1,606				
			159,326	-	159,326	-	130,052	87	8,731	7,427	2,041	8,455	203	15	188	13	20	427	1,868				
	Total Expense less A&G		49,226	-	49,226	-	25,570	63	761	12,056	3,813	4,879	1,799	0	1,799	27	26	43	189				
			208,552	-	208,552	-	155,622	150	9,493	19,483	5,854	13,335	2,002	15	1,987	40	47	470	2,057				

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

ACCOUNT	DESCRIPTION	DETAILED ACCOUNT	TOTAL RETAIL	RS	GSV	GSS	GSM	GSL	GP	TP	TP_A	TP_P	BRD	MS	POL	STLT
403_303	DE - Intangible	DIST_CUST	2,444	2,113	1	108	91	9	102	3	0	3	0	0	0	13
		DIST_DEMAND	565	278	1	8	131	41	75	28	0	28	0	0	0	2
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	3,009	2,391	2	117	222	50	177	30	0	30	0	0	0	15
403_350	DE - Transm Land	DIST_CUST	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
		DIST_ENERGY	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
403_352	DE - Transm Structures	DIST_CUST	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
		DIST_ENERGY	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
403_353	DE - Transm Station Equipment	DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_DEMAND	52	24	0	1	11	4	9	3	0	3	0	0	0	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	52	24	0	1	11	4	9	3	0	3	0	0	0	0
403_354	DE - Transm Towers & Fixtures	DIST_CUST	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
		DIST_ENERGY	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
403_355	DE - Transm Poles & Fixtures	DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_DEMAND	11	5	0	0	2	1	2	1	0	1	0	0	0	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	11	5	0	0	2	1	2	1	0	1	0	0	0	0
403_356	DE - Transm OH Conductors	DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_DEMAND	12	5	0	0	3	1	2	1	0	1	0	0	0	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	12	5	0	0	3	1	2	1	0	1	0	0	0	0
403_358	DE - Transm LUG Conductors	DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_DEMAND	2	1	0	0	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
		Total	2	1	0	0	1	0	0	0	0	0	0	0	0	0
403_359	DE - Transm Roads	DIST_CUST	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
		DIST_ENERGY	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
403_360	DE - Land	DIST_CUST	247	202	0	16	10	0	15	0	0	0	0	0	0	2
		DIST_DEMAND	127	67	0	2	32	10	11	4	0	4	0	0	0	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	373	269	0	18	42	10	26	5	0	5	0	0	0	1
403_361	DE - Structures	DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0	0

METROPOLITAN EDISON COMPANY  
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 FULLY FUTURE TEST YEAR  
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 DEPRECIATION & AMORTIZATION, \$1,000s

Met-Ed Exhibit TID-1  
 Witness: T. J. Dolosa  
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ACCOUNT	DESCRIPTION	RS	GSV	GSS	GSM	GSL	GP	TP	TP_A	TP_P	BRD	MS	POL	STLT
TOTAL RETAIL		189	0	3	41	13	32	12	0	12	0	0	0	1
DIST_DEMAND		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
Total		189	0	3	41	13	32	12	0	12	0	0	0	1
403_362	DE - Station	0	0	0	0	0	0	0	0	0	0	0	0	0
		4,466	5	61	971	307	759	280	0	280	2	2	2	15
DIST_DEMAND		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
Total		4,466	5	61	971	307	759	280	0	280	2	2	2	15
403_364	DE - Poles	5,692	2	362	236	3	290	9	0	9	1	1	1	214
		2,095	3	35	561	177	83	31	0	31	1	1	1	9
DIST_DEMAND		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
Total		7,787	5	398	798	181	373	39	0	39	2	2	2	223
403_365	DE - OH Conductors	10,926	5	680	444	6	1,157	34	0	34	1	1	1	17
		2,334	3	37	589	186	186	69	0	69	1	1	1	2
DIST_DEMAND		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
Total		13,259	8	717	1,033	193	1,342	103	0	103	2	2	2	19
403_366	DE - Underground Conduit	0	0	0	0	0	0	0	0	0	0	0	0	0
		600	1	8	131	42	100	37	0	37	0	0	0	2
DIST_DEMAND		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
Total		600	1	8	131	42	100	37	0	37	0	0	0	2
403_367	DE - Underground Conductors	5,325	2	341	223	3	424	13	0	13	0	0	1	9
		592	1	10	154	49	35	13	0	13	0	0	0	2
DIST_DEMAND		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
Total		5,917	3	351	377	52	459	26	0	26	1	1	1	8

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

ACCOUNT	DESCRIPTION	DETAILED ACCOUNT	RS	GSV	GSS	GSM	GSL	GP	TP	TP_A	TP_P	BRD	MS	POL	STLT
403_368	DE - XFMRs	RETAL	6,590	3	460	301	4	0	0	0	0	1	12	1	7
		DIST_CUST	5,802	3	460	301	4	0	0	0	0	0	0	0	0
		DIST_DEMAND	3,597	9	107	1,697	536	0	0	0	0	4	4	4	27
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	12,577	9,400	567	1,998	541	0	0	0	0	4	4	4	34
403_369	DE - Services	DIST_CUST	4,224	2	295	193	3	0	0	0	0	0	0	0	7
		DIST_DEMAND	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
		Total	4,224	2	295	193	3	0	0	0	0	0	0	0	7
403_370	DE - Meters	DIST_CUST	4,627	7	304	451	400	390	2	2	0	1	2	0	0
		DIST_DEMAND	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
		Total	4,627	7	304	451	400	390	2	2	0	1	2	0	0
403_371	DE - Customer Premises	DIST_CUST	115	0	0	0	0	0	0	0	0	0	0	0	115
		DIST_DEMAND	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
		Total	115	0	0	0	0	0	0	0	0	0	0	0	115
403_372	DE - Leased Property Cust. Prem.	DIST_CUST	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
		DIST_ENERGY	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
403_373	DE - Streetlight	DIST_CUST	673	0	0	0	0	0	0	0	0	0	0	0	673
		DIST_DEMAND	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
		Total	673	0	0	0	0	0	0	0	0	0	0	0	673
403_389	DE - Land	DIST_CUST	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
		DIST_ENERGY	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
403_390	DE - Structures	DIST_CUST	1,492	1	96	66	7	90	3	0	2	0	0	0	7
		DIST_DEMAND	724	383	1	11	181	57	64	24	0	24	0	0	1
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	2,216	1,580	2	107	247	64	153	26	26	1	1	1	7

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 COMPANY PREFERRED ALLOCATION METHOD  
 DEPRECIATION & AMORTIZATION, \$1,000s

ACCOUNT	DESCRIPTION	DETAILED ACCOUNT	TOTAL RETAIL	RS	GSV	GSS	GSM	GSL	GP	TP	TP_A	TP_P	BRD	MS	POL	STLT
403_391	DE - Office Equipment	DIST_CUST	2,326	1,866	1	149	103	10	140	4	0	4	0	0	0	41
		DIST_DEMAND	1,129	597	18	282	89	37	99	37	0	37	1	1	1	4
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	3,456	2,463	3	167	385	100	239	41	0	41	1	1	1	46
403_392	DE - Transportation	DIST_CUST	25	20	0	2	1	0	1	0	0	0	0	0	0	0
		DIST_DEMAND	12	6	0	0	3	1	1	0	0	0	0	0	0	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	37	26	0	2	4	1	3	0	0	0	0	0	0	0
403_393	DE - Stores Equipment	DIST_CUST	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
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	1	0	0	0	0	0	0	0	0	0	0	0	0	0
403_394	DE - Tools & Garage Equip.	DIST_CUST	287	230	0	18	13	1	17	0	0	0	0	0	0	5
		DIST_DEMAND	139	74	0	2	35	11	12	5	0	5	0	0	0	1
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	426	304	0	21	47	12	29	5	0	5	0	0	0	6
403_395	DE - Laboratory	DIST_CUST	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
		DIST_ENERGY	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
403_396	DE - Power Equipment	DIST_CUST	4	3	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_DEMAND	2	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
		Total	5	4	0	0	0	0	0	0	0	0	0	0	0	0
403_387	DE - Communications Equipment	DIST_CUST	369	296	0	24	16	2	22	1	0	1	0	0	0	7
		DIST_DEMAND	179	95	0	3	45	14	16	6	0	6	0	0	0	1
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	549	391	0	27	61	16	38	6	0	6	0	0	0	7
403_388	DE - Misc. Equipment	DIST_CUST	15	12	0	1	1	0	1	0	0	0	0	0	0	0
		DIST_DEMAND	7	4	0	0	2	1	1	0	0	0	0	0	0	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	23	16	0	1	3	1	2	0	0	0	0	0	0	0



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

ACCOUNT	DESCRIPTION	IS Adj - Cost of Removal/Salvage	IS Adj - Average net Salvage	ADJ_IS_Acc_Depr_Leg_Mete	IS Adj - DE Accelerated Dep. Legacy Meters	RS	GSV	GSS	GSM	GSL	GP	TP	TP_A	TP_P	BRD	MS	POL	STLT	TOTAL RETAIL
404-5	Amortization and depletion of utility plant					5,081	3	402	279	28	375	11	0	10	1	1	1	28	110
	DIST_CUST	6,319	0	0	0	1,592	4	47	751	237	267	99	0	99	2	2	2	3	12
	DIST_DEMAND	3,015	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	9,334	0	0	0	6,573	7	449	1,030	266	643	109	0	109	2	2	2	31	122
ADJ_IS_Cost_of_Removal		3,538	2	227	157	16	2	27	428	135	151	56	0	56	1	1	1	2	7
	DIST_CUST	1,718	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	0
	DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	5,256	3,746	4	254	586	4	254	586	151	363	62	0	62	1	1	1	18	70
ADJ_IS_Salvage		4,398	2	282	195	20	2	282	195	20	264	7	0	7	0	0	1	20	78
	DIST_CUST	2,136	3	34	532	168	3	34	532	168	188	69	0	69	1	1	1	2	8
	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	6,534	4,657	5	316	728	5	316	728	188	452	77	0	77	2	2	2	22	87
ADJ_IS_Acc_Depr_Leg_Mete		0	0	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	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Depreciation Expense	59,635	47,415	31	3,768	2,782	31	3,768	2,782	513	3,500	93	3	90	6	7	258	1,260	
	DIST_CUST	26,095	13,958	34	415	6,584	34	415	6,584	2,081	2,094	772	0	772	15	14	23	103	
	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	85,730	61,373	66	4,184	9,366	66	4,184	9,366	2,595	5,594	865	3	862	20	22	281	1,363	
<b>Amortization</b>																			
407_Dist	Amortization - Rate Case Expense	0	0	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	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
407_STORM	Amortization - Storm Expenses	12,250	9,858	6	788	540	6	788	540	47	704	20	0	20	1	1	65	219	
	DIST_CUST	6,141	3,248	8	97	1,532	8	97	1,532	484	538	198	0	198	3	3	5	24	
	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	18,391	13,106	14	885	2,072	14	885	2,072	532	1,242	218	0	218	5	5	71	243	
407_SMT	Amortization - Smart Meter	9,862	6,542	15	648	962	15	648	962	853	832	5	5	5	0	1	4	0	
	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	9,862	6,542	15	648	962	15	648	962	853	832	5	5	5	0	1	4	0	
407_SMP	Amortization - SMP Legacy Meters	(6,511)	(4,319)	(10)	(428)	(635)	(10)	(428)	(635)	(549)	(549)	(3)	(3)	(3)	0	(1)	(2)	0	
	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	(6,511)	(4,319)	(10)	(428)	(635)	(10)	(428)	(635)	(549)	(549)	(3)	(3)	(3)	0	(1)	(2)	0	



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

ACCOUNT	DESCRIPTION	TOTAL RETAIL	RS	GSV	GSS	GSM	GSL	GP	TP	TP_A	TP_P	BRD	MS	POL	STLT	
580L	OP - Supv. & Engineering Labor	DIST_CUST	242	0	15	12	3	18	0	0	0	0	0	0	1	3
		DIST_DEMAND	125	68	0	3	27	10	12	4	0	4	0	0	0	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	366	258	0	19	39	13	30	4	0	4	0	0	0	1
581L	OP - Dispatching Labor	DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_DEMAND	334	154	0	5	73	23	57	21	0	21	0	0	0	1
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	334	154	0	5	73	23	57	21	0	21	0	0	0	1
582L	OP - Distribution Expense Station Labor	DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_DEMAND	458	211	1	6	100	32	78	29	0	29	0	0	0	2
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	458	211	1	6	100	32	78	29	0	29	0	0	0	2
583L	OP - Overhead Line Labor	DIST_CUST	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
		DIST_ENERGY	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
586L	OP - Meter Labor	DIST_CUST	456	302	1	30	44	39	38	0	0	0	0	0	0	0
		DIST_DEMAND	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
		Total	456	302	1	30	44	39	38	0	0	0	0	0	0	0
588L	OP - Misc. Expenses Labor	DIST_CUST	2,582	2,071	1	166	115	12	155	4	0	4	0	0	12	46
		DIST_DEMAND	1,254	663	2	20	313	99	110	41	0	41	1	1	1	5
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	3,836	2,734	3	186	427	110	265	45	0	45	1	1	1	13
590L	MN - Supv. & Engineering Labor	DIST_CUST	197	151	0	12	9	1	20	1	0	1	0	0	0	3
		DIST_DEMAND	109	53	0	2	25	8	15	6	0	6	0	0	0	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	307	205	0	14	34	9	35	6	0	6	0	0	0	3
591L	MN - Structures Labor	DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_DEMAND	13	6	0	0	3	1	2	1	0	1	0	0	0	0
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	13	6	0	0	3	1	2	1	0	1	0	0	0	0
592L	MN - Station Labor	DIST_CUST	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		DIST_DEMAND	3,712	1,712	4	51	807	255	631	233	0	233	2	2	3	13
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	3,712	1,712	4	51	807	255	631	233	0	233	2	2	3	13
593L	MN - OH Conductors Labor	DIST_CUST	5,979	4,690	2	372	243	3	633	19	0	19	1	1	9	6
		DIST_DEMAND	1,277	684	2	20	323	102	38	0	38	1	1	1	1	5
		DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	7,256	5,374	4	392	565	105	735	56	0	56	1	1	1	11
594L	MN - UG Conductors Labor	DIST_CUST	1,346	1,088	1	86	56	1	107	3	0	3	0	0	2	1
		DIST_DEMAND	150	83	0	2	39	12	9	3	0	3	0	0	0	1

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

ACCOUNT	DESCRIPTION	TOTAL RETAIL	RS	GSV	GSS	GSM	GSL	GP	TP	TP_A	TP_P	BRD	MS	POL	STLT
	DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	1,496	1,171	1	89	95	13	116	6	0	6	0	0	2	2
595L	MN - XFMRs Labor														
	DIST_CUST	133	117	0	9	6	0	0	0	0	0	0	0	0	0
	DIST_DEMAND	121	73	0	2	34	11	0	0	0	0	0	0	0	1
	DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	255	190	0	11	40	11	0	0	0	0	0	0	0	1
596L	MN - Streetlights Labor														
	DIST_CUST	179	0	0	0	0	0	0	0	0	0	0	0	0	179
	DIST_DEMAND	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
	Total	179	0	0	0	0	0	0	0	0	0	0	0	0	179
597L	MN - Meters Labor														
	DIST_CUST	1,248	828	2	82	122	108	105	1	1	0	0	0	0	0
	DIST_DEMAND	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
	Total	1,248	828	2	82	122	108	105	1	1	0	0	0	0	0
598L	MN - Misc. Plant Labor														
	DIST_CUST	248	199	0	16	11	1	15	0	0	0	0	0	0	4
	DIST_DEMAND	121	64	0	2	30	10	11	4	0	4	0	0	0	0
	DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	369	263	0	18	41	11	26	4	0	4	0	0	0	5
	<b>Labor Expense - Distribution</b>														
	DIST_CUST	12,610	9,636	7	789	618	168	1,092	29	1	28	1	2	26	242
	DIST_DEMAND	7,673	3,770	9	113	1,773	562	1,026	378	0	378	4	4	6	28
	DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	20,283	13,406	17	902	2,391	730	2,118	406	1	405	5	6	32	269
902L	Customer Account Supervision - Labor														
	DIST_CUST	5,145	4,204	5	503	412	12	7	0	0	0	0	0	0	0
	DIST_DEMAND	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
	Total	5,145	4,204	5	503	412	12	7	0	0	0	0	0	0	0
903L	Customer Account Collections - Labor														
	DIST_CUST	3,086	2,714	1	215	141	2	3	0	0	0	0	0	0	3
	DIST_DEMAND	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
	Total	3,086	2,714	1	215	141	2	3	0	0	0	0	0	0	3
905L	Customer Account Accounts - Labor														
	DIST_CUST	232	204	0	16	11	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
	DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	232	204	0	16	11	0	0	0	0	0	0	0	0	0
	<b>Labor Expense - Customer Accounts</b>														
	DIST_CUST	8,463	7,122	6	734	563	14	10	0	0	0	0	1	2	6
	DIST_DEMAND	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
	Total	8,463	7,122	6	734	563	14	10	0	0	0	0	1	2	6
907L	Customer Info Supervision Labor														
	DIST_CUST	321	314	0	4	2	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
	DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	321	314	0	4	2	0	0	0	0	0	0	0	0	0

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

ACCOUNT	DESCRIPTION	TOTAL RETAIL	RS	GSV	GSS	GSM	GSL	GP	TP	TP_A	TP_P	BRD	MS	POL	STLT
908L	Customer Info Assistance Labor		43	0	0	0	0	0	0	0	0	0	0	0	0
	DIST_CUST		43	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
	DIST_ENERGY		0	0	0	0	0	0	0	0	0	0	0	0	0
	Total		43	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
	DIST_CUST		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
	DIST_ENERGY		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
910L	Customer Info Misc. Expense Labor		3,728	3,646	2	44	29	0	1	0	0	0	0	0	1
	DIST_CUST		3,728	3,646	2	44	29	0	1	0	0	0	0	0	1
	DIST_DEMAND		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
	Total		3,728	3,646	2	44	29	0	1	0	0	0	0	0	1
911L	Sales-Supervision		23	20	0	2	1	0	0	0	0	0	0	0	0
	DIST_CUST		23	20	0	2	1	0	0	0	0	0	0	0	0
	DIST_DEMAND		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
	Total		23	20	0	2	1	0	0	0	0	0	0	0	0
	Labor Expense - Customer Information		4,115	4,024	2	50	32	0	1	0	0	0	0	0	1
	DIST_CUST		4,115	4,024	2	50	32	0	1	0	0	0	0	0	1
	DIST_DEMAND		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
	Total		4,115	4,024	2	50	32	0	1	0	0	0	0	0	1
	Labor Expense - Less A & G		25,188	20,782	16	1,573	1,214	183	1,103	29	2	28	2	3	33
	DIST_CUST		25,188	20,782	16	1,573	1,214	183	1,103	29	2	28	2	3	33
	DIST_DEMAND		7,673	3,770	9	113	1,773	562	1,026	378	0	378	4	4	6
	DIST_ENERGY		0	0	0	0	0	0	0	0	0	0	0	0	0
	Total		32,861	24,552	25	1,686	2,987	745	2,129	407	2	405	6	7	39
920L	A&G Salaries Labor		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
	DIST_DEMAND		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
	Total		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
	DIST_CUST		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
	DIST_ENERGY		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
922L	A&G Admin. Expenses Labor		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
	DIST_DEMAND		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
	Total		0	0	0	0	0	0	0	0	0	0	0	0	0
923L	A&G Outside Services Labor		803	663	1	50	39	6	35	1	0	1	0	0	1
	DIST_CUST		803	663	1	50	39	6	35	1	0	1	0	0	1
	DIST_DEMAND		245	120	0	4	57	18	33	12	0	12	0	0	0
	DIST_ENERGY		0	0	0	0	0	0	0	0	0	0	0	0	0
	Total		1,048	783	1	54	95	24	68	13	0	13	0	0	1
924L	A&G Property Insurance Labor		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

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

ACCOUNT	DESCRIPTION	TOTAL RETAIL	RS	GSV	GSS	GSM	GSL	GP	TP	TP_A	TP_P	BRD	MS	POL	STLT
	DIST_DEMAND	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
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0
925L	A&G Injury and Damages Labor	80	61	0	5	4	1	7	0	0	0	0	0	0	2
	DIST_DEMAND	49	24	0	1	11	4	7	2	0	2	0	0	0	0
	DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	129	85	0	6	15	5	13	3	0	3	0	0	0	2
926L	A&G Pension and Benefits Labor	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
	DIST_ENERGY	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
930_1L	A&G General Advertising Labor	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
	DIST_ENERGY	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
930_2L	A&G Misc. Expense Labor	5	4	0	0	0	0	0	0	0	0	0	0	0	0
	DIST_DEMAND	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
	Total	6	5	0	0	1	0	0	0	0	0	0	0	0	0
931L	A&G Rent Labor	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
	DIST_ENERGY	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
935L	A&G Maint. Of General Plant Labor	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
	DIST_ENERGY	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
	Labor Expense - A & G	888	728	1	55	43	7	42	1	0	1	0	0	1	10
	DIST_DEMAND	295	145	0	4	68	22	39	15	0	15	0	0	0	1
	DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	1,183	872	1	60	111	29	82	16	0	16	0	0	1	11
	DIST_CUST	26,076	21,510	16	1,628	1,257	190	1,145	30	2	29	2	4	34	259
	DIST_DEMAND	7,568	3,915	10	118	1,341	583	1,065	392	0	392	4	4	7	29
	DIST_ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	34,643	25,425	26	1,746	3,098	774	2,210	423	2	421	7	8	41	288

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

ACCOUNT	DESCRIPTION	RS	GSV	GSS	GSM	GSL	GP	TP	TP_A	TP_P	BRD	MS	POL	STLT
408_TGRT	OT - Gross Receipts Tax	14,457	11,560	684	986	184	664	45	30	15	1	1	3	40
		5,304	2,469	13	58	1,931	381	149	0	149	1	4	4	276
		0	0	0	0	0	0	0	0	0	0	0	0	0
		19,761	14,029	28	742	2,918	447	194	30	164	2	7	7	304
		1,450	1,166	1	92	64	7	86	2	0	2	0	0	25
		692	365	1	11	172	54	61	23	0	23	0	0	1
		0	0	0	0	0	0	0	0	0	0	0	0	3
		2,142	1,531	2	103	236	61	147	25	0	25	1	1	7
		1,516	1,250	1	95	73	11	67	2	0	2	0	0	15
		463	228	1	7	107	34	62	23	0	23	0	0	2
		0	0	0	0	0	0	0	0	0	0	0	0	0
		1,979	1,478	2	101	180	45	128	25	0	24	0	0	17
		32	26	0	2	1	0	2	0	0	0	0	0	1
		16	8	0	0	4	1	1	0	1	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0	0
		48	34	0	2	5	1	3	1	0	1	0	0	1
		1	1	0	0	0	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
		2	1	0	0	0	0	0	0	0	0	0	0	0
		(17)	(14)	(0)	(1)	(1)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	(0)
		(5)	(3)	(0)	(0)	(1)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	(0)
		0	0	0	0	0	0	0	0	0	0	0	0	0
		(23)	(17)	(0)	(1)	(2)	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(0)
		(296)	(238)	(0)	(19)	(13)	(1)	(18)	(0)	(0)	(0)	(0)	(0)	(5)
		(141)	(74)	(0)	(2)	(35)	(11)	(13)	(5)	(5)	(0)	(0)	(0)	(1)
		0	0	0	0	0	0	0	0	0	0	0	0	0
		(437)	(312)	(0)	(21)	(48)	(12)	(30)	(5)	(5)	(0)	(0)	(0)	(6)
		17,144	13,751	17	853	1,111	200	801	49	30	19	1	3	312
		6,329	2,994	15	74	2,178	341	493	190	0	190	2	4	32
		0	0	0	0	0	0	0	0	0	0	0	0	0
		23,473	16,745	31	927	3,289	541	1,294	239	30	209	3	7	344

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

DESCRIPTION	RS	GVS	GSS	GSM	GSL	GP	TP	TP_A	TP_P	BRD	MS	POL	STLT
<b>TOTAL RETAIL</b>													
Distribution	245,033	195,926	257	11,585	16,717	3,114	11,258	762	507	255	12	45	678
Distribution Revenue													4,679
Total Operating Expense	97,161	82,988	43	4,738	3,879	444	4,161	112	6	106	7	9	139
													641
Income Before Taxes	54,091	30,965	262	(176)	21,456	(347)	(785)	405	462	(56)	(24)	44	130
Tax Deductions	33,974	23,883	36	1,916	3,377	1,722	2,517	249	8	241	6	10	45
State Taxable Income	88,065	54,847	298	1,740	24,832	1,375	1,732	654	470	184	(18)	53	175
Current State Income Tax	10,560	6,735	31	259	2,677	188	295	86	47	39	(1)	6	23
													261
Federal Taxable Income	77,505	48,112	267	1,481	22,155	1,187	1,437	568	423	145	(17)	48	152
													2,115
Current Federal Income Tax	27,127	16,839	94	518	7,754	415	503	199	148	51	(6)	17	53
Provision for Deferred Income Taxes	12,561	8,953	9	614	1,371	359	905	144	0	144	3	3	168
Investment Tax Credit Adjustments	(372)	(265)	(0)	(18)	(41)	(11)	(27)	(4)	(0)	(4)	(0)	(0)	(1)
													(5)
Total Income Tax	49,876	32,263	134	1,373	11,762	952	1,676	425	195	230	(4)	26	108
													1,164



**METROPOLITAN EDISON COMPANY  
 COST OF SERVICE STUDY - DETAILED ACCOUNTS  
 FULLY FUTURE TEST YEAR  
 COMPANY PREFERRED ALLOCATION METHOD  
 ALLOCATION METHODS**

METHOD	ACCOUNT	RS	GSV	GSS	GSM	GSL	GP	TP	TP_A	TP_P	BRD	MS	POL	STLT
Collections Expense	TOTAL RETAIL	100.0%	88.0%	0.0%	7.0%	4.6%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
	DIST_CUST	100.0%	88.0%	0.0%	7.0%	4.6%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
	DIST_DEMAND	100.0%	88.0%	0.0%	7.0%	4.6%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
Customer Accounting Expenses	DIST_ENERGY	100.0%	88.0%	0.0%	7.0%	4.6%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
	Total	100.0%	88.0%	0.0%	7.0%	4.6%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
	DIST_CUST	100.0%	88.0%	0.0%	7.0%	4.6%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
Customer Information Assistance	DIST_DEMAND	100.0%	88.0%	0.0%	7.0%	4.6%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
	DIST_ENERGY	100.0%	88.0%	0.0%	7.0%	4.6%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
	Total	100.0%	88.0%	0.0%	7.0%	4.6%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
Customer Information Expenses	DIST_CUST	100.0%	88.0%	0.0%	7.0%	4.6%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
	DIST_DEMAND	100.0%	88.0%	0.0%	7.0%	4.6%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
	DIST_ENERGY	100.0%	88.0%	0.0%	7.0%	4.6%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
Customers - POL	Total	100.0%	88.0%	0.0%	7.0%	4.6%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
	DIST_CUST	100.0%	88.0%	0.0%	7.0%	4.6%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
	DIST_DEMAND	100.0%	88.0%	0.0%	7.0%	4.6%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
Customers - Residential	DIST_ENERGY	100.0%	88.0%	0.0%	7.0%	4.6%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
	Total	100.0%	88.0%	0.0%	7.0%	4.6%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
	DIST_CUST	100.0%	88.0%	0.0%	7.0%	4.6%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
Customers - Secondary	DIST_DEMAND	100.0%	88.0%	0.0%	7.0%	4.6%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
	DIST_ENERGY	100.0%	88.0%	0.0%	7.0%	4.6%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
	Total	100.0%	88.0%	0.0%	7.0%	4.6%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
Customers - STLT	DIST_CUST	100.0%	88.0%	0.0%	7.0%	4.6%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
	DIST_DEMAND	100.0%	88.0%	0.0%	7.0%	4.6%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
	Total	100.0%	88.0%	0.0%	7.0%	4.6%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
Customers - Total	DIST_CUST	100.0%	88.0%	0.0%	7.0%	4.6%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
	DIST_DEMAND	100.0%	88.0%	0.0%	7.0%	4.6%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
	DIST_ENERGY	100.0%	88.0%	0.0%	7.0%	4.6%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%

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

METHOD	DETAILED ACCOUNT	TOTAL RETAIL	RS	GSV	GSS	GSM	GSL	GP	TP	TP_A	TP_P	BRD	MS	POL	STLT
D & G Net Plant	DIST_CUST	68.6%	54.7%	0.0%	4.4%	3.1%	0.4%	4.4%	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%	1.2%
	DIST_DEMAND	31.4%	16.6%	0.0%	0.5%	7.8%	2.5%	2.8%	1.0%	0.0%	1.0%	0.0%	0.0%	0.0%	0.1%
	DIST_ENERGY	100.0%	71.3%	0.1%	4.9%	10.9%	2.8%	7.2%	1.1%	0.0%	1.1%	0.0%	0.0%	0.0%	1.3%
D & G Original Cost Plant	DIST_CUST	67.7%	54.4%	0.0%	4.3%	3.0%	0.3%	4.0%	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%	1.2%
	DIST_DEMAND	32.3%	17.1%	0.0%	0.5%	8.0%	2.5%	2.9%	1.1%	0.0%	1.1%	0.0%	0.0%	0.0%	0.1%
	DIST_ENERGY	100.0%	71.5%	0.1%	4.8%	11.0%	2.8%	6.9%	1.2%	0.0%	1.2%	0.0%	0.0%	0.0%	1.3%
D Original Cost Plant, 360 Accounts	DIST_CUST	66.1%	54.2%	0.0%	4.3%	2.8%	0.0%	3.5%	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%	0.6%
	DIST_DEMAND	33.9%	17.9%	0.0%	0.5%	8.5%	2.7%	3.0%	0.8%	0.0%	1.1%	0.0%	0.0%	0.0%	0.1%
	DIST_ENERGY	100.0%	72.1%	0.1%	4.8%	11.3%	2.7%	6.5%	0.9%	0.0%	1.2%	0.0%	0.0%	0.0%	0.7%
D Original Cost Plant, 360 OH	DIST_CUST	82.4%	64.6%	0.0%	5.1%	3.3%	0.0%	8.7%	0.3%	0.0%	0.3%	0.0%	0.0%	0.0%	0.1%
	DIST_DEMAND	17.6%	9.4%	0.0%	0.3%	4.4%	1.4%	1.4%	0.5%	0.0%	0.5%	0.0%	0.0%	0.0%	0.1%
	DIST_ENERGY	100.0%	74.1%	0.1%	5.4%	7.8%	1.5%	10.1%	0.8%	0.0%	0.8%	0.0%	0.0%	0.0%	0.1%
D Original Cost Plant, 580 Accounts	DIST_CUST	66.0%	51.7%	0.0%	4.2%	3.2%	0.7%	5.0%	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%	0.7%
	DIST_DEMAND	34.0%	18.6%	0.0%	0.8%	7.4%	2.7%	3.9%	1.0%	0.0%	1.0%	0.0%	0.0%	0.0%	0.1%
	DIST_ENERGY	100.0%	70.3%	0.1%	5.1%	10.6%	3.4%	8.2%	1.1%	0.0%	1.1%	0.0%	0.0%	0.0%	0.8%
D Original Cost Plant, 590 Accounts	DIST_CUST	64.3%	49.3%	0.0%	4.0%	2.9%	0.5%	6.6%	0.2%	0.0%	0.2%	0.0%	0.0%	0.0%	0.9%
	DIST_DEMAND	35.7%	17.4%	0.0%	0.5%	8.2%	2.6%	4.9%	1.8%	0.0%	1.8%	0.0%	0.0%	0.0%	0.1%
	DIST_ENERGY	100.0%	66.7%	0.1%	4.5%	11.1%	3.1%	11.4%	2.0%	0.0%	2.0%	0.0%	0.0%	0.0%	1.0%
Demand - Non-Concident Peak	DIST_CUST	100.0%	46.1%	0.1%	1.4%	21.8%	6.9%	17.0%	6.3%	0.0%	6.3%	0.0%	0.0%	0.0%	0.3%
	DIST_DEMAND	100.0%	46.1%	0.1%	1.4%	21.8%	6.9%	17.0%	6.3%	0.0%	6.3%	0.0%	0.0%	0.0%	0.3%
	DIST_ENERGY	100.0%	63.2%	0.1%	3.7%	26.6%	1.4%	4.8%	0.2%	0.2%	0.2%	0.0%	0.0%	0.0%	0.0%
Deposits	DIST_CUST	100.0%	63.2%	0.1%	3.7%	26.6%	1.4%	4.8%	0.2%	0.2%	0.2%	0.0%	0.0%	0.0%	0.0%
	DIST_DEMAND	100.0%	63.2%	0.1%	3.7%	26.6%	1.4%	4.8%	0.2%	0.2%	0.2%	0.0%	0.0%	0.0%	0.0%
	DIST_ENERGY	100.0%	63.2%	0.1%	3.7%	26.6%	1.4%	4.8%	0.2%	0.2%	0.2%	0.0%	0.0%	0.0%	0.0%
Direct Assignment - Waverly	DIST_CUST	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%	0.0%
	DIST_DEMAND	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%	0.0%
	DIST_ENERGY	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%	0.0%

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

METHOD	DETAILED ACCOUNT	TOTAL RETAIL	RS	GSV	GSS	GSM	GSL	GP	TP	TP_A	TP_P	BRD	MS	POL	STLT
Dist Net Plant	DIST_CUST	66.6%	53.6%	0.0%	4.3%	2.9%	0.3%	3.8%	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%	1.2%
	DIST_DEMAND	33.4%	17.7%	0.0%	0.5%	8.3%	2.6%	2.9%	1.1%	0.0%	1.1%	0.0%	0.0%	0.0%	0.1%
	DIST_ENERGY	100.0%	71.3%	0.1%	4.8%	11.3%	2.9%	6.8%	1.2%	0.0%	1.2%	0.0%	0.0%	0.0%	1.3%
Dist Original Cost Plant	DIST_CUST	67.3%	54.0%	0.0%	4.3%	3.0%	0.3%	4.0%	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%	1.2%
	DIST_DEMAND	32.7%	17.3%	0.0%	0.5%	8.1%	2.6%	2.9%	1.1%	0.0%	1.1%	0.0%	0.0%	0.0%	0.1%
	DIST_ENERGY	100.0%	71.3%	0.1%	4.8%	11.1%	2.9%	6.9%	1.2%	0.0%	1.2%	0.0%	0.0%	0.0%	1.3%
Expense - Total A & G Less Adj.	DIST_CUST	74.7%	61.2%	0.0%	4.7%	3.6%	0.6%	3.6%	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%	0.8%
	DIST_DEMAND	25.3%	12.5%	0.0%	0.4%	5.9%	1.9%	3.2%	1.2%	0.0%	1.2%	0.0%	0.0%	0.0%	0.1%
	DIST_ENERGY	100.0%	73.8%	0.1%	5.1%	9.5%	2.4%	6.8%	1.3%	0.0%	1.3%	0.0%	0.0%	0.0%	0.9%
Expense - Total Less A & G	DIST_CUST	81.2%	70.2%	0.0%	3.6%	3.0%	0.3%	3.4%	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%	0.4%
	DIST_DEMAND	18.8%	9.2%	0.0%	0.3%	4.4%	1.4%	2.5%	0.9%	0.0%	0.9%	0.0%	0.0%	0.0%	0.1%
	DIST_ENERGY	100.0%	79.5%	0.1%	3.9%	7.4%	1.7%	5.9%	1.0%	0.0%	1.0%	0.0%	0.0%	0.0%	0.5%
Forfeited Discounts	DIST_CUST	100.0%	88.0%	0.0%	7.0%	4.6%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
	DIST_DEMAND														
	DIST_ENERGY	100.0%	88.0%	0.0%	7.0%	4.6%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%
Gen Original Cost Plant	DIST_CUST	67.3%	54.0%	0.0%	4.3%	3.0%	0.3%	4.0%	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%	1.2%
	DIST_DEMAND	32.7%	17.3%	0.0%	0.5%	8.1%	2.6%	2.9%	1.1%	0.0%	1.1%	0.0%	0.0%	0.0%	0.1%
	DIST_ENERGY	100.0%	71.3%	0.1%	4.8%	11.1%	2.9%	6.9%	1.2%	0.0%	1.2%	0.0%	0.0%	0.0%	1.3%
Labor Expense - Customer Accounts	DIST_CUST	100.0%	84.2%	0.1%	8.7%	6.7%	0.2%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	DIST_DEMAND														
	DIST_ENERGY	100.0%	84.2%	0.1%	8.7%	6.7%	0.2%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Labor Expense - Customer Information	DIST_CUST	100.0%	97.8%	0.1%	1.2%	0.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
	DIST_DEMAND														
	DIST_ENERGY	100.0%	97.8%	0.1%	1.2%	0.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
Labor Expense - Distribution	DIST_CUST	62.2%	47.5%	0.0%	3.9%	3.0%	0.8%	5.4%	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%	1.2%
	DIST_DEMAND	37.8%	18.6%	0.0%	0.6%	8.7%	2.8%	5.1%	1.9%	0.0%	1.9%	0.0%	0.0%	0.0%	0.1%
	DIST_ENERGY	100.0%	66.1%	0.1%	4.4%	11.8%	3.6%	10.4%	2.0%	0.0%	2.0%	0.0%	0.0%	0.0%	1.3%
Labor Expense - less A & G	DIST_CUST	76.7%	63.2%	0.0%	4.8%	3.7%	0.6%	3.4%	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%	0.8%
	DIST_DEMAND	23.3%	11.5%	0.0%	0.3%	5.4%	1.7%	3.1%	1.1%	0.0%	1.1%	0.0%	0.0%	0.0%	0.1%
	DIST_ENERGY	100.0%	74.7%	0.1%	5.1%	9.1%	2.3%	6.5%	1.2%	0.0%	1.2%	0.0%	0.0%	0.0%	0.8%
Labor Expense - Total	DIST_CUST	76.6%	63.2%	0.0%	4.8%	3.7%	0.6%	3.4%	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%	0.8%
	DIST_ENERGY														



METROPOLITAN EDISON COMPANY  
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 FULLY FUTURE TEST YEAR  
 COMPANY PREFERRED ALLOCATION METHOD  
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METHOD	RS	GSV	GSS	GSM	GSL	GP	TP	TP_A	TP_P	BRD	MS	POL	STLT
<b>DETAILED ACCOUNT</b>													
Total	100.0%	74.1%	0.1%	5.1%	10.1%	2.3%	4.8%	0.1%	0.0%	0.5%	0.0%	0.0%	2.9%
DIST_CUST	82.4%	64.6%	0.0%	5.1%	3.3%	0.0%	8.7%	0.3%	0.3%	0.0%	0.0%	0.0%	0.1%
DIST_DEMAND	17.6%	9.4%	0.0%	0.3%	4.4%	1.4%	1.4%	0.5%	0.5%	0.0%	0.0%	0.0%	0.1%
DIST_ENERGY	100.0%	74.1%	0.1%	5.4%	7.8%	1.5%	10.1%	0.3%	0.8%	0.0%	0.0%	0.0%	0.1%
Total	100.0%	74.1%	0.1%	5.4%	7.8%	1.5%	10.1%	0.3%	0.8%	0.0%	0.0%	0.0%	0.1%
DIST_CUST	100.0%	46.4%	0.1%	1.4%	21.9%	6.9%	16.7%	0.0%	6.1%	0.0%	0.0%	0.0%	0.3%
DIST_DEMAND	100.0%	46.4%	0.1%	1.4%	21.9%	6.9%	16.7%	0.0%	6.1%	0.0%	0.0%	0.0%	0.3%
DIST_ENERGY	100.0%	46.4%	0.1%	1.4%	21.9%	6.9%	16.7%	0.0%	6.1%	0.0%	0.0%	0.0%	0.3%
Total	100.0%	46.4%	0.1%	1.4%	21.9%	6.9%	16.7%	0.0%	6.1%	0.0%	0.0%	0.0%	0.3%
DIST_CUST	90.0%	72.7%	0.0%	5.8%	3.8%	0.1%	7.2%	0.2%	0.2%	0.0%	0.0%	0.0%	0.1%
DIST_DEMAND	10.0%	5.5%	0.0%	0.2%	2.6%	0.8%	0.6%	0.2%	0.2%	0.0%	0.0%	0.0%	0.0%
DIST_ENERGY	100.0%	78.3%	0.1%	5.9%	6.4%	0.9%	7.8%	0.3%	0.4%	0.0%	0.0%	0.0%	0.2%
Total	100.0%	78.3%	0.1%	5.9%	6.4%	0.9%	7.8%	0.3%	0.4%	0.0%	0.0%	0.0%	0.2%
DIST_CUST	52.4%	46.1%	0.0%	3.7%	2.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
DIST_DEMAND	47.6%	28.6%	0.1%	0.9%	13.5%	4.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%
DIST_ENERGY	100.0%	74.7%	0.1%	4.5%	15.9%	4.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.3%
Total	100.0%	74.7%	0.1%	4.5%	15.9%	4.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.3%
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
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
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
Total	#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_CUST	100.0%	66.3%	0.2%	6.6%	9.8%	8.6%	8.4%	0.1%	8.4%	0.0%	0.0%	0.0%	0.0%
DIST_DEMAND	100.0%	66.3%	0.2%	6.6%	9.8%	8.6%	8.4%	0.1%	8.4%	0.0%	0.0%	0.0%	0.0%
DIST_ENERGY	100.0%	66.3%	0.2%	6.6%	9.8%	8.6%	8.4%	0.1%	8.4%	0.0%	0.0%	0.0%	0.0%
Total	100.0%	66.3%	0.2%	6.6%	9.8%	8.6%	8.4%	0.1%	8.4%	0.0%	0.0%	0.0%	0.0%
DIST_CUST	100.0%												100.0%
DIST_DEMAND	100.0%												100.0%
DIST_ENERGY	100.0%												100.0%
Total	100.0%												100.0%
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%
DIST_DEMAND	0.0%	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_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%
Total	0.0%	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	100.0%												100.0%
DIST_DEMAND	100.0%												100.0%
DIST_ENERGY	100.0%												100.0%
Total	100.0%												100.0%
DIST_CUST	67.3%	54.0%	0.0%	4.3%	3.0%	0.3%	4.0%	0.1%	0.0%	0.0%	0.0%	0.0%	1.2%
DIST_DEMAND	32.7%	17.3%	0.0%	0.5%	8.1%	2.9%	2.9%	1.1%	1.1%	0.0%	0.0%	0.0%	0.1%
DIST_ENERGY	100.0%	71.3%	0.1%	4.8%	11.1%	2.9%	6.9%	1.2%	1.2%	0.0%	0.0%	0.0%	1.3%
Total	100.0%	71.3%	0.1%	4.8%	11.1%	2.9%	6.9%	1.2%	1.2%	0.0%	0.0%	0.0%	1.3%

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

METHOD	ACCOUNT	RS	GSV	GSS	GSM	GSL	GP	TP	TP_A	TP_P	BRD	MS	POL	STLT
Plant - Account 390 (Structures - Misc)	TOTAL RETAIL	67.3%	54.0%	0.0%	4.3%	3.0%	4.0%	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%	1.2%
	DIST_CUST	32.7%	17.3%	0.0%	0.5%	8.1%	2.9%	1.1%	1.1%	1.1%	0.0%	0.0%	0.0%	0.1%
	DIST_DEMAND	100.0%	71.3%	0.1%	4.8%	11.1%	2.9%	1.2%	0.0%	1.2%	0.0%	0.0%	0.0%	1.3%
Plant - Account 391 (Office Equipment)	TOTAL RETAIL	67.3%	54.0%	0.0%	4.3%	3.0%	4.0%	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%	1.2%
	DIST_CUST	32.7%	17.3%	0.0%	0.5%	8.1%	2.9%	1.1%	1.1%	1.1%	0.0%	0.0%	0.0%	0.1%
	DIST_DEMAND	100.0%	71.3%	0.1%	4.8%	11.1%	2.9%	1.2%	0.0%	1.2%	0.0%	0.0%	0.0%	1.3%
Plant - Account 392 (Transportation)	TOTAL RETAIL	67.3%	54.0%	0.0%	4.3%	3.0%	4.0%	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%	1.2%
	DIST_CUST	32.7%	17.3%	0.0%	0.5%	8.1%	2.9%	1.1%	1.1%	1.1%	0.0%	0.0%	0.0%	0.1%
	DIST_DEMAND	100.0%	71.3%	0.1%	4.8%	11.1%	2.9%	1.2%	0.0%	1.2%	0.0%	0.0%	0.0%	1.3%
Plant - Account 393 (Stores)	TOTAL RETAIL	67.3%	54.0%	0.0%	4.3%	3.0%	4.0%	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%	1.2%
	DIST_CUST	32.7%	17.3%	0.0%	0.5%	8.1%	2.9%	1.1%	1.1%	1.1%	0.0%	0.0%	0.0%	0.1%
	DIST_DEMAND	100.0%	71.3%	0.1%	4.8%	11.1%	2.9%	1.2%	0.0%	1.2%	0.0%	0.0%	0.0%	1.3%
Plant - Account 394 (Tools & Garage Equipment)	TOTAL RETAIL	67.3%	54.0%	0.0%	4.3%	3.0%	4.0%	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%	1.2%
	DIST_CUST	32.7%	17.3%	0.0%	0.5%	8.1%	2.9%	1.1%	1.1%	1.1%	0.0%	0.0%	0.0%	0.1%
	DIST_DEMAND	100.0%	71.3%	0.1%	4.8%	11.1%	2.9%	1.2%	0.0%	1.2%	0.0%	0.0%	0.0%	1.3%
Plant - Account 395 (Laboratory)	TOTAL RETAIL	67.3%	54.0%	0.0%	4.3%	3.0%	4.0%	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%	1.2%
	DIST_CUST	32.7%	17.3%	0.0%	0.5%	8.1%	2.9%	1.1%	1.1%	1.1%	0.0%	0.0%	0.0%	0.1%
	DIST_DEMAND	100.0%	71.3%	0.1%	4.8%	11.1%	2.9%	1.2%	0.0%	1.2%	0.0%	0.0%	0.0%	1.3%
Plant - Account 396 (Power Equipment)	TOTAL RETAIL	67.3%	54.0%	0.0%	4.3%	3.0%	4.0%	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%	1.2%
	DIST_CUST	32.7%	17.3%	0.0%	0.5%	8.1%	2.9%	1.1%	1.1%	1.1%	0.0%	0.0%	0.0%	0.1%
	DIST_DEMAND	100.0%	71.3%	0.1%	4.8%	11.1%	2.9%	1.2%	0.0%	1.2%	0.0%	0.0%	0.0%	1.3%
Plant - Account 397 (Communications Equipment)	TOTAL RETAIL	67.3%	54.0%	0.0%	4.3%	3.0%	4.0%	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%	1.2%
	DIST_CUST	32.7%	17.3%	0.0%	0.5%	8.1%	2.9%	1.1%	1.1%	1.1%	0.0%	0.0%	0.0%	0.1%
	DIST_DEMAND	100.0%	71.3%	0.1%	4.8%	11.1%	2.9%	1.2%	0.0%	1.2%	0.0%	0.0%	0.0%	1.3%
Plant - Account 398 (Misc. Equipment)	TOTAL RETAIL	67.3%	54.0%	0.0%	4.3%	3.0%	4.0%	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%	1.2%
	DIST_CUST	32.7%	17.3%	0.0%	0.5%	8.1%	2.9%	1.1%	1.1%	1.1%	0.0%	0.0%	0.0%	0.1%
	DIST_DEMAND	100.0%	71.3%	0.1%	4.8%	11.1%	2.9%	1.2%	0.0%	1.2%	0.0%	0.0%	0.0%	1.3%
Expense - Account 580 (OP - Supv. & Engineering)	TOTAL RETAIL	66.0%	51.7%	0.0%	4.2%	3.2%	5.0%	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%	0.7%
	DIST_CUST	34.0%	18.6%	0.0%	0.8%	7.4%	3.3%	1.0%	0.0%	1.0%	0.0%	0.0%	0.0%	0.1%
	DIST_DEMAND	100.0%	70.3%	0.1%	5.1%	10.6%	3.4%	8.2%	1.1%	1.1%	0.0%	0.0%	0.0%	0.8%
Expense - Account 581 (OP - Dispatching)	DIST_CUST	100.0%	46.1%	0.1%	1.4%	21.8%	6.9%	17.0%	6.3%	6.3%	0.0%	0.0%	0.1%	0.3%
	DIST_DEMAND													

METROPOLITAN EDISON COMPANY  
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 COMPANY PREFERRED ALLOCATION METHOD  
 ALLOCATION METHODS

METHOD	DETAILED ACCOUNT	TOTAL RETAIL	RS	GSV	GSS	GSM	GSL	GP	TP	TP_A	TP_P	BRD	MS	POL	STLT
	DIST_ENERGY	100.0%	46.1%	0.1%	1.4%	21.8%	6.9%	17.0%	6.3%	0.0%	6.3%	0.0%	0.0%	0.0%	0.3%
	Total	100.0%	46.1%	0.1%	1.4%	21.8%	6.9%	17.0%	6.3%	0.0%	6.3%	0.0%	0.0%	0.0%	0.3%
Expense - Account 583 (OP - Overhead Line)	DIST_CUST	82.4%	64.6%	0.0%	5.1%	3.3%	0.0%	8.7%	0.3%	0.3%	0.3%	0.0%	0.0%	0.0%	0.1%
	DIST_DEMAND	17.6%	9.4%	0.0%	0.3%	4.4%	1.4%	1.4%	0.5%	0.5%	0.5%	0.0%	0.0%	0.0%	0.1%
	DIST_ENERGY	100.0%	74.1%	0.1%	5.4%	7.8%	1.5%	10.1%	0.8%	0.0%	0.8%	0.0%	0.0%	0.0%	0.1%
	Total	100.0%	74.1%	0.1%	5.4%	7.8%	1.5%	10.1%	0.8%	0.0%	0.8%	0.0%	0.0%	0.0%	0.1%
Expense - Account 584 (OP - Underground Line)	DIST_CUST	90.0%	72.7%	0.0%	5.8%	3.8%	0.1%	7.2%	0.2%	0.2%	0.2%	0.0%	0.0%	0.0%	0.1%
	DIST_DEMAND	10.0%	5.5%	0.0%	0.2%	2.6%	0.8%	0.6%	0.2%	0.2%	0.2%	0.0%	0.0%	0.0%	0.0%
	DIST_ENERGY	100.0%	78.3%	0.1%	5.9%	6.4%	0.9%	7.8%	0.4%	0.0%	0.4%	0.0%	0.0%	0.0%	0.2%
	Total	100.0%	78.3%	0.1%	5.9%	6.4%	0.9%	7.8%	0.4%	0.0%	0.4%	0.0%	0.0%	0.0%	0.2%
Expense - Account 585 (OP - Meter)	DIST_CUST	100.0%	66.3%	0.2%	6.6%	9.8%	8.6%	8.4%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%
	DIST_DEMAND	100.0%	66.3%	0.2%	6.6%	9.8%	8.6%	8.4%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%
	DIST_ENERGY	100.0%	66.3%	0.2%	6.6%	9.8%	8.6%	8.4%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%
	Total	100.0%	66.3%	0.2%	6.6%	9.8%	8.6%	8.4%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%
Expense - Account 588 (OP - Misc. Expense)	DIST_CUST	67.3%	54.0%	0.0%	4.3%	3.0%	0.3%	4.0%	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%	1.2%
	DIST_DEMAND	32.7%	17.3%	0.0%	0.5%	8.1%	2.6%	2.8%	1.1%	1.1%	1.1%	0.0%	0.0%	0.0%	0.1%
	DIST_ENERGY	100.0%	71.3%	0.1%	4.8%	11.1%	2.9%	6.9%	1.2%	0.0%	1.2%	0.0%	0.0%	0.0%	1.3%
	Total	100.0%	71.3%	0.1%	4.8%	11.1%	2.9%	6.9%	1.2%	0.0%	1.2%	0.0%	0.0%	0.0%	1.3%
Expense - Account 589 (Rents)	DIST_CUST	68.6%	54.7%	0.0%	4.4%	3.1%	0.4%	4.4%	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%	1.2%
	DIST_DEMAND	31.4%	16.6%	0.0%	0.5%	7.8%	2.5%	2.8%	1.0%	1.0%	1.0%	0.0%	0.0%	0.0%	0.1%
	DIST_ENERGY	100.0%	71.3%	0.1%	4.9%	10.9%	2.9%	7.2%	1.1%	0.0%	1.1%	0.0%	0.0%	0.0%	1.3%
	Total	100.0%	71.3%	0.1%	4.9%	10.9%	2.9%	7.2%	1.1%	0.0%	1.1%	0.0%	0.0%	0.0%	1.3%
Expense - Account 590 (MN - Suprv. & Engineering)	DIST_CUST	64.3%	49.3%	0.0%	4.0%	2.9%	0.5%	6.6%	0.2%	0.0%	0.2%	0.0%	0.0%	0.0%	0.9%
	DIST_DEMAND	35.7%	17.4%	0.0%	0.5%	8.2%	2.6%	4.9%	1.8%	1.8%	1.8%	0.0%	0.0%	0.0%	0.1%
	DIST_ENERGY	100.0%	66.7%	0.1%	4.5%	11.1%	3.1%	11.4%	2.0%	0.0%	2.0%	0.0%	0.0%	0.0%	1.0%
	Total	100.0%	66.7%	0.1%	4.5%	11.1%	3.1%	11.4%	2.0%	0.0%	2.0%	0.0%	0.0%	0.0%	1.0%
Expense - Account 591 (MN - Structures)	DIST_CUST	100.0%	46.1%	0.1%	1.4%	21.8%	6.9%	17.0%	6.3%	0.0%	6.3%	0.0%	0.0%	0.0%	0.3%
	DIST_DEMAND	100.0%	46.1%	0.1%	1.4%	21.8%	6.9%	17.0%	6.3%	0.0%	6.3%	0.0%	0.0%	0.0%	0.3%
	DIST_ENERGY	100.0%	46.1%	0.1%	1.4%	21.8%	6.9%	17.0%	6.3%	0.0%	6.3%	0.0%	0.0%	0.0%	0.3%
	Total	100.0%	46.1%	0.1%	1.4%	21.8%	6.9%	17.0%	6.3%	0.0%	6.3%	0.0%	0.0%	0.0%	0.3%
Expense - Account 592 (MN - Station)	DIST_CUST	100.0%	46.1%	0.1%	1.4%	21.8%	6.9%	17.0%	6.3%	0.0%	6.3%	0.0%	0.0%	0.0%	0.3%
	DIST_DEMAND	100.0%	46.1%	0.1%	1.4%	21.8%	6.9%	17.0%	6.3%	0.0%	6.3%	0.0%	0.0%	0.0%	0.3%
	DIST_ENERGY	100.0%	46.1%	0.1%	1.4%	21.8%	6.9%	17.0%	6.3%	0.0%	6.3%	0.0%	0.0%	0.0%	0.3%
	Total	100.0%	46.1%	0.1%	1.4%	21.8%	6.9%	17.0%	6.3%	0.0%	6.3%	0.0%	0.0%	0.0%	0.3%
Expense - Account 593 (MN - OH Conductors)	DIST_CUST	82.4%	64.6%	0.0%	5.1%	3.3%	0.0%	8.7%	0.3%	0.3%	0.3%	0.0%	0.0%	0.0%	0.1%
	DIST_DEMAND	17.6%	9.4%	0.0%	0.3%	4.4%	1.4%	1.4%	0.5%	0.5%	0.5%	0.0%	0.0%	0.0%	0.1%
	DIST_ENERGY	100.0%	74.1%	0.1%	5.4%	7.8%	1.5%	10.1%	0.8%	0.0%	0.8%	0.0%	0.0%	0.0%	0.1%
	Total	100.0%	74.1%	0.1%	5.4%	7.8%	1.5%	10.1%	0.8%	0.0%	0.8%	0.0%	0.0%	0.0%	0.1%
Expense - Account 594 (MN - UG Conductors)	DIST_CUST	90.0%	72.7%	0.0%	5.8%	3.8%	0.1%	7.2%	0.2%	0.2%	0.2%	0.0%	0.0%	0.0%	0.1%
	DIST_DEMAND	10.0%	5.5%	0.0%	0.2%	2.6%	0.8%	0.6%	0.2%	0.2%	0.2%	0.0%	0.0%	0.0%	0.0%
	DIST_ENERGY	100.0%	78.3%	0.1%	5.9%	6.4%	0.9%	7.8%	0.4%	0.0%	0.4%	0.0%	0.0%	0.0%	0.2%
	Total	100.0%	78.3%	0.1%	5.9%	6.4%	0.9%	7.8%	0.4%	0.0%	0.4%	0.0%	0.0%	0.0%	0.2%

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METHOD	DETAILED ACCOUNT	TOTAL RETAIL	RS	GSV	GSS	GSM	GSL	GP	TP	TP_A	TP_P	BRD	MS	POL	STLT
Expense - Account 595 (MN - XFMRs)	DIST_CUST	52.4%	46.1%	0.0%	3.7%	2.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
	DIST_DEMAND	47.6%	28.6%	0.1%	0.9%	13.5%	4.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%
	DIST_ENERGY	100.0%	74.7%	0.1%	4.5%	15.9%	4.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.3%
Expense - Account 596 (MN - Streetlights)	DIST_CUST	100.0%													100.0%
	DIST_DEMAND														
	DIST_ENERGY	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%	100.0%
Expense - Account 597 (MN - Meters)	DIST_CUST	100.0%	66.3%	0.2%	6.6%	9.6%	8.6%	8.4%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%
	DIST_DEMAND														
	DIST_ENERGY	100.0%	66.3%	0.2%	6.6%	9.6%	8.6%	8.4%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%
Expense - Account 598 (MN - Misc Plant)	DIST_CUST	67.3%	54.0%	0.0%	4.3%	3.0%	0.3%	4.0%	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%	1.2%
	DIST_DEMAND	32.7%	17.3%	0.0%	0.5%	8.1%	2.6%	2.9%	1.1%	0.0%	1.1%	0.0%	0.0%	0.0%	0.1%
	DIST_ENERGY	100.0%	71.3%	0.1%	4.8%	11.1%	2.9%	6.9%	1.2%	0.0%	1.2%	0.0%	0.0%	0.0%	1.3%
Expense - Account 902 (Cust Acct Supervision)	DIST_CUST	100.0%	81.7%	0.1%	9.8%	8.0%	0.2%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	DIST_DEMAND														
	DIST_ENERGY	100.0%	81.7%	0.1%	9.8%	8.0%	0.2%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Expense - Account 903 (Cust Acct Collections)	DIST_CUST	100.0%	88.0%	0.0%	7.0%	4.6%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
	DIST_DEMAND														
	DIST_ENERGY	100.0%	88.0%	0.0%	7.0%	4.6%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
Expense - Account 905 (Cust Acct Accounts)	DIST_CUST	100.0%	88.0%	0.0%	7.0%	4.6%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
	DIST_DEMAND														
	DIST_ENERGY	100.0%	88.0%	0.0%	7.0%	4.6%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
Expense - Account 907 (Cust Info Supervision)	DIST_CUST	100.0%	97.8%	0.1%	1.2%	0.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
	DIST_DEMAND														
	DIST_ENERGY	100.0%	97.8%	0.1%	1.2%	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%												0.1%
	DIST_DEMAND														
	DIST_ENERGY	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%	88.0%	0.0%	7.0%	4.6%	0.1%					0.0%	0.0%	0.0%	0.1%
	DIST_DEMAND														
	DIST_ENERGY	100.0%	88.0%	0.0%	7.0%	4.6%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
Expense - Account 910 (Cust Info Misc. Expense)	DIST_CUST	100.0%	97.8%	0.1%	1.2%	0.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
	DIST_DEMAND														
	DIST_ENERGY	100.0%	97.8%	0.1%	1.2%	0.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%



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METHOD	TOTAL RETAIL	RS	GSV	GSS	GSM	GSL	GP	TP	TP_A	TP_P	BRD	MS	POL	STLT
<b>DETAILED ACCOUNT</b>														
<b>DIST_DEMAND</b>														
<b>DIST_ENERGY</b>														
Total	100.0%	97.8%	0.1%	1.2%	0.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
<b>DIST_CUST</b>														
<b>DIST_DEMAND</b>														
<b>DIST_ENERGY</b>														
Total	100.0%	88.0%	0.0%	7.0%	4.6%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
<b>Expense - Account 911 (Sales-Supervision)</b>														
<b>DIST_CUST</b>														
<b>DIST_DEMAND</b>														
<b>DIST_ENERGY</b>														
Total	100.0%	88.0%	0.0%	7.0%	4.6%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
<b>Expense - Account 913 (Advertising Expense)</b>														
<b>DIST_CUST</b>														
<b>DIST_DEMAND</b>														
<b>DIST_ENERGY</b>														
Total	100.0%	88.0%	0.0%	7.0%	4.6%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
<b>Expense - Account 935 (A&amp;G Maint. General Plant)</b>														
<b>DIST_CUST</b>														
<b>DIST_DEMAND</b>														
<b>DIST_ENERGY</b>														
Total	67.3%	54.0%	0.0%	4.3%	3.0%	0.3%	4.0%	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%	1.2%
<b>Poles - Primary</b>														
<b>DIST_CUST</b>														
<b>DIST_DEMAND</b>														
<b>DIST_ENERGY</b>														
Total	32.7%	17.3%	0.0%	0.5%	8.1%	2.6%	2.9%	1.1%	0.0%	1.1%	0.0%	0.0%	0.0%	0.1%
<b>Poles - Secondary</b>														
<b>DIST_CUST</b>														
<b>DIST_DEMAND</b>														
<b>DIST_ENERGY</b>														
Total	100.0%	71.3%	0.1%	4.8%	11.1%	2.9%	6.9%	1.2%	0.0%	1.2%	0.0%	0.0%	0.0%	1.3%
<b>Transformers</b>														
<b>DIST_CUST</b>														
<b>DIST_DEMAND</b>														
<b>DIST_ENERGY</b>														
Total	0.1%						0.1%	0.0%		0.0%				
<b>UG Conductors - Primary</b>														
<b>DIST_CUST</b>														
<b>DIST_DEMAND</b>														
<b>DIST_ENERGY</b>														
Total	99.9%						73.0%	26.9%		26.9%				
<b>UG Conductors - Secondary</b>														
<b>DIST_CUST</b>														
<b>DIST_DEMAND</b>														
<b>DIST_ENERGY</b>														
Total	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	73.1%	26.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>UG Conduits - Primary</b>														
<b>DIST_CUST</b>														
<b>DIST_DEMAND</b>														
<b>DIST_ENERGY</b>														
Total	18.5%	16.3%	0.0%	1.3%	0.8%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>UG Conduits - Secondary</b>														
<b>DIST_CUST</b>														
<b>DIST_DEMAND</b>														
<b>DIST_ENERGY</b>														
Total	81.5%	49.0%	0.1%	1.5%	23.1%	7.3%	73.0%	26.9%	0.0%	0.0%	0.1%	0.1%	0.1%	0.4%
<b>Allocation Factors</b>														
<b>DIST_CUST</b>														
<b>DIST_DEMAND</b>														
<b>DIST_ENERGY</b>														
Total	100.0%	65.3%	0.1%	2.7%	23.9%	7.3%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.1%	0.4%

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 COST OF SERVICE STUDY - DETAILED ACCOUNTS  
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 COMPANY PREFERRED ALLOCATION METHOD  
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METHOD	DETAILED ACCOUNT	RS	GSV	GSS	GSM	GSL	GP	TP	TP_A	TP_P	BRD	MS	POL	STLT
Uncollectibles	Total	100.0%	65.3%	0.1%	2.7%	23.6%	7.3%	0.0%	0.0%	0.0%	0.1%	0.1%	0.1%	0.4%
	DIST_CUST	100.0%	88.0%	0.0%	7.0%	4.6%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
	DIST_ENERGY	Total	100.0%	88.0%	0.0%	7.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
Write-Offs	Total	100.0%	94.9%	0.0%	7.0%	4.6%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
	DIST_CUST	100.0%	94.9%	0.0%	1.2%	1.8%	0.0%	1.7%						0.4%
	DIST_ENERGY	Total	100.0%	94.9%	0.0%	1.2%	1.8%	1.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.4%

**METROPOLITAN EDISON COMPANY  
COST OF SERVICE STUDY  
OVERVIEW OF ACCOUNTS**

Type	Section	FERC Account	Account Description	Source of Total Dollars	Allocation Method	Method Description	Method Source
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
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_350	AD - Transm Land	RAD 46 Att B p 3	Demand - Non-Concident Peak	Non-Concident Peak Contribution to Zonal Peak (LNCP)	TID Exhibit 2, Study # 01
Rate Base	Depreciation Reserve	108_352	AD - Transm Structures	RAD 46 Att B p 3	Demand - Non-Concident Peak	Non-Concident Peak Contribution to Zonal Peak (LNCP)	TID 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-Concident Peak Contribution to Zonal Peak (LNCP)	TID 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-Concident Peak Contribution to Zonal Peak (LNCP)	TID 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-Concident Peak Contribution to Zonal Peak (LNCP)	TID 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-Concident Peak Contribution to Zonal Peak (LNCP)	TID 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-Concident Peak Contribution to Zonal Peak (LNCP)	TID Exhibit 2, Study # 01
Rate Base	Depreciation Reserve	108_359	AD - Transm Roads	RAD 46 Att B p 3	Demand - Non-Concident Peak	Non-Concident Peak Contribution to Zonal Peak (LNCP)	TID 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

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Rate Base	Depreciation Reserve	108_395	AD - Laboratory	RAD 46 Att B p 3	Dist 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	Plant in Service
Rate Base	Depreciation Reserve	108_397	AD - Communication Equip.	RAD 46 Att B p 3	Dist 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	Plant in Service
Rate Base	Rate Base Adjustments	RB_DIT_LTB	Rate Base Deferred Liberalized Depreciation	RAD 01 Rate Base	Dist Original Cost Plant	Plant in Service
Rate Base	Rate Base Adjustments	235	Customer Deposits	RAD 01 Rate Base	Deposits	TID Exhibit 2, Study # 03
Rate Base	Rate Base Adjustments	252	Customer Advances	RAD 01 Rate Base	Customers - Residential	KMS Exhibit 2
Rate Base	Plant in Service	301	Organization	RAD 46 Attach B p 1-2	D & G 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	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	O & M
Rate Base	Plant in Service	350	P - Transm Land	RAD 46 Attach B p 1-2	Demand - Non-Concident Peak	TID Exhibit 2, Study # 01
Rate Base	Plant in Service	352	P - Transm Structures	RAD 46 Attach B p 1-2	Demand - Non-Concident Peak	TID 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	TID Exhibit 2, Study # 01
Rate Base	Plant in Service	354	P - Transm Towers & Fictures	RAD 46 Attach B p 1-2	Demand - Non-Concident Peak	TID Exhibit 2, Study # 01
Rate Base	Plant in Service	355	P - Transm Poles & Fictures	RAD 46 Attach B p 1-2	Demand - Non-Concident Peak	TID 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	TID 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	TID Exhibit 2, Study # 01
Rate Base	Plant in Service	359	P - Transm Roads	RAD 46 Attach B p 1-2	Demand - Non-Concident Peak	TID 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:	Plant in Service
Rate Base	Plant in Service	361	P - Structures	RAD 46 Attach B p 1-2	Demand - Non-Concident Peak	TID Exhibit 2, Study # 01
Rate Base	Plant in Service	362	P - Station	RAD 46 Attach B p 1-2	Demand - Non-Concident Peak	TID Exhibit 2, Study # 01
Rate Base	Plant in Service	364P	P - Primary Poles	RAD 46 Attach B p 1-2	Poles - Primary	TID Exhibit 2, Study # 07 / TID Exhibit 2, Study # 01
Rate Base	Plant in Service	364S	P - Secondary Poles	RAD 46 Attach B p 1-2	Poles - Secondary	TID Exhibit 2, Study # 07 / TID Exhibit 2, Study # 01
Rate Base	Plant in Service	364Z	P - Streetlight Poles	RAD 46 Attach B p 1-2	Customers - STLT	NA
Rate Base	Plant in Service	365P	P - OH Prim. Conductors	RAD 46 Attach B p 1-2	OH Conductors - Primary	TID Exhibit 2, Study # 07 / TID Exhibit 2, Study # 01
Rate Base	Plant in Service	365S	P - OH Sec. Conductors	RAD 46 Attach B p 1-2	OH Conductors - Secondary	TID Exhibit 2, Study # 07 / TID Exhibit 2, Study # 01
Rate Base	Plant in Service	366P	P - U Prim. Conduit	RAD 46 Attach B p 1-2	UG Conduits - Primary	TID Exhibit 2, Study # 07 / TID Exhibit 2, Study # 01
Rate Base	Plant in Service	366S	P - U Sec. Conduit	RAD 46 Attach B p 1-2	UG Conduits - Secondary	TID Exhibit 2, Study # 07 / TID Exhibit 2, Study # 01

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Rate Base	Plant in Service	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	TID Exhibit 2, Study # 07 / TID Exhibit 2, Study # 01
Rate Base	Plant in Service	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 NCPdemand charges	TID Exhibit 2, Study # 07 / TID Exhibit 2, Study # 01
Rate Base	Plant in Service	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	TID Exhibit 2, Study # 07 / TID Exhibit 2, Study # 01
Rate Base	Plant in Service	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	Plant in Service	370	P - Meters	RAD 46 Attach B p 1-2	Meter Plant	Customer Component, All Customers - Weighted for Meter Plant Costs	TID Exhibit 2, Study # 06
Rate Base	Plant in Service	371	P - Customer Premises	RAD 46 Attach B p 1-2	Customers - POL	Direct Assignment to POL customer component	NA
Rate Base	Plant in Service	372	P - Leased Property Cust. Prem.	RAD 46 Attach B p 1-2	Customers - POL	Direct Assignment to POL customer component	NA
Rate Base	Plant in Service	373	P - Streetlight	RAD 46 Attach B p 1-2	Customers - STLT	Direct Assignment to STLT customer component	NA
Rate Base	Plant in Service	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	Plant in Service	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	Plant in Service	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	Plant in Service	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	Plant in Service	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	Plant in Service	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	Plant in Service	395	P - Laboratory	RAD 46 Attach B p 1-2	Dist Original Cost Plant	Allocation Follows Distribution Original Cost Plant	Plant in Service
Rate Base	Plant in Service	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	Plant in Service	397	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	Plant in Service	398	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	Plant in Service	ADJ_RB_CWC	RB Adj. Cash Working Capital	RB Adj 4 CWC	Dist Original Cost Plant	Allocation Follows Distribution Original Cost Plant	Plant in Service
Rate Base	Rate Base Adjustments	ADL_RB_IM&S	RB Adj. Material & Supplies	RB Adj 5 M&S	Dist Original Cost Plant	Allocation Follows Distribution Original Cost Plant	Plant in Service
Rate Base	Rate Base Adjustments	ADL_RB_STOR	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	Rate Base Adjustments	ADL_RB_Leg_Meters	RB Adj. Adjustment for Retired Legacy Meters	RB Adj 6 Legacy Meters	Meter Plant	Customer Component, All Customers - Weighted for Meter Plant Costs	TID Exhibit 2, Study # 06
Rate Base	Rate Base Adjustments	ADL_RB_OP_R	RB Adj. Operating Reserves	RB Adj 9 Operating Reserves	Dist Original Cost Plant	Allocation Follows Distribution Original Cost Plant	Plant in Service
Rate Base	Rate Base Adjustments	ES	OR - Forfeited Discount Revenue	Other Revenues 450-454	Forfeited Discounts	Customer Component, All Customers - Weighted for Forfeited Discounts	TID Exhibit 2, Study # 04
Revenue	Revenue	450	OR - Forfeited Discount Revenue Adjustment	IS Adj 14 LPC	Forfeited Discounts	Customer Component, All Customers - Weighted for Forfeited Discounts	TID Exhibit 2, Study # 04
Revenue	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	Revenue	454POLE	OR - Pole Rent	Other Revenues 450-454	Plant - Account 364 (Poles)	Allocation follows Original Cost Plant of 364 Account	Plant in Service
Revenue	Revenue	454RENT	OR - Lease Rent	Other Revenues 450-454	Labor Expense - Total	Allocation follows Total Labor Expense	TID Exhibit 2, Study # 05
Revenue	Revenue	456MISC	OR - Misc. Revenue	Other Revenues 456	Dist Original Cost Plant	Allocation Follows Distribution Original Cost Plant	Plant in Service
Revenue	Revenue	456MAIT	OR - Distribution revenue from MAIT adjustment	Other Revenues 456	Dist Original Cost Plant	Allocation Follows Distribution Original Cost Plant	Plant in Service
Revenue	Revenue	456AECNITS	OR - AEC wheeling NITS	Other Revenues 456	Dist Original Cost Plant	Allocation Follows Distribution Original Cost Plant	Plant in Service
Revenue	Revenue	456SCRAP	OR - NUG/TMI	Other Revenues 456	D Original Cost Plant, 360 Accounts	Allocation follows Distribution Original Cost Plant, Accounts 361 to 369	Plant in Service
Expense	O & M	O&M_Subtran sm	Dist O&M in Transmission Accounts	RAD 02	Demand - Non-Coincident Peak	Non-Coincident Peak Contribution to Zonal Peak (1NCP)	TID Exhibit 2, Study # 01
Expense	O & M	580	OP - Supv. & Engineering	RAD 55 P&L Summary	D Original Cost Plant, 580 Accounts	Allocation follows Distribution Original Cost Plant, Accounts 581 to 589	O & M
Expense	O & M	581	OP - Dispatching	RAD 55 P&L Summary	Demand - Non-Coincident Peak	Non-Coincident Peak Contribution to Zonal Peak (1NCP)	TID Exhibit 2, Study # 01
Expense	O & M	582	OP - Station expenses	RAD 55 P&L Summary	Plant - Account 362 (Station)	Allocation follows Original Cost Plant of 362 Account	Plant in Service
Expense	O & M	583	OP - Overhead Line	RAD 55 P&L Summary	D Original Cost Plant, 360 OH	Allocation follows Distribution Original Cost Plant, Account 365	Plant in Service
Expense	O & M	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

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Account Number	Account Name	Account Type	Account Description	Account Details	Account Allocation	Account Notes
586	OP - Meter	O & M	OP - Misc. Expenses	RAD 55 P&L Summary	Plant - Account 370 (Meters) Dist Original Cost Plant	Plant in Service
588	OP - Misc. Expenses	O & M	Rents	RAD 55 P&L Summary	D & G Net Plant	Plant in Service / Depreciation Reserve
589	Rents	O & M	MN - Supv. & Engineering	RAD 55 P&L Summary	D Original Cost Plant, 590 Accounts	O & M
590	MN - Structures	O & M	MN - Structures	RAD 55 P&L Summary	Plant - Account 361 (Structures)	Plant in Service
591	MN - Station	O & M	MN - Station	RAD 55 P&L Summary	Plant - Account 362 (Station)	Plant in Service
592	MN - OH Conductors	O & M	MN - OH Conductors	RAD 55 P&L Summary	Plant - Account 365 (OH Conductors)	Plant in Service
593	MN - UG Conductors	O & M	MN - UG Conductors	RAD 55 P&L Summary	Plant - Account 367 (UG Conductors)	Plant in Service
594	MN - XFMRs	O & M	MN - Streetlights	RAD 55 P&L Summary	Plant - Account 368 (Transformers)	Plant in Service
595	MN - Meters	O & M	MN - Meters	RAD 55 P&L Summary	Plant - Account 370 (Streetlights)	Plant in Service
597	MN - Misc. Plant	O & M	MN - Misc. Plant	RAD 55 P&L Summary	Dist Original Cost Plant	Plant in Service
598	Customer Account Supervision	O & M	Customer Account Supervision	RAD 55 P&L Summary	Meter Reading Expense	TID Exhibit 2, Study # 04
902	Customer Account Collections	O & M	Customer Account Collections	RAD 55 P&L Summary	Collectors Expense	TID Exhibit 2, Study # 04
903	Customer Account Uncollectibles	O & M	Customer Account Uncollectibles	RAD 55 P&L Summary	Write-Offs	TID Exhibit 2, Study # 11
904	Customer Account Accounts	O & M	Customer Account Accounts	RAD 55 P&L Summary	Customer Accounting Expenses	TID Exhibit 2, Study # 04
905	Customer Info Supervision	O & M	Customer Info Supervision	RAD 55 P&L Summary	Customer Information Expenses	TID Exhibit 2, Study # 04
907	Customer Info Assistance Dist.	O & M	Customer Info Assistance Dist.	RAD 55 P&L Summary	Customer Information Assistance	TID Exhibit 2, Study # 04
908	Customer Info Advertising Dist.	O & M	Customer Info Advertising Dist.	RAD 55 P&L Summary	Customers - Secondary	KMS Exhibit 2
909	Customer Info Misc. Expense	O & M	Customer Info Misc. Expense	RAD 55 P&L Summary	Customer Information Expenses	TID Exhibit 2, Study # 04
910	Sales-Supervision	O & M	Advertising Expenses	RAD 55 P&L Summary	Customers - Total	KMS Exhibit 2
911	Advertising Expenses	O & M	A&G Salaries	RAD 55 P&L Summary	Customers - less A & G	KMS Exhibit 2
913	A&G Office Supplies	O & M	A&G Office Supplies	RAD 55 P&L Summary	Customer Expense - less A & G	TID Exhibit 2, Study # 05
921	A&G Admin. Expenses	O & M	A&G Admin. Expenses	RAD 55 P&L Summary	Customer Expense - less A & G	TID Exhibit 2, Study # 05
922	A&G Outside Services	O & M	A&G Outside Services	RAD 55 P&L Summary	Customer Expense - less A & G	TID Exhibit 2, Study # 05
924	A&G Property Insurance	O & M	A&G Property Insurance	RAD 55 P&L Summary	Dist Net Plant	Plant in Service / Depreciation Reserve
925	A&G Injury and Damages	O & M	A&G Injury and Damages	RAD 55 P&L Summary	Labor Expense - Distribution	TID Exhibit 2, Study # 05
926	A&G Pension and Benefits	O & M	A&G Pension and Benefits	RAD 55 P&L Summary	Labor Expense - less A & G	TID Exhibit 2, Study # 05
930_1	A&G General Advertising	O & M	A&G General Advertising	RAD 55 P&L Summary	Labor Expense - less A & G	TID Exhibit 2, Study # 05
930_2	A&G Misc. Expense	O & M	A&G Misc. Expense	RAD 55 P&L Summary	Labor Expense - less A & G	TID Exhibit 2, Study # 05
931	A&G Maint. Of General Plant	O & M	A&G Maint. Of General Plant	RAD 55 P&L Summary	Gen Original Cost Plant	Plant in Service
935	ADJ_IS_Dist_P	O & M	ADJ_IS_Dist_P	IS Adj 5 Dist Expense	Labor Expense - Distribution	TID Exhibit 2, Study # 05
ADJ_IS_Dist_P	ADJ_IS_Dist_P	O & M	ADJ_IS_Dist_P	IS Adj 5 Dist Expense	Labor Expense - Distribution	TID Exhibit 2, Study # 05
ADJ_IS_Non-Juris_Dist	ADJ_IS_Non-Juris_Dist	O & M	ADJ_IS_Non-Juris_Dist	IS Adj 5 Dist Expense	Demand - Non-Concident Peak	TID Exhibit 2, Study # 01
ADJ_IS_Requi red_Debt	ADJ_IS_Requi red_Debt	O & M	ADJ_IS_Requi red_Debt	IS Adj 5 Dist Expense	Dist Original Cost Plant	Plant in Service
ADJ_IS_Cust_A cct_Payroll	ADJ_IS_Cust_A cct_Payroll	O & M	ADJ_IS_Cust_A cct_Payroll	IS Adj 6 Cust Accts Expense	Labor Expense - Customer Accounts	TID Exhibit 2, Study # 05
ADJ_IS_Cust_A cct_Deposits	ADJ_IS_Cust_A cct_Deposits	O & M	ADJ_IS_Cust_A cct_Deposits	IS Adj 6 Cust Accts Expense	Deposits	TID Exhibit 2, Study # 03
ADJ_IS_Sc	ADJ_IS_Sc	O & M	ADJ_IS_Sc	IS Adj 5 Sched 1	Write-Offs	TID Exhibit 2, Study # 11

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Expense	O & M	ADJ_IS_Numb er_of_Custs	IS Adj. Customer Accounts No. of Cust.	Customers - Total	Allocates to customer charge, based on total customer counts	KMS Exhibit 2
Expense	O & M	ADJ_IS_Cust_S erv_Payroll	IS Adj. Customer Service Payroll	Labor Expense - Customer Information	Allocation follows Customer Information Labor Expense	TID Exhibit 2, Study # 05
Expense	O & M	ADJ_IS_Cash_Pension	IS Adj. Cash Pension	Labor Expense - less A & G	Allocation follows Labor Expense, Less A&G Labor Expense	TID Exhibit 2, Study # 05
Expense	O & M	ADJ_IS_Emp_Benefits & Costs	IS Adj. Other Employee Benefit Costs	Labor Expense - less A & G	Allocation follows Labor Expense, Less A&G Labor Expense	TID Exhibit 2, Study # 05
Expense	O & M	ADJ_IS_NonJuris	IS Adj. A&G Non-Juris. Expense	Labor Expense - less A & G	Allocation follows Labor Expense, Less A&G Labor Expense	TID Exhibit 2, Study # 05
Expense	O & M	ADJ_IS_RateCase	IS Adj. A&G Rate Case Expense	Labor Expense - less A & G	Allocation follows Labor Expense, Less A&G Labor Expense	TID Exhibit 2, Study # 05
Expense	O & M	ADJ_IS_7e	IS Adj. A&G Legacy Meters	Meter Plant	Customer Component, All Customers - Weighted for Meter Plant Costs	TID Exhibit 2, Study # 06
Expense	O & M	ADJ_IS_7f	IS Adj. Accelerated Switching	Expense - Total A & G less Adj.	Allocation follows Total O & M Expense, less adjustments to O & M	O & M
Other Expense	Depreciation	ADJ_IS_Cost_Of Removal	IS Adj. - Cost of Removal/Salvage	Dist Original Cost Plant	Allocation Follows Distribution Original Cost Plant	Plant in Service
Other Expense	Depreciation	ADJ_IS_Salvage	IS Adj. - Average net Salvage	Dist Original Cost Plant	Allocation Follows Distribution Original Cost Plant	Plant in Service
Other Expense	Depreciation	ADJ_IS_Acc_Dep. Leg. Meters	IS Adj. - DE Accelerated Dep. Legacy Meters	Meter Plant	Customer Component, All Customers - Weighted for Meter Plant Costs	TID Exhibit 2, Study # 06
Other Expense	Depreciation	ADJ_IS_Meter_Amort	IS Adj. - Meter Amortization Expense	Meter Plant	Customer Component, All Customers - Weighted for Meter Plant Costs	TID Exhibit 2, Study # 06
Other Expense	General Taxes	ADJ_IS_Payroll_Tax	IS Adj. Payroll Tax	Labor Expense - Total	Allocation follows Total Labor Expense	TID Exhibit 2, Study # 05
Other Expense	General Taxes	ADJ_IS_Other_Tax	IS Adj. Other Tax	D & G Original Cost Plant	Allocation follows Distribution and General Original Cost Plant	Plant in Service
Other Expense	General Taxes	ADJ_IS_GRT	IS Adj. GRT	D & G Net Plant	Allocation follows Distribution and General Net Plant Reserve	Plant in Service / Depreciation
Other Expense	Depreciation	403_303	DE - Intangible	Plant - Account 303 (Intangible Plant)	Allocation follows Original Cost Plant of 303 Account	Plant in Service
Other Expense	Depreciation	403_350	DE - Transm Land	Demand - Non-Coincident Peak	Non-Coincident Peak Contribution to Zonal Peak (INCP)	TID Exhibit 2, Study # 01
Other Expense	Depreciation	403_352	DE - Transm Structures	Demand - Non-Coincident Peak	Non-Coincident Peak Contribution to Zonal Peak (INCP)	TID Exhibit 2, Study # 01
Other Expense	Depreciation	403_353	DE - Transm Station Equipment	Demand - Non-Coincident Peak	Non-Coincident Peak Contribution to Zonal Peak (INCP)	TID Exhibit 2, Study # 01
Other Expense	Depreciation	403_354	DE - Transm Towers & Fixtures	Demand - Non-Coincident Peak	Non-Coincident Peak Contribution to Zonal Peak (INCP)	TID Exhibit 2, Study # 01
Other Expense	Depreciation	403_355	DE - Transm Poles & Fixtures	Demand - Non-Coincident Peak	Non-Coincident Peak Contribution to Zonal Peak (INCP)	TID Exhibit 2, Study # 01
Other Expense	Depreciation	403_356	DE - Transm OH Conductors	Demand - Non-Coincident Peak	Non-Coincident Peak Contribution to Zonal Peak (INCP)	TID Exhibit 2, Study # 01
Other Expense	Depreciation	403_358	DE - Transm UG Conductors	Demand - Non-Coincident Peak	Non-Coincident Peak Contribution to Zonal Peak (INCP)	TID Exhibit 2, Study # 01
Other Expense	Depreciation	403_359	DE - Transm Roads	Demand - Non-Coincident Peak	Non-Coincident Peak Contribution to Zonal Peak (INCP)	TID Exhibit 2, Study # 01
Other Expense	Depreciation	403_360	DE - Land	Plant - Account 360 (Land)	Allocation follows Original Cost Plant of 360 Account	Plant in Service
Other Expense	Depreciation	403_361	DE - Structures	Plant - Account 361 (Structures)	Allocation follows Original Cost Plant of 361 Account	Plant in Service
Other Expense	Depreciation	403_362	DE - Station	Plant - Account 362 (Station)	Allocation follows Original Cost Plant of 362 Account	Plant in Service
Other Expense	Depreciation	403_364	DE - Poles	Plant - Account 364 (Poles)	Allocation follows Original Cost Plant of 364 Account	Plant in Service
Other Expense	Depreciation	403_365	DE - OH Conductors	Plant - Account 365 (OH Conductors)	Allocation follows Original Cost Plant of 365 Account	Plant in Service
Other Expense	Depreciation	403_366	DE - Underground Conduit	Plant - Account 366 (UG Conduits)	Allocation follows Original Cost Plant of 366 Account	Plant in Service
Other Expense	Depreciation	403_367	DE - Underground Conductors	Plant - Account 367 (UG Conductors)	Allocation follows Original Cost Plant of 367 Account	Plant in Service
Other Expense	Depreciation	403_368	DE - XFMRs	Plant - Account 368 (Transformers)	Allocation follows Original Cost Plant of 368 Account	Plant in Service
Other Expense	Depreciation	403_369	DE - Services	Plant - Account 369 (Services)	Allocation follows Original Cost Plant of 369 Account	Plant in Service
Other Expense	Depreciation	403_370	DE - Meters	Plant - Account 370 (Meters)	Allocation follows Original Cost Plant of 370 Account	Plant in Service
Other Expense	Depreciation	403_371	DE - Customer Premises	Plant - Account 371 (Cust Premises)	Allocation follows Original Cost Plant of 371 Account	Plant in Service
Other Expense	Depreciation	403_372	DE - Leased Property Cust. Prem.	Plant - Account 372 (Leased Property - Cust Prem.)	Allocation follows Original Cost Plant of 372 Account	Plant in Service

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Account	Description	Plant / Service	Allocation / Notes
403_373	DE - Streetlight	Plant - Account 373 (Streetlight)	Allocation follows Original Cost Plant of 373 Account
403_389	DE - Land	Plant - Account 389 (Land - Misc)	Allocation follows Original Cost Plant of 389 Account
403_390	DE - Structures	Plant - Account 390 (Structures - Misc)	Allocation follows Original Cost Plant of 390 Account
403_391	DE - Office Equipment	Plant - Account 391 (Office Equipment)	Allocation follows Original Cost Plant of 391 Account
403_392	DE - Transportation	Plant - Account 392 (Transportation)	Allocation follows Original Cost Plant of 392 Account
403_393	DE - Stores Equipment	Plant - Account 393 (Stores)	Allocation follows Original Cost Plant of 393 Account
403_394	DE - Tools & Garage Equip.	Plant - Account 394 (Tools & Garage Equipment)	Allocation follows Original Cost Plant of 394 Account
403_395	DE - Laboratory	Plant - Account 395 (Laboratory)	Allocation follows Original Cost Plant of 395 Account
403_396	DE - Power Equipment	Plant - Account 396 (Power Equipment)	Allocation follows Original Cost Plant of 396 Account
403_397	DE - Communications Equipment	Plant - Account 397 (Communications Equipment)	Allocation follows Original Cost Plant of 397 Account
403_398	DE - Misc. Equipment	Plant - Account 398 (Misc. Equipment)	Allocation follows Original Cost Plant of 398 Account
404-5	Amortization and depletion of utility plant	D & G Original Cost Plant	Allocation follows Distribution and General Original Cost Plant
407_Dist	Amortization - Rate Case Expense	Customers - Total	Allocates to customer charge, based on total customer counts
407_STORM	Amortization - Storm Expenses	Dist Net Plant	Allocation follows Distribution Net Plant
407_SMT	Amortization - Smart Meter	Meter Plant	Customer Component, All Customers - Weighted for Meter Plant Costs
407_SMIP	Amortization - SMIP Legacy Meters	Meter Plant	Customer Component, All Customers - Weighted for Meter Plant Costs
407_WAV	Amortization - Waverly	Direct Assignment - Waverly	Direct Assignment to Waverly customer component
408_LIND	OT - Property Tax	D & G Original Cost Plant	Allocation follows Distribution and General Original Cost Plant
408_IPAY	OT - Payroll Tax	Labor Expense - Total	Allocation follows Total Labor Expense
408_ICAP	OT - Capital Stock Tax	D & G Original Cost Plant	Allocation follows Distribution and General Original Cost Plant
408_IMISC	OT - Misc. Tax	D & G Original Cost Plant	Allocation follows Distribution and General Original Cost Plant
580L	Labor	OP - Suprv. & Engineering Labor	Expense - Account 580 (OP - Suprv. & Engineering)
581L	Labor	OP - Dispatching Labor	Expense - Account 581 (OP - Dispatching)
582L	Labor	OP - Distribution Expense Station Labor	Allocation follows Original Cost Plant of 362 Account
583L	Labor	OP - Overhead Line Labor	Expense - Account 583 (OP - Overhead Line)
584L	Labor	OP - Underground Line Labor	Expense - Account 584 (OP - Underground Line)
585L	Labor	OP - Meter Labor	Expense - Account 585 (OP - Meter)
588L	Labor	OP - Misc. Expenses Labor	Expense - Account 588 (OP - Misc. Expense)
589L	Labor	Rents Labor	Expense - Account 589 (Rents)
590L	Labor	MN - Suprv. & Engineering Labor	Expense - Account 590 (MN - Suprv. & Engineering)
591L	Labor	MN - Structures Labor	Expense - Account 591 (MN - Structures)
592L	Labor	MN - Station Labor	Expense - Account 592 (MN - Station)
593L	Labor	MN - OH Conductors Labor	Expense - Account 593 (MN - OH Conductors)



**METROPOLITAN EDISON COMPANY  
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Labor	Labor	594L	MN - UG Conductors Labor	Labor Input	Expense - Account 594 (MN - UG Conductors)	Allocation follows O & M Expense of 594 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. Plant Labor	Labor Input	Expense - Account 598 (MN - Misc Plant)	Allocation follows O & M Expense of 598 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
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	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	TJD 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	TJD 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	TJD 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	TJD 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	TJD 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	TJD 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	TJD 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	TJD 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	TJD 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
Tax	Revenue Worksheet	TAX_Cost_of_Removal	Tax Deductions - Cost of Removal	IS Adj 12 Fed & State Inc Taxes	Dist Original Cost Plant	Allocation Follows Distribution Original Cost Plant	Plant in Service
Tax	Revenue Worksheet	TAX_PENSION	Tax Deductions - Pension	IS Adj 12 Fed & State Inc Taxes	Labor Expense - Total	Allocation follows Total Labor Expense	TJD Exhibit 2, Study # 05
Tax	Revenue Worksheet	TAX_DEPR	Tax Deductions - Depreciation	IS Adj 12 Fed & State Inc Taxes	Dist Original Cost Plant	Allocation Follows Distribution Original Cost Plant	Plant in Service
Tax	Revenue Worksheet	TAX_BONUS_DEPR	Tax Deductions - Bonus Depreciation	IS Adj 12 Fed & State Inc Taxes	Dist Original Cost Plant	Allocation Follows Distribution Original Cost Plant	Plant in Service
Tax	Revenue Worksheet	TAX_Legacy_Meters	Tax Deductions - Legacy/Meter Amort	IS Adj 12 Fed & State Inc Taxes	Meter Plant	Customer Component, All Customers - Weighted for Meter Plant Costs	TJD Exhibit 2, Study # 06
Tax	Revenue Worksheet	TAX_DIT_STAT E	Deferred Income Tax - State	RAD 02	D & G Net Plant	Allocation follows Distribution and General Net Plant	Plant in Service / Depreciation Reserve
Tax	Revenue Worksheet	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

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 OVERVIEW OF ACCOUNTS

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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 Expense	Revenue Worksheet	TAX_ANS	Tax Deductions - Average net Salvage	IS Adj 9 Depr Expense	Dist Original Cost Plant	Allocation follows Distribution Original Cost Plant	Plant in Service
Expense	O & M	ADJ_IS_7e	IS Adj. A&G Legacy Meters	IS Adj \$ A&G Expense	Meter Plant	Customer Component, All Customers - Weighted for Meter Plant Costs	TJD Exhibit 2, Study # 06
Other Expense	O & M	928	Regulatory Commission Expense	RAD 55 P&L Summary	Labor Expense - less A & G	Allocation follows Labor Expense, Less A&G Labor Expense	TJD Exhibit 2, Study # 05
	Depreciation	411_1	Accretion expense	RAD 55 P&L Summary	Labor Expense - less A & G	Allocation follows Labor Expense, Less A&G Labor Expense	TJD Exhibit 2, Study # 05

**METROPOLITAN EDISON COMPANY  
 COST OF SERVICE STUDY - TOTAL SUMMARY  
 FULLY FUTURE TEST YEAR  
 COMPANY PREFERRED ALLOCATION METHOD  
 PROPOSED RATES, \$1,000s**

	TOTAL	RS	GSV	GSS	GSM	GSL	GP	TP	BRD	MS	POL	STLT
<b>RATE BASE</b>												
Plant in Service	2,465,539	1,762,706	1,832	118,602	272,118	70,187	169,747	28,836	596	623	8,193	32,097
Depreciation Reserve	817,008	585,788	606	38,315	93,023	23,308	51,320	9,916	205	210	4,016	10,301
Net Plant	1,648,530	1,176,918	1,226	80,287	179,095	46,879	118,427	18,920	391	413	4,178	21,796
Rate Base Additions	228,413	160,542	206	11,836	24,815	9,202	16,485	2,171	51	63	618	2,423
Rate Base Deductions	471,053	333,652	355	22,484	56,428	13,194	32,028	5,277	109	117	1,506	5,902
Rate Base Other Total	(242,640)	(173,110)	(149)	(10,648)	(31,613)	(3,992)	(15,543)	(3,106)	(58)	(53)	(888)	(3,479)
Rate Base Total	1,405,890	1,003,807	1,077	69,639	147,482	42,888	102,884	15,814	334	360	3,290	18,317

**INCOME STATEMENT**

Revenue	469,408	326,066	608	18,405	60,364	14,801	35,778	4,772	48	134	1,047	7,385
Tariff Revenue Total	18,922	14,838	13	1,070	1,496	311	852	155	3	4	26	153
Other Revenue Total	488,330	340,904	620	19,475	61,861	15,113	36,629	4,927	51	138	1,073	7,538
Retail Total												
Expenses	121,830	95,144	73	5,102	9,603	2,256	7,411	1,309	20	22	160	730
Total Operation & Maintenance Expense	85,730	61,373	66	4,184	9,366	2,595	5,594	865	20	22	281	1,363
Depreciation Expense	32,395	22,396	35	1,804	3,438	1,742	2,424	226	7	10	71	243
Other Expenses Amortization Expense Total	3,712	2,716	3	185	372	94	248	45	1	1	8	39
Taxes Other than Income Taxes Excl GRT	27,695	19,238	36	1,086	3,561	873	2,111	282	3	8	62	436
Gross Receipts Tax	271,361	200,866	213	12,360	26,340	7,561	17,788	2,727	50	63	582	2,812
Total Operating Expense	216,969	140,038	408	7,115	35,520	7,552	18,841	2,201	1	75	492	4,726
Income Before Taxes	252,439	186,028	199	11,290	24,844	7,254	16,937	2,571	47	59	555	2,659
Income taxes	21,832	14,133	41	717	3,568	746	1,874	224	0	8	51	470
Current State Income Tax	62,674	40,168	124	1,963	10,564	2,176	5,483	634	(1)	22	140	1,400
Current Federal Income Tax	12,561	8,953	9	614	1,371	359	905	144	3	3	32	168
Provision for Deferred Income Taxes	(372)	(265)	(0)	(18)	(41)	(11)	(27)	(4)	(0)	(0)	(1)	(5)
Investment Tax Credit Adjustments	96,696	62,989	174	3,276	15,462	3,271	8,235	999	2	33	223	2,033
Total Income Tax	120,273	77,049	234	3,839	20,058	4,281	10,607	1,202	(1)	42	269	2,693
Net Income After Tax	131,166	108,979	165	7,475	4,786	2,972	6,330	357	48	13	286	1,966
Rate of Return	8.55%	7.68%	21.72%	5.51%	13.60%	9.98%	10.31%	7.60%	-0.25%	11.79%	8.18%	14.70%

**METROPOLITAN EDISON COMPANY  
 COST OF SERVICE STUDY - TOTAL SUMMARY  
 FULLY FUTURE TEST YEAR  
 COMPANY PREFERRED ALLOCATION METHOD  
 PRESENT RATES, \$1,000s**

	TOTAL RETAIL	RS	GSV	GSS	GSM	GSL	GP	TP	BRD	MS	POL	STLT
<b>RATE BASE</b>												
Plant in Service	2,465,539	1,762,706	1,832	118,602	272,118	70,187	169,747	28,836	596	623	8,193	32,097
Depreciation Reserve	817,008	585,788	606	38,315	95,023	23,308	51,320	9,916	205	210	4,016	10,301
Net Plant	1,648,530	1,176,918	1,226	80,287	179,095	46,879	118,427	18,920	991	413	4,178	21,796
Rate Base Additions	278,413	160,542	206	11,836	24,815	9,202	16,485	2,171	51	63	618	2,423
Rate Base Deductions	471,053	333,652	355	22,484	56,428	13,194	32,028	5,277	109	117	1,506	5,902
Rate Base Other Total	(242,640)	(173,110)	(149)	(10,648)	(31,613)	(3,952)	(15,543)	(3,106)	(58)	(53)	(888)	(3,479)
Rate Base Total	1,405,890	1,003,807	1,077	69,639	147,482	42,888	102,884	15,814	334	360	3,290	18,317

**INCOME STATEMENT**

Revenue	469,408	341,568	358	22,424	46,769	14,280	32,616	4,933	100	114	1,045	5,201
Tariff Revenue Total	18,922	14,838	13	1,070	1,466	311	852	155	3	4	26	153
Other Revenue Total	488,330	356,406	371	23,494	48,266	14,592	33,468	5,088	104	118	1,071	5,354
Expenses												
Total Operation & Maintenance Expense	121,830	95,144	73	5,102	9,613	2,256	7,411	1,309	20	22	160	730
Depreciation Expense	85,730	61,373	66	4,184	9,366	2,595	5,594	865	20	22	281	1,363
Other Expenses Amortization Expense Total	32,395	22,396	35	1,804	3,458	1,742	2,424	226	7	10	71	243
Taxes Other than Income Taxes Excl GRT	3,712	2,716	3	185	372	94	248	45	1	1	8	39
Gross Receipts Tax	27,695	20,153	21	1,323	2,759	843	1,924	291	6	7	62	307
Total Operating Expense	271,361	201,781	198	12,597	25,538	7,530	17,601	2,736	53	61	582	2,683
Income Before Taxes	216,969	154,625	173	10,896	22,728	7,061	15,866	2,352	50	56	489	2,672
Income taxes												
Current State Income Tax	23,231	16,518	19	1,187	2,426	818	1,695	240	5	6	51	265
Current Federal Income Tax	67,086	47,690	57	3,444	6,914	2,403	4,918	684	15	18	140	753
Provision for Deferred Income Taxes	12,561	8,953	9	614	1,371	359	905	144	3	3	32	168
Investment Tax Credit Adjustments	(372)	(265)	(0)	(18)	(41)	(11)	(27)	(4)	(0)	(0)	(1)	(5)
Total Income Tax	102,506	72,897	85	5,227	10,721	3,570	7,491	1,064	23	27	222	1,180
Net Income After Tax	114,462	81,728	88	5,670	12,007	3,491	8,376	1,287	27	29	268	1,491
Rate of Return	8.14%	8.14%	8.14%	8.14%	8.14%	8.14%	8.14%	8.14%	8.14%	8.14%	8.14%	8.14%

**Met-Ed Exhibit TJD-2**  
**Witness: T.J. Dolezal**

**Cost of Service**  
**Supporting Studies**

**Exhibit TJD-2**

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**Met-Ed Exhibit TJD-2**  
**Supporting Study No. 1**  
**Demand Allocators**

# Met-Ed Distribution Plant Demand Allocators (NCP Demand)

Met-Ed Exhibit TJD-2

## Coincident Peaks (CP):

Date	Hour (HE EST)	Monthly Peak (kWh)	ME BRD	ME GP	ME GSL	ME GSM	ME GSS	ME GSV	MISC	ME MS	ME OL	ME RS	ME RT	ME STLT	ME TP PRI	ME TP TRAN	RS Reclass
1/8/2015	8	2,539,629	119	445,886	155,442	454,638	25,633	1,877	22,034	1,317	575	956,767	192,555	2,437	170,498	109,853	1,149,322
2/20/2015	8	2,674,215	119	444,740	156,780	479,209	30,037	1,996	23,841	1,270	49	1,045,197	221,489	5	157,865	111,617	1,266,686
3/3/2015	19	2,333,044	184	375,077	124,857	404,520	26,226	1,777	21,846	1,094	1,597	997,922	144,300	7,673	124,598	101,373	1,142,222
4/1/2015	7	2,000,876	109	415,849	146,635	345,811	24,667	1,412	13,329	816	34	671,274	134,998	4	140,099	105,842	806,272
5/28/2015	16	2,318,056	116	438,172	164,665	576,221	30,001	2,588	12,229	1,115	39	838,978	23	8	141,733	112,170	839,001
6/15/2015	17	2,573,497	1,237	444,747	155,344	564,923	30,700	2,680	11,346	874	46	1,085,920	8	8	163,224	112,441	1,085,928
7/20/2015	18	2,672,446	1,140	425,387	149,223	523,972	28,219	2,583	9,415	813	52	1,280,179	7	6	148,136	103,314	1,280,186
8/17/2015	14	2,692,127	1,332	450,334	177,965	623,057	36,229	2,961	8,961	1,084	53	1,147,893	7	7	139,993	102,253	1,147,899
9/9/2015	16	2,659,030	1,302	457,202	175,715	595,541	29,359	2,905	10,426	1,125	53	1,115,743	7	10	148,438	121,203	1,115,750
10/19/2015	7	1,893,809	1,064	396,467	144,615	345,922	19,648	1,391	10,495	651	314	732,774	-	1,127	141,796	97,545	732,774
11/23/2015	19	2,025,030	882	321,771	110,111	352,608	30,669	1,515	10,852	772	1,511	985,118	11	5,958	109,246	94,006	985,129
12/8/2015	19	2,051,564	862	346,134	114,382	357,531	28,447	1,509	11,062	678	1,509	941,882	1	5,217	132,282	110,067	941,883
Annual Peak		2,692,127	1,332	450,334	177,965	623,057	36,229	2,961	8,961	1,084	53	1,147,893	7	7	139,993	102,253	1,147,899

## Non Coincident Peaks (NCP):

Year	Month	ME BRD	ME GP	ME GSL	ME GSM	ME GSS	ME GSV	MISC	ME MS	ME OL	ME RS	ME RT	ME STLT	ME TP PRI	ME TP TRAN	RS Reclass
2015	1	166	449,896	160,400	521,992	34,050	2,229	22,382	1,534	1,639	1,132,051	214,789	7,277	171,035	111,175	1,346,840
2015	2	200	452,037	164,211	553,779	37,585	2,391	24,186	1,498	1,812	1,245,847	236,420	8,157	160,686	112,204	1,482,267
2015	3	269	436,390	157,215	532,015	36,101	2,266	22,725	1,441	2,042	1,062,948	201,082	9,608	166,989	201,083	1,264,030
2015	4	127	415,846	149,713	436,352	29,317	1,825	18,632	1,046	2,150	762,620	138,783	9,423	157,011	111,916	901,403
2015	5	156	523,039	206,937	588,047	30,239	2,588	13,436	1,148	2,384	1,080,113	99,997	10,963	180,941	126,944	1,180,110
2015	6	1,378	485,735	182,459	608,774	33,173	2,811	12,546	1,007	2,476	1,188,955	9	10,779	184,724	119,712	1,188,965
2015	7	1,489	507,757	193,479	640,414	35,939	3,052	12,386	1,020	2,395	1,371,765	9	10,971	170,512	126,477	1,371,774
2015	8	1,385	494,665	192,521	623,058	36,229	2,961	11,633	1,088	2,165	1,307,246	9	9,690	164,742	123,633	1,307,255
2015	9	1,561	546,250	221,042	699,195	44,074	3,652	12,948	1,312	2,207	1,195,126	13	9,397	183,531	135,638	1,195,139
2015	10	1,210	445,580	157,849	468,401	23,344	1,971	11,867	882	1,822	841,738	-	8,058	161,272	129,666	841,738
2015	11	1,194	436,473	154,464	454,116	40,345	2,096	13,907	1,009	1,874	985,145	13	7,132	201,475	118,296	985,159
2015	12	1,218	430,955	158,242	453,773	39,639	1,938	19,649	992	1,741	1,050,784	3	6,974	162,111	121,628	1,050,787
		1,561	546,250	221,042	699,195	44,074	3,652	24,186	1,534	2,476	1,371,765	236,420	10,971	201,475	201,083	1,482,267

## 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)
ME_RS	5,156,998,924	588,699	1,482,267	893,568	509,857	1,147,899	1,098,555
ME_GSV	11,478,123	1,310	3,652	2,342	1,336	2,961	2,647
ME_GSS	161,354,575	18,419	44,074	25,655	14,638	36,229	33,058
ME_GSM	2,657,591,119	303,378	699,195	395,817	225,847	623,057	529,225
ME_GSL	865,028,162	98,748	221,042	122,295	69,780	177,965	168,527
ME_GP	2,630,466,873	300,282	546,250	245,968	140,346	450,334	440,627
ME_MS	5,670,089	647	1,534	886	506	1,084	1,153
ME_TP	1,856,008,515	211,873	402,557	190,684	108,802	242,246	320,675
ME_TP_PRIM	1,191,932,097	136,065	201,475	65,410	37,322	139,993	173,387
ME_TP_TRAN	664,076,418	75,808	201,083	125,275	71,480	102,253	147,288
ME_BRD	784,209	90	1,561	1,472	840	1,332	929
ME_POL	5,367,610	613	2,476	1,864	1,063	53	1,676
ME_STLT	28,679,359	3,274	10,971	7,697	4,392	7	7,666



**Met-Ed Exhibit TJD-2**  
**Supporting Study No. 2**  
**Plant Functionalization**



**Met-Ed Exhibit TJD-2**  
**Supporting Study No. 3**  
**Customer Deposits Allocation**

December 2015

<b>Met-Ed</b>	
<b>Rate Category</b>	<b>Deposit Amount</b>
ME CEP 01B	\$1,076
ME-BRDF	\$348
ME-GPD	\$1,017,894
ME-GPF	\$201,626
ME-GSLD	\$318,214
ME-GSLF	\$41,884
ME-GSMD	\$3,620,690
ME-GSMF	\$3,142,841
ME-GSSD	\$293,948
ME-GSSF	\$634,658
ME-GSVFD	\$11,326
ME-GSVFF	\$10,066
ME-MSD	\$1,799
ME-MSF	\$1,202
ME-POLD	\$2,505
ME-POLF	\$92,630
ME-RSD	\$16,037,587
ME-TPD	\$21,605
ME-TPF	\$23,839
<b>TOTAL</b>	<b>\$25,475,739</b>

## Sources:

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

**Met-Ed Exhibit TJD-2**  
**Supporting Study No. 4**  
**Customer Account and Information Expense**  
**Allocation**

**FERC Customer Accounting Analysis**

**Metropolitan Edison 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:

<b>Customers By Rate Class</b>	<b>December 2015 Number Customers (a)</b>	<b>Weighted Factor (b)</b>	<b>Weighted Customer Count (c) = (a) * (b)</b>	<b>Total \$ by Rate (d)</b>
<b>Residential</b>				
Rate RS	493,793	1.2405	612,543	\$4,635,205
Rate GSV	263	2.6453	696	\$5,265
<b>Total Residential</b>	<b>494,056</b>		<b>613,238</b>	<b>\$4,640,469</b>
<b>Commercial</b>				
Rate GSS	39,172	1.8692	73,221	\$554,073
Rate GSM	25,581	2.3482	60,070	\$454,557
Rate MS	62	2.9922	186	\$1,404
Rate OL	991	-	-	-
Rate BORD	55	2.0959	115	\$872
<b>Total Commercial</b>	<b>65,861</b>		<b>133,591</b>	<b>\$1,010,906</b>
<b>Industrial</b>				
Rate GSL	361	4.8600	1,754	\$13,276
Rate GP	505	2.0000	1,010	\$7,643
Rate TP	24	2.1038	50	\$382
<b>Total Industrial</b>	<b>890</b>		<b>2,815</b>	<b>\$21,301</b>
<b>Public St &amp; Highway Lighting</b>				
Public St & Highway Lighting	601	-	-	-
<b>Total Public St &amp; Highway Lighting</b>	<b>601</b>		<b>-</b>	<b>-</b>
<b>Total</b>	<b>561,408</b>		<b>749,645</b>	<b>\$5,672,676</b>

### 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:

Title of Rate Schedule	December 2015 Number Customers (a)	Factor (b)	\$ Total by Rate (c)
<b>Residential</b>			
Rate RS	493,793	0.8796	\$5,995,221
Rate GSV	263	0.0005	\$3,193
<b>Total Residential</b>	<b>494,056</b>	<b>0.8800</b>	<b>\$5,998,414</b>
<b>Commercial</b>			
Rate GSS	39,172	0.0698	\$475,594
Rate GSM	25,581	0.0456	\$310,583
Rate MS	62	0.0001	\$753
Rate OL	991	0.0018	\$12,032
Rate BORD	55	0.0001	\$668
<b>Total Commercial</b>	<b>65,861</b>	<b>0.1173</b>	<b>\$799,629</b>
<b>Industrial</b>			
Rate GSL	361	0.0006	\$4,383
Rate GP	505	0.0009	\$6,131
Rate TP	24	0.0000	\$291
<b>Total Industrial</b>	<b>890</b>	<b>0.0016</b>	<b>\$10,806</b>
<b>Public St &amp; Highway Lighting</b>			
Public St & Highway Lighting	601	0.0011	\$7,297
<b>Total Public St &amp; Highway Lighting</b>	<b>601</b>	<b>0.0011</b>	<b>\$7,297</b>
<b>Total</b>	<b>561,408</b>		<b>\$6,816,145</b>

### 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:

Title of Rate Schedule	December 2015 Number Customers (a)	Factor (b)	\$ Total by Rate (c)
<b>Residential</b>			
Rate RS	493,793	0.8796	\$15,670,998
Rate GSV	263	0.0005	\$8,347
<b>Total Residential</b>	<b>494,056</b>	<b>0.8800</b>	<b>\$15,679,345</b>
<b>Commercial</b>			
Rate GSS	39,172	0.0698	\$1,243,161
Rate GSM	25,581	0.0456	\$811,838
Rate MS	62	0.0001	\$1,968
Rate OL	991	0.0018	\$31,450
Rate BORD	55	0.0001	\$1,745
<b>Total Commercial</b>	<b>65,861</b>	<b>0.1173</b>	<b>\$2,090,163</b>
<b>Industrial</b>			
Rate GSL	361	0.0006	\$11,457
Rate GP	505	0.0009	\$16,027
Rate TP	24	0.0000	\$762
<b>Total Industrial</b>	<b>890</b>	<b>0.0016</b>	<b>\$28,245</b>
<b>Public St &amp; Highway Lighting</b>			
Public St & Highway Lighting	601	0.0011	\$19,073
<b>Total Public St &amp; Highway Lighting</b>	<b>601</b>	<b>0.0011</b>	<b>\$19,073</b>
<b>Total</b>	<b>561,408</b>		<b>\$17,816,826</b>

#### 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:

Title of Rate Schedule	December 2015 Number Customers (a)	Factor (b)	\$ Total by Rate (c)
<b>Residential</b>			
Rate RS	493,793	0.8796	\$464,729
Rate GSV	263	0.0005	\$248
<b>Total Residential</b>	<b>494,056</b>	<b>0.8800</b>	<b>\$464,977</b>
<b>Commercial</b>			
Rate GSS	39,172	0.0698	\$36,866
Rate GSM	25,581	0.0456	\$24,075
Rate MS	62	0.0001	\$58
Rate OL	991	0.0018	\$933
Rate BORD	55	0.0001	\$52
<b>Total Commercial</b>	<b>65,861</b>	<b>0.1173</b>	<b>\$61,985</b>
<b>Industrial</b>			
Rate GSL	361	0.0006	\$340
Rate GP	505	0.0009	\$475
Rate TP	24	0.0000	\$23
<b>Total Industrial</b>	<b>890</b>	<b>0.0016</b>	<b>\$838</b>
<b>Public St &amp; Highway Lighting</b>			
Public St & Highway Lighting	601	0.0011	\$566
<b>Total Public St &amp; Highway Lighting</b>	<b>601</b>	<b>0.0011</b>	<b>\$566</b>
<b>Total</b>	<b>561,408</b>		<b>\$528,365</b>

#### 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:

Title of Rate Schedule	December 2015 Number Customers (a)	Factor (b)	\$ Total by Rate (c)
<b>Residential</b>			
Rate RS	493,793	0.8796	(\$5,095,581)
Rate GSV	263	0.0005	(\$2,714)
<b>Total Residential</b>	<b>494,056</b>	<b>0.8800</b>	<b>(\$5,098,295)</b>
<b>Commercial</b>			
Rate GSS	39,172	0.0698	(\$404,226)
Rate GSM	25,581	0.0456	(\$263,977)
Rate MS	62	0.0001	(\$640)
Rate OL	991	0.0018	(\$10,226)
Rate BORD	55	0.0001	(\$568)
<b>Total Commercial</b>	<b>65,861</b>	<b>0.1173</b>	<b>(\$679,637)</b>
<b>Industrial</b>			
Rate GSL	361	0.0006	(\$3,725)
Rate GP	505	0.0009	(\$5,211)
Rate TP	24	0.0000	(\$248)
<b>Total Industrial</b>	<b>890</b>	<b>0.0016</b>	<b>(\$9,184)</b>
<b>Public St &amp; Highway Lighting</b>			
Public St & Highway Lighting	601	0.0011	(\$6,202)
<b>Total Public St &amp; Highway Lighting</b>	<b>601</b>	<b>0.0011</b>	<b>(\$6,202)</b>
<b>Total</b>	<b>561,408</b>		<b>(\$5,793,318)</b>

#### 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)
Met-Ed	\$28,869,516	\$28,869,516

**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**

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:

<b>Calls by Customer Category</b>	<b>Count</b>	<b>Percentage</b>	<b>\$</b>
<b>Residential</b>	<b>1,818,654</b>	<b>97.87%</b>	<b>\$5,221,384</b>
<b>Commercial &amp; Industrial</b>	<b>37,591</b>	<b>2.02%</b>	<b>\$107,924</b>
<i>Commercial (Based on Customer Count)<sup>1</sup></i>	-	<b>98.67%</b>	<b>\$106,485</b>
<i>Industrial (Based on Customer Count)<sup>2</sup></i>	-	<b>1.33%</b>	<b>\$1,439</b>
<b>Public St &amp; Highway Lighting</b>	<b>2,035</b>	<b>0.11%</b>	<b>\$5,843</b>
<b>Total Calls</b>	<b>1,858,280</b>	<b>100.00%</b>	<b>\$5,335,150</b>

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

<sup>2</sup>Industrial (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:

<b>Customers By Rate Class</b>	<b>December 2015 Number Customers (a)</b>	<b>Percentage (b)</b>	<b>Total \$ by Rate (c)</b>
<b>Residential</b>			
Rate RS	493,793	99.95%	\$5,218,604
Rate GSV	263	0.05%	\$2,779
<b>Total Residential</b>	<b>494,056</b>	<b>100.00%</b>	<b>\$5,221,384</b>
<b>Commercial</b>			
Rate GSS	39,172	59.48%	\$63,334
Rate GSM	25,581	38.84%	\$41,360
Rate MS	62	0.09%	\$100
Rate OL	991	1.50%	\$1,602
Rate BORD	55	0.08%	\$89
<b>Total Commercial</b>	<b>65,861</b>	<b>100.00%</b>	<b>\$106,485</b>
<b>Industrial</b>			
Rate GSL	361	40.56%	\$584
Rate GP	505	56.74%	\$816
Rate TP	24	2.70%	\$39
<b>Total Industrial</b>	<b>890</b>	<b>100.00%</b>	<b>\$1,439</b>
<b>Public St &amp; Highway Lighting</b>			
Public St & Highway Lighting	601	100.00%	\$5,843
<b>Total Public St &amp; Highway Lighting</b>	<b>601</b>	<b>100.00%</b>	<b>\$5,843</b>
<b>Total</b>	<b>561,408</b>		<b>\$5,335,150</b>

## Summary Chart

Metropolitan Edison 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
<b>Residential</b>							
Rate RS	\$4,635,205	\$5,995,221	\$15,670,998	\$464,729	(\$5,095,581)	\$28,869,516	\$5,218,604
Rate GSV	\$5,265	\$3,193	\$8,347	\$248	(\$2,714)	-	\$2,779
<b>Total Residential</b>	<b>\$4,640,469</b>	<b>\$5,998,414</b>	<b>\$15,679,345</b>	<b>\$464,977</b>	<b>(\$5,098,295)</b>	<b>\$28,869,516</b>	<b>\$5,221,384</b>
<b>Commercial</b>							
Rate GSS	\$554,073	\$475,594	\$1,243,161	\$36,866	(\$404,226)	-	\$63,334
Rate GSM	\$454,557	\$310,583	\$811,838	\$24,075	(\$263,977)	-	\$41,360
Rate MS	\$1,404	\$753	\$1,968	\$58	(\$640)	-	\$100
Rate DL	-	\$12,032	\$31,450	\$933	(\$10,226)	-	\$1,602
Rate BORD	\$872	\$668	\$1,745	\$52	(\$568)	-	\$89
<b>Total Commercial</b>	<b>\$1,010,906</b>	<b>\$799,629</b>	<b>\$2,090,163</b>	<b>\$61,985</b>	<b>(\$679,637)</b>	<b>\$0</b>	<b>\$106,485</b>
<b>Industrial</b>							
Rate GSL	\$13,276	\$4,383	\$11,457	\$340	(\$3,725)	-	\$584
Rate GP	\$7,643	\$6,131	\$16,027	\$475	(\$5,211)	-	\$816
Rate TP	\$382	\$291	\$762	\$23	(\$248)	-	\$39
<b>Total Industrial</b>	<b>\$21,301</b>	<b>\$10,806</b>	<b>\$28,245</b>	<b>\$838</b>	<b>(\$9,184)</b>	<b>\$0</b>	<b>\$1,439</b>
<b>Public St &amp; Highway Lighting</b>							
Public St & Highway Lighting	-	\$7,297	\$19,073	\$566	(\$6,202)	-	\$5,843
<b>Total Public St &amp; Highway Lighting</b>	<b>\$0</b>	<b>\$7,297</b>	<b>\$19,073</b>	<b>\$566</b>	<b>(\$6,202)</b>	<b>\$0</b>	<b>\$5,843</b>
<b>Total</b>	<b>\$5,672,676</b>	<b>\$6,816,145</b>	<b>\$17,816,826</b>	<b>\$528,365</b>	<b>(\$5,793,318)</b>	<b>\$28,869,516</b>	<b>\$5,335,150</b>

**Met-Ed Exhibit TJD-2**  
**Supporting Study No. 5**  
**Labor (O&M)**

Met-Ed Special Study #5 (Labor)

Met-Ed 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	4,100	0	
Power Supply	518	0	0	
Power Supply	555	323,881	0	
Power Supply	557	133	0	
	<b>TOTAL</b>	<b>328,116</b>	<b>0</b>	<b>0.00%</b>
Transmission	560	23	22	
Transmission	561	1,155	523	
Transmission	562	0	0	
Transmission	563	33	0	
Transmission	564	0	0	
Transmission	565	13,861	0	
Transmission	566	728	437	
Transmission	567	0	0	
Transmission	568	995	951	
Transmission	569	59	13	
Transmission	570	234	126	
Transmission	571	0	0	
Transmission	573	505	0	
	<b>TOTAL</b>	<b>17,692</b>	<b>2,071</b>	<b>6.74%</b>
Distribution	580	374	366	
Distribution	581	342	334	
Distribution	582	678	458	
Distribution	583	2,037	0	
Distribution	584	576	0	
Distribution	585	0	0	
Distribution	586	564	456	
Distribution	587	0	0	
Distribution	588	5,320	3,836	
Distribution	589	541	0	
Distribution	590	364	307	
Distribution	591	20	13	
Distribution	592	7,237	3,712	
Distribution	593	22,423	7,256	
Distribution	594	2,123	1,496	
Distribution	595	269	255	
Distribution	596	259	179	
Distribution	597	1,570	1,248	
Distribution	598	632	369	
	<b>TOTAL</b>	<b>45,331</b>	<b>20,283</b>	<b>66.16%</b>
Customer Accounts				
Customer Accounts	902	5,673	5,145	
Customer Accounts	903	5,924	3,086	
Customer Accounts	904	19,733	0	
Customer Accounts	905	1,789	232	
	<b>TOTAL</b>	<b>33,118</b>	<b>8,463</b>	<b>23.43%</b>
Customer Service	907	332	321	
Customer Service	908	36,650	43	
Customer Service	909	130	0	
Customer Service	910	5,553	3,728	
Customer Service	911	68	23	
Customer Service	912	0	0	
Customer Service	913	25	0	
Customer Service	916	0	0	
	<b>TOTAL</b>	<b>42,757</b>	<b>4,116</b>	<b>11.39%</b>
A&G (Unfunctionalized)	920	-749	0	
A&G (Unfunctionalized)	921	3,354	0	
A&G (Unfunctionalized)	923	33,007	1,048	
A&G (Unfunctionalized)	924	271	0	
A&G (Unfunctionalized)	925	1,364	129	
A&G (Unfunctionalized)	926	88	0	
A&G (Unfunctionalized)	928	2,613	0	
A&G (Unfunctionalized)	930.1	189	0	
A&G (Unfunctionalized)	930.2	695	6	
A&G (Unfunctionalized)	931	282	0	
A&G (Unfunctionalized)	935	1,303	0	
	<b>TOTAL</b>	<b>42,416</b>	<b>1,183</b>	<b>3.27%</b>
<b>TOTAL w/o A&amp;G</b>		<b>466,914</b>	<b>34,932</b>	
<b>TOTAL w/ A&amp;G</b>		<b>509,329</b>	<b>36,115</b>	
<b>% of Labor Transmission w/o A&amp;G</b>				<b>5.93%</b>



**Met-Ed Exhibit TJD-2**  
**Supporting Study No. 6**  
**Meter Plant Allocation**

# Met-Ed Meter Plant Special Study #6

Met-Ed Exhibit TJD-2

Weighted Meter Allocator with Smart Meter Adj					
Opco	Rate Schedule	Meter Count	Avg Meter Cost*	Weighting Factor	Weighted Meter Allocator
ME	RS	493,964	\$ 72	1.00	493,964
ME	GSV	264	\$ 307	4.26	1,124
ME	GSS	39,494	\$ 89	1.24	48,903
ME	GSM	26,038	\$ 201	2.79	72,627
ME	GSL	361	\$ 12,854	178.31	64,369
ME	GP	522	\$ 8,678	120.38	62,838
ME	MS	62	\$ 319	4.42	274
ME	BRD	55	\$ 143	1.99	109
ME	TP	34	\$ 829	11.50	391

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

Weighted Meter Allocator w/o Smart Meter Adj					
Opco	Rate Schedule	Meter Count	Avg Meter Cost*	Weighting Factor	Weighted Meter Allocator
ME	RS	493,964	\$ 47	1.00	493,964
ME	GSV	264	\$ 305	6.54	1,725
ME	GSS	39,494	\$ 67	1.43	56,507
ME	GSM	26,038	\$ 197	4.22	109,858
ME	GSL	361	\$ 13,165	282.42	101,954
ME	GP	522	\$ 8,592	184.31	96,212
ME	MS	62	\$ 315	6.77	419
ME	BRD	55	\$ 130	2.79	153
ME	TP	34	\$ 799	17.13	582

\*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	493,793	493,964	\$ 27,373,504	\$ 8,133,901	\$ 101,218	\$ 35,608,623	\$ 72	1.0	493,964
GSV	263	264	\$ 25,402	\$ 4,850	\$ 50,756	\$ 81,008	\$ 307	4.3	1,124
GSS	39,172	39,494	\$ 2,694,917	\$ 636,567	\$ 193,843	\$ 3,525,327	\$ 89	1.2	48,903
GSM	25,581	26,038	\$ 2,449,368	\$ 479,390	\$ 2,306,736	\$ 5,235,495	\$ 201	2.8	72,627
GSL	361	361	\$ 124,024	\$ 21,286	\$ 4,494,921	\$ 4,640,231	\$ 12,854	178.3	64,369
GP	505	522	\$ 308,127	\$ 25,357	\$ 4,196,333	\$ 4,529,817	\$ 8,678	120.4	62,838
MS	62	62	\$ 5,891	\$ 1,297	\$ 12,577	\$ 19,765	\$ 319	4.4	274
BRD	55	55	\$ 4,538	\$ 3,291	\$ 58	\$ 7,887	\$ 143	2.0	109
TP	24	34	\$ 22,598	\$ 1,887	\$ 3,695	\$ 28,180	\$ 829	11.5	391

**Met-Ed 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.”<sup>1</sup> 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.<sup>2</sup> 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 CONDUCTORS & 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.<sup>3</sup> 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

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

<sup>2</sup> *ibid*, p. 21.

<sup>3</sup> *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**

SAP<sup>4</sup> 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**

SQL<sup>5</sup> 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,<sup>6</sup> 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*<sup>7</sup> 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.

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<sup>4</sup> SAP, [www.sap.com](http://www.sap.com).

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

<sup>6</sup> ActiveState, [www.activestate.com](http://www.activestate.com).

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

## **Electric Utility Cost Allocation Manual<sup>8</sup>**

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.

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<sup>8</sup> 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.

<b>FERC Account 364 POLES, TOWERS, AND FIXTURES SPLIT OF PLANT</b>					
Company	Total Plant Value	Customer Costs		Demand Costs	
		Percent	Value	Percent	Value
Met-Ed	\$361,019,694 <sup>9</sup>	73.1%	\$263,891,851	26.9%	\$97,127,843

<sup>9</sup> Per Metropolitan Edison 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
Met-Ed	\$521,411,354 <sup>10</sup>	82.4%	\$429,566,425	17.6%	\$91,844,929

<sup>10</sup> Per Metropolitan Edison 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
Met-Ed	\$212,966,658 <sup>11</sup>	90.0%	\$191,773,052	10.0%	\$21,193,606

<sup>11</sup> Per Metropolitan Edison 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
Met-Ed	\$398,642,777 <sup>12</sup>	52.4%	\$208,727,182	47.6%	\$189,915,595

<sup>12</sup> Per Metropolitan Edison 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
Met-Ed	\$361,019,694 <sup>13</sup>	5.3%	\$18,971,353	94.7%	\$342,048,341

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.

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<sup>13</sup> Per Metropolitan Edison 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
Met-Ed	\$521,411,354 <sup>14</sup>	10.9%	\$56,635,342	89.1%	\$464,776,012

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.

<sup>14</sup> Per Metropolitan Edison 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
Met-Ed	\$30,577,326 <sup>15</sup>	22.8%	\$6,971,099	77.2%	\$23,606,227

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.

<sup>15</sup> Per Metropolitan Edison 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.

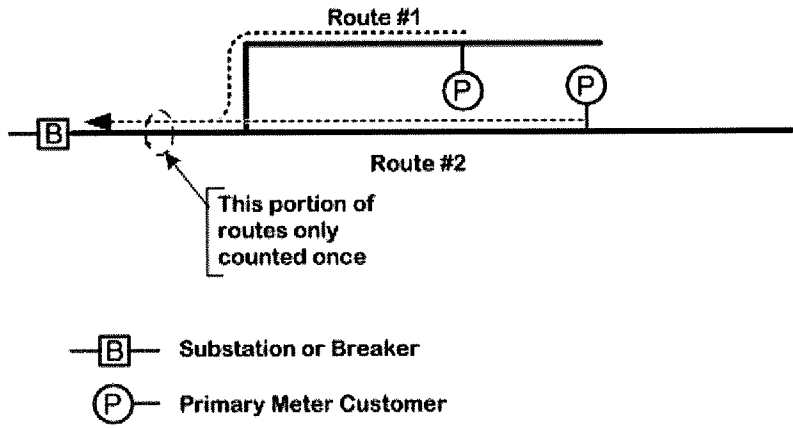
A weighting is then used to account for the differences in cost to install a foot of large vs. a foot of small conductor. The weighted conductor length for primary conductors feeding primary voltage customers is then compared to the weighted total conductor length of all conductors to obtain the percentage 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
Met-Ed	\$212,966,658 <sup>16</sup>	8.2%	\$17,427,344	91.8%	\$195,539,314

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.

<sup>16</sup> Per Metropolitan Edison 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



**Met-Ed Exhibit TJD-2**  
**Supporting Study No. 8**  
**Street Lighting Study**

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Streetlights

FERC Account 364 – POLES, TOWERS, AND FIXTURES



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## **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:

Total Plant Value	Streetlight Costs	
	Percent	Value
\$361,019,694 <sup>1</sup>	2.7%	\$9,884,437

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<sup>1</sup> Per Metropolitan Edison Company, FERC Form No. 1, Year/Period of Report, End of 2014/Q4, Account 364, Balance at End of Year, pg. 207.

**Met-Ed Exhibit TJD-2**  
**Supporting Study No. 9**  
**Allocation of Other Revenue**

# Met-Ed Special Study 09 Other Revenue Functionalization Met-Ed Exhibit TJD-2

Acct	Description	Total Company	Power Supply	Distribution	Other Trans.	Stranded Costs
450000	Forfeited Discount	3,229,377.00		3,229,377.00		
451 Accounts						
451000	Revenues-Miscellaneous Service	1,850,108.00		1,850,108.00		
451009	Misc Service - ME Est Reg	52,400.00		52,400.00		
451010	Misc Service - PN PA Wst Reg	-		-		
451012	Misc Service - JC01 NJ Nth Reg	-		-		
451100	Misc Service - Temp Fac Clrg - Power Plant Only	-		-		
Total of 451 Accounts		1,902,508.00		1,902,508.00		
454 Accounts						
454000	Rent from Electric Property- telephone rental	1,655,620.00		1,655,620.00		
454009	Rev-Rent from Electric Property-ME01 PA	7,560,000.00		7,560,000.00		
454126	Rent from Prop - Elec Prop - Land & Bldg	-		-		
454203	Lease/Rental Income - Assoc Cos - Trans Lines & Inter	-		-		
454204	Lease/Rental Income-Buildings-Assoc. Cos	4,182,900.96	-	4,182,900.96		-
Total of 454 Accounts		13,398,520.96	-	13,398,520.96	-	-
Total 450-451-454		18,530,405.96	-	18,530,405.96	-	-

Acct	Description	Total Company	Power Supply	Distribution	Other Trans.	Stranded Costs
456000	Wheeling	-		-	-	
456005	ARR rev	-	-			
456020	other wheeling rev	-				
456029	Other elec rev - ME01 PA Est Reg	52,597.00		52,597.00		
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	-			-	
456100	Ancillary Service - Revenue	-			-	
456122	Sale of scrap	42,927.00		42,927.00		
456268	Assoc co - outside serv	-		-		
Total other revenue accts		95,524.00	-	95,524.00	-	-

**Met-Ed Exhibit TJD-2**  
**Supporting Study No. 10**  
**Line Losses**

From Section 6.3 (original page 24) of Met-Ed'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>MET-ED</u>
Rate Schedule TP	1.0210
GP	1.0374
All other rate schedules	1.0718

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

**Met-Ed Exhibit TJD-2**  
**Supporting Study No. 11**  
**Customer Uncollectible Allocation**

## Met-Ed Study 11 Uncollectible Allocation

RS	\$	18,347,851
GSV	\$	-
GSS	\$	239,059
GSM	\$	348,385
GSL	\$	8,450
GP	\$	323,370
MS	\$	-
BRD	\$	-
POL	\$	72,251
STLT	\$	-
TP	\$	-









**BEFORE THE  
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

**METROPOLITAN EDISON COMPANY  
DOCKET NO. R-2016-2537349**

**Direct Testimony  
of  
Jeffrey L. Adams**

**List of Topics Addressed**

**Cash Working Capital**

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1   **DIRECT TESTIMONY**  
2   **OF**  
3   **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 (“CRRRA”) 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 Metropolitan Edison Company (“Met-Ed” or the  
15 “Company”).

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

17 A. Yes. Met-Ed 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 Met-Ed 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 67.38 days, as shown at line 4, column 7, is a  
19 weighted composite of Electric Revenue lag of 68.39, Sales for Resale lag of 15.74, and  
20 Other Operating Revenue lag of 20.62. 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 \$80,049,000, 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 \$134,868,000, 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 51.40 days  
21 for Met-Ed.

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 68.39  
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 (86.20) 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  
21 \$393,000 to cash working capital, as shown on page 1, at line 25, in column 10 of Exhibit

1 JLA-1.

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

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

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

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

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

19 A. In Met-Ed's 2006 base rate case, the Commission approved the recovery of pension  
20 expense calculated on the basis of a ten-year historical average of actual cash  
21 contributions. In its Final Order in that case, the Commission stated:

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

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

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

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

21 A. Yes. The average earnings on the pension trust fund are reflected in the calculation of the  
22 amount of cash contributions and, in that way, reduce the cash contribution. Stated  
23 another way, earnings on the cash contributions accrue to the benefit of the fund, reduce  
24 the Company’s contribution obligations, and thereby provide an “upfront” benefit to  
25 customers.

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

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

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

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

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

7 A. Met Ed has supported a total cash working capital requirement of \$134,868,000, as  
8 shown on page 1, at line 28 of Exhibit JLA-1.

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

10 A. Yes, it does.









**Metropolitan Edison Company**  
**Cash Working Capital**  
**Income Statement**  
**For the 12 Months Ending December 31, 2017**  
**(\$000)**

Line No.	Description	Normalized PAPUC Jurisdictional				PAPUC Total	Daily Amount (9)	Revenue (Lead) / Lag Days (10)	Expense (Lead) / Lag Days (11)	Net (Lead) / Lag Days (12)	Cash Working Capital (13)	Supporting Page of Met Ed Exhibit JLA-1 (14)
		Distribution (1)	Smart Meters (2)	Total Distribution (3)	Total Riders							
<b>Operating revenues</b>												
1	Electric Revenues	\$ 440,515	\$ 29,190	\$ 469,704	\$ 404,791	\$ 874,495	68.39			\$ 163,852	Page 2	
2	Sales for resale	-	-	-	249	249	15.74			11	Page 2	
3	Other operating revenue	18,625	-	18,625	-	18,625	20.62			1,052	Page 2	
4	Total operating revenue	\$ 459,140	\$ 29,190	\$ 488,329	\$ 405,040	\$ 893,369	67.38			\$ 164,915		
<b>Operating expenses</b>												
5	Price to Compare	\$ -	\$ -	\$ -	\$ 328,115	\$ 328,115	67.38	33.60	33.78	\$ 30,363	Page 3	
6	Distribution	47,494	-	47,494	15,330	62,824	67.38	27.97	39.41	6,783	Page 3	
7	Customer accounts	23,050	-	23,050	11,643	34,693	67.38	15.49	51.89	4,932	Page 3	
8	Customer service & info	19,883	-	19,883	22,970	42,853	67.38	34.08	33.30	3,909	Page 3	
9	Admin & gen expense	19,192	12,210	31,402	24,434	55,836	67.38	36.04	31.33	4,793	Page 3	
10	Depreciation - accrual	76,449	9,281	85,730	-	85,730	-	-	-	-		
11	Amortization	32,395	-	32,395	(11,202)	21,193	-	-	-	-		
12	Taxes other than income	29,701	1,722	31,423	23,884	55,307	67.38	(86.20)	153.58	23,272	Page 4	
13	Operating expense before tax	\$ 248,164	\$ 23,213	\$ 271,378	\$ 415,174	\$ 686,552				\$ 74,052		
14	Operating income before income tax	\$ 210,975	\$ 5,976	\$ 216,951	\$ (10,134)	\$ 206,817						
<b>Income taxes</b>												
15	Federal income tax - current	\$ 72,049	\$ (4,969)	\$ 67,080	\$ (3,193)	\$ 63,888	67.38	43.11	24.27	\$ 4,247	Page 5	
16	State income tax - current	24,805	(1,576)	23,230	(1,012)	22,217	67.38	38.64	28.74	1,749	Page 5	
17	Deferred income tax - federal	6,187	6,374	12,561	-	12,561						
18	Deferred income tax - state	-	-	-	-	-						
19	Investment tax credit	(372)	-	(372)	-	(372)						
20	Total tax expense	\$ 102,670	\$ (171)	\$ 102,499	\$ (4,205)	\$ 98,294				\$ 5,996		
21	Total operating expenses	\$ 350,835	\$ 23,042	\$ 373,877	\$ 410,969	\$ 784,846						
22	Operating income	\$ 108,305	\$ 6,147	\$ 114,452	\$ (5,929)	\$ 108,523						
23	Net Cash Working Capital									\$ 80,049		
24	Interest on Long Term Debt					36,038	67.38	91.25	(23.87)	(2,357)		
25	Interest Expense on Customer Deposits					1,247	67.38	182.50	(115.12)	(393)		
26	Prepayments									\$ 1,345		
27	Unamortized Cash Pension Contributions									\$ 56,224		
28	Total Cash Working Capital									\$ 134,868		

Metropolitan Edison Company  
 2015 Lead/Lag Study  
 Revenue Summary

Line No.	FERC Account	Total Company			
		Total Company Income Statement (1)	Cash Items (2)	Lags/Leads (3)	Dollar Days (4)
1	440 - 444	\$ 779,993,734	\$ 779,993,734	68.39	\$ 53,343,121,473
2	447	17,281,588	17,281,588	15.74	272,003,927
3		\$ 797,275,322	\$ 797,275,322	67.25	\$ 53,615,125,400
	TOTAL Revenues Net of Prov. for Refunds				
4	450	\$ 3,739,902	\$ 3,739,902	68.39	\$ 255,768,781
5	451	2,053,416	2,918,125	59.59	173,881,958
6	454	18,125,540	18,085,971	15.35	277,609,086
7	456	1,485,332	1,484,745	16.87	25,048,036
8	456.1	44,739,345	44,739,345	16.34	730,983,713
9		70,143,535	70,968,088	20.62	1,463,291,574
	TOTAL Other Operating Revenues				
10		\$ 867,418,857	\$ 868,243,410	63.44	\$ 55,078,416,974
	TOTAL Electric Operating Revenues (1)				

(1) Amounts from Met Ed 2015 FERC Form 1 (Page 300)

Metropolitan Edison Company  
 2015 Lead / Lag Study  
 Expense Summary

Line No.	FERC Account	FERC Description	Amount (1)	Cash Items (2)	(Lead)/Lags (3)	Dollar Days (4)	Composite Factors (5)
1	514	Maintenance of Miscellaneous Steam Plant	357,304.06	357,304.06	29.37	10,494,937.36	
2	555	Purchased Power	375,918,398.50	376,971,840.13	33.98	12,809,441,993.61	
3	557	Other Expenses	(13,432,295.79)	(13,432,295.79)	44.19	(593,557,211.34)	33.60
4	560	Operation Supervision and Engineering	38,933.26	39,188.79	27.24	1,067,457.32	
5	561.1	Load Dispatch-Reliability	253,079.07	251,899.88	18.04	4,544,160.09	
6	561.2	Load Dispatch-Monitor and Operate Transmission System	40,979.82	40,979.82	27.35	1,120,943.33	
7	561.4	Scheduling, System Control and Dispatch Services	167,241.29	167,241.29	(19.99)	(3,342,646.55)	
8	561.5	Reliability, Planning and Standards Development	105,179.94	105,179.94	27.35	2,877,046.41	
9	561.6	Transmission Service Studies	32,680.42	47,700.87	23.82	1,136,080.36	
10	561.7	Generation Interconnection Studies	10,846.06	114,349.82	25.55	2,921,879.84	
11	561.8	Reliability, Planning and Standards Development Services	2,137.45	2,137.45	27.75	59,309.68	
12	562	Station Expenses	36,790.99	35,284.50	10.31	363,630.76	
13	563	Overhead Lines Expenses	37,578.48	34,911.55	(34.23)	(1,194,945.65)	
14	565	Transmission of Electricity by Others	13,767,112.93	13,767,112.93	27.20	374,523,946.42	
15	566	Miscellaneous Transmission Expenses	417,823.97	620,763.51	23.78	14,763,777.40	
16	567	Rents	1,037,323.38	1,037,321.01	19.86	20,603,643.65	
17	568	Maintenance Supervision and Engineering	845,187.27	845,042.24	35.74	30,205,986.11	
18	569.1	Maintenance of Computer Hardware	16,826.43	16,826.43	21.09	354,890.59	
19	569.2	Maintenance of Computer Software	106,051.83	106,051.83	21.09	2,236,783.92	
20	569.3	Maintenance of Communication Equipment	216,451.01	216,451.01	21.33	4,616,015.60	
21	570	Maintenance of Station Equipment	2,035,771.99	1,753,418.56	15.77	27,654,663.67	
22	571	Maintenance of Overhead Lines	3,964,198.00	3,029,159.42	52.44	158,839,487.62	
23	573	Maintenance of Miscellaneous Transmission Plant	304,184.34	342,737.16	35.93	12,316,246.91	
24	575.7	Market Facilitation, Monitoring and Compliance Services	20,982.70	20,982.70	27.84	584,103.17	
25	580	Operation Supervision and Engineering	123,189.19	118,302.80	16.33	1,932,171.23	
26	581	Load Dispatching	234,174.91	232,998.84	17.13	3,990,975.03	
27	582	Station Expenses	852,117.85	842,326.01	30.35	25,563,026.22	
28	583	Overhead Line Expenses	52,833.33	50,240.21	0.26	13,048.86	
29	584	Underground Line Expenses	(184,894.92)	27,208.92	19.59	532,965.02	
30	586	Meter Expenses	553,739.05	543,714.29	20.65	11,230,165.40	
31	588	Miscellaneous Expenses	6,415,886.09	6,394,003.12	20.12	128,660,649.54	
32	589	Rents	537,279.13	537,279.13	17.94	9,637,680.75	
33	590	Maintenance Supervision and Engineering	484,959.65	484,696.53	33.66	16,316,132.89	
34	591	Maintenance of Structures	12,040.07	12,015.18	15.74	189,097.20	
35	592	Maintenance of Station Equipment	3,682,164.29	3,484,391.24	18.37	64,010,465.23	
36	593	Maintenance of Overhead Lines	19,275,879.74	18,342,463.34	36.09	661,903,799.83	
37	594	Maintenance of Underground Lines	2,080,927.34	1,736,790.14	23.78	41,303,014.74	
38	595	Maintenance of Line Transformers	177,643.59	173,695.40	21.53	3,738,885.86	
39	596	Maintenance of Street Lighting and Signal Systems	911,115.72	679,154.51	18.60	12,632,522.56	
40	597	Maintenance of Meters	2,254,848.18	2,163,513.33	15.75	34,085,833.82	
41	598	Maintenance of Miscellaneous Distribution Plant	2,200,762.16	2,518,140.87	22.54	56,746,749.18	27.97
42	901	Supervision	2.53	2.53	44.35	112.19	
43	902	Meter Reading Expenses	5,243,634.67	5,149,600.03	12.89	66,364,219.64	
44	903	Customer Records and Collection Expenses	6,816,145.39	6,570,664.43	16.67	109,516,900.57	
45	904	Uncollectible Accounts	17,816,825.94	-	-	-	
46	905	Miscellaneous Customer Accounts Expenses	528,364.57	528,344.74	26.17	13,827,364.01	15.49
47	907	Supervision	297,679.69	293,215.56	17.68	5,182,828.82	
48	908	Customer Assistance Expenses	28,869,515.50	15,072,630.44	31.86	480,248,975.76	
49	909	Informational and Instructional Expenses	9,242.07	9,242.07	29.00	268,020.03	
50	910	Miscellaneous Customer Service and Informational Expenses	5,335,150.47	5,334,276.87	41.30	220,286,101.73	
51	911	Supervision	11,253.19	11,253.19	44.48	500,517.06	
52	913	Advertising Expenses	27,833.00	27,833.00	22.34	621,699.00	34.08
53	920	Administrative and General Salaries	(618,254.48)	409,634.96	20.26	8,300,517.00	
54	921	Office Supplies and Expenses	2,228,618.98	2,557,633.43	(137.57)	(351,844,674.21)	
55	922	Administrative Expenses Transferred - Credit	(8,529,149.00)				
56	923	Outside Services Employed	37,833,772.93	37,596,350.43	32.99	1,240,177,216.96	
57	924	Property Insurance	229,894.17	242,783.43	(165.86)	(40,267,998.01)	
58	925	Injuries and Damages	1,559,473.71	1,555,649.71	661.07	1,028,395,947.76	
59	926	Employee Pensions and Benefits	11,244,058.65	998,744.93	42.15	42,097,208.51	
60	928	Regulatory Commission Expenses	2,733,627.11	2,733,627.11	(77.78)	(212,630,771.59)	
61	930.1	General Advertising Expenses	146,247.19	122,069.79	(27.21)	(3,321,532.97)	
62	930.2	Miscellaneous General Expenses	(17,956.47)	538,758.41	(21.99)	(11,848,683.06)	
63	931	Rents	245,373.48	241,740.86	(15.35)	(3,711,764.43)	
64	935	Maintenance of General Plant	1,905,122.08	2,136,808.41	35.39	75,621,796.96	36.04
65		Totals <sup>(1)</sup>	539,881,908.14	506,963,387.30	32.79	16,622,903,365.36	

<sup>(1)</sup> Amounts from Met Ed 2015 FERC Form 1 (Pages 320 -323)

Metropolitan Edison Company  
 2015 Lead / Lag Study  
 Taxes Other Than Income

Line No.	Cost Element	Cost Element Description	Total Company				
			Amount <sup>(1)</sup>	Lead/Lag	% of Charges Reviewed	Cash Items	Dollar Days
			(1)	(2)	(3)	(4)	(5)
1	408100	FICA	4,719,845	9.92	100.20%	4,719,845	46,803,960
2	408101	Federal Unemployment	30,454	(155.27)	100.00%	30,454	(4,728,679)
3	408103	PA Unemployment	228,696	(152.71)	100.02%	228,696	(34,923,625)
4	408105	PA Gross Receipts	21,741,656	(98.03)	100.00%	21,741,656	(2,131,237,143)
5	408107	PA Public Utility Realty	2,131,622	(24.36)	100.00%	2,131,622	(51,927,978)
6	408111	PA Capital Stock	(644,933)	15.92	100.00%	(644,933)	(10,268,999)
7	408113	PA Capital Stock	(54,572)	(7.23)	100.00%	(54,572)	394,492
8	408114	Sales and Use	1,818	18.48	100.00%	1,818	33,593
9	408141	Local Property	524,679	18.78	100.00%	524,679	9,854,265
10	408151	Heavy Highway Use	2,773	(183.46)	100.00%	2,773	(508,771)
11	408152	Fed Excise Tax	2,908	19.38	100.00%	2,908	56,340
12	408172	PA Gross Receipts	25,066,269	(98.03)	100.00%	25,066,269	(2,457,134,054)
13		NJ Unemployment	(35)	-	0.00%	-	-
14			\$ 53,751,180	(86.20)	100.00%	\$ 53,751,215	\$ (4,633,586,598)

<sup>(1)</sup> Amounts from Met Ed 2015 FERC Form 1 (Page 114 Line 14)  
 Details in Met Ed 2015 FERC Form 1 (Pages 262 -263)

Metropolitan Edison Company  
 2015 Lead / Lag Study  
 Income Taxes

		<u>Total Company</u>						
<u>Line No.</u>	<u>Cost Element</u>	<u>Cost Element Description</u>	<u>Amount <sup>(1)</sup></u>	<u>Lead/Lag</u>	<u>% of Charges Reviewed</u>	<u>Cash Items</u>	<u>Dollar Days</u>	
1	409100	Income Taxes - Utility Oper Inc - Federal -Current	\$ 14,912,372	43.11	100.00%	20,439,832	881,227,370	
2								
3	409146	Income Taxes - Utility Oper inc - St - PA Current	\$ 9,130,894	38.64	100.00%	8,598,297	332,249,097	
4		Income Taxes - Utility Oper inc - St - NJ	2,000	-	-	-	-	
5		Totals	\$ 24,045,266	41.79	120.76%	\$ 29,038,129	\$ 1,213,476,467	

(1) Amounts from Met Ed 2015 FERC Form 1 (Page 114 Lines 15 and 16)

**Metropolitan Edison Company  
 Cash Working Capital  
 Calculation of 13 Month Average Prepayments**

(\$000)

<u>Line No.</u>	<u>Year</u>	<u>Month</u>	<u>Prepaid Commission Assessment</u> (1)	<u>Prepaid Property and Liability Insurance</u> (2)	<u>Prepaid EEI Dues Assessment</u> (3)	<u>Other Prepaid</u> (4)	<u>Total</u> (5)
1	2014	December	\$ 1,263	\$ 587	\$ -	\$ 52	\$ 1,902
2	2015	January	1,053	520	115	39	1,727
3		February	842	488	105	15	1,450
4		March	632	433	94	11	1,170
5		April	421	370	84	12	887
6		May	211	300	73	25	609
7		June	-	361	63	73	497
8		July	-	603	52	62	717
9		August	-	542	42	71	655
10		September	2,086	474	31	71	2,662
11		October	1,855	634	21	57	2,567
12		November	1,623	568	10	58	2,259
13		December	1,391	501	-	54	1,946
14		Total	<u>\$ 11,377</u>	<u>\$ 6,381</u>	<u>\$ 690</u>	<u>\$ 600</u>	<u>\$ 19,048</u>
15	Thirteen Month Average Balance		\$ 875	\$ 491	\$ 53	\$ 46	\$ 1,465
16	Eliminate FERC Jurisdictional (a)			\$ 100	\$ 11	\$ 9	120
17	Amount Allocated to Distribution (Line 15 - Line 16)						<u>\$ 1,345</u>

Footnote

(a) 20.38% of the Thirteen Month Average Balance was allocated to Transmission -FERC Jurisdiction based on the allocation factor of Distribution Plant.

	<b>1</b> <b>165307</b>	<b>2</b> <b>165408</b>	<b>3</b> <b>165440</b>	<b>4=5-1-2-3</b>	<b>5</b> <b>165000-165999</b>
December-14	1,263,029.02	587,198.48		52,497.45	1,902,724.95
January-15	1,052,524.19	519,924.07	115,243.06	38,806.00	1,726,497.32
February-15	842,019.36	487,892.63	104,766.42	15,044.18	1,449,722.59
March-15	631,514.53	432,923.78	94,289.78	10,861.52	1,169,589.61
April-15	421,009.70	370,260.46	83,813.14	12,203.97	887,287.27
May-15	210,504.87	299,751.56	73,336.50	24,564.42	608,157.35
June-15		360,697.35	62,859.86	72,647.99	496,205.20
July-15		602,716.70	52,383.22	62,387.79	717,487.71
August-15		542,022.41	41,906.58	71,450.37	655,379.36
September-15	2,086,483.50	473,860.61	31,429.94	70,872.40	2,662,646.45
October-15	1,854,652.00	634,417.88	20,953.30	56,577.45	2,566,600.63
November-15	1,622,820.50	567,585.90	10,476.66	57,946.77	2,258,829.83
December-15	1,390,989.00	500,601.55		54,001.47	1,945,592.02



**Metropolitan Edison Company  
 Cash Working Capital  
 Unamortized Cash Pension Contribution Balance**

<u>Line No.</u>	<u>Payment Date</u>	<u>O&amp;M Payment Amount</u>	<u>Amortization End Date</u>	<u>Months Remaining at 4/30/2016</u>	<u>Unamortized Balance</u>
		(1)		(2)	(3) = (1) * ((2)/120)
1	9/2/2009	62,366	9/30/2019	42	21,828
2	3/30/2011	15,782	3/31/2021	60	7,891
3	3/16/2015	8,616	3/31/2025	109	7,826
4	5/1/2016	18,223	5/31/2026	123	18,679
		<u>\$ 104,987</u>			<u>\$ 56,224</u>







**BEFORE THE  
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

**METROPOLITAN EDISON COMPANY  
DOCKET NO. R-2016-2537349**

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

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

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

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

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

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

9 A. I am testifying on behalf of Met-Ed.

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

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

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

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



1 **II. UNCOLLECTIBLE ACCOUNTS EXPENSE**

2 **Q. Has Met-Ed’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 Met-Ed Default Service  
5 Program (“DSP”) proceeding at Docket No. P-2009-2093053, Met-Ed 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 Met-Ed’s  
10 Default Service Support (“DSS”) Rider on a non-bypassable, non-reconcilable basis. As  
11 part of that proceeding, Met-Ed 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-2014-2428745, 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 a 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 Met-Ed 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 FPPTY is set forth in FERC  
2 Account No. 904, as shown in Attachment A to Met-Ed Exhibit RAD-55, which is being  
3 sponsored by Mr. Richard A. D'Angelo as discussed in Met-Ed Statement No. 2.

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

5 A. Met-Ed 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 Met-Ed Exhibit  
8 LWG-1.

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

10 A. Column 1, line 1 shows the total amount of uncollectible account expense in the FPPTY  
11 budget. Line 2 shows the amount of uncollectibles attributed to default service as  
12 calculated in Met-Ed Exhibit LWG-1, line 7. Line 3 shows the uncollectible accounts  
13 expense included in total distribution, as reflected in Met-Ed Exhibit RAD-2, page 1,  
14 column 4, 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 Met-Ed do in its last general rate case relative to the costs attributable to**  
20 **its Commission-approved Revised Smart Meter Deployment Plan?**

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

1 distribution rate revenue requirement rather than continuing to collect those costs in the  
2 Company's existing SMT-C Rider. The inclusion of smart meter costs in the Company's  
3 base rates was approved by the Commission in its Final Order entered at Docket No. R-  
4 2014-2428745, and the smart meter rates in the Company's SMT-C Rider were set to  
5 zero effective May 3, 2015. The SMT-C Rider will again be used when smart meter  
6 revenue requirements exceed the amount rolled into distribution base rates or when  
7 billable savings are achieved.

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

10 A. No. The revenue requirement for smart meters included in base rates has 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 Met-Ed.

13 **Q. What is Met-Ed 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-2014-2428745.

1 **Q. Where can Met-Ed's smart meter revenue requirements be found?**

2 A. Met-Ed's smart meter revenue requirements for the FPFTY, totaling \$29.2 million, are  
3 identified on page 5 of Met-Ed 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 Met-Ed 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 the 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.

13 Once the revenue requirement threshold is exceeded and the Company begins deferring  
14 costs in excess of that amount, the Company will file SMT-C Rider rates annually on  
15 August 1 thereafter with a determination of whether there will be an incremental SMT-C  
16 rate for the following calendar year.

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

18 **Q. Will Met-Ed 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, Met-Ed 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 Met-Ed 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. Met-Ed 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 proceedings 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 in this proceeding and therefore have been rolled into the proposed base  
15 rates. This is why the Company is proposing to update the smart meter cost baselines as  
16 of the end of the FPFTY. Once the updated baseline costs are established and approved  
17 by the Commission, any cost savings moving forward would be reflected as an offset to  
18 the costs included in the Met-Ed SMT-C Rider.

19 **Q. How did Met-Ed 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  
22 FPFTY cost levels. The details are provided below:

1       **Meter Reading.** The Company developed this 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, they s 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 Met-Ed 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, savings associated with avoided capital costs are being recognized as part of  
14 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 Met-Ed 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 be “substantial enough”?**

19 A. Met-Ed 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





**Metropolitan Edison 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					\$ 1,012,484
2	Default Service Revenue at December 31, 2017					325,485
3	Residential and Commercial Generation Revenues billed for EGSs at December 31, 2017					<u>267,486</u>
4	Total Generation and Transmission Revenues (line 2 + line 3)					\$ 592,971
5	Percentage of Generation/Transmission Revenue to Total Revenue (line 4 / line 1)					59%
6	Uncollectible Accounts Expense at December 31, 2017					<u>19,733</u>
7	Default Service Related Uncollectible Accounts Expense at December 31, 2017 (line 5 X line 6)					\$ 11,643
8	Allocation of Default Service Related Uncollectible Accounts Expense to Rate Classes (A)	95.16%	3.97%	0.87%		100.00%
9	Default Service Related Uncollectible Accounts Expense by Customer Class (Line 7 X Line 8)	\$ 11,080	\$ 462	\$ 102		\$ 11,643
10	kWh at December 31, 2017	<u>4,909,936</u>	<u>2,867,217</u>	5,227,721		13,004,874
11	Default Service Related Uncollectible Accounts Expense (line 9 / line 10)	<u>0.22566</u>	<u>0.01610</u>	<u>0.00194</u>		
		cents per kWh	cents per kWh	cents per kWh		

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

Metropolitan Edison Company

Unbundled Uncollectible Accounts Expense

Line No.	Description	Unbundled Uncollectibles in FPFTY (1)	Per Budget Uncollectibles in DSS/HP Riders in FPFTY (2)	Adjustment to Uncollectibles in Base Rates and DSS/HP Riders (3) = (1) - (2)
1	Total Uncollectible Accounts Expense in FERC Acct. 904 (Met-Ed Exhibit RAD-55)	\$ 19,733	\$ 19,733	
2	Default Service related uncollectible accounts expense (Met-Ed Exhibit LWG-1, line 7)	\$ 11,643	\$ 6,491	\$ 5,152
3	Uncollectible accounts expense in Distribution base rates	\$ 8,090	\$ 13,242	\$ (5,152)



**Metropolitan Edison 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>Met-Ed</u>
1	Meter reading (Page 2)	\$ 7,187,146
2	Meter services (Page 4)	3,584,282
3	Back-office (Page 6)	773,240
4	Contact Center (Page 8)	1,993,656
5	Theft of service reduction	0
6	Revenue enhancement (Page 10)	500,000
7	Avoided capital costs (Page 10)	0
8	Distribution operations	0
9	Load research (Page 11)	<u>9,419</u>
10	Total	<u>\$ 14,047,741</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	\$	

<b>Meter Reading</b> <b>Cost Baseline for Smart Meter Benefit by FERC Accounts</b> <b>For the Twelve Months Ending December 2017</b>
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Line No.

<b>Salary</b>				
<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
<b>Uniform/Supplies Costs</b>				
<i>Met-Ed</i>				
24	FERC Account	902	Meter Reading Expense	\$ 14,735
<i>Penelec</i>				
25	FERC Account	902	Meter Reading Expense	\$ 37,673
<i>Penn Power</i>				
26	FERC Account	902	Meter Reading Expense	\$ 60,653
<i>West Penn Power</i>				
27	FERC Account	902	Meter Reading Expense	\$ 38,328
<b>Fleet Costs</b>				
<i>Met-Ed</i>				
28	FERC Account	593	Maintenance Overhead Lines	\$ -
29	FERC Account	902	Meter Reading Expense	\$ 475,388
30			Total	\$ 475,388
<i>Penelec</i>				
31	FERC Account	593	Maintenance Overhead Lines	\$ -
32	FERC Account	902	Meter Reading Expense	\$ 924,368
33			Total	\$ 924,368
<i>Penn Power</i>				
34	FERC Account	593	Maintenance Overhead Lines	\$ -
35	FERC Account	902	Meter Reading Expense	\$ 78,804
36			Total	\$ 78,804
<i>West Penn Power</i>				
37	FERC Account	593	Maintenance Overhead Lines	\$ -
38	FERC Account	902	Meter Reading Expense	\$ 1,385,044
39			Total	\$ 1,385,044

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

Line No.		Total Headcount	Total	
	<u>Total Meter Services Costs</u>			
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	_____	\$ _____	

<b>Meter Services</b> <b>Cost Baseline for Smart Meter Benefit by FERC Accounts</b> <b>For the Twelve Months Ending December 2017</b>
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Line No.				
	<b>Salary</b>			
	<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>
	<b>Uniform/Supplies Costs</b>			
	<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>
	<b>Fleet Costs</b>			
	<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>	-

<b>Back Office</b> <b>Cost Baseline for Smart Meter Benefit by FERC Accounts</b> <b>For the Twelve Months Ending December 2017</b>
--

<u>Line No.</u>	<u>FERC Account</u>	<u>Description</u>	<u>Amount</u>
<b>Salary</b>			
<b><i>Met-Ed</i></b>			
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	<b>\$ 773,240</b>
<b><i>Penelec</i></b>			
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	<b>\$ 812,509</b>
<b><i>Penn Power</i></b>			
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	<b>\$ 180,709</b>
<b><i>West Penn Power</i></b>			
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	<b>\$ 838,758</b>

**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>	-	-	



<b>Contact Center</b> <b>Cost Baseline for Smart Meter Benefit by FERC Accounts</b> <b>For the Twelve Months Ending December 2017</b>
---

<u>Line No.</u>	<u>FERC Account</u>	<u>Description</u>	<u>Amount</u>
<b>Salary</b>			
<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>Met-Ed</u>
1	1.5 day lag for billing difference in CWC	\$ 3,336,000
2	Associated Rev Req	\$ 500,000

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

	<u>Met-Ed</u>
3 Legacy meters in inventory	\$ -
4 Handheld devices in inventory	<u>\$ -</u>
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>Met-Ed</u>
1	Number of load research meters in field	196
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)	\$ 68,600
6	Depreciation Reserve per meter	91
7	Accumulated Depreciation Reserve (Line 1 X Line 6)	<u>17,905</u>
8	Net load research Meters in Rate Base (Line 5 - Line 7)	\$ 50,695
9	Carrying Charge	<u>12.91%</u>
10	Revenue requirement for rate base (Line 8 X Line 9)	\$ 6,545
11	Depreciation Rate of meters	4.19%
12	Depreciation expense (Line 5 X Line 11)	<u>2,874</u>
13	Revenue requirement (Line 10 + Line 12)	<u>\$ 9,419</u>







**BEFORE THE  
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

**METROPOLITAN EDISON COMPANY  
DOCKET NO. R-2016-2537349**

**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**

4 **I. INTRODUCTION AND BACKGROUND**

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

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

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

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

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

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

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

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

16 **Q. Are you a member of any professional societies?**

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

20 **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 the Metropolitan Edison Company (“Met-Ed” 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. Met-Ed Exhibit JJS-1 presents the results of the depreciation study as of December  
10 31, 2015 for the Company. Met-Ed Exhibit JJS-2 presents the results of the depreciation  
11 study as of December 31, 2016. Met-Ed Exhibit JJS-3 presents the results of the  
12 depreciation study as of December 31, 2017. Met-Ed Exhibits JJS-4 and JJS-5 provide  
13 the backup calculations to support my studies as presented in Met-Ed Exhibits JJS-1  
14 through JJS-3. In addition, I am responsible for Met-Ed 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 Met-Ed Exhibits JJS-1, JJS-2 and JJS-3.**

20 A. Met-Ed 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

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

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

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

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

19 A. Yes, it is. For most plant accounts, the current claim for annual depreciation is based on  
20 the straight line remaining life method of depreciation, which has been used by the  
21 Company for over fifteen years. For Accounts 391.0, 391.2, 391.3, 391.5, 393, 394, 395  
22 and 398, the claim is based on the straight line remaining life method of amortization.

1 Those accounts have a large number of units, but small asset values, representing  
2 approximately two percent of the Company's depreciable plant. The assets represent  
3 items located in office buildings, service centers, garages and warehouses. Given the  
4 difficulty in maintaining accounting records for these numerous assets and high cost for  
5 periodic inventories, retirements are recorded when a vintage is fully amortized, rather  
6 than as the units are removed from service. All units are retired when the age of the  
7 vintage reaches the amortization period. The annual amortization is based on  
8 amortization accounting which distributes the unrecovered cost of fixed capital assets  
9 over the remaining amortization period selected for each account.

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

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

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

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

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

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

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

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

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

13 A. Yes, it was.

14 **III. DETERMINATION OF SERVICE LIVES**

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

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

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

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



1 information from management and operating personnel concerning Company practices  
2 and plans as they relate to plant operations; and interpreting the above data to form  
3 judgments of service life characteristics.

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

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

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

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

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

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

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

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

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

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

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

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

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

14 **Q. Are the factors considered in your estimates of service life presented in Exhibit JJS-**  
15 **2?**

16 A. Yes. A discussion of the factors considered in the estimation of service lives is presented  
17 by account on pages III-2 through III-4 of Met-Ed Exhibit JJS-2.

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

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

4 **IV. DESCRIPTION OF THE CONTENTS OF MET-ED EXHIBITS JJS-1, JJS-2 AND**  
5 **JJS-3**

6 **Q. Please outline the contents of Met-Ed Exhibit JJS-2.**

7 A. Met-Ed Exhibit JJS-2 is presented in eight parts. Part I, Introduction, sets forth the scope  
8 and basis of the study. Part II, Estimation of Survivor Curves, includes a description of  
9 the Iowa Curves and the formulation of the retirement rate method. Part III, Service Life  
10 Considerations, and Part IV, Calculation of Annual and Accrued Depreciation, include a  
11 description of the how service life parameters were determined and an explanation of  
12 depreciation procedures.

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

19 Table 1, pages V-4 through V-6, presents the estimated survivor curve, the original cost  
20 at December 31, 2016, and the book reserve and calculated annual depreciation for each  
21 account or subaccount of Electric Plant. Table 2, pages V-7 and V-8, presents the  
22 bringforward to December 31, 2016, of the book depreciation reserve as of December 31,

1 2015. Table 3 on pages V-9 and V-10 sets forth the calculation of the annual accruals  
2 used in the bringforward. Table 4, page V-11, presents the experienced and estimated net  
3 salvage during the five-year period, 2012 through 2016.

4 The section beginning on page VI-2 presents the results of the retirement rate analyses  
5 prepared as the historical bases for the service life estimates. The section beginning on  
6 page VII-2 presents the depreciation calculations related to original cost. The tabulation  
7 on pages VII-3 through VII-5 presents the cumulative depreciated original cost by year  
8 installed. The tabulations on pages VII-7 through VII-89 present the calculation of  
9 annual depreciation by vintage by account for each depreciable group of utility plant.

10 Each of the other three companies has exhibits prepared in the same fashion.

11 **Q. Please outline the contents of Met-Ed Exhibit No. JJS-3.**

12 A. Met-Ed Exhibit JJS-3 includes a description of the results, summaries of the depreciation  
13 calculations, and the detailed depreciation calculations as of December 31, 2017. The  
14 descriptions and explanations presented in Met-Ed Exhibit JJS-2 are also applicable to  
15 the depreciation calculations presented in Met-Ed Exhibit JJS-3. The graphs and tables  
16 related to service life presented in Met-Ed Exhibit JJS-2 also support the service life  
17 estimates used in Met-Ed Exhibit JJS-3 inasmuch as the estimates are the same for both  
18 test years. The summary tables and detailed depreciation calculations as of December 31,  
19 2017, are organized and presented in the same manner as those as of December 31, 2016.

20 **Q. Please outline the contents of Met-Ed Exhibit JJS-1.**

1 A. Met-Ed Exhibit JJS-1 includes a description of the results, summaries of the depreciation  
2 calculations, and the detailed depreciation calculations as of December 31, 2015. The  
3 descriptions and explanations presented in Met-Ed Exhibit JJS-2 are also applicable to  
4 the depreciation calculations presented in Exhibit No. JJS-1. The graphs and tables  
5 related to service life presented in Met-Ed Exhibit JJS-2 also support the service life  
6 estimates used in Met-Ed Exhibit JJS-1, inasmuch as the estimates are the same for both  
7 test years. The summary tables and detailed depreciation calculations as of December 31,  
8 2015 are organized and presented in the same manner as those as of December 31, 2016.

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

11 A. I will use Met-Ed Account 368, Line Transformers, as my example, inasmuch as it is the  
12 largest depreciable group and represents fifteen percent of the original cost of depreciable  
13 electric plant as of December 31, 2016.

14 The retirement rate method was used to analyze the survivor characteristics of this group.  
15 The life tables for the 1939-2014 and 1985-2014 experience bands are presented on pages  
16 VI-100 through VI-103 of Met-Ed Exhibit JJS-2. The life tables, or original survivor  
17 curve, are plotted along with the estimated smooth survivor curve, the 38-R2, on page  
18 VI-99.

19 The calculations of the annual depreciation related to the original cost at December 31,  
20 2015, of electric plant are presented on pages II-46 and II-47 of Exhibit JJS-1. The  
21 calculation is based on the 38-R2 survivor curve, the attained age, and the allocated book

1 reserve. The calculations at December 31, 2016 are presented on pages VII-46 and VII-  
2 47 of Met-Ed Exhibit JJS-2 and are based in part on the bringforward of the book reserve.  
3 Also, the calculations at December 31, 2017 are presented on pages II-38 and II-39 of  
4 Met-Ed Exhibit JJS-3 and are based in part on the bringforward of the book reserve. The  
5 tabulations in Met-Ed Exhibit JJS-1, JJS-2 and JJS-3 set forth the installation year, the  
6 original cost, calculated accrued depreciation, allocated book reserve, future accruals,  
7 remaining life and annual accrual. The totals are brought forward to Table 1 on page I-3  
8 in Met-Ed Exhibit JJS-1, page V-4 in Met-Ed Exhibit JJS-2, and on page I-3 in Met-Ed  
9 Exhibit JJS-3.

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

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

20 The amortization for the December 31, 2017 calculation is based on experience during  
21 the period 2013 through December 31, 2015, plus estimates for the period January 2016  
22 through December 2017. The amounts of the five-year amortizations are calculated in

1 Table 2 on page I-6 of Met- Ed Exhibit JJS-1, in Table 4 on page V-11 of Met-Ed Exhibit  
2 JJS-2, and in Table 4 on page I-10 of Met-Ed Exhibit JJS-3.

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

5 A. Yes. Schedule JJS-01, which is appended to this statement, provides the monthly detail  
6 of the book depreciation reserve and the calculated depreciation. This schedule agrees  
7 with the fully projected future test year reserve balance shown on Met-Ed Exhibit JJS-3,  
8 Table 1, on pages I-3 through I-5.

9 **V. CONCLUSION**

10 **Q. Does this complete your direct testimony at this time?**

11 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**

METROPOLITAN EDISON COMPANY  
MONTHLY RESERVE BRINGFORWARD FOR FTY 2017

Account	2016 #REFI	FTY Rates	COR % of Ret	Salvage % of Ret	'5-yr Amort of NS 2012-2016	2017 JANUARY									
						2016 Begin Balance	Avg. Accruals	Amort. of NS	Accruals	Retirements	Cost of Removal	Salvage Acquisitions	Ending Balance		
303.00	29,210,776	7.98			37	281,645	3	281,648	0	0	0	0	0	29,492,424	
303.30	621,985	0.00			0	0	0	0	0	0	0	0	0	621,985	
303.60	8,047,879	0.00			0	0	0	0	0	0	0	0	0	8,047,879	
303.90	3,406,302	14.87			0	214,809	0	214,809	0	0	0	0	0	3,621,111	
350.20	12,767,989	1.81			0	40,631	0	40,631	0	0	0	0	0	12,838,630	
352.00	3,032,101	1.74	0.30		898	9,686	75	9,761	0	0	0	0	0	3,041,862	
353.00	60,668,492	2.13			346,022	362,263	28,633	381,098	2,396	729	0	0	0	61,046,473	
354.00	27,811,220	0.90			1,090	30,629	91	30,813	0	0	0	0	0	27,842,139	
355.00	20,006,723	1.79			318,278	80,072	26,523	106,595	0	0	0	0	0	20,113,316	
356.00	27,669,428	1.82	2.82		1,669,437	139,379	139,120	278,499	14	40	0	0	0	27,947,873	
358.10	4,013,866	1.52	0.00		0	31,542	4	31,542	0	0	0	0	0	4,045,524	
358.00	183,449	3.23			87	4,033	7	4,041	0	0	0	0	0	187,540	
359.00	509,598	0.87			0	519	0	519	0	0	0	0	0	510,117	
360.20	15,182,342	1.29			0	31,102	0	31,102	0	0	0	0	0	15,213,444	
361.00	6,539,784	1.35			2,514	15,733	210	15,943	0	0	0	0	0	6,565,737	
362.00	77,982,246	1.86	1.14		1,183,842	373,240	98,662	471,902	44,442	50,589	234	0	0	78,359,350	
363.00	117,982,696	2.01	0.90		997,660	640,379	83,146	723,519	86,861	78,387	0	0	0	118,540,867	
365.10	90,797,170	2.31	1.56		5,697,429	793,168	474,766	1,267,974	158,882	247,866	316	0	0	91,658,913	
365.00	22,089,439	3.31			0	416,114	0	416,114	39,713	0	0	0	0	22,465,840	
366.00	12,362,600	1.97	0.00		13,386	51,045	1,116	52,160	0	0	0	0	0	12,414,760	
367.00	76,503,069	2.36	0.38		530,917	470,908	44,243	515,151	108,785	41,695	0	0	0	76,867,739	
368.00	149,346,138	3.08	0.19		1,26,621	1,077,229	10,552	1,087,780	85,080	15,814	12,164	0	0	150,345,188	
369.00	22,338,221	3.02	5.50		1,050,837	188,063	87,570	255,633	10,522	57,835	14	0	0	22,525,511	
369.10	51,781,240	1.78			0	161,667	0	161,667	0	0	0	0	0	51,942,907	
370.10	2,276,051	7.38			9,236	197,769	770	198,559	0	0	0	0	0	2,474,810	
370.20	430,320	11.17			0	55,926	0	55,926	0	0	0	0	0	486,246	
371.00	2,084,169	2.34	0.00		42,318	7,228	3,527	10,756	0	0	0	0	0	2,094,925	
371.21	351,908	2.33			0	800	0	800	0	0	0	0	0	352,608	
371.23	317,753	6.79			26,012	56,413	2,168	58,580	4,943	500	0	0	0	320,472	
373.00	3,972,628	4.86	0.10		0	2,719	0	2,719	0	0	0	0	0	4,023,766	
389.20	15,693	0.54			8	8	0	8	0	0	0	0	0	15,701	
390.10	49,507,480	2.81			194,438	211,193	16,203	227,396	301	354	0	0	0	49,734,222	
390.20	8,578,391	3.59	1.18		0	37,284	0	37,284	0	0	0	0	0	8,615,675	
391.00	7,707,979	2.23			43	16,100	4	16,103	366,182	0	0	0	0	7,357,900	
391.20	1,973,545	0.00			0	0	0	0	164,482	0	0	0	0	1,809,083	
391.30	1,158,261	23.73			(228)	50,113	(19)	50,094	83,078	0	0	0	0	1,155,277	
391.50	1,809,526	20.43			(704)	107,817	(59)	107,817	0	0	0	0	0	1,917,343	
392.30	136,288	8.69			0	1,734	(69)	1,675	0	0	0	0	0	137,963	
392.40	518,192	3.10			0	2,070	0	2,070	0	0	0	0	0	520,262	
392.50	81,187	0.90			0	65	0	65	0	0	0	0	0	81,252	
393.00	752,381	0.03			0	18	0	18	31,160	0	0	0	0	721,240	
394.00	4,529,703	3.82			0	28,623	0	28,623	121,963	0	0	0	0	4,436,363	
395.00	1,116,456	0.00			0	0	0	0	85,839	0	0	0	0	1,030,617	
396.00	623,834	0.91			(362)	560	(30)	530	0	0	0	0	0	624,364	
397.00	22,380,540	2.41	C.01		11,454	66,893	955	67,847	11,699	84	0	0	0	22,446,604	
399.00	1,230,851	0.49			12	511	1	512	56,597	0	0	0	0	1,174,747	
301.00	0	0.00			0	0	0	0	0	0	0	0	0	0	
302.00	(14,565)	0.00			0	0	0	0	0	0	0	0	0	(14,565)	
326.00	31,256,633	0.00			0	0	0	0	0	0	0	0	0	31,256,633	
350.10	5,089	0.00			0	0	0	0	0	0	0	0	0	5,089	
359.10	2,796	0.00			0	0	0	0	0	0	0	0	0	2,796	
374.00	22,759	0.00			0	0	0	0	0	0	0	0	0	22,759	
360.10	2,759	0.00			0	0	0	0	0	0	0	0	0	2,759	
388.10	0	0.00			0	0	0	0	0	0	0	0	0	0	
389.30	5,759	0.00			0	0	0	0	0	0	0	0	0	5,759	
392.00	8,972,864	0.00			0	0	0	0	0	0	0	0	0	8,972,864	
399.00	51,548	0.00			0	0	0	0	0	0	0	0	0	51,548	
<b>Total</b>	<b>992,763,501</b>				<b>12,221,393</b>	<b>6,227,943</b>	<b>1,018,449</b>	<b>7,246,392</b>	<b>1,462,891</b>	<b>493,724</b>	<b>12,736</b>	<b>0</b>	<b>998,066,014</b>		



METROPOLITAN EDISON COMPANY  
MONTHLY RESERVE BRINGFORWARD FOR F.F.T.Y. 2017

Account	2016 #REF! Begin. Balance	F.T.Y. Rates 2016	COR % of Ret.	Salvage % of Ret.	5-yr Amort. of NS 2012-2016	2017									
						FEBRUARY									
						Avg. Accruals	Amort. of NS	Accruals	Retirements	Cost of Removal	Salvage	Acquisitions	Ending Balance		
303.00	29,210,776	7.98			37	283,234	3	283,237	0	0	0	0	0	0	29,775,661
303.30	621,985	0.00			0	0	0	0	0	0	0	0	0	0	621,985
303.60	8,047,879	0.00			0	0	0	0	0	0	0	0	0	0	8,047,879
303.90	3,406,302	14.87			0	221,092	0	221,092	0	0	0	0	0	0	3,842,203
350.20	12,797,999	1.81			0	40,631	0	40,631	0	0	0	0	0	0	12,879,261
352.00	3,032,101	1.74			896	9,686	75	9,761	0	0	0	0	0	0	3,051,622
353.00	60,668,492	2.13	0.30	0.00	346,022	352,302	28,835	381,137	2,396	729	7	0	0	0	61,424,493
354.00	27,811,220	0.90			1,090	30,829	91	30,919	0	0	0	0	0	0	27,873,089
355.00	20,006,723	1.79			315,278	80,972	26,523	108,595	0	0	0	0	0	0	20,219,913
356.00	27,669,428	1.82	2.82	0.00	1,669,437	139,379	139,120	274,499	14	40	0	0	0	0	28,226,318
356.10	4,013,986	1.52	0.00	0.00	0	31,542	0	31,542	4	0	0	0	0	0	4,077,063
358.00	183,499	3.23			87	4,033	7	4,041	0	0	0	0	0	0	191,580
359.00	509,598	0.87			0	519	0	519	0	0	0	0	0	0	510,636
360.20	15,182,342	1.29			0	31,102	0	31,102	0	0	0	0	0	0	15,244,545
361.00	6,539,794	1.35			0	15,733	210	15,943	0	0	0	0	0	0	6,571,679
362.00	77,982,246	1.86	1.14	0.01	1,183,942	373,860	98,682	472,522	44,442	50,589	234	0	0	0	78,737,074
364.00	117,982,586	2.01	0.80	0.00	997,680	641,688	83,140	724,828	66,861	79,387	0	0	0	0	119,100,448
365.00	90,797,170	2.31	1.86	0.00	5,897,429	795,941	474,166	1,270,726	196,852	247,686	316	0	0	0	92,323,407
365.10	22,089,439	3.31			0	417,099	0	417,099	39,713	0	0	0	0	0	22,843,226
366.00	12,362,600	1.97	0.00	0.00	13,366	51,045	1,116	52,160	0	0	0	0	0	0	12,466,920
367.00	76,503,059	2.36	0.33	0.00	530,917	472,833	44,243	517,076	108,785	41,695	0	0	0	0	77,234,335
368.00	149,346,138	3.08	0.19	0.14	126,621	1,079,194	10,552	1,089,746	85,080	15,814	12,184	0	0	0	151,346,204
369.00	22,338,221	3.02	5.50	0.00	1,050,837	168,302	87,570	255,872	10,522	57,835	14	0	0	0	22,713,040
369.10	51,781,240	1.78			0	161,667	0	161,667	0	0	0	0	0	0	52,104,573
370.10	2,276,051	7.38			9,236	210,971	770	211,740	0	0	0	0	0	0	2,686,350
370.20	430,320	11.17			0	60,914	0	60,914	0	0	0	0	0	0	547,180
371.00	2,084,169	2.34			42,318	7,223	3,527	10,756	0	0	0	0	0	0	2,105,680
371.21	331,808	2.33			0	800	0	800	0	0	0	0	0	0	335,409
371.23	371,753	6.79			0	2,719	0	2,719	0	0	0	0	0	0	323,192
373.00	3,972,628	4.86	0.10	0.00	26,012	56,593	2,168	58,761	4,943	500	0	0	0	0	4,079,083
389.20	15,693	0.54			0	8	0	8	0	0	0	0	0	0	15,709
389.30	49,507,480	2.81	1.18	0.00	194,438	211,200	16,203	227,403	301	354	0	0	0	0	49,960,970
390.20	8,578,391	3.59			0	37,284	0	37,284	0	0	0	0	0	0	8,652,960
391.00	7,707,979	2.23	4.3	0.00	43	15,419	4	15,423	366,162	0	0	0	0	0	7,007,140
391.20	1,973,545	0.00			0	0	0	0	164,462	0	0	0	0	0	1,644,621
391.30	1,188,261	23.73			(229)	48,471	(19)	48,451	83,078	0	0	0	0	0	1,120,650
391.50	1,809,526	20.43			0	108,771	0	108,771	0	0	0	0	0	0	2,026,114
392.30	136,268	8.69			(704)	1,734	(69)	1,675	0	0	0	0	0	0	139,636
392.40	518,192	3.10			0	2,070	0	2,070	0	0	0	0	0	0	522,332
392.50	81,187	0.90			0	65	0	65	0	0	0	0	0	0	81,318
393.00	752,381	0.03			0	18	0	18	31,160	0	0	0	0	0	690,098
394.00	4,529,703	3.82			0	28,235	0	28,235	121,963	0	0	0	0	0	4,342,635
395.00	1,116,456	0.00			0	0	0	0	85,839	0	0	0	0	0	944,778
396.00	623,834	0.91			(362)	560	(30)	530	0	0	0	0	0	0	624,894
397.00	22,390,540	2.41	0.01	0.01	11,454	67,104	965	68,068	11,699	84	0	0	0	0	22,502,880
398.00	1,230,831	0.49			12	488	1	489	56,597	0	0	0	0	0	1,118,639
391.00	0	0.00			0	0	0	0	0	0	0	0	0	0	0
392.00	(14,565)	0.00			0	0	0	0	0	0	0	0	0	0	(14,565)
392.00	31,256,633	0.00			0	0	0	0	0	0	0	0	0	0	31,256,633
350.10	5,089	0.00			0	0	0	0	0	0	0	0	0	0	5,089
359.10	2,796	0.00			0	0	0	0	0	0	0	0	0	0	2,796
374.00	22,759	0.00			0	0	0	0	0	0	0	0	0	0	22,759
360.10	2,759	0.00			0	0	0	0	0	0	0	0	0	0	2,759
389.10	0	0.00			0	0	0	0	0	0	0	0	0	0	0
390.30	5,759	0.00			0	0	0	0	0	0	0	0	0	0	5,759
392.00	8,972,864	0.00			0	0	0	0	0	0	0	0	0	0	8,972,864
399.00	51,548	0.00			0	0	0	0	0	0	0	0	0	0	51,548
<b>Total</b>	<b>992,763,501</b>				<b>12,221,383</b>	<b>6,262,434</b>	<b>1,018,449</b>	<b>7,280,884</b>	<b>1,462,891</b>	<b>493,724</b>	<b>12,736</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,003,403,019</b>

METROPOLITAN EDISON COMPANY  
MONTHLY RESERVE BRINGFORWARD FOR F5TY 2017

Account	2016 #REFI 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		
303.00	29,210,776	7.98			37	284,822	3	284,826	0	0	0	30,060,487	
303.30	621,985	0.00			0	0	0	0	0	0	0	621,985	
303.60	8,047,879	0.00			0	0	0	0	0	0	0	8,047,879	
303.90	3,406,302	14.87			0	227,374	0	227,374	0	0	0	4,069,577	
350.20	12,797,989	1.81			0	40,633	0	40,633	0	0	0	12,919,892	
352.00	3,032,101	1.74	0.30		888	9,686	75	9,761	0	0	0	3,081,383	
353.00	60,656,492	2.13			346,022	352,340	28,835	381,175	2,396	729	7	61,802,550	
354.00	27,811,220	0.90			1,090	30,828	81	30,919	0	0	0	27,903,978	
355.00	20,006,723	1.79			318,278	80,072	28,523	106,355	0	0	0	20,326,508	
356.00	27,669,428	1.82	2.82		1,669,437	139,379	139,120	278,499	14	40	0	28,394,784	
356.10	4,018,986	1.52	0.00		0	31,542	0	31,542	4	0	0	4,108,502	
356.20	183,499	3.23			87	4,033	7	4,041	0	0	0	195,621	
359.00	509,598	0.87			0	519	0	519	0	0	0	511,154	
360.20	15,182,342	1.29			0	31,102	0	31,102	0	0	0	15,275,647	
361.00	6,539,794	1.35			2,514	15,733	210	15,943	0	0	0	6,587,622	
362.00	77,982,246	1.86	1.14		1,183,942	374,480	98,662	473,141	44,442	50,589	234	79,115,418	
364.00	117,962,596	2.01	0.00		997,680	642,998	83,140	726,138	86,861	78,387	0	119,661,338	
365.00	90,797,170	2.31	1.36		5,691,429	798,893	474,766	1,273,478	158,862	247,696	316	93,390,654	
365.10	22,089,439	3.31			0	418,085	0	418,085	39,713	0	0	23,221,598	
366.00	12,362,600	1.97	0.00		13,366	51,045	1,116	52,160	0	0	0	12,519,080	
367.00	76,503,069	2.36	0.38		530,917	474,759	44,243	519,002	108,785	41,695	0	77,802,856	
368.00	149,346,138	3.08	0.19		1,266,621	1,081,159	10,552	1,091,711	85,080	15,814	12,164	152,349,185	
369.00	22,338,221	3.02	5.90		1,050,837	168,540	87,570	256,110	10,522	57,835	14	22,900,807	
369.10	51,781,240	1.78			0	161,667	0	161,667	0	0	0	52,266,240	
370.10	2,276,051	7.38			9,236	224,152	770	224,922	0	0	0	2,911,272	
370.20	430,320	11.17			42,318	65,902	3,927	10,766	0	0	0	613,062	
371.00	2,084,169	2.34			0	7,226	0	7,226	0	0	0	2,116,436	
371.20	331,808	2.33			0	500	0	500	0	0	0	334,209	
371.23	317,753	6.79			0	2,719	0	2,719	0	0	0	325,911	
373.00	3,972,628	4.86	0.10		28,012	56,773	2,168	58,941	4,943	500	0	4,132,561	
389.20	15,693	0.54			8	8	0	8	0	0	0	15,717	
390.20	49,507,480	2.81	1.18		194,438	211,206	16,203	227,409	301	354	0	50,187,724	
391.00	7,707,979	2.23			43	37,284	0	37,284	0	0	0	8,690,244	
391.20	1,973,545	0.00			0	14,739	4	14,742	386,182	0	0	6,655,700	
391.30	1,188,363	23.73			(229)	46,828	(19)	46,809	83,078	0	0	1,084,381	
391.50	1,609,526	20.43			0	109,725	0	109,725	0	0	0	2,135,839	
392.30	136,288	8.69			(704)	1,734	(69)	1,675	0	0	0	141,313	
392.40	518,192	3.10			0	2,070	0	2,070	0	0	0	524,402	
392.50	81,187	0.90			0	66	0	66	0	0	0	81,383	
393.00	752,381	0.03			0	17	0	17	31,160	0	0	695,995	
394.00	4,529,703	3.82			0	27,847	0	27,847	121,963	0	0	4,248,518	
395.00	1,116,456	0.00			0	0	0	0	85,839	0	0	858,940	
396.00	623,834	0.91			(362)	560	(30)	530	0	0	0	625,425	
397.00	22,390,540	2.41	0.01		11,454	67,315	955	68,270	11,699	84	0	22,559,387	
398.00	1,230,831	0.49			12	465	1	466	56,597	0	0	1,062,509	
301.00	0	0.00			0	0	0	0	0	0	0	0	
302.00	(14,565)	0.00			0	0	0	0	0	0	0	(14,565)	
302.60	31,256,633	0.00			0	0	0	0	0	0	0	31,256,633	
350.10	5,089	0.00			0	0	0	0	0	0	0	5,089	
359.10	2,796	0.00			0	0	0	0	0	0	0	2,796	
374.00	22,759	0.00			0	0	0	0	0	0	0	22,759	
380.10	2,759	0.00			0	0	0	0	0	0	0	2,759	
389.10	0	0.00			0	0	0	0	0	0	0	0	
390.30	5,759	0.00			0	0	0	0	0	0	0	5,759	
392.00	8,972,864	0.00			0	0	0	0	0	0	0	8,972,864	
399.00	51,548	0.00			0	0	0	0	0	0	0	51,548	
<b>Total</b>	<b>992,763,801</b>				<b>12,221,393</b>	<b>6,296,926</b>	<b>1,018,449</b>	<b>7,315,375</b>	<b>1,462,891</b>	<b>493,724</b>	<b>12,736</b>	<b>0</b>	<b>1,008,774,515</b>

METROPOLITAN EDISON COMPANY  
MONTHLY RESERVE BRINGFORWARD FOR FFTY 2017

Account	2016 #REFI	FTY Rates 2016	COR % of Rets	Salvage % of Rets	'5-yr Amort of NS 2012-2016	2017						
						APRIL		APRIL				
	Begin Balance				Avg. Accruals	Amort. of NS	Accruals	Retirements	Cost of Removal	Salvage	Acquisitions	Ending Balance
303.00	29,210,776	7.98			37	286,411	3	286,414	0	0	0	30,346,901
303.30	621,985	0.00			0	0	0	0	0	0	0	621,985
303.60	8,047,879	0.00			0	0	0	0	0	0	0	8,047,879
303.90	3,406,302	14.87			0	233,656	0	233,656	0	0	0	4,303,233
350.20	12,797,999	1.81			0	40,631	0	40,631	0	0	0	12,960,523
352.00	3,032,101	1.74			898	9,666	75	9,761	0	0	0	3,071,144
353.00	60,668,492	2.13	0.30	0.00	346,022	362,378	28,836	381,213	2,396	728	7	62,180,646
354.00	27,811,220	0.90			1,090	30,629	91	30,919	0	0	0	27,934,898
355.00	20,066,723	1.79			318,278	80,072	28,523	108,595	0	0	0	20,433,103
356.00	27,669,428	1.82	2.82	0.00	1,669,437	139,379	139,120	278,499	14	40	0	28,783,210
356.10	4,013,956	1.52	0.00	0.00	31,542	31,542	0	31,542	4	0	0	4,140,140
356.00	183,499	3.23			87	4,033	7	4,041	0	0	0	199,681
359.00	509,598	0.87			519	0	0	519	0	0	0	511,673
360.20	15,182,342	1.29			0	31,102	0	31,102	0	0	0	15,306,749
361.00	6,539,794	1.35			2,514	15,733	210	15,943	0	0	0	6,603,564
362.00	77,983,246	1.86	1.14	0.01	1,183,942	375,100	98,662	473,761	44,442	50,589	234	78,494,382
364.00	117,963,595	2.01	0.90	0.00	891,680	644,307	85,140	727,447	86,861	75,387	0	120,223,538
365.00	90,797,170	2.31	1.56	0.00	5,897,429	801,445	474,766	1,276,231	158,652	247,696	316	94,260,653
365.10	22,089,439	3.31			419,071	0	419,071	39,713	0	0	0	23,600,957
366.00	12,362,600	1.97	0.00	0.00	13,386	51,045	1,116	52,160	0	0	0	12,571,240
367.00	76,503,069	2.36	0.38	0.00	530,917	476,684	44,243	520,927	108,785	41,695	0	77,973,303
368.00	149,346,138	3.08	0.19	0.14	1,286,621	1,083,125	1,093,677	85,080	15,814	12,164	0	153,354,132
369.00	22,338,221	3.02	5.50	0.00	1,050,837	168,778	87,570	256,348	10,522	57,835	14	23,088,813
369.10	51,781,240	1.78			0	161,667	0	161,667	0	0	0	52,427,907
370.10	2,276,051	7.38			9,236	237,333	770	238,103	0	0	0	3,149,374
370.20	430,320	11.17			0	70,888	0	70,888	0	0	0	633,951
371.00	2,084,169	2.34			42,318	7,229	3,527	10,756	0	0	0	2,127,192
371.21	331,808	2.33			800	0	800	0	0	0	0	335,009
371.23	317,753	6.79			2,719	0	2,719	0	0	0	0	328,631
373.00	3,972,628	4.88	0.10	0.00	26,012	56,953	2,168	59,121	4,943	500	0	4,186,259
373.00	15,693	0.54			8	0	8	0	0	0	0	15,726
389.20	49,507,480	2.81	1.18	0.00	194,438	211,212	16,203	227,415	301	354	0	50,414,485
391.00	8,578,391	3.59			0	37,284	0	37,284	0	0	0	8,727,529
391.00	7,707,979	2.23			43	14,068	4	14,062	366,182	0	0	6,303,580
391.20	1,973,545	0.00			0	0	0	0	164,462	0	0	1,315,697
391.30	1,183,261	23.73			(229)	45,185	(19)	45,166	83,078	0	0	1,046,468
391.50	1,509,526	20.43			0	110,679	0	110,679	0	0	0	2,246,518
392.30	136,268	8.69			(704)	1,734	(69)	1,675	0	0	0	142,988
392.40	518,192	3.10			0	2,070	0	2,070	0	0	0	526,472
392.50	81,187	0.90			65	0	65	0	0	0	0	81,449
393.00	752,381	0.03			0	16	0	16	31,160	0	0	627,811
394.00	4,529,703	3.82			0	27,459	0	27,459	121,963	0	0	4,184,014
395.00	1,118,456	0.00			0	0	0	0	85,839	0	0	773,101
396.00	623,834	0.91			(362)	560	(30)	530	0	0	0	625,955
397.00	22,390,540	2.41	0.01	0.01	11,454	67,322	955	68,481	11,689	84	0	22,616,085
398.00	1,230,831	0.49			12	442	1	443	56,397	0	0	1,006,355
301.00	0	0.00			0	0	0	0	0	0	0	0
302.00	(14,565)	0.00			0	0	0	0	0	0	0	(14,565)
326.00	31,256,633	0.00			0	0	0	0	0	0	0	31,256,633
350.10	5,089	0.00			0	0	0	0	0	0	0	5,089
359.10	2,796	0.00			0	0	0	0	0	0	0	2,796
374.00	22,769	0.00			0	0	0	0	0	0	0	22,769
360.10	2,769	0.00			0	0	0	0	0	0	0	2,769
388.10	0	0.00			0	0	0	0	0	0	0	0
380.30	5,759	0.00			0	0	0	0	0	0	0	5,759
392.00	8,972,864	0.00			0	0	0	0	0	0	0	8,972,864
389.00	51,548	0.00			0	0	0	0	0	0	0	51,548
<b>Total</b>	<b>992,763,501</b>				<b>12,221,393</b>	<b>6,331,417</b>	<b>1,018,449</b>	<b>7,349,867</b>	<b>1,462,891</b>	<b>493,724</b>	<b>12,736</b>	<b>1,014,180,503</b>

METROPOLITAN EDISON COMPANY  
MONTHLY RESERVE BRINGFORWARD FOR FTTY 2017

Account	2016 #REFI Begin. Balance	FTY Rates 2016	COR % of Ret's	Salvage % of Ret's	'5-yr Amort of NS 2012-2016	2017						Ending Balance	
						MAY		MAY		MAY			
						Avg. Accruals	Amort. of NS	Accruals	Retirements	Cost of Removal	Salvage Acquisitions		
303.00	29,210,776	7.98			37	288,000	3	288,003	0	0	0	30,634,904	
303.30	624,985	0.00			0	0	0	0	0	0	0	624,985	
303.60	8,047,879	0.00			0	0	0	0	0	0	0	8,047,879	
303.90	3,406,302	14.87			0	239,939	0	239,939	0	0	0	4,543,172	
350.20	12,737,989	1.81			0	40,631	0	40,631	0	0	0	13,001,154	
352.00	3,032,101	1.74			888	9,668	75	9,761	0	0	0	3,080,905	
353.00	60,666,492	2.13	0.30	0.00	3,465,022	352,416	28,835	381,252	2,396	729	7	62,568,760	
354.00	27,811,220	0.90			1,090	30,628	91	30,919	0	0	0	27,868,817	
355.00	20,006,723	1.79			318,278	80,072	28,523	106,595	0	0	0	20,539,688	
356.00	27,669,428	1.82	2.82	0.00	1,669,437	139,380	139,120	278,499	14	40	0	29,061,688	
358.00	4,013,986	1.52	0.00	0.00	0	31,542	0	31,542	4	0	0	4,171,679	
359.00	183,499	3.23			87	4,033	7	4,041	0	0	0	203,702	
359.00	509,598	0.87			0	519	0	519	0	0	0	512,192	
360.20	15,182,342	1.29			0	31,102	0	31,102	0	0	0	15,337,850	
361.00	6,539,794	1.35			2,514	15,733	210	15,943	0	0	0	6,619,507	
362.00	77,983,246	1.86	1.14	0.01	1,183,942	375,720	98,662	474,381	44,442	50,589	234	79,873,966	
364.00	117,862,596	2.01	0.90	0.00	697,690	645,617	83,140	728,757	86,861	78,387	0	120,787,047	
365.00	90,797,170	2.31	1.56	0.00	5,697,429	804,191	474,786	1,278,983	458,852	247,698	316	96,133,404	
365.10	22,089,439	3.31			420,097	420,097	0	420,097	39,713	0	0	23,981,301	
367.00	12,362,600	1.97	0.00	0.00	13,386	51,045	1,116	52,160	0	0	0	12,923,400	
367.00	76,503,069	2.36	0.38	0.00	530,917	478,610	44,243	522,853	108,785	41,695	0	78,345,675	
368.00	149,346,138	3.08	0.19	0.14	1,286,621	1,085,090	10,552	1,095,642	85,080	15,814	12,164	154,361,044	
369.00	22,339,221	3.02	5.50	0.00	1,050,837	169,017	87,570	256,586	10,522	57,835	14	23,277,056	
369.10	51,781,240	1.78			0	161,667	0	161,667	0	0	0	52,589,574	
370.10	2,276,051	7.38			9,236	250,514	770	251,284	0	0	0	3,400,659	
370.20	430,320	11.17			0	75,877	0	75,877	0	0	0	759,828	
371.00	2,084,169	2.84			42,318	7,226	3,927	10,756	0	0	0	2,137,947	
371.20	331,808	2.33			0	800	0	800	0	0	0	335,810	
371.23	317,753	6.79			28,012	2,719	0	2,719	0	0	0	331,350	
373.00	3,972,628	4.86	0.10	0.00	26,012	57,133	2,168	59,301	4,943	500	0	4,240,117	
389.20	15,693	0.54			8	8	0	8	0	0	0	15,734	
390.20	49,507,480	2.81	1.18	0.00	194,438	211,219	16,203	227,422	301	354	0	50,641,252	
391.00	7,707,979	2.23			43	13,378	4	13,381	366,182	0	0	8,764,813	
391.20	1,973,445	0.00			0	0	0	0	184,462	0	0	1,151,235	
391.30	1,188,261	23.73	(229)		0	43,542	(19)	43,523	83,078	0	0	1,006,913	
391.50	1,809,526	20.43	(704)		0	111,633	0	111,633	0	0	0	2,358,151	
392.30	136,288	8.69			0	1,734	(69)	1,675	0	0	0	144,662	
392.40	518,192	3.10			0	2,070	0	2,070	0	0	0	528,542	
392.50	81,187	0.90			0	65	0	65	0	0	0	81,514	
393.00	752,381	0.03			15	15	0	15	31,160	0	0	596,667	
394.00	4,529,703	3.82			0	27,070	0	27,070	121,963	0	0	4,959,121	
395.00	1,116,456	0.00			0	0	0	0	85,839	0	0	687,262	
396.00	623,834	0.91	(362)		0	560	(30)	530	0	0	0	626,485	
397.00	22,390,540	2.41	0.01		11,454	67,738	955	68,693	11,699	84	0	22,672,975	
398.00	1,230,831	0.49			12	419	1	420	56,597	0	0	950,178	
398.10	2,759	0.00			0	0	0	0	0	0	0	2,759	
398.10	2,759	0.00			0	0	0	0	0	0	0	2,759	
398.10	2,759	0.00			0	0	0	0	0	0	0	2,759	
398.30	5,759	0.00			0	0	0	0	0	0	0	5,759	
392.00	8,972,864	0.00			0	0	0	0	0	0	0	8,972,864	
399.00	51,548	0.00			0	0	0	0	0	0	0	51,548	
Total	992,763,501				12,221,393	6,355,809	1,018,449	7,384,368	1,462,891	493,724	12,736	0	1,019,620,982

METROPOLITAN EDISON COMPANY  
MONTHLY RESERVE BRINGFORWARD FOR FTY 2017

Account	2016 #REF!		FTY Rates 2016	COR % of Ret	Salvage % of Ret	'5-yr Amort of NS 2012-2016	2017							Ending Balance
	Begin Balance	End Balance					Avg. Accruals	Amort. of NS	Accruals	Retirements	Cost of Removal	Salvage	Acquisitions	
303.00	29,210,776	7,98				37	289,588	3	289,591	0	0	0	0	30,924,495
303.30	621,985	0.00				0	0	0	0	0	0	0	0	621,985
303.60	8,047,879	0.00				0	0	0	0	0	0	0	0	8,047,879
303.90	3,406,302	14.87				0	246,221	0	246,221	0	0	0	0	4,789,393
350.20	12,797,999	1.81				0	40,631	0	40,631	0	0	0	0	13,041,785
352.00	3,032,101	1.74				886	9,886	75	9,761	0	0	0	0	3,090,665
353.00	60,668,692	2.13				346,022	352,455	28,835	381,290	2,396	729	7	0	62,936,953
354.00	27,811,220	0.90				1,090	30,823	91	30,919	0	0	0	0	27,866,737
355.00	20,006,723	1.79				313,278	80,072	28,523	106,595	0	0	0	0	20,646,282
356.00	27,659,428	1.82				1,659,437	97,909	139,120	237,029	14	40	0	0	29,298,651
356.00	4,013,986	1.52				356.00	31,542	0	31,542	4	0	0	0	4,203,217
356.00	183,499	3.23				87	3,774	7	3,782	0	0	0	0	207,484
359.00	509,598	0.87				0	519	0	519	0	0	0	0	512,711
360.20	15,182,342	1.29				360.20	31,102	0	31,102	0	0	0	0	15,368,952
361.00	6,539,794	1.35				2,514	15,733	210	15,943	0	0	0	0	6,635,449
362.00	77,982,246	1.86				1,14	376,340	98,662	475,001	44,442	50,589	234	0	80,264,170
364.00	117,982,596	2.01				0.90	846,926	83,140	730,086	86,861	78,387	0	0	121,351,865
365.00	50,797,170	2.31				1.95	806,943	474,766	1,281,735	153,852	247,686	316	0	56,008,907
365.10	22,089,439	3.31				0	421,043	0	421,043	39,713	0	0	0	24,392,631
366.00	51,045	1.97				0	51,045	1,116	52,160	0	0	0	0	12,875,560
367.00	12,362,600	1.97				0	13,386	0	13,386	0	0	0	0	12,362,600
368.00	76,503,069	2.36				0.38	480,535	44,243	524,778	108,785	41,695	0	0	78,719,973
368.00	149,346,138	3.08				0.19	1,087,055	10,552	1,097,607	85,080	15,814	12,164	0	155,369,921
369.00	22,338,221	3.02				5.50	1,050,837	169,255	87,570	256,825	10,522	57,835	14	23,465,539
369.10	51,781,240	1.78				0	161,667	0	161,667	0	0	0	0	52,751,240
370.00	2,276,051	7.38				0	263,696	770	264,465	0	0	0	0	3,685,124
370.20	430,320	11.17				0	80,865	0	80,865	0	0	0	0	840,593
371.00	2,084,169	2.84				0	7,223	3,527	10,756	0	0	0	0	2,148,703
371.21	331,508	2.33				0	800	0	800	0	0	0	0	336,610
371.23	317,753	6.79				0	2,719	0	2,719	0	0	0	0	334,070
373.00	3,972,628	4.86				0.10	57,314	2,168	59,481	4,943	500	0	0	4,294,156
389.20	15,693	0.54				8	8	0	8	0	0	0	0	15,742
390.00	49,507,480	2.81				1.18	211,225	16,203	227,428	301	354	0	0	50,888,025
390.20	8,578,391	3.99				0	37,284	0	37,284	0	0	0	0	8,802,098
391.00	7,707,979	2.23				43	12,697	4	12,701	366,182	0	0	0	5,597,297
391.20	1,973,545	0.00				0	0	0	0	164,462	0	0	0	986,773
391.30	1,183,261	23.73				(229)	41,899	(19)	41,880	83,078	0	0	0	965,715
391.50	1,809,526	20.43				0	112,587	0	112,587	0	0	0	0	2,470,738
392.30	136,268	8.69				(704)	1,734	(69)	1,675	0	0	0	0	146,337
392.40	518,192	3.10				0	2,070	0	2,070	0	0	0	0	530,612
392.50	81,187	0.90				0	65	0	65	0	0	0	0	81,580
393.00	752,381	0.03				0	15	0	15	31,160	0	0	0	565,522
394.00	4,529,703	3.82				0	26,682	0	26,682	121,963	0	0	0	3,963,840
395.00	1,116,456	0.00				0	0	0	0	85,839	0	0	0	601,423
396.00	623,834	0.91				(362)	560	(30)	530	0	0	0	0	627,015
397.00	22,390,540	2.41				0.01	67,950	955	68,904	11,699	84	0	0	22,730,096
398.00	1,230,831	0.49				12	396	1	397	56,697	0	0	0	893,978
301.00	0	0.00				0	0	0	0	0	0	0	0	0
302.00	(14,565)	0.00				0	0	0	0	0	0	0	0	(14,565)
326.00	31,256,633	0.00				0	0	0	0	0	0	0	0	31,256,633
350.10	5,089	0.00				0	0	0	0	0	0	0	0	5,089
359.10	2,796	0.00				0	0	0	0	0	0	0	0	2,796
374.00	22,759	0.00				0	0	0	0	0	0	0	0	22,759
360.10	2,759	0.00				0	0	0	0	0	0	0	0	2,759
389.10	0	0.00				0	0	0	0	0	0	0	0	0
390.30	5,759	0.00				0	0	0	0	0	0	0	0	5,759
392.00	8,972,864	0.00				0	0	0	0	0	0	0	0	8,972,864
399.00	51,546	0.00				0	0	0	0	0	0	0	0	51,546
Total	992,763,501					12,221,393	6,358,670	1,018,449	7,377,119	1,462,891	493,724	12,736	0	1,025,054,223

METROPOLITAN EDISON COMPANY  
MONTHLY RESERVE BRINGFORWARD FOR F5TY 2017

Account	2016 #REFI Begin. Balance	FTY Rates 2016	COR % of Ret	Salvage % of Ret	5-yr Amort of NS 2012-2016	2017 JULY						Ending Balance	
						Avg. Accruals	Amort. of NS	Accruals	Retirements	Cost of Removal	Salvage		Transfers
303.00	29,210,776	7.98			37	291,177	3	291,180	0	0	0	0	31,215,675
303.30	621,985	0.00			0	0	0	0	0	0	0	0	621,985
303.60	8,047,879	0.00			0	0	0	0	0	0	0	0	8,047,879
303.90	3,406,302	14.87			0	252,503	0	252,503	0	0	0	0	5,041,896
350.20	12,787,989	1.81			0	40,631	0	40,631	0	0	0	0	13,082,416
352.00	3,032,101	1.74			888	21	75	96	0	0	0	(3,068,883)	1,778
353.00	60,668,492	2.13	0.30	0.00	346,022	299	28,836	29,135	2,396	728	7	(63,085,437)	(122,467)
354.00	27,811,220	0.90			1,090	60	91	151	0	0	0	(2,984,405)	32,483
355.00	20,006,723	1.79			318,278	9,220	28,523	35,743	0	0	0	(8,364,793)	1,717,241
356.00	27,669,428	1.82	2.82	0.00	1,669,437	28,884	139,120	169,004	14	40	0	(29,849,796)	(383,215)
358.00	4,013,986	1.52	0.00	0.00	183,367	0	183,367	4	0	0	0	(3,700,359)	686,222
358.10	183,499	3.23			87	2,735	7	2,742	0	0	0	(123,708)	86,518
359.00	509,598	0.87			0	0	0	0	0	0	0	(512,711)	0
360.20	15,182,342	1.29			0	31,102	0	31,102	0	0	0	0	15,400,054
361.00	6,539,794	1.35			2,514	15,733	210	15,943	0	0	0	0	6,651,392
362.00	77,982,246	1.86	1.14	0.01	1,183,942	376,959	98,662	475,621	44,442	50,589	234	80,634,994	80,634,994
364.00	117,962,396	2.01	0.90	0.00	997,680	648,239	83,140	731,375	86,961	78,387	0	121,917,993	121,917,993
365.00	90,797,170	2.31	1.56	0.00	5,697,429	809,701	474,786	1,284,487	158,952	247,666	316	96,887,162	96,887,162
365.10	22,089,439	3.31			422,029	0	422,029	39,713	0	0	0	24,744,947	24,744,947
366.00	12,362,600	1.97	0.00	0.00	13,366	51,045	1,116	52,160	0	0	0	12,727,720	12,727,720
367.00	76,503,069	2.36	0.38	0.00	530,917	482,461	44,243	528,704	108,785	41,695	0	79,096,196	79,096,196
368.00	149,346,138	3.08	0.19	0.14	1,285,621	1,089,021	10,552	1,099,573	85,080	15,814	12,164	156,380,763	156,380,763
369.00	22,338,221	3.02	5.50	0.00	1,050,837	169,493	87,570	257,063	10,522	57,835	14	23,654,259	23,654,259
369.10	51,781,240	1.78			0	161,667	0	161,667	0	0	0	52,912,907	52,912,907
370.00	2,976,051	7.38			9,236	276,877	770	277,647	0	0	0	3,942,771	3,942,771
370.20	430,320	11.17			0	85,852	0	85,852	0	0	0	926,545	926,545
371.00	2,084,169	2.34			42,318	7,226	3,927	10,756	0	0	0	2,159,459	2,159,459
371.20	331,808	2.33			0	800	0	800	0	0	0	337,411	337,411
371.23	317,753	6.79			26,012	2,719	0	2,719	0	0	0	386,769	386,769
373.00	3,672,628	4.86	0.10	0.00	28,012	57,494	2,168	59,661	4,943	500	0	4,348,374	4,348,374
389.20	15,693	0.54			8	8	8	8	0	0	0	15,750	15,750
389.20	49,507,480	2.81	1.18	0.00	194,438	210,687	16,203	226,891	301	354	0	50,949,193	50,949,193
390.00	8,578,391	3.59			37,284	0	0	37,284	0	0	0	8,639,382	8,639,382
391.00	7,707,979	2.23			43	12,017	4	12,020	366,182	0	0	8,224,135	8,224,135
391.20	1,893,545	0.00			0	0	0	0	184,462	0	0	2,584,279	2,584,279
391.30	1,188,261	23.73			(228)	40,256	(19)	40,237	83,078	0	0	922,874	922,874
391.50	1,609,526	20.43			0	113,541	0	113,541	0	0	0	2,584,279	2,584,279
392.00	136,288	8.69			(704)	1,734	(69)	1,675	0	0	0	148,012	148,012
392.40	518,192	3.10			0	2,070	0	2,070	0	0	0	532,682	532,682
392.50	81,187	0.90			0	65	0	65	0	0	0	81,645	81,645
393.00	752,381	0.03			0	14	0	14	31,160	0	0	534,376	534,376
394.00	4,529,703	3.82			0	26,294	0	26,294	121,963	0	0	3,868,170	3,868,170
395.00	1,116,466	0.00			0	0	0	0	85,839	0	0	515,684	515,684
396.00	623,634	0.91			(362)	560	(30)	530	0	0	0	627,546	627,546
387.00	22,390,540	2.41	0.01		11,454	50,096	956	51,050	11,689	84	0	14,957,804	14,957,804
396.00	1,230,631	0.49			12	373	1	374	56,957	0	0	837,755	837,755
301.00	0	0.00			0	0	0	0	0	0	0	0	0
302.00	(14,565)	0.00			0	0	0	0	0	0	0	(14,565)	(14,565)
302.00	31,256,633	0.00			0	0	0	0	0	0	0	31,256,633	31,256,633
350.10	5,089	0.00			0	0	0	0	0	0	0	5,089	5,089
359.10	2,796	0.00			0	0	0	0	0	0	0	2,796	2,796
374.00	22,759	0.00			0	0	0	0	0	0	0	22,759	22,759
360.10	2,759	0.00			0	0	0	0	0	0	0	2,759	2,759
388.10	0	0.00			0	0	0	0	0	0	0	0	0
380.30	5,759	0.00			0	0	0	0	0	0	0	5,759	5,759
392.00	8,972,864	0.00			0	0	0	0	0	0	0	8,972,864	8,972,864
399.00	51,548	0.00			0	0	0	0	0	0	0	51,548	51,548
Total	992,763,501				12,221,393	5,992,316	1,018,449	7,010,766	1,462,891	493,724	12,736	0	874,874,287

METROPOLITAN EDISON COMPANY  
MONTHLY RESERVE BRINGFORWARD FOR FTY 2017

Account	2016 #REF! Begin. Balance	FTY Rates 2016	COR % of Ret.	Salvage % of Ret.	5-yr Amort of NS 2012-2016	2017									
						AUGUST					AUGUST				
						Avg. Accruals	Amort. of NS	Accruals	Retirements	Cost of Removal	Salvage	Acquisitions	Ending Balance		
303.00	29,210,776	7.98			37	282,766	3	292,769	0	0	0	0	31,505,444		
303.30	621,985	0.00			0	0	0	0	0	0	0	0	621,985		
303.60	8,047,879	0.00			0	0	0	0	0	0	0	0	8,047,879		
303.90	3,406,302	14.87			0	258,785	0	258,785	0	0	0	0	5,300,681		
350.20	12,797,939	1.81			0	40,631	0	40,631	0	0	0	0	13,123,047		
352.00	3,032,101	1.74			898	21	75	86	0	0	0	0	1,874		
353.00	60,668,492	2.13	0.30	0.00	346,022	338	28,835	29,173	2,396	728	7	0	66,411		
354.00	27,814,220	0.90			1,090	60	91	151	0	0	0	0	32,634		
355.00	20,006,723	1.79			315,278	9,220	26,523	35,743	0	0	0	0	1,752,964		
356.00	27,659,428	1.82	2.82	0.00	1,659,437	1,229	139,120	140,449	14	40	0	0	(242,819)		
356.10	4,013,986	1.52	0.00	0.00	4,198	0	4,198	4	0	0	0	0	690,416		
356.00	183,439	3.23			87	2,476	7	2,484	0	0	0	0	89,001		
359.00	509,598	0.87			0	0	0	0	0	0	0	0	0		
360.20	15,182,342	1.29			0	31,102	0	31,102	0	0	0	0	15,431,156		
361.00	6,539,794	1.35			2,514	15,733	210	15,943	0	0	0	0	6,667,334		
362.00	77,982,246	1.86	1.14	0.01	1,183,942	37,579	98,662	476,241	44,442	50,589	234	0	81,016,437		
364.00	117,982,596	2.01	0.90	0.00	997,680	649,545	83,140	732,686	86,981	79,387	0	0	122,465,430		
365.00	90,797,170	2.31	1.56	0.00	5,697,429	812,453	474,166	1,287,239	158,652	247,696	316	0	97,768,169		
365.10	22,029,439	3.31			0	423,015	0	39,713	0	0	0	0	25,128,243		
367.00	12,362,600	1.97			0	51,045	1,116	52,160	0	0	0	0	12,779,860		
368.00	76,503,069	2.36	0.33	0.00	530,917	484,366	44,243	528,629	108,785	41,695	0	0	79,474,345		
368.00	149,346,138	3.08	0.19	0.14	126,621	1,090,966	10,562	1,101,538	85,080	15,814	12,184	0	157,393,571		
369.00	22,338,221	3.02	5.50	0.00	1,050,837	169,732	87,570	257,301	10,522	57,835	14	0	23,843,218		
369.10	51,781,240	1.78			0	161,667	0	161,667	0	0	0	0	53,074,574		
370.10	2,276,051	7.38			9,236	290,958	770	290,828	0	0	0	0	4,233,599		
370.20	430,320	11.17			0	90,840	0	90,840	0	0	0	0	1,017,385		
371.00	2,084,169	2.34			42,318	7,223	3,527	10,756	0	0	0	0	2,170,215		
371.21	331,608	2.33			0	600	0	600	0	0	0	0	336,211		
371.23	371,753	6.79			0	2,719	0	2,719	0	0	0	0	339,509		
373.00	3,972,628	4.86	0.10	0.00	26,012	57,674	2,168	59,842	4,943	500	0	0	4,402,773		
389.20	15,693	0.54			8	8	8	8	0	0	0	0	15,758		
390.10	49,507,480	2.81	1.18	0.00	194,438	210,694	16,203	226,897	301	354	0	0	51,175,436		
390.20	8,576,391	3.59			0	37,284	0	37,284	0	0	0	0	8,876,667		
391.00	7,707,979	2.23	4.3	0.00	11,336	4	11,340	366,182	0	0	0	0	4,888,292		
391.20	1,973,545	0.00			0	0	0	0	0	0	0	0	657,849		
391.30	1,183,261	23.73			(229)	38,613	(19)	38,594	83,078	0	0	0	878,300		
391.50	1,809,526	20.43			0	114,493	(39)	114,495	0	0	0	0	2,696,774		
392.30	136,268	8.69			(704)	1,734	(69)	1,675	0	0	0	0	149,667		
392.40	515,192	3.10			0	2,070	0	2,070	0	0	0	0	534,752		
392.50	81,187	0.90			65	65	0	65	0	0	0	0	81,710		
393.00	752,381	0.03			13	13	0	13	31,160	0	0	0	503,230		
394.00	4,529,703	3.82			0	25,906	0	25,906	121,963	0	0	0	3,772,113		
395.00	1,116,456	0.00			0	0	0	0	85,839	0	0	0	429,746		
396.00	623,834	0.91	0.01		(362)	560	(30)	530	0	0	0	0	628,076		
397.00	22,390,540	2.41			11,454	50,308	965	51,262	11,699	84	0	0	14,987,283		
398.00	1,230,831	0.49			12	350	1	351	56,597	0	0	0	781,509		
391.00	0	0.00			0	0	0	0	0	0	0	0	0		
392.00	(14,565)	0.00			0	0	0	0	0	0	0	0	(14,565)		
393.00	31,256,633	0.00			0	0	0	0	0	0	0	0	31,256,633		
394.10	5,088	0.00			0	0	0	0	0	0	0	0	5,089		
395.10	2,796	0.00			0	0	0	0	0	0	0	0	2,796		
396.10	22,759	0.00			0	0	0	0	0	0	0	0	22,759		
397.10	2,759	0.00			0	0	0	0	0	0	0	0	2,759		
398.10	0	0.00			0	0	0	0	0	0	0	0	0		
399.30	5,759	0.00			0	0	0	0	0	0	0	0	5,759		
392.00	8,972,864	0.00			0	0	0	0	0	0	0	0	8,972,864		
399.00	51,546	0.00			0	0	0	0	0	0	0	0	51,548		
<b>Total</b>	<b>992,763,501</b>				<b>12,221,393</b>	<b>5,819,924</b>	<b>1,019,449</b>	<b>6,838,274</b>	<b>1,462,891</b>	<b>493,724</b>	<b>12,736</b>	<b>0</b>	<b>875,763,682</b>		

METROPOLITAN EDISON COMPANY  
MONTHLY RESERVE BRINGFORWARD FOR FTTY 2017

Account	2016 #REFI	FTY Rates 2016	COR % of Ret	Salvage % of Ret	'5-yr Amort of NS 2012-2016	2017							
						SEPTEMBER							
	Begin. Balance				Avg. Accruals	Amort. of NS	Accruals	Retirements	Cost of Removal	Salvage Acquisitions	Ending Balance		
303.00	29,210,776	7.98			37	294,354	3	294,357	0	0	31,802,801		
303.30	621,985	0.00			0	0	0	0	0	0	621,985		
303.60	8,047,879	0.00			0	0	0	0	0	0	8,047,879		
303.90	3,406,302	14.87			0	265,068	0	265,068	0	0	5,565,749		
350.20	12,797,999	1.81			0	40,631	0	40,631	0	0	13,163,677		
352.00	3,032,101	1.74			888	21	75	96	0	0	1,970		
353.00	60,958,492	2.13			346,022	376	28,835	29,211	2,396	7	(70,317)		
354.00	27,811,220	0.90	0.30		1,090	60	91	151	0	0	32,765		
355.00	20,006,723	1.79			318,278	9,220	28,523	35,743	0	0	1,768,727		
356.00	27,669,428	1.82	2.82		1,659,437	1,329	139,120	140,449	14	40	(102,424)		
358.10	4,013,986	1.52	0.00		183,499	4,198	4	4,198	4	0	694,610		
358.00	183,499	3.23			87	2,476	7	2,484	0	0	91,485		
359.00	509,598	0.87			0	0	0	0	0	0	0		
360.20	15,182,342	1.29			0	31,102	0	31,102	0	0	15,462,257		
361.00	6,539,784	1.35			2,514	15,733	210	15,943	0	0	6,683,277		
362.00	77,982,245	1.86	1.14		1,183,942	378,199	98,662	476,861	44,442	50,588	81,398,501		
364.00	117,962,595	2.01	0.90		697,680	650,854	83,140	733,984	86,861	78,387	123,064,177		
365.00	90,797,170	2.31	1.55		5,897,429	813,205	474,768	1,289,981	158,682	247,686	98,651,929		
365.10	22,089,439	3.31			365.00	424,001	0	424,001	39,713	0	25,512,536		
366.00	12,352,600	1.97	0.00		13,386	51,045	1,116	52,160	0	0	12,832,040		
367.00	76,503,069	2.36	0.38		530,917	486,312	44,243	530,555	108,785	41,695	79,854,419		
368.00	149,346,138	3.08	0.19		1,266,621	1,092,951	10,552	1,103,503	85,080	15,814	158,408,344		
369.00	22,338,221	3.02	5.50		1,050,837	169,970	87,570	257,540	10,522	57,835	24,032,415		
369.10	51,781,240	1.78			0	161,667	0	161,667	0	0	53,236,241		
370.10	2,276,051	7.38			9,236	303,240	770	304,009	0	0	4,537,608		
370.20	430,320	11.17			42,318	95,827	0	95,827	0	0	1,113,212		
371.00	2,084,168	2.34			0	7,228	3,527	10,756	0	0	2,180,970		
371.21	331,808	2.33			0	500	0	800	0	0	339,011		
371.23	317,753	6.79			26,012	2,719	0	2,719	0	0	342,228		
373.00	3,972,628	4.86	0.10		0	57,854	2,168	60,022	4,943	500	4,457,382		
380.20	15,693	0.54			8	8	0	8	0	0	15,768		
389.10	49,507,480	2.81	1.18		194,438	210,700	16,203	228,903	301	354	51,401,685		
390.20	8,578,391	3.59			43	37,284	4	37,284	0	0	8,913,951		
391.20	1,973,545	0.00			(228)	0	0	0	164,462	0	493,386		
391.30	1,188,263	23.73			0	36,970	(19)	36,951	83,078	0	832,263		
391.50	1,809,526	20.43			(704)	115,449	0	115,449	0	0	2,814,224		
392.30	136,288	8.69			0	1,734	(69)	1,675	0	0	151,362		
392.40	518,192	3.10			0	2,070	0	2,070	0	0	536,832		
392.50	81,187	0.90			0	65	0	65	0	0	81,776		
393.00	752,381	0.03			0	12	0	12	31,160	0	472,062		
394.00	4,529,703	3.82			0	25,517	0	25,517	121,963	0	3,675,667		
395.00	1,116,456	0.00			(362)	560	(30)	530	85,839	0	343,907		
397.00	22,390,540	2.41	0.01		11,454	50,519	955	51,474	11,699	84	15,036,974		
398.00	1,230,831	0.49			12	327	1	328	56,597	0	725,240		
301.00	0	0.00			0	0	0	0	0	0	0		
302.00	(14,565)	0.00			0	0	0	0	0	0	(14,565)		
302.00	31,296,633	0.00			0	0	0	0	0	0	31,296,633		
350.10	5,089	0.00			0	0	0	0	0	0	5,089		
359.10	2,786	0.00			0	0	0	0	0	0	2,786		
374.00	22,759	0.00			0	0	0	0	0	0	22,759		
380.10	2,759	0.00			0	0	0	0	0	0	2,759		
389.10	0	0.00			0	0	0	0	0	0	0		
390.30	5,759	0.00			0	0	0	0	0	0	5,759		
392.00	8,972,864	0.00			0	0	0	0	0	0	8,972,864		
399.00	51,548	0.00			0	0	0	0	0	0	51,548		
<b>Total</b>	<b>982,763,501</b>				<b>12,221,393</b>	<b>5,854,316</b>	<b>1,018,449</b>	<b>6,872,765</b>	<b>1,462,891</b>	<b>493,724</b>	<b>12,736</b>	<b>0</b>	<b>884,897,568</b>



METROPOLITAN EDISON COMPANY  
MONTHLY RESERVE BRINGFORWARD FOR FTY 2017

Account	2016 #REF!	FTY Rates	COR % of Ret	Salvage % of Ret	5-yr Amort of NS 2012-2016	2017							
						OCTOBER							
Account	Begin Balance	2016	% of Ret	% of Ret	2012-2016	Avg. Accruals	Amort. of NS	Accruals	Retirements	Cost of Removal	Salvage	Acquisitions	Ending Balance
303.00	29,210,776	7.98			37	295,943	3	295,946	0	0	0	0	32,098,747
303.30	621,985	0.00			0	0	0	0	0	0	0	0	621,985
303.60	8,047,879	0.00			0	0	0	0	0	0	0	0	8,047,879
303.90	3,406,302	14.87			0	271,350	0	271,350	0	0	0	0	5,837,099
350.20	12,737,999	1.71			0	-40,631	0	-40,631	0	0	0	0	13,204,309
352.00	3,032,101	1.74			888	21	75	96	0	0	0	0	2,065
355.00	60,658,432	2.13			346,022	415	28,635	29,250	2,396	729	7	0	32,936
355.40	27,811,220	0.90	0.30	0.00	1,090	60	91	151	0	0	0	0	34,386
355.00	20,006,723	1.79			318,278	9,220	26,523	35,743	0	0	0	0	1,824,470
355.00	27,669,428	1.82	2.82	0.00	1,669,437	1,329	139,120	140,449	14	40	0	0	37,972
355.10	4,013,986	1.52	0.00	0.00	183,499	4,198	4,198	4	0	0	0	0	698,804
355.00	509,588	0.87			0	2,476	7	2,484	0	0	0	0	93,969
360.20	15,182,342	1.29			0	0	0	0	0	0	0	0	0
361.00	6,539,794	1.35			2,514	15,735	210	15,943	0	0	0	0	15,493,359
362.00	17,962,246	1.86	1.14	0.01	1,163,942	378,819	98,662	477,481	44,442	50,589	234	0	8,781,185
364.00	117,962,596	2.01	0.90	0.00	987,680	652,164	83,140	735,304	86,861	78,387	0	0	123,624,233
365.00	90,797,170	2.31	1.56	0.00	5,697,429	817,957	474,786	1,292,743	159,852	247,696	316	0	99,538,440
365.10	22,089,439	3.31			13,386	424,986	0	424,986	39,713	0	0	0	25,897,809
366.00	12,362,600	1.97	0.00	0.00	0	51,045	1,116	52,160	0	0	0	0	12,884,200
367.00	76,503,069	2.36	0.38	0.00	530,917	488,237	44,243	532,480	108,785	41,695	0	0	80,236,419
368.00	149,346,138	3.08	0.19	0.14	1,268,221	1,084,917	10,552	1,105,469	85,080	15,814	12,164	0	159,425,083
369.00	22,338,221	3.02	5.50	0.00	1,050,837	170,208	87,570	257,778	10,522	57,835	14	0	24,221,850
369.10	51,761,240	1.76			0	161,667	0	161,667	0	0	0	0	53,897,902
370.10	2,276,051	7.38			9,236	316,421	770	317,191	0	0	0	0	4,854,789
370.20	430,320	11.17			0	100,815	0	100,815	0	0	0	0	1,214,028
371.00	2,084,169	2.34			42,318	7,229	3,527	10,756	0	0	0	0	2,191,726
371.20	331,808	2.33			0	800	0	800	0	0	0	0	339,812
371.23	317,753	6.79			0	2,719	0	2,719	0	0	0	0	344,948
373.00	3,972,628	4.86	0.10	0.00	26,012	58,034	2,168	60,202	4,943	500	0	0	4,512,111
389.20	15,693	0.54			0	8	0	8	0	0	0	0	15,774
390.10	49,507,480	2.81	1.18	0.00	194,438	210,707	16,203	226,910	301	354	0	0	51,627,940
390.20	8,578,391	3.59			43	37,284	0	37,284	0	0	0	0	8,951,238
391.00	7,707,979	2.23			0	9,975	4	9,973	365,182	0	0	0	4,176,569
391.20	1,973,845	0.00			0	0	0	0	164,452	0	0	0	328,524
391.30	1,188,261	23.73			(229)	35,328	(19)	35,308	83,078	0	0	0	784,493
391.50	1,809,626	20.43			(704)	116,403	(59)	116,403	0	0	0	0	2,630,627
392.30	136,288	8.69			0	1,734	0	1,734	0	0	0	0	153,037
392.40	518,192	3.10			0	2,070	0	2,070	0	0	0	0	538,893
392.50	81,187	0.90			0	65	0	65	0	0	0	0	81,841
393.00	752,381	0.03			11	11	0	11	31,160	0	0	0	440,934
394.00	4,529,703	3.82			0	25,129	0	25,129	121,963	0	0	0	3,578,833
395.00	1,116,456	0.00			0	0	0	0	85,839	0	0	0	258,069
395.10	623,634	0.91	0.01		(362)	560	(30)	530	0	0	0	0	629,135
397.00	22,390,540	2.41			11,454	50,731	955	51,685	11,699	84	0	0	15,076,877
398.00	1,230,631	0.49			12	303	1	304	56,597	0	0	0	668,948
301.00	0	0.00			0	0	0	0	0	0	0	0	0
302.00	(14,565)	0.00			0	0	0	0	0	0	0	0	(14,565)
326.00	31,256,633	0.00			0	0	0	0	0	0	0	0	31,256,633
350.10	5,089	0.00			0	0	0	0	0	0	0	0	5,089
350.10	2,796	0.00			0	0	0	0	0	0	0	0	2,796
374.00	22,759	0.00			0	0	0	0	0	0	0	0	22,759
366.10	2,759	0.00			0	0	0	0	0	0	0	0	2,759
369.10	0	0.00			0	0	0	0	0	0	0	0	0
390.30	5,759	0.00			0	0	0	0	0	0	0	0	5,759
392.00	8,972,864	0.00			0	0	0	0	0	0	0	0	8,972,864
399.00	51,548	0.00			0	0	0	0	0	0	0	0	51,548
<b>Total</b>	<b>992,763,501</b>				<b>12,221,393</b>	<b>5,888,807</b>	<b>1,018,449</b>	<b>6,907,257</b>	<b>1,462,891</b>	<b>493,724</b>	<b>12,736</b>	<b>0</b>	<b>889,660,946</b>

METROPOLITAN EDISON COMPANY  
MONTHLY RESERVE BRINGFORWARD FOR FTY 2017

Account	2016 #REFI Begin Balance	FTY Rates 2016	COR % of Ret	Salvage % of Ret	'5-yr Amort of NS 2012-2016	2017 NOVEMBER						Ending Balance
						Avg. Accruals	Amort. of NS	Accruals	Retirements	Cost of Removal	Salvage Acquisitions	
303.00	29,210.776	7.98			37	287,532	3	297,535	0	0	0	32,396,282
303.30	621,985	0.00			0	0	0	0	0	0	0	621,985
303.60	8,047,879	0.00			0	0	0	0	0	0	0	8,047,879
303.90	3,406,302	14.87			0	277,632	0	277,632	0	0	0	6,114,731
350.20	12,757,999	1.81			0	40,631	0	40,631	0	0	0	13,244,939
352.00	3,032,101	1.74			898	21	75	96	0	0	0	2,161
355.00	60,668,492	2.13	0.30	0.00	346,022	453	28,835	29,288	2,396	728	7	(18,014)
354.00	27,811,220	0.90			1,090	60	91	151	0	0	0	33,083
355.00	20,006,723	1.79			318,278	9,220	26,523	35,743	0	0	0	1,860,213
356.00	27,669,428	1.82	2.82	0.00	1,330	139,120	140,449	14	40	0	0	178,367
356.10	4,013,986	1.52	0.00	0.00	1,689,437	4,198	0	4,198	4	0	0	702,998
358.00	183,489	3.23			87	2,476	7	2,484	0	0	0	96,452
359.00	509,598	0.87			0	0	0	0	0	0	0	509,598
360.20	15,182,342	1.29			0	31,102	0	31,102	0	0	0	15,524,461
361.00	6,539,794	1.35			2,514	15,733	210	15,943	0	0	0	6,715,162
362.00	77,982,246	1.86	1.14	0.01	1,183,942	379,439	98,662	478,101	44,442	50,589	234	82,164,489
364.00	117,962,936	2.01	0.90	0.00	997,680	653,473	83,140	736,613	86,881	78,387	0	124,195,599
365.00	90,797,170	2.31	1.56	0.00	5,697,429	820,710	474,786	1,295,495	158,892	247,696	316	100,437,704
365.10	22,089,439	3.31			33	425,972	0	425,972	38,713	0	0	26,284,069
366.00	12,362,600	1.97	0.00	0.00	13,386	51,045	1,116	52,160	0	0	0	12,956,361
367.00	76,503,069	2.36	0.38	0.00	530,917	490,163	44,243	534,406	108,785	41,695	0	80,620,344
368.00	149,346,138	3.08	0.19	0.14	126,621	1,096,882	10,552	1,107,434	85,080	15,814	12,164	160,443,787
369.00	22,338,221	3.02	5.50	0.00	1,050,837	170,447	87,570	258,016	10,522	57,835	14	24,411,524
369.10	51,781,240	1.78			0	161,667	0	161,667	0	0	0	53,559,574
370.10	2,276,051	7.38			9,236	329,602	770	330,372	0	0	0	5,185,171
370.20	430,320	11.17			0	105,803	0	105,803	0	0	0	1,319,830
371.00	2,084,169	2.34			42,318	7,229	3,527	10,756	0	0	0	2,202,482
371.21	331,808	2.33			0	800	0	800	0	0	0	340,612
371.23	317,753	6.79			0	2,719	0	2,719	0	0	0	347,667
373.00	3,972,628	4.86	0.10	0.00	26,012	58,214	2,168	60,382	4,943	500	0	4,567,030
389.20	15,693	0.54			8	8	0	8	0	0	0	15,782
390.10	49,507,480	2.81	1.18	0.00	194,438	210,713	16,203	226,916	301	354	0	51,654,201
390.20	8,578,391	3.59			0	37,284	0	37,284	0	0	0	8,988,520
391.00	7,707,979	2.23			43	9,295	4	9,298	366,182	0	0	3,819,682
391.20	1,973,545	0.00			0	0	0	0	164,482	0	0	164,482
391.30	1,188,261	23.73			(229)	33,685	(19)	33,666	83,078	0	0	735,081
391.50	1,809,526	20.43			(704)	17,338	(59)	17,358	0	0	0	3,047,985
392.30	136,288	8.69			0	1,734	0	1,734	0	0	0	154,712
392.40	518,192	3.10			0	2,070	0	2,070	0	0	0	540,963
392.50	81,187	0.90			0	65	0	65	0	0	0	81,907
393.00	752,381	0.03			0	11	0	11	31,160	0	0	409,785
394.00	4,529,703	3.82			0	24,741	0	24,741	121,963	0	0	3,481,610
395.00	1,116,456	0.00			0	0	0	0	85,839	0	0	172,229
396.00	623,834	0.91			(362)	560	(30)	530	0	0	0	629,667
397.00	22,380,540	2.41	0.01	0.01	11,454	50,942	955	51,897	11,699	84	0	15,116,990
398.00	1,230,851	0.49			12	280	1	281	56,597	0	0	612,632
391.00	0	0.00			0	0	0	0	0	0	0	0
392.00	(14,565)	0.00			0	0	0	0	0	0	0	(14,565)
326.00	31,256,633	0.00			0	0	0	0	0	0	0	31,256,633
350.10	5,089	0.00			0	0	0	0	0	0	0	5,089
359.10	2,796	0.00			0	0	0	0	0	0	0	2,796
374.00	22,759	0.00			0	0	0	0	0	0	0	22,759
360.10	2,759	0.00			0	0	0	0	0	0	0	2,759
388.10	0	0.00			0	0	0	0	0	0	0	0
390.30	5,759	0.00			0	0	0	0	0	0	0	5,759
392.00	8,972,864	0.00			0	0	0	0	0	0	0	8,972,864
399.00	51,548	0.00			0	0	0	0	0	0	0	51,548
<b>Total</b>	<b>992,763,501</b>				<b>12,221,393</b>	<b>5,923,299</b>	<b>1,018,449</b>	<b>6,941,748</b>	<b>1,462,891</b>	<b>483,724</b>	<b>12,736</b>	<b>894,658,815</b>

METROPOLITAN EDISON COMPANY  
MONTHLY RESERVE BRINGFORWARD FOR FTTY 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	
						DECEMBER						
						Avg. Accruals	Amort. of NS	Accruals	Retirements	Cost of Removal		Salvage
303.00	28,210,776	7.98			37	299,120	3	299,123	0	0	0	32,695,405
303.30	303.30	0.00			0	0	0	0	0	0	0	621,865
303.60	8,047,879	0.00			0	0	0	0	0	0	0	8,047,879
303.90	3,406,302	14.87			0	283,914	0	283,914	0	0	0	6,398,645
350.20	12,797,999	1.81			0	40,631	0	40,631	0	0	0	13,265,570
352.00	3,032,101	1.74			898	21	75	96	0	0	0	2,956
353.00	60,668,492	2.13	0.30	0.00	346,022	461	28,835	29,326	2,396	729	7	8,169
354.00	27,811,220	0.90			1,090	60	91	151	0	0	0	33,236
355.00	20,006,723	1.79			318,278	9,220	26,523	35,743	0	0	0	1,985,957
356.00	27,659,428	1.82	2.82	0.00	1,669,437	1,330	139,120	140,450	14	40	0	318,763
356.10	4,013,966	1.52	0.00	0.00	0	4,198	0	4,198	0	0	0	707,192
358.00	183,499	3.23			87	2,476	7	2,484	0	0	0	98,936
359.00	509,598	0.87			0	0	0	0	0	0	0	0
360.20	15,182,342	1.29			0	31,102	0	31,102	0	0	0	15,565,562
361.00	6,539,794	1.35			2,514	15,733	210	15,943	0	0	0	6,731,105
362.00	77,982,246	1.86	1.14	0.01	1,183,942	380,059	98,662	478,721	44,442	50,589	234	82,548,412
364.00	117,982,506	2.01	0.90	0.00	967,680	654,783	83,140	737,923	86,861	78,387	0	124,768,274
365.00	90,797,170	2.31	1.56	0.00	5,697,429	823,462	474,786	1,288,247	158,852	247,696	316	101,319,720
365.10	22,069,439	3.31			0	426,958	0	426,958	39,773	0	0	26,671,314
366.00	12,362,600	1.97	0.00	0.00	13,386	51,045	1,116	52,160	0	0	0	12,988,521
367.00	76,503,069	2.36	0.38	0.00	530,917	492,088	44,243	536,331	108,785	41,695	0	81,006,194
368.00	149,346,138	3.08	0.19	0.14	126,621	1,098,848	10,552	1,109,399	85,080	15,814	12,164	161,464,456
369.00	22,338,221	3.02	5.50	0.00	1,050,837	170,685	87,570	258,255	10,522	57,835	14	24,601,436
369.10	51,781,240	1.78		0.00	0	161,667	0	161,667	0	0	0	53,721,241
370.10	2,276,051	7.38		0.00	9,236	342,784	770	343,553	0	0	0	5,458,724
370.20	430,320	11.17		0.00	42,318	110,790	0	110,790	0	0	0	1,430,621
371.00	2,084,169	2.34		0.00	0	7,229	3,927	10,756	0	0	0	2,213,237
371.21	331,908	2.33		0.00	0	800	0	800	0	0	0	341,412
371.23	371,753	6.79		0.00	26,012	2,719	0	2,719	0	0	0	350,387
372.00	3,972,628	4.86	0.10	0.00	0	58,394	2,168	60,562	4,943	500	0	4,622,169
389.20	15,693	0.54		0.00	8	8	0	8	0	0	0	15,791
390.10	49,507,480	2.81	1.18	0.00	194,438	210,719	16,203	226,922	301	354	0	52,080,469
391.20	8,578,391	3.59		0.00	0	37,284	0	37,284	0	0	0	9,025,804
392.00	7,707,979	2.23		0.00	43	8,614	4	8,618	366,182	0	0	3,462,117
391.30	1,973,545	0.00		0.00	0	0	0	0	164,462	0	0	0
391.40	1,188,261	23.73		0.00	(229)	32,042	(19)	32,023	85,076	0	0	684,023
391.50	1,809,626	20.43		0.00	(704)	116,312	0	116,312	0	0	0	3,166,296
392.40	136,286	8.69		0.00	0	1,784	(59)	1,675	0	0	0	156,387
392.50	518,192	3.10		0.00	0	2,070	0	2,070	0	0	0	543,033
392.50	81,187	0.90		0.00	0	65	0	65	0	0	0	81,972
393.00	752,381	0.03		0.00	0	10	0	10	31,160	0	0	378,634
394.00	4,529,703	3.82		0.00	0	24,353	0	24,353	121,963	0	0	3,383,998
395.00	1,116,456	0.00		0.00	0	0	0	0	85,839	0	0	86,390
395.00	623,834	0.91	0.01	0.01	(362)	560	(30)	530	0	0	0	630,197
397.00	22,390,640	2.41		0.00	11,454	51,154	855	52,108	11,689	84	0	15,157,316
398.00	1,230,831	0.49		0.00	12	257	1	258	56,597	0	0	356,294
301.00	0	0.00			0	0	0	0	0	0	0	0
302.00	(14,565)	0.00			0	0	0	0	0	0	0	(14,565)
326.00	31,256,633	0.00			0	0	0	0	0	0	0	31,256,633
350.10	5,089	0.00			0	0	0	0	0	0	0	5,089
359.10	2,796	0.00			0	0	0	0	0	0	0	2,796
374.00	22,759	0.00			0	0	0	0	0	0	0	22,759
380.10	2,759	0.00			0	0	0	0	0	0	0	2,759
389.10	0	0.00			0	0	0	0	0	0	0	0
390.30	5,759	0.00			0	0	0	0	0	0	0	5,759
392.00	8,972,664	0.00			0	0	0	0	0	0	0	8,972,664
399.00	51,548	0.00			0	0	0	0	0	0	0	51,548
Total	982,763,601				12,221,393	5,957,790	1,018,448	6,976,239	1,462,891	493,724	12,736	899,691,171







# METROPOLITAN EDISON COMPANY

READING, PENNSYLVANIA

## **2015 DEPRECIATION STUDY**

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

*Prepared by:*



*Excellence Delivered As Promised*

METROPOLITAN EDISON 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

Metropolitan Edison 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

061041.001

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**PART I. RESULTS OF STUDY**

**METROPOLITAN EDISON 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.

METROPOLITAN EDISON 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

	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)
	<b>ELECTRIC PLANT</b>							
	<b>INTANGIBLE PLANT</b>							
303	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	7-SQ	37,637,179.31	26,120,022	11,717,148	2,920,467	7.72	4.0
303.3	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT ENTERPRISE	7-SQ	621,985.00	621,985	0	0	-	-
303.6	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	7-SQ	8,047,879.05	8,047,879	0	0	-	-
303.9	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	7-SQ	12,907,559.33	1,139,144	11,768,214	1,952,183	15.12	6.0
	<b>TOTAL INTANGIBLE PLANT</b>		<b>59,414,392.70</b>	<b>35,829,030</b>	<b>23,485,362</b>	<b>4,872,650</b>	<b>8.20</b>	<b>4.8</b>
	<b>TRANSMISSION PLANT</b>							
350.2	LAND RIGHTS	75-R4	26,937,638.79	12,305,040	14,632,599	494,092	1.83	29.6
352	STRUCTURES AND IMPROVEMENTS	65-R4	6,679,915.62	2,913,636	3,766,279	117,419	1.76	32.1
353	STATION EQUIPMENT	56-R1.5	188,945,147.69	57,578,008	130,367,139	4,011,655	2.13	32.7
354	TOWERS AND FIXTURES	75-R4	41,104,875.02	27,436,076	13,668,799	3,743,316	0.91	36.5
355	POLES AND FIXTURES	60-R2	53,679,380.14	18,684,640	34,994,740	1,004,461	1.87	34.8
356	OVERHEAD CONDUCTORS AND DEVICES	65-R2.5	79,537,012.09	30,454,797	48,082,215	1,276,678	1.63	27.6
356.1	CLEARING COSTS AND RIGHTS OF WAY	75-R3	21,561,263.45	4,036,656	17,524,607	323,848	1.50	54.1
358	UNDERGROUND CONDUCTORS AND DEVICES	40-R2	1,468,460.73	133,513	1,334,948	49,932	3.33	27.3
359	ROADS AND TRAILS	75-R4	715,547.89	503,229	212,319	6,333	0.89	33.5
	<b>TOTAL TRANSMISSION PLANT</b>		<b>419,259,241.34</b>	<b>154,045,596</b>	<b>265,213,645</b>	<b>7,660,144</b>	<b>1.83</b>	<b>34.6</b>
	<b>DISTRIBUTION PLANT</b>							
360.2	LAND RIGHTS	70-R4	28,931,807.02	14,806,228	14,125,579	375,751	1.30	37.6
361	STRUCTURES AND IMPROVEMENTS	65-R4	13,984,931.92	6,347,085	7,637,847	190,280	1.36	40.1
362	STATION EQUIPMENT	60-R2	232,173,269.37	74,519,367	157,653,903	4,328,641	1.86	36.4
364	POLES, TOWERS AND FIXTURES	371,251,411.01	111,673,498	259,577,913	7,558,935	2,043,343	2.04	34.3
365	OVERHEAD CONDUCTORS AND DEVICES	55-R0.5	392,146,191.10	79,153,051	312,993,140	10,484,203	2.67	29.9
365.1	CLEARING COSTS AND RIGHTS OF WAY	70-R4	145,881,923.95	20,427,809	125,454,115	2,153,613	1.49	59.3
366	UNDERGROUND CONDUIT	60-R2	31,093,123.74	11,724,242	19,368,884	626,342	2.01	30.9
367	UNDERGROUND CONDUCTORS AND DEVICES	45-R2.5	226,219,406.84	72,480,464	153,738,943	5,330,516	2.36	28.8
368	LINE TRANSFORMERS	38-R2	408,559,560.15	137,408,262	271,151,298	12,889,634	3.15	21.0
369	OVERHEAD SERVICES	42-R1	64,991,922.89	20,250,030	44,741,893	2,040,429	3.14	21.9
369.1	UNDERGROUND SERVICES	52-R3	108,988,812.32	49,819,441	59,169,371	1,962,780	1.80	30.1
370.1	METERS - SMART GRID 15 YEAR LIFE	15-S2.5	11,227,123.05	684,165	10,542,959	639,674	7.48	12.6
370.2	METERS - SMART GRID 10 YEAR LIFE	10-S2.5	774,772.01	0	774,772	102,046	13.21	7.6
371	INSTALLATIONS ON CUSTOMER PREMISES - DIJK TO BAWNLIGHTS	34-R0.5	3,207,277.44	1,946,624	1,260,654	94,851	2.56	18.6
371.21	INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES	25-S1.5	412,207.74	321,544	90,664	10,268	2.49	8.8
371.23	INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION	16-S2	460,616.52	276,708	203,909	41,025	8.54	5.0
373	STREET LIGHTING AND SIGNAL SYSTEMS	29-R0.5	13,259,736.30	3,316,570	9,943,166	679,751	5.13	14.6
	<b>TOTAL DISTRIBUTION PLANT</b>		<b>2,054,184,095.38</b>	<b>695,160,108</b>	<b>1,448,023,990</b>	<b>49,708,141</b>	<b>2.42</b>	<b>29.2</b>

## METROPOLITAN EDISON 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		COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
389.2	GENERAL PLANT							
	LAND RIGHTS	65-R2.5	18,077.52	15,593	2,484	99	0.55	25.1
390.1	STRUCTURES AND IMPROVEMENTS							
	MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS	40-R1.5	18,937,879.03	8,837,677	10,100,202	476,245	2.51	21.2
	CORPORATE HEADQUARTERS - READING	60-R2	50,894,340.54	26,412,063	24,582,288	1,239,978	2.43	19.8
	LEBANON SERVICE CENTER	60-R2	5,162,858.12	3,626,048	1,536,810	210,223	4.07	7.3
	EASTON SERVICE CENTER	60-R2	4,502,023.42	4,278,369	623,654	251,256	5.13	2.5
	YORK SERVICE CENTER	60-R2	7,245,747.75	4,535,418	2,710,330	213,022	2.94	12.7
	TOTAL ACCOUNT 390.1		87,242,848.87	47,669,595	39,563,254	2,389,724	2.74	16.6
390.2	STRUCTURES AND IMPROVEMENTS - CLEARINGS AND GRADING							
	MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS	25-R1	4,348,628.36	3,054,606	1,276,023	184,692	4.25	6.9
	CORPORATE HEADQUARTERS - READING	65-R4	3,887,250.97	2,070,207	1,817,044	88,830	2.29	20.5
	LEBANON SERVICE CENTER	65-R4	1,009,738.85	760,668	249,071	34,211	3.39	7.3
	EASTON SERVICE CENTER	65-R4	1,369,572.59	1,093,642	276,931	110,590	8.07	2.5
	YORK SERVICE CENTER	65-R4	1,655,578.29	1,113,867	741,711	57,122	3.08	13.0
	TOTAL ACCOUNT 390.2		12,462,769.06	8,102,990	4,359,780	475,445	3.81	9.2
391	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20-SQ	15,566,262.31	14,298,385	1,297,877	198,227	1.27	6.5
391.2	OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES	15-SQ	5,920,633.10	5,920,633	0	0	-	-
391.3	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	5-SQ	4,562,345.59	1,761,423	2,800,923	1,807,218	39.61	1.5
391.5	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	5-SQ	4,043,054.68	732,828	3,310,227	841,503	20.81	3.9
	TOTAL ACCOUNT 391		30,114,295.68	22,705,269	7,409,027	2,846,748	9.45	2.6
392.3	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	12-L4	239,384.46	116,711	123,674	21,272	8.69	5.8
392.4	TRANSPORTATION EQUIPMENT - POLE TRAILERS	29-S2	801,311.11	491,829	308,482	26,987	3.29	11.7
392.5	TRANSPORTATION EQUIPMENT - VAN TRAILERS	25-S2	87,236.99	80,350	6,887	836	0.96	8.2
	TOTAL ACCOUNT 392		1,127,932.56	697,869	440,043	48,465	4.30	5.1
393	STORES EQUIPMENT	25-SQ	1,371,787.20	1,369,532	2,256	218	0.02	10.3
394	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	11,575,101.13	6,739,636	4,835,465	350,932	3.03	13.8
395	LABORATORY EQUIPMENT	20-SQ	2,660,516.25	2,660,513	3	0	-	-
396	POWER OPERATED EQUIPMENT	30-R0.5	738,391.18	516,954	122,037	7,230	0.98	16.9
397	COMMUNICATION EQUIPMENT	27-R1	31,607,267.02	21,773,267	10,034,000	751,902	2.36	13.3
398	MISCELLANEOUS EQUIPMENT	20-SQ	2,394,655.59	2,348,998	45,658	4,185	0.17	10.9
	TOTAL GENERAL PLANT		181,714,242.36	114,919,236	66,804,007	5,874,878	3.78	9.7
	TOTAL DEPRECIABLE PLANT		2,714,571,971.78	910,644,971	1,804,527,004	69,115,813	2.55	26.1

METROPOLITAN EDISON 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

	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)
	NONDEPRECIABLE							
301	ORGANIZATION		123,507.40					
302	FRANCHISES AND CONSENTS		150,604.01	(14,565)				
326	ASSET RETIREMENT COSTS TMI # 2		31,256,633.07	31,256,633				
350.1	LAND		3,638,952.94	5,089				
359.1	ASSET RETIREMENT COSTS TRANSMISSION		4,695.95	2,756				
374	ASSET RETIREMENT COSTS DISTRIBUTION		37,210.25	22,759				
369.1	LAND		3,080,351.68	2,759				
369.1	LAND		2,672,807.80					
396.3	BUILDING LEASEHOLDS		16,753.91	5,759				
392	TRANSPORTATION EQUIPMENT - CAPITAL LEASE RBS VEHICLES		19,978,613.83	6,972,864				
399	ASSET RETIREMENT COSTS GENERAL BUILDINGS		195,851.28	51,549				
	<b>TOTAL NONDEPRECIABLE PLANT</b>		<b>61,056,052.13</b>	<b>40,305,642</b>				
	<b>TOTAL ELECTRIC PLANT</b>		<b>2,775,638,023.91</b>	<b>950,350,613</b>	<b>1,804,527,004</b>	<b>69,115,613</b>		

\* LIFE SPAN PROCEDURE WAS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE

METROPOLITAN EDISON COMPANY  
TABLE 2. AMORTIZATION OF EXPERIENCED NET SALVAGE

ACCOUNT (1)	2011		2012		2013		2014		2015		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							55.83		129.15		(184.98)	(37)
352			4,487.86				4,487.86				(4,487.86)	(898)
353	118,790.27		45,568.71	55.98			817,943.11		509,058.05	15,037.46	(1,598,473.02)	(319,695)
354			2,763.42				2,664.40				(5,447.82)	(1,090)
355	459,439.72	2,500.00	847,681.46				57,737.99		1,533,651.38		(1,591,389.37)	(316,278)
356.1			173,005.11				173,005.11		2,172,255.93		(5,095,237.29)	(1,019,045)
359			436.16				436.16				(436.16)	(87)
360.2											0.00	0
361			6,544.01				6,544.01		6,025.90		(12,569.91)	(2,514)
362	703,674.07		1,438,326.45	9,662.30			1,438,326.45	5,422.00	1,105,853.65	7,627.02	(5,521,466.60)	(1,104,293)
364	(19,545.30)		2,558,567.44				2,558,567.44		1,445,556.50		(3,984,578.64)	(796,916)
365	12,215,177.73	308,913.33	2,268,908.66	577.20			2,807,632.63		2,262,878.28		(7,239,628)	(1,459,856)
365.1											0.00	0
366	(452.80)		36,936.26				36,936.26		29,994.85		(66,931.11)	(13,386)
367	91,056.79		812,521.43				812,521.43		1,356,891.85		(2,168,960.48)	(433,792)
368	113,293.49		861,111.94	457,395.65			(83,303.61)	374,967.58	250,219.58	659,783.17	(578,426.92)	(115,685)
369			221,294.28				3,422,948.62	1,100.00	568,585.96		(4,660,855.53)	(930,171)
369.1											0.00	0
370.1			11,102.05				11,102.05		35,079.08		(46,181.13)	(9,236)
371	1,606.32		92,402.70				92,402.70		119,186.47		(213,195.49)	(42,639)
373	51,300.41		109,715.22				109,715.22		190,060.37		(177,081.08)	(35,416)
390.1	167,854.82		118,631.24				159,724.73		22,222.04		(716,871.39)	(143,374)
391	20,672.56		214.47				(1,146.55)		1.86		(20,968.71)	(4,178)
391.3											1,146.55	229
392.3											3,520.07	704
392.4											0.00	0
396											1,809.39	362
397	296.46	37,100.00	61.25	493,247.16	4,130.36	467,891.14	1,290.02	1,808.39	50,956.65	3,520.07	(56,377.23)	(11,275)
398											36,742.28	7,348
TOTAL	13,923,163.76	459,936.12	23,007,411.00	493,247.16	4,913,892.14	467,891.14	11,629,523.35	363,297.37	11,681,272.15	685,937.72	(62,664,952.29)	(12,632,990)



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**PART II. DETAILED DEPRECIATION  
CALCULATIONS**

**CUMULATIVE DEPRECIATED ORIGINAL COST**

## METROPOLITAN EDISON 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	
			(2)	(3)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1900	8,269	8,269				0.0
1901	220	172		48	48	0.0
1903	2,378	2,378			48	0.0
1904	24,008	24,008			48	0.0
1905	2,460	2,460			48	0.0
1906	1,434	1,434			48	0.0
1907	325	325			48	0.0
1908	441	441			48	0.0
1909	49	48		1	49	0.0
1910	2,200	2,200			49	0.0
1911	417	417			49	0.0
1912	1,850	1,850			49	0.0
1914	662	661		1	50	0.0
1916	77	76		1	51	0.0
1917	2,030	2,008		22	73	0.0
1918	1,377	1,361		16	89	0.0
1919	2,419	2,379		40	129	0.0
1920	1,636	1,600		36	165	0.0
1921	43,192	42,232		960	1,125	0.0
1922	9,103	8,885		218	1,343	0.0
1923	164,219	162,069		2,150	3,493	0.0
1924	493,009	491,307		1,702	5,195	0.0
1925	132,699	129,111		3,588	8,783	0.0
1926	61,002	58,270		2,732	11,515	0.0
1927	230,607	221,109		9,498	21,013	0.0
1928	187,802	186,077		1,725	22,738	0.0
1929	111,188	105,291		5,897	28,635	0.0
1930	53,482	50,917		2,565	31,200	0.0
1931	58,257	55,813		2,444	33,644	0.0
1932	1,205	1,134		71	33,715	0.0
1933	7,437	7,065		372	34,087	0.0
1934	432	404		28	34,115	0.0
1935	9,040	8,452		588	34,703	0.0
1936	2,375	2,218		157	34,860	0.0
1937	47,925	44,310		3,615	38,475	0.0
1938	4,047,921	3,554,875		493,046	531,521	0.0
1939	24,503	23,836		667	532,188	0.0
1940	61,711	56,952		4,759	536,947	0.0
1941	771,289	688,472		82,817	619,764	0.0
1942	161,377	137,796		23,581	643,345	0.0
1943	3,569,765	2,622,416		947,349	1,590,694	0.1
1944	182,253	143,392		38,861	1,629,555	0.1
1945	497,862	414,069		83,793	1,713,348	0.1
1946	594,677	457,034		137,643	1,850,991	0.1
1947	814,030	643,820		170,210	2,021,201	0.1
1948	1,482,801	1,152,264		330,537	2,351,738	0.1

## METROPOLITAN EDISON 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	1,802,132	1,417,958		384,174	2,735,912	0.2
1950	2,228,917	1,779,928		448,989	3,184,901	0.2
1951	2,069,182	1,665,239		403,943	3,588,844	0.2
1952	2,284,602	1,753,902		530,700	4,119,544	0.2
1953	4,869,092	3,896,796		972,296	5,091,840	0.3
1954	11,872,954	9,636,391		2,236,563	7,328,403	0.4
1955	3,588,593	2,694,415		894,178	8,222,581	0.5
1956	3,274,781	2,415,405		859,376	9,081,957	0.5
1957	4,773,409	3,550,312		1,223,097	10,305,054	0.6
1958	3,969,584	2,878,533		1,091,051	11,396,105	0.6
1959	4,529,849	3,212,408		1,317,441	12,713,546	0.7
1960	3,553,632	2,467,453		1,086,179	13,799,725	0.8
1961	4,130,609	2,836,818		1,293,791	15,093,516	0.8
1962	5,584,975	3,881,840		1,703,135	16,796,651	0.9
1963	7,675,113	5,624,906		2,050,207	18,846,858	1.0
1964	5,078,825	3,384,897		1,693,928	20,540,786	1.1
1965	8,000,298	5,711,972		2,288,326	22,829,112	1.3
1966	10,857,069	7,365,478		3,491,591	26,320,703	1.5
1967	27,905,454	19,201,835		8,703,619	35,024,322	1.9
1968	20,984,573	14,292,792		6,691,781	41,716,103	2.3
1969	15,252,125	10,142,620		5,109,505	46,825,608	2.6
1970	21,703,956	14,302,907		7,401,049	54,226,657	3.0
1971	23,281,032	15,104,875		8,176,157	62,402,814	3.5
1972	18,236,600	11,814,898		6,421,702	68,824,516	3.8
1973	23,990,604	14,987,977		9,002,627	77,827,143	4.3
1974	18,216,265	11,490,492		6,725,773	84,552,916	4.7
1975	11,129,496	6,728,358		4,401,138	88,954,054	4.9
1976	46,555,016	27,747,672		18,807,344	107,761,398	6.0
1977	12,815,245	7,823,876		4,991,369	112,752,767	6.2
1978	13,967,183	8,671,202		5,295,981	118,048,748	6.5
1979	13,008,493	7,989,477		5,019,016	123,067,764	6.8
1980	12,317,868	7,144,764		5,173,104	128,240,868	7.1
1981	12,311,711	6,964,557		5,347,154	133,588,022	7.4
1982	12,986,885	7,263,274		5,723,611	139,311,633	7.7
1983	21,212,239	11,576,002		9,636,237	148,947,870	8.3
1984	25,857,003	14,709,580		11,147,423	160,095,293	8.9
1985	37,020,925	19,888,526		17,132,399	177,227,692	9.8
1986	41,316,238	21,926,199		19,390,039	196,617,731	10.9
1987	46,040,933	25,717,551		20,323,382	216,941,113	12.0
1988	43,212,534	22,510,909		20,701,625	237,642,738	13.2
1989	51,382,759	26,559,281		24,823,478	262,466,216	14.5
1990	68,295,100	35,251,271		33,043,829	295,510,045	16.4
1991	74,843,662	36,678,013		38,165,649	333,675,694	18.5
1992	63,989,976	32,059,565		31,930,411	365,606,105	20.3
1993	61,600,469	27,274,479		34,325,990	399,932,095	22.2
1994	60,838,996	27,926,202		32,912,794	432,844,889	24.0

## METROPOLITAN EDISON 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)	(4)	(5)	(6)
1995	55,277,254	24,312,487	30,964,767		463,809,656	25.7	
1996	42,188,046	20,148,700	22,039,346		485,849,002	26.9	
1997	50,171,533	20,443,119	29,728,414		515,577,416	28.6	
1998	58,960,284	22,733,569	36,226,715		551,804,131	30.6	
1999	41,850,568	14,610,193	27,240,375		579,044,506	32.1	
2000	43,580,912	14,955,146	28,625,766		607,670,272	33.7	
2001	46,942,853	14,913,185	32,029,668		639,699,940	35.4	
2002	33,653,310	10,045,090	23,608,220		663,308,160	36.8	
2003	42,541,843	18,304,029	24,237,814		687,545,974	38.1	
2004	51,987,291	16,706,908	35,280,383		722,826,357	40.1	
2005	72,730,499	18,194,509	54,535,990		777,362,347	43.1	
2006	76,593,211	17,630,362	58,962,849		836,325,196	46.3	
2007	77,839,385	20,524,924	57,314,461		893,639,657	49.5	
2008	105,562,836	19,653,014	85,909,822		979,549,479	54.3	
2009	105,438,851	17,472,624	87,966,227		1,067,515,706	59.2	
2010	80,450,391	10,998,740	69,451,651		1,136,967,357	63.0	
2011	238,023,316	28,993,586	209,029,730		1,345,997,087	74.6	
2012	112,505,493	10,017,046	102,488,447		1,448,485,534	80.3	
2013	137,629,726	8,907,286	128,722,440		1,577,207,974	87.4	
2014	117,781,893	6,497,053	111,284,840		1,688,492,814	93.6	
2015	118,572,103	2,537,923	116,034,180		1,804,526,994	100.0	
TOTAL	2,714,571,969	910,044,975	1,804,526,994				

**UTILITY PLANT IN SERVICE**

## METROPOLITAN EDISON 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	1,778,889.40	1,778,889	1,778,889			
1997	32,387.07	32,387	32,387			
2000	8.66	9	9			
2001	11,953.04	11,953	11,953			
2002	126,412.52	126,413	126,413			
2003	859,000.35	859,000	859,000			
2004	3,919,197.54	3,919,198	3,919,198			
2005	794,414.65	794,415	794,415			
2006	1,212,256.65	1,212,257	1,212,257			
2007	6,556,772.80	6,556,773	6,556,773			
2008	754,155.12	754,155	754,155			
2009	2,395,595.32	2,224,478	2,233,811	161,784	0.50	161,784
2010	1,309,486.49	1,028,877	1,033,194	276,292	1.50	184,195
2011	6,511,283.78	4,185,844	4,203,407	2,307,877	2.50	923,151
2012	620,553.12	310,277	311,579	308,974	3.50	88,278
2013	3,336,996.69	1,191,775	1,196,775	2,140,222	4.50	475,605
2014	3,829,537.54	820,632	824,075	3,005,463	5.50	546,448
2015	3,788,269.57	270,596	271,732	3,516,538	6.50	541,006
	37,837,170.31	26,077,928	26,120,022	11,717,148		2,920,467
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.0 7.72

## METROPOLITAN EDISON COMPANY

ACCOUNT 303.30 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT ENTERPRISE

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						
2000	58,619.79	58,620	58,620			
2001	563,365.21	563,365	563,365			
	621,985.00	621,985	621,985			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00



## METROPOLITAN EDISON COMPANY

ACCOUNT 303.60 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	8,047,879.06	8,047,879	8,047,879			
	8,047,879.06	8,047,879	8,047,879			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.00

## METROPOLITAN EDISON COMPANY

## ACCOUNT 303.90 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	5,879,985.83	1,260,022	814,618	5,065,368	5.50	920,976
2015	7,027,372.50	501,965	324,526	6,702,846	6.50	1,031,207
	12,907,358.33	1,761,987	1,139,144	11,768,214		1,952,183
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.0 15.12

## METROPOLITAN EDISON 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						
1901	220.00	219	172	48	0.44	48
1907	25.00	25	25			
1914	2.00	2	2			
1924	891.75	840	659	233	5.59	42
1929	313.17	293	230	83	6.09	14
1938	612,259.53	545,646	428,001	184,259	9.46	19,478
1939	368.25	327	256	112	9.71	12
1940	1,737.64	1,535	1,204	534	9.97	54
1941	74,176.31	65,208	51,149	23,027	10.25	2,247
1942	29,045.25	25,191	19,760	9,285	11.25	825
1943	42,642.59	36,792	28,859	13,784	11.53	1,195
1944	3,053.77	2,620	2,055	999	11.83	84
1945	12,030.13	10,262	8,049	3,981	12.15	328
1946	215.95	182	143	73	13.14	6
1947	6,420.22	5,365	4,208	2,212	13.47	164
1948	57,629.06	47,844	37,529	20,100	13.80	1,457
1949	67,095.54	54,884	43,051	24,045	14.80	1,625
1950	201,972.46	164,042	128,673	73,299	15.15	4,838
1951	86,567.94	69,237	54,309	32,259	16.15	1,997
1952	138,944.04	110,294	86,514	52,430	16.50	3,178
1953	609,458.00	479,948	376,468	232,990	16.87	13,811
1954	630,233.45	488,368	383,072	247,161	17.87	13,831
1955	218,293.92	167,737	131,572	86,722	18.24	4,754
1956	159,988.62	120,887	94,823	65,166	19.24	3,387
1957	194,240.54	145,447	114,088	80,153	19.62	4,085
1958	39,583.64	29,134	22,853	16,731	20.62	811
1959	387,424.80	282,355	221,477	165,948	21.02	7,895
1960	67,357.92	48,599	38,121	29,237	21.42	1,365
1961	131,977.42	93,506	73,345	58,632	22.42	2,615
1962	78,738.70	55,180	43,283	35,456	22.84	1,552
1963	330,660.51	227,428	178,393	152,268	23.83	6,390
1964	161,209.48	109,590	85,962	75,247	24.26	3,102
1965	272,165.88	181,426	142,309	129,857	25.26	5,141
1966	711,865.75	468,692	367,639	344,227	25.68	13,404
1967	3,097,937.83	1,998,170	1,567,351	1,530,587	26.69	57,347
1968	1,954,050.94	1,243,753	975,591	978,460	27.13	36,066
1969	499,170.03	311,033	243,972	255,198	28.13	9,072
1970	845,645.51	515,590	404,425	441,221	29.13	15,147
1971	1,266,471.73	760,896	596,842	669,630	29.57	22,646
1972	473,174.41	277,848	217,942	255,232	30.58	8,346
1973	2,007,475.04	1,160,321	910,148	1,097,327	31.03	35,363
1974	283,812.63	160,184	125,647	158,166	32.03	4,938
1975	447,702.82	246,595	193,427	254,276	33.03	7,698

## METROPOLITAN EDISON 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						
1976	6,112,490.51	3,308,080	2,594,835	3,517,656	33.49	105,036
1977	275,265.63	145,175	113,874	161,392	34.50	4,678
1978	8,420.26	4,326	3,393	5,027	35.49	142
1979	100,125.74	50,433	39,559	60,567	35.96	1,684
1980	114,508.39	56,098	44,003	70,505	36.96	1,908
1981	12,944.11	6,163	4,834	8,110	37.96	214
1982	14,887.51	6,882	5,398	9,490	38.96	244
1983	295,517.04	133,515	104,728	190,789	39.44	4,837
1984	218,073.20	95,472	74,888	143,185	40.45	3,540
1985	417,272.31	176,923	138,777	278,495	41.44	6,720
1986	65,939.13	27,035	21,206	44,733	42.45	1,054
1987	33,007.08	13,077	10,258	22,749	43.44	524
1988	68,838.58	26,503	20,789	48,050	43.93	1,094
1989	8,041.09	2,983	2,340	5,701	44.93	127
1990	556,414.29	198,640	155,812	400,602	45.93	8,722
1991	119,303.21	40,921	32,098	87,205	46.93	1,858
1992	45,883.80	15,096	11,841	34,043	47.93	710
1993	1,289,627.27	406,233	318,647	970,980	48.93	19,844
1994	714,064.13	214,933	168,592	545,472	49.93	10,925
1995	115.53	33	26	90	50.43	2
1996	140.38	39	31	109	51.42	2
2003	252,332.78	44,461	34,874	217,459	58.43	3,722
2007	5,810.40	696	546	5,264	62.43	84
2009	4.84			5	63.92	
2011	598.69	38	30	569	65.92	9
2014	3,762.72	80	63	3,700	68.92	54
	26,937,638.79	15,687,330	12,305,040	14,632,599		494,092
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						29.6 1.83

## METROPOLITAN EDISON 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-R4						
NET SALVAGE PERCENT.. 0						
1938	70,429.82	66,049	60,600	9,830	5.14	1,912
1940	1,225.20	1,147	1,052	173	5.15	34
1941	7,051.74	6,567	6,025	1,027	5.50	187
1942	989.13	916	840	149	5.87	25
1943	22,891.38	21,078	19,339	3,552	6.24	569
1944	16.48	15	14	2	6.62	
1946	177.20	160	147	30	7.42	4
1947	121.29	109	100	21	7.83	3
1948	3,450.08	3,074	2,820	630	8.26	76
1949	2,483.47	2,213	2,030	453	8.13	56
1950	114.70	101	93	22	8.58	3
1951	10,249.96	8,991	8,249	2,001	9.03	222
1952	9,802.69	8,528	7,824	1,979	9.49	209
1953	4,365.90	3,766	3,455	911	9.96	91
1954	385,982.74	329,938	302,717	83,266	10.45	7,968
1955	40,439.48	34,252	31,426	9,013	10.93	825
1956	965.78	810	743	223	11.42	20
1957	4,813.27	3,970	3,642	1,171	12.43	94
1958	56,306.56	45,974	42,181	14,126	12.92	1,093
1959	3,674.92	2,969	2,724	951	13.43	71
1960	306.55	245	225	82	13.94	6
1961	230.12	182	167	63	14.47	4
1962	33,966.72	26,351	24,177	9,790	15.46	633
1963	83,377.78	63,909	58,636	24,742	15.99	1,547
1964	1,948.25	1,475	1,353	595	16.53	36
1965	20,753.26	15,511	14,231	6,522	17.07	382
1966	93,939.69	69,290	63,573	30,367	17.61	1,724
1967	3,072.67	2,220	2,037	1,036	18.62	56
1968	169,691.80	120,905	110,930	58,762	19.17	3,065
1969	161,790.02	113,609	104,236	57,554	19.72	2,919
1970	458,817.08	315,207	289,202	169,615	20.73	8,182
1971	182,292.59	123,303	113,130	69,163	21.29	3,249
1972	78,917.81	52,528	48,194	30,724	21.86	1,405
1973	223,885.85	145,571	133,561	90,325	22.86	3,951
1974	4,418.89	2,824	2,591	1,828	23.44	78
1975	15,881.75	9,905	9,088	6,794	24.44	278
1976	519,213.56	317,863	291,639	227,575	25.02	9,096
1977	12,628.40	7,585	6,959	5,669	25.60	221
1978	1,291.00	755	693	598	26.60	22
1980	1,203.31	671	616	587	28.19	21
1981	1,155.53	630	578	578	28.79	20
1982	16,828.77	8,907	8,172	8,657	29.79	291
1983	47,435.12	24,358	22,348	25,087	30.79	815

## METROPOLITAN EDISON 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-R4						
NET SALVAGE PERCENT.. 0						
1984	16,541.60	8,284	7,601	8,941	31.40	285
1985	813,258.20	394,430	361,888	451,370	32.39	13,935
1986	326,108.13	152,945	140,327	185,781	33.40	5,562
1987	26,159.62	11,929	10,945	15,215	34.00	448
1988	189,670.87	83,455	76,570	113,101	35.00	3,231
1989	11,649.27	4,939	4,532	7,117	36.00	198
1990	430,859.49	176,911	162,315	268,544	36.61	7,335
1991	388,261.82	153,130	140,496	247,766	37.61	6,588
1992	145,373.97	55,010	50,471	94,903	38.61	2,458
1993	13,360.88	4,839	4,440	8,921	39.61	225
1994	61,378.57	21,378	19,614	41,765	40.23	1,038
1995	8,844.99	2,937	2,695	6,150	41.23	149
1996	22,039.63	6,962	6,388	15,652	42.23	371
1998	4,008.60	1,136	1,042	2,967	44.23	67
1999	17,215.09	4,602	4,222	12,993	45.23	287
2000	28,523.81	7,162	6,571	21,953	46.23	475
2001	118,437.06	27,999	25,689	92,748	46.85	1,980
2003	856.48	175	161	695	48.85	14
2006	10,711.03	1,658	1,521	9,190	51.85	177
2007	2,116.65	293	269	1,848	52.85	35
2011	1,142,255.53	83,842	76,925	1,065,331	56.85	18,739
2012	81,234.44	4,630	4,248	76,986	57.85	1,331
2013	62,451.31	2,561	2,349	60,102	58.48	1,028
2015	0.27		0			
	6,679,915.62	3,175,638	2,913,636	3,766,279		117,419
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						32.1 1.76

## METROPOLITAN EDISON 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 56-R1.5						
NET SALVAGE PERCENT.. 0						
1909	49.12	48	48	1	2.20	
1919	263.37	252	250	13	4.51	3
1921	75.66	71	70	6	5.50	1
1922	130.19	123	122	8	5.50	1
1923	5,325.98	5,025	4,988	338	5.54	61
1924	16.03	15	15	1	5.59	
1925	31,543.44	29,689	29,469	2,074	5.65	367
1926	13,413.17	12,485	12,392	1,021	6.65	154
1927	15,345.49	14,259	14,153	1,192	6.74	177
1928	1,055.93	979	972	84	6.84	12
1929	13,003.33	12,036	11,947	1,056	6.95	152
1930	7,822.42	7,223	7,169	653	7.09	92
1931	1,999.70	1,842	1,828	172	7.25	24
1935	207.77	187	186	22	8.79	3
1937	9.93	9	9	1	9.22	
1938	239.19	213	211	28	9.46	3
1940	5,236.29	4,626	4,592	644	9.97	65
1941	107,057.03	94,114	93,416	13,641	10.25	1,331
1942	10,729.47	9,384	9,314	1,415	10.54	134
1943	164,966.93	143,521	142,457	22,510	10.83	2,078
1944	63.23	55	55	8	11.14	1
1945	210.47	181	180	30	11.47	3
1946	4,539.60	3,880	3,851	689	11.80	58
1947	3,959.46	3,363	3,338	621	12.15	51
1948	11,564.26	9,835	9,762	1,802	11.87	152
1949	10,109.54	8,539	8,476	1,634	12.24	133
1950	25,425.20	21,316	21,158	4,267	12.62	338
1951	165,506.46	137,701	136,680	28,826	13.02	2,214
1952	524,611.28	433,067	429,855	94,756	13.42	7,061
1953	99,103.12	81,146	80,544	18,559	13.83	1,342
1954	2,300,868.99	1,867,845	1,853,992	446,877	14.26	31,338
1955	346,511.03	278,803	276,735	69,776	14.69	4,750
1956	27,159.28	21,654	21,493	5,666	15.13	374
1957	62,048.43	49,366	49,000	13,048	15.03	868
1958	387,087.62	304,948	302,686	84,402	15.49	5,449
1959	82,021.29	63,952	63,478	18,543	15.96	1,162
1960	38,069.87	29,367	29,149	8,921	16.45	542
1961	73,252.96	55,892	55,477	17,776	16.93	1,050
1962	1,123,082.49	853,206	846,878	276,204	16.92	16,324
1963	964,183.06	723,909	718,540	245,643	17.43	14,093
1964	283,903.89	210,543	208,981	74,923	17.94	4,176
1965	417,778.99	305,898	303,629	114,150	18.47	6,180
1966	723,677.84	523,002	519,123	204,555	18.99	10,772

## METROPOLITAN EDISON 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 56-R1.5						
NET SALVAGE PERCENT.. 0						
1967	266,040.61	190,964	189,548	76,493	19.07	4,011
1968	1,556,077.28	1,101,391	1,093,222	462,855	19.61	23,603
1969	1,910,197.02	1,332,362	1,322,480	587,717	20.17	29,138
1970	3,913,011.65	2,688,239	2,668,302	1,244,710	20.73	60,044
1971	2,912,368.00	1,982,740	1,968,035	944,333	20.86	45,270
1972	2,112,311.72	1,415,038	1,404,543	707,769	21.44	33,012
1973	2,229,029.44	1,468,485	1,457,594	771,435	22.01	35,049
1974	167,985.72	109,459	108,647	59,339	22.19	2,674
1975	1,387,810.04	888,060	881,474	506,336	22.79	22,217
1976	10,173,491.91	6,388,953	6,341,569	3,831,923	23.40	163,757
1977	627,557.93	388,960	386,075	241,483	23.61	10,228
1978	359,976.38	218,686	217,064	142,912	24.23	5,898
1979	164,033.48	97,600	96,876	67,157	24.85	2,702
1980	132,424.98	77,575	77,000	55,425	25.10	2,208
1981	306,681.83	175,637	174,334	132,348	25.74	5,142
1982	290,631.19	162,579	161,373	129,258	26.38	4,900
1983	882,330.55	484,576	480,982	401,349	26.67	15,049
1984	937,822.05	502,204	498,479	439,343	27.32	16,081
1985	3,273,016.86	1,717,025	1,704,291	1,568,726	27.64	56,756
1986	5,968,297.21	3,046,219	3,023,627	2,944,670	28.30	104,052
1987	647,257.51	322,852	320,458	326,800	28.64	11,411
1988	685,749.80	333,823	331,347	354,403	28.99	12,225
1989	1,903,857.07	898,049	891,389	1,012,468	29.68	34,113
1990	1,206,121.63	553,610	549,504	656,618	30.06	21,844
1991	2,905,098.40	1,295,383	1,285,776	1,619,322	30.45	53,180
1992	5,162,260.87	2,219,772	2,203,309	2,958,952	31.15	94,990
1993	1,542,148.13	641,842	637,082	905,066	31.56	28,678
1994	4,813,487.42	1,935,022	1,920,671	2,892,816	31.98	90,457
1995	2,054,754.43	796,012	790,108	1,264,646	32.41	39,020
1996	1,285,353.79	478,666	475,116	810,238	32.86	24,657
1997	3,174,547.96	1,133,314	1,124,909	2,049,639	33.32	61,514
1998	2,352,556.40	802,692	796,739	1,555,817	33.78	46,057
1999	373,481.18	121,381	120,481	253,000	34.26	7,385
2000	4,078,369.16	1,264,294	1,254,917	2,823,452	34.50	81,839
2001	1,954,452.05	572,459	568,213	1,386,239	35.00	39,607
2002	941,813.33	260,694	258,761	683,052	35.28	19,361
2003	1,465,829.34	381,116	378,289	1,087,540	35.58	30,566
2004	2,138,089.13	518,700	514,853	1,623,236	35.90	45,215
2005	1,196,085.76	268,760	266,767	929,319	36.23	25,651
2006	15,018,631.61	3,110,359	3,087,291	11,931,341	36.37	328,054
2007	1,136,930.86	213,516	211,932	924,999	36.75	25,170
2008	22,522,430.86	3,817,552	3,789,239	18,733,192	36.75	509,747
2009	5,507,574.78	827,238	821,103	4,686,472	36.79	127,384



## METROPOLITAN EDISON 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 56-R1.5						
NET SALVAGE PERCENT.. 0						
2010	5,318,160.13	690,297	685,177	4,632,983	36.87	125,657
2011	20,098,731.35	2,198,801	2,182,493	17,916,238	36.65	488,847
2012	9,368,118.22	822,521	816,421	8,551,697	36.34	235,325
2013	3,390,323.84	222,066	220,419	3,169,905	35.67	88,868
2014	9,622,544.41	402,222	399,239	9,223,305	34.34	268,588
2015	9,056,063.62	144,897	143,822	8,912,241	30.65	290,775
	188,545,147.69	58,008,231	57,578,008	130,967,139		4,011,065
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						32.7 2.13

## METROPOLITAN EDISON 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-R4						
NET SALVAGE PERCENT.. 0						
1921	1,003.82	958	1,004			
1923	2,313.86	2,205	2,314			
1924	447,111.66	421,358	447,112			
1925	59,148.39	55,670	59,148			
1926	2,669.76	2,509	2,670			
1928	44,404.24	41,571	44,404			
1929	4,164.81	3,891	4,165			
1930	9,071.14	8,376	9,071			
1931	13,302.87	12,252	13,303			
1940	9,720.09	8,587	9,720			
1941	128,574.12	113,030	128,574			
1943	1,939.14	1,673	1,939			
1948	2,335.61	1,939	2,336			
1950	85,910.00	69,776	84,589	1,321	15.15	87
1951	54,557.17	43,635	52,898	1,659	16.15	103
1953	970,063.28	763,925	926,097	43,966	16.87	2,606
1954	2,484,182.81	1,924,993	2,333,646	150,537	17.87	8,424
1955	109,452.98	84,104	101,958	7,495	18.24	411
1956	26,134.23	19,747	23,939	2,195	19.24	114
1957	128,568.38	96,272	116,709	11,859	19.62	604
1959	180,389.43	131,468	159,377	21,012	21.02	1,000
1960	17,765.87	12,818	15,539	2,227	21.42	104
1962	55,077.00	38,598	46,792	8,285	22.84	363
1963	50,713.84	34,881	42,286	8,428	23.83	354
1964	24.52	17	21	4	24.26	
1965	4,008.81	2,672	3,239	770	25.26	30
1966	1,337,384.34	880,534	1,067,461	269,923	25.68	10,511
1967	6,612,656.50	4,265,163	5,170,606	1,442,050	26.69	54,030
1968	4,763,883.56	3,032,212	3,675,914	1,087,970	27.13	40,102
1970	2,521,730.04	1,537,499	1,863,892	657,838	29.13	22,583
1971	2,263,525.90	1,359,926	1,648,622	614,904	29.57	20,795
1972	173,400.62	101,821	123,436	49,965	30.58	1,634
1973	329,661.86	190,545	230,995	98,667	31.03	3,180
1974	645,296.58	364,205	441,521	203,776	32.03	6,362
1976	10,301,082.61	5,574,946	6,758,442	3,542,641	33.49	105,782
1984	978,223.02	428,266	519,182	459,041	40.45	11,348
1985	1,131,748.22	479,861	581,730	550,018	41.44	13,273
1986	604,439.36	247,820	300,429	304,010	42.45	7,162
1989	26,995.32	10,015	12,141	14,854	44.93	331
1991	10,026.50	3,439	4,169	5,858	46.93	125
1992	39,700.54	13,061	15,834	23,867	47.93	498
1993	132,283.11	41,669	50,515	81,768	48.93	1,671
1998	21,268.34	5,249	6,363	14,905	53.42	279

## METROPOLITAN EDISON 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-R4						
NET SALVAGE PERCENT.. 0						
2011	4,168,409.22	266,361	322,906	3,845,503	65.92	58,336
2012	150,456.25	7,478	9,066	141,390	66.92	2,113
2014	95.30	2	2	93	68.92	1
	41,104,875.02	22,706,997	27,436,076	13,668,799		374,316
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						36.5 0.91

## METROPOLITAN EDISON 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-R2						
NET SALVAGE PERCENT.. 0						
1929	702.85	651	660	43	6.95	6
1938	11,523.90	10,270	10,406	1,118	9.46	118
1939	265.23	235	238	27	9.71	3
1940	2,940.38	2,598	2,633	307	9.97	31
1941	43,160.16	37,942	38,446	4,714	10.25	460
1942	2,732.98	2,390	2,422	311	10.54	30
1943	19,815.57	17,240	17,469	2,347	10.83	217
1944	2,169.06	1,877	1,902	267	11.14	24
1945	886.26	762	772	114	11.47	10
1946	1,397.44	1,195	1,211	186	11.80	16
1947	5,821.93	4,945	5,011	811	12.15	67
1948	56,172.07	47,398	48,028	8,144	12.50	652
1949	100,959.26	84,594	85,718	15,241	12.87	1,184
1950	126,822.57	105,491	106,893	19,930	13.24	1,505
1951	45,190.05	37,309	37,805	7,385	13.62	542
1952	96,379.31	78,954	80,003	16,376	14.02	1,168
1953	60,985.49	49,935	50,599	10,386	13.83	751
1954	93,759.19	76,114	77,125	16,634	14.26	1,166
1955	68,170.36	54,850	55,579	12,591	14.69	857
1956	98,926.64	78,874	79,922	19,005	15.13	1,256
1957	198,442.62	156,730	158,813	39,630	15.57	2,545
1958	47,348.27	37,026	37,518	9,830	16.03	613
1959	277,097.19	214,473	217,323	59,774	16.50	3,623
1960	144,244.17	110,477	111,945	32,299	16.96	1,904
1961	171,977.16	130,290	132,021	39,956	17.44	2,291
1962	99,066.60	74,201	75,187	23,880	17.93	1,332
1963	262,407.13	194,234	196,815	65,592	18.43	3,559
1964	146,752.06	107,320	108,746	38,006	18.92	2,009
1965	158,279.98	114,310	115,829	42,451	19.43	2,185
1966	256,816.31	183,059	185,492	71,324	19.94	3,577
1967	266,464.22	188,683	191,190	75,274	19.99	3,766
1968	484,747.57	338,451	342,948	141,800	20.53	6,907
1969	385,180.13	265,081	268,604	116,576	21.07	5,533
1970	1,300,500.29	881,739	893,456	407,044	21.61	18,836
1971	710,730.74	474,413	480,717	230,014	22.17	10,375
1972	756,093.91	496,602	503,201	252,893	22.73	11,126
1973	980,463.93	633,380	641,797	338,667	23.29	14,541
1974	439,252.24	278,925	282,631	156,621	23.86	6,564
1975	496,993.35	309,975	314,094	182,899	24.44	7,484
1976	17,924.73	11,045	11,192	6,733	24.60	274
1977	568,148.12	343,389	347,952	220,196	25.20	8,738
1978	76,469.24	45,308	45,910	30,559	25.79	1,185
1979	316,174.63	183,508	185,947	130,228	26.39	4,935

## METROPOLITAN EDISON 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-R2						
NET SALVAGE PERCENT.. 0						
1980	372,645.44	211,663	214,476	158,169	27.00	5,858
1981	567,979.28	315,456	319,648	248,331	27.61	8,994
1982	253,926.31	138,644	140,486	113,440	27.85	4,073
1983	749,899.20	399,696	405,007	344,892	28.48	12,110
1984	425,251.10	221,046	223,983	201,268	29.10	6,916
1985	3,102,389.83	1,570,740	1,591,613	1,510,777	29.74	50,799
1986	1,006,871.14	495,985	502,576	504,295	30.38	16,600
1987	1,083,455.82	521,792	528,726	554,730	30.67	18,087
1988	1,464,033.72	684,436	693,531	770,503	31.32	24,601
1989	504,555.78	228,665	231,704	272,852	31.98	8,532
1990	2,013,233.04	888,238	900,041	1,113,192	32.30	34,464
1991	782,794.43	333,705	338,139	444,655	32.97	13,487
1992	785,000.00	322,792	327,081	457,919	33.65	13,608
1993	3,204,761.56	1,276,136	1,293,094	1,911,668	34.00	56,226
1994	572,372.29	219,047	221,958	350,414	34.68	10,104
1995	1,784,836.16	655,035	663,739	1,121,097	35.36	31,705
1996	328,169.07	115,844	117,383	210,786	35.75	5,896
1997	1,316,094.80	443,129	449,018	867,077	36.45	23,788
1998	1,982,743.00	638,443	646,927	1,335,816	36.85	36,250
1999	2,748,203.12	838,752	849,898	1,898,305	37.56	50,541
2000	276,362.59	80,090	81,154	195,209	37.98	5,140
2003	375,600.38	90,144	91,342	284,258	39.58	7,182
2004	193,787.37	43,234	43,809	149,978	40.05	3,745
2005	746,112.64	153,550	155,590	590,523	40.52	14,574
2006	620,340.34	117,244	118,802	501,538	40.75	12,308
2007	176,834.00	30,203	30,604	146,230	41.25	3,545
2008	1,208,501.98	183,934	186,378	1,022,124	41.76	24,476
2009	805,940.71	107,915	109,349	696,592	42.04	16,570
2010	442,549.94	50,893	51,569	390,981	42.34	9,234
2011	2,816,441.82	269,815	273,401	2,543,041	42.45	59,907
2012	957,303.73	73,042	74,013	883,291	42.37	20,847
2013	2,127,600.73	119,146	120,729	2,006,872	42.14	47,624
2014	1,229,972.33	42,803	43,372	1,186,600	41.60	28,524
2015	7,252,461.20	92,106	93,330	7,159,131	38.87	184,181
	53,679,380.14	18,439,606	18,684,640	34,994,740		1,004,461

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.8 1.87

## METROPOLITAN EDISON 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						
1928	321.32	295	300	21	7.73	3
1938	2,012,185.16	1,777,766	1,807,842	204,343	10.22	19,994
1939	38.09	34	35	3	10.45	
1940	5,805.47	5,084	5,170	635	10.71	59
1941	122,433.86	106,713	108,518	13,916	10.97	1,269
1942	12,608.84	10,936	11,121	1,488	11.25	132
1943	42,223.72	36,431	37,047	5,177	11.53	449
1944	108.64	93	95	14	11.83	1
1945	5,935.79	5,063	5,149	787	12.15	65
1946	324.34	275	280	44	12.47	4
1947	9,498.85	8,004	8,139	1,360	12.80	106
1948	72,770.27	60,909	61,939	10,831	13.15	824
1949	101,735.49	84,563	85,994	15,741	13.50	1,166
1950	251,587.81	207,635	211,148	40,440	13.87	2,916
1951	59,595.58	48,821	49,647	9,949	14.24	699
1952	93,496.70	75,994	77,280	16,217	14.62	1,109
1953	410,250.01	330,744	336,339	73,911	15.02	4,921
1954	1,168,520.04	934,232	950,037	218,483	15.42	14,169
1955	140,587.49	111,430	113,315	27,272	15.83	1,723
1956	197,156.62	153,664	156,264	40,893	16.84	2,428
1957	297,204.99	229,502	233,385	63,820	17.26	3,698
1958	53,291.92	40,758	41,448	11,844	17.68	670
1959	389,780.53	295,103	300,095	89,686	18.13	4,947
1960	104,592.10	78,360	79,686	24,906	18.58	1,340
1961	153,134.18	113,503	115,423	37,711	19.03	1,982
1962	173,874.52	127,450	129,606	44,269	19.49	2,271
1963	374,161.14	271,080	275,666	98,495	19.96	4,935
1964	373,720.06	267,509	272,035	101,685	20.45	4,972
1965	157,320.03	111,225	113,107	44,213	20.93	2,112
1966	939,923.53	656,067	667,166	272,758	21.42	12,734
1967	5,825,438.68	4,011,980	4,079,853	1,745,586	21.92	79,634
1968	2,571,766.85	1,734,657	1,764,003	807,764	22.92	35,243
1969	367,284.52	244,244	248,376	118,909	23.43	5,075
1970	1,969,836.57	1,290,637	1,312,472	657,365	23.94	27,459
1971	1,368,857.26	883,187	898,128	470,729	24.47	19,237
1972	366,793.20	232,950	236,891	129,902	24.99	5,198
1973	835,561.24	522,059	530,891	304,670	25.52	11,938
1974	653,085.44	401,125	407,911	245,174	26.07	9,404
1975	301,710.46	182,052	185,132	116,578	26.62	4,379
1976	7,864,251.54	4,659,569	4,738,398	3,125,854	27.17	115,048
1977	289,017.60	166,908	169,732	119,286	28.17	4,235
1978	146,064.67	82,702	84,101	61,964	28.73	2,157
1979	272,674.96	151,280	153,839	118,836	29.29	4,057

## METROPOLITAN EDISON 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						
1980	99,713.17	54,164	55,080	44,633	29.86	1,495
1981	238,363.02	126,642	128,784	109,579	30.44	3,600
1982	156,444.19	81,226	82,600	73,844	31.02	2,381
1983	513,327.41	260,257	264,660	248,667	31.60	7,869
1984	445,178.47	220,185	223,910	221,268	32.19	6,874
1985	2,257,796.10	1,081,033	1,099,322	1,158,474	33.20	34,894
1986	1,052,235.08	490,447	498,744	553,491	33.79	16,380
1987	670,257.48	303,761	308,900	361,357	34.39	10,508
1988	625,706.93	275,311	279,969	345,738	35.00	9,878
1989	683,988.48	291,789	296,725	387,263	35.61	10,875
1990	1,104,342.58	456,204	463,922	640,421	36.23	17,677
1991	1,063,527.68	424,773	431,959	631,569	36.85	17,139
1992	1,368,917.22	527,581	536,506	832,411	37.48	22,209
1993	1,584,714.48	588,246	598,198	986,516	38.11	25,886
1994	421,887.51	150,572	153,119	268,769	38.74	6,938
1995	852,764.06	291,986	296,926	555,838	39.38	14,115
1996	58,014.75	19,006	19,328	38,687	40.02	967
1997	272,294.69	85,119	86,559	185,736	40.67	4,567
1998	622,059.13	185,063	188,194	433,865	41.32	10,500
1999	242,766.59	68,509	69,668	173,099	41.98	4,123
2000	189,565.57	50,538	51,393	138,173	42.64	3,240
2001	1,142,839.37	286,624	291,473	851,366	43.31	19,657
2002	78,975.02	18,551	18,865	60,110	43.97	1,367
2003	55,811.48	12,212	12,419	43,392	44.64	972
2004	3,045,363.51	616,382	626,810	2,418,554	45.32	53,366
2005	1,612,766.25	299,652	304,721	1,308,045	46.00	28,436
2006	1,816,310.68	307,138	312,334	1,503,977	46.68	32,219
2007	444,127.84	67,952	69,102	375,026	47.06	7,969
2008	3,348,180.37	454,683	462,375	2,885,805	47.75	60,436
2009	1,407,367.16	167,477	170,310	1,237,057	48.14	25,697
2010	766,906.61	78,071	79,392	687,515	48.55	14,161
2011	4,489,996.36	378,058	384,454	4,105,542	48.97	83,838
2012	2,362,336.43	156,387	159,032	2,203,304	49.41	44,592
2013	5,295,995.04	255,267	259,585	5,036,410	49.32	102,117
2014	1,341,291.15	39,702	40,374	1,300,917	49.26	26,409
2015	6,248,350.15	64,983	66,082	6,182,268	47.35	130,565
	78,537,012.09	29,948,144	30,454,797	48,082,215		1,278,678

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.6 1.63

## METROPOLITAN EDISON 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-R3						
NET SALVAGE PERCENT.. 0						
1938	524,013.23	446,721	431,434	92,579	13.41	6,904
1940	3,468.29	2,933	2,833	635	13.79	46
1941	15,192.62	12,789	12,351	2,842	14.00	203
1942	10,175.63	8,452	8,163	2,013	14.99	134
1943	20,993.16	17,351	16,757	4,236	15.22	278
1944	415.00	341	329	86	15.46	6
1945	807.20	660	637	170	15.71	11
1947	2,694.11	2,159	2,085	609	16.97	36
1948	32,872.94	26,183	25,287	7,586	17.25	440
1949	20,188.04	15,842	15,300	4,888	18.25	268
1950	137,928.94	107,502	103,823	34,106	18.54	1,840
1951	10,285.05	7,961	7,689	2,596	18.83	138
1952	42,866.04	32,664	31,546	11,320	19.83	571
1953	302,303.82	228,602	220,779	81,525	20.15	4,046
1954	526,319.80	394,898	381,385	144,935	20.47	7,080
1955	18,866.27	13,925	13,448	5,418	21.47	252
1956	48,676.84	35,622	34,403	14,274	21.80	655
1957	108,802.21	78,925	76,224	32,578	22.15	1,471
1958	11,932.37	8,508	8,217	3,715	23.15	160
1959	41,626.98	29,397	28,391	13,236	23.50	563
1960	2,935.48	2,053	1,983	952	23.87	40
1961	32,615.71	22,397	21,631	10,985	24.87	442
1962	16,285.45	11,064	10,685	5,600	25.24	222
1963	82,234.40	55,262	53,371	28,863	25.62	1,127
1964	22,382.62	14,755	14,250	8,133	26.62	306
1965	32,039.11	20,870	20,156	11,883	27.02	440
1966	177,339.10	113,249	109,374	67,965	28.02	2,426
1967	470,987.32	296,958	286,796	184,191	28.42	6,481
1968	270,594.97	168,364	162,602	107,993	28.84	3,745
1969	70,675.51	43,056	41,583	29,093	29.83	975
1970	101,274.33	60,825	58,744	42,530	30.26	1,405
1971	143,787.47	84,461	81,571	62,216	31.26	1,990
1972	65,783.12	38,062	36,759	29,024	31.68	916
1973	125,048.94	71,215	68,778	56,271	32.13	1,751
1974	55,794.91	31,028	29,966	25,829	33.13	780
1975	31,289.83	17,109	16,524	14,766	33.57	440
1976	737,939.64	393,469	380,004	357,936	34.58	10,351
1977	30,111.22	15,766	15,226	14,885	35.03	425
1979	21,925.52	10,963	10,588	11,338	36.50	311
1980	971.86	473	457	515	37.49	14
1981	6,790.85	3,233	3,122	3,669	37.96	97
1982	34,352.25	15,881	15,338	19,014	38.96	488
1983	62,598.28	28,282	27,314	35,284	39.44	895



## METROPOLITAN EDISON 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-R3						
NET SALVAGE PERCENT.. 0						
1984	64,342.39	28,375	27,404	36,938	39.93	925
1985	188,565.84	80,518	77,763	110,803	40.93	2,707
1986	34,218.39	14,235	13,748	20,470	41.42	494
1987	16,666.90	6,697	6,468	10,199	42.43	240
1988	72,166.68	28,181	27,217	44,950	42.92	1,047
1989	2,275.30	856	827	1,448	43.92	33
1990	55,219.45	20,133	19,444	35,775	44.43	805
1991	4,332.76	1,518	1,466	2,867	45.43	63
1992	13,424.85	4,543	4,388	9,037	45.94	197
1993	142,149.94	46,057	44,481	97,669	46.94	2,081
1994	30,392.16	9,409	9,087	21,305	47.94	444
1995	220,531.23	65,542	63,299	157,232	48.47	3,244
1996	98,927.44	27,977	27,020	71,907	49.46	1,454
1998	470,574.22	120,232	116,117	354,457	50.99	6,952
2005	456.76	71	69	388	56.62	7
2006	98,194.93	13,993	13,514	84,681	57.17	1,481
2007	59,111.16	7,537	7,279	51,832	58.17	891
2008	606,101.49	68,611	66,263	539,838	58.73	9,192
2009	1,575,254.93	154,690	149,396	1,425,859	59.72	23,876
2010	904,849.90	75,645	73,056	831,794	60.29	13,797
2011	901,884.97	62,050	59,927	841,958	60.86	13,834
2012	381,199.97	20,432	19,733	361,467	61.86	5,843
2013	6,530,447.97	251,422	242,817	6,287,631	62.44	100,699
2014	2,857,068.45	66,855	64,567	2,792,501	62.60	44,609
2015	1,756,718.95	13,878	13,403	1,743,316	62.79	27,764
	21,561,263.46	4,179,687	4,036,656	17,524,607		323,848

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 54.1 1.50

## METROPOLITAN EDISON 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 40-R2						
NET SALVAGE PERCENT.. 0						
2003	190,491.79	64,996	39,500	150,992	24.13	6,257
2005	137,998.55	40,572	24,657	113,342	25.21	4,496
2007	1,398.22	342	208	1,190	26.22	45
2008	1,952.96	428	260	1,693	26.75	63
2011	218,112.70	30,230	18,372	199,741	27.97	7,141
2012	492,859.60	54,510	33,127	459,733	28.15	16,332
2013	182,691.61	14,835	9,016	173,676	28.27	6,143
2014	270,215.12	13,727	8,342	261,873	28.00	9,353
2015	2,740.18	51	31	2,709	26.45	102
	1,498,460.73	219,691	133,513	1,364,948		49,932
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.3 3.33

## METROPOLITAN EDISON COMPANY

## ACCOUNT 359 ROAD AND TRAILS

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						
1903	2,377.57	2,378	2,378			
1972	5,161.91	3,031	3,932	1,230	30.58	40
1973	3,869.74	2,237	2,902	968	31.03	31
1974	35,384.28	19,971	25,909	9,475	32.03	296
1975	1,494.25	823	1,068	426	33.03	13
1976	659,224.35	356,772	462,854	196,370	33.49	5,864
1983	5,088.94	2,299	2,982	2,107	39.44	53
1993	2,946.76	928	1,204	1,743	48.93	36
	715,547.80	388,439	503,229	212,319		6,333
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 33.5 0.89						

## METROPOLITAN EDISON 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 70-R4						
NET SALVAGE PERCENT.. 0						
1926	618.12	592	618			
1938	260,448.93	238,181	260,449			
1939	16,059.98	14,621	16,060			
1940	8,595.66	7,788	8,567	29	7.83	4
1941	14,690.00	13,242	14,566	124	8.15	15
1942	5,425.39	4,865	5,351	74	8.47	9
1943	2,530.64	2,257	2,483	48	8.80	5
1944	8,822.26	7,822	8,604	218	9.15	24
1945	23,756.40	20,934	23,027	729	9.50	77
1946	35,420.45	31,018	34,119	1,301	9.87	132
1947	38,497.06	33,492	36,840	1,657	10.24	162
1948	49,785.96	43,015	47,315	2,471	10.62	233
1949	62,555.36	53,660	59,024	3,531	11.02	320
1950	35,672.13	30,143	33,156	2,516	12.02	209
1951	79,710.23	66,837	73,518	6,192	12.42	499
1952	47,030.63	39,120	43,031	4,000	12.84	312
1953	51,763.45	42,705	46,974	4,789	13.26	361
1954	83,959.01	68,158	74,971	8,988	14.26	630
1955	64,444.39	51,852	57,035	7,409	14.69	504
1956	88,012.03	70,172	77,187	10,825	15.13	715
1957	92,106.57	72,202	79,419	12,688	16.13	787
1958	133,360.41	103,514	113,861	19,499	16.58	1,176
1959	128,173.89	98,489	108,334	19,840	17.03	1,165
1960	103,137.45	77,848	85,630	17,507	18.03	971
1961	261,443.45	195,194	214,706	46,737	18.50	2,526
1962	236,861.74	174,875	192,356	44,506	18.96	2,347
1963	249,922.94	181,069	199,169	50,754	19.96	2,543
1964	272,824.35	195,288	214,809	58,015	20.45	2,837
1965	309,639.49	218,915	240,798	68,841	20.93	3,289
1966	337,779.39	234,081	257,480	80,299	21.93	3,662
1967	343,696.86	235,020	258,513	85,184	22.43	3,798
1968	362,726.73	242,954	267,240	95,487	23.42	4,077
1969	406,658.99	268,517	295,358	111,301	23.92	4,653
1970	436,742.96	282,180	310,387	126,356	24.92	5,070
1971	509,237.56	324,079	356,475	152,763	25.43	6,007
1972	602,780.26	377,582	415,326	187,454	25.94	7,226
1973	673,834.77	412,387	453,610	220,225	26.94	8,175
1974	603,861.29	360,868	396,941	206,920	27.94	7,406
1975	478,231.36	280,817	308,888	169,343	28.47	5,948
1976	546,209.00	312,869	344,144	202,065	29.46	6,859
1977	585,072.88	328,869	361,743	223,330	29.99	7,447
1978	566,255.81	310,025	341,016	225,240	30.99	7,268
1979	499,559.01	268,063	294,859	204,700	31.52	6,494

## METROPOLITAN EDISON 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 70-R4						
NET SALVAGE PERCENT.. 0						
1980	560,471.48	292,454	321,688	238,783	32.53	7,340
1981	482,643.87	244,797	269,267	213,377	33.52	6,366
1982	576,747.84	285,952	314,536	262,212	34.07	7,696
1983	746,951.68	359,284	395,199	351,753	35.07	10,030
1984	769,512.91	358,747	394,608	374,905	36.07	10,394
1985	868,911.28	392,227	431,435	437,476	37.07	11,801
1986	1,006,556.20	442,482	486,713	519,843	37.61	13,822
1987	1,039,189.12	441,240	485,347	553,842	38.62	14,341
1988	951,726.21	390,017	429,004	522,722	39.61	13,197
1989	857,602.96	338,582	372,427	485,176	40.62	11,944
1990	956,536.66	365,875	402,449	554,088	41.17	13,459
1991	995,460.94	365,832	402,401	593,060	42.17	14,064
1992	1,229,456.50	433,383	476,705	752,752	43.17	17,437
1993	1,673,949.27	564,958	621,432	1,052,517	44.17	23,829
1994	1,560,245.89	503,179	553,478	1,006,768	45.17	22,288
1995	1,224,781.79	376,620	414,267	810,515	46.17	17,555
1996	1,210,914.14	356,493	392,129	818,785	46.73	17,522
1997	846,746.34	236,581	260,230	586,516	47.72	12,291
1998	818,439.49	216,232	237,847	580,592	48.73	11,914
2003	251,094.57	47,407	52,146	198,949	53.72	3,703
2007	101,623.06	13,130	14,442	87,181	57.29	1,522
2009	235,206.67	23,238	25,561	209,646	59.29	3,536
2010	12,975.78	1,085	1,193	11,783	60.29	195
2011	236,147.13	16,152	17,767	218,380	61.29	3,563
	28,931,807.02	13,462,126	14,806,228	14,125,579		375,751
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						37.6 1.30

## METROPOLITAN EDISON 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-R4						
NET SALVAGE PERCENT.. 0						
1900	6,649.92	6,650	6,650			
1912	1,816.55	1,817	1,817			
1922	38.82	38	39			
1923	1,336.79	1,323	1,337			
1924	2,728.95	2,672	2,729			
1926	1,349.72	1,317	1,350			
1927	3,117.19	3,035	3,117			
1928	6,388.75	6,205	6,389			
1929	5,511.83	5,340	5,512			
1930	1,267.43	1,225	1,267			
1931	2,898.93	2,793	2,899			
1933	1,422.20	1,361	1,422			
1935	514.20	488	514			
1936	5.49	5	5			
1937	4,494.55	4,234	4,495			
1938	502,301.63	471,058	502,302			
1939	1,969.24	1,838	1,969			
1940	4,050.77	3,792	4,051			
1941	22,683.94	21,123	22,684			
1942	4,766.53	4,414	4,767			
1943	103.69	95	104			
1944	265.92	243	266			
1945	4,288.02	3,900	4,288			
1946	6,375.07	5,760	6,343	32	7.42	4
1947	15,707.82	14,096	15,522	186	7.83	24
1948	23,966.87	21,354	23,514	453	8.26	55
1949	36,569.11	32,587	35,883	686	8.13	84
1950	40,437.71	35,755	39,372	1,066	8.58	124
1951	45,996.49	40,348	44,429	1,567	9.03	174
1952	30,975.60	26,949	29,675	1,301	9.49	137
1953	66,987.51	57,777	63,621	3,367	9.96	338
1954	49,410.48	42,236	46,508	2,902	10.45	278
1955	34,600.24	29,306	32,270	2,330	10.93	213
1956	78,755.11	66,076	72,759	5,996	11.42	525
1957	106,175.94	87,574	96,432	9,744	12.43	784
1958	56,750.12	46,336	51,023	5,727	12.92	443
1959	30,086.53	24,310	26,769	3,318	13.43	247
1960	42,479.60	33,950	37,384	5,096	13.94	366
1961	54,835.49	43,331	47,714	7,121	14.47	492
1962	75,166.96	58,315	64,213	10,954	15.46	709
1963	47,956.82	36,759	40,477	7,480	15.99	468
1964	46,344.12	35,082	38,630	7,714	16.53	467
1965	44,037.95	32,914	36,243	7,795	17.07	457

## METROPOLITAN EDISON 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-R4						
NET SALVAGE PERCENT.. 0						
1966	65,906.76	48,613	53,530	12,377	17.61	703
1967	164,560.59	118,911	130,939	33,622	18.62	1,806
1968	143,923.81	102,546	112,918	31,006	19.17	1,617
1969	228,390.93	160,376	176,598	51,793	19.72	2,626
1970	160,104.36	109,992	121,117	38,987	20.73	1,881
1971	619,333.88	418,917	461,289	158,045	21.29	7,423
1972	545,783.09	363,273	400,017	145,766	21.86	6,668
1973	295,178.34	191,925	211,338	83,840	22.86	3,668
1974	131,713.69	84,178	92,692	39,022	23.44	1,665
1975	3,653.41	2,279	2,510	1,143	24.44	47
1976	25,263.50	15,466	17,030	8,234	25.02	329
1977	14,534.92	8,730	9,613	4,922	25.60	192
1978	4,573.91	2,676	2,947	1,627	26.60	61
1979	68,159.53	39,055	43,005	25,155	27.20	925
1980	80,565.25	44,907	49,449	31,116	28.19	1,104
1981	24,651.79	13,438	14,797	9,855	28.79	342
1982	9,253.30	4,898	5,393	3,860	29.79	130
1983	202,865.25	104,171	114,708	88,157	30.79	2,863
1984	82,694.09	41,413	45,602	37,092	31.40	1,181
1985	185,339.72	89,890	98,982	86,358	32.39	2,666
1986	326,682.71	153,214	168,711	157,972	33.40	4,730
1987	266,765.60	121,645	133,949	132,817	34.00	3,906
1988	266,213.51	117,134	128,982	137,232	35.00	3,921
1989	614,322.01	260,473	286,819	327,503	36.00	9,097
1990	662,744.18	272,123	299,647	363,097	36.61	9,918
1991	294,558.55	116,174	127,925	166,634	37.61	4,431
1992	422,115.70	159,729	175,885	246,231	38.61	6,377
1993	1,308,921.18	474,091	522,044	786,877	39.61	19,866
1994	170,539.15	59,399	65,407	105,132	40.23	2,613
1995	604,354.43	200,706	221,007	383,347	41.23	9,298
1996	38,184.77	12,063	13,283	24,902	42.23	590
1998	757,549.75	214,765	236,488	521,062	44.23	11,781
1999	77,485.10	20,712	22,807	54,678	45.23	1,209
2000	6,217.60	1,561	1,719	4,499	46.23	97
2001	12,900.88	3,050	3,358	9,543	46.85	204
2002	3,397.78	748	824	2,574	47.85	54
2003	5,225.26	1,065	1,173	4,052	48.85	83
2005	298,160.98	51,045	56,208	241,953	50.85	4,758
2006	39,826.43	6,165	6,789	33,037	51.85	637
2007	762,854.50	105,732	116,426	646,428	52.85	12,231
2008	635.99	78	86	550	53.85	10
2009	262,923.93	27,870	30,689	232,235	54.85	4,234
2010	52,791.04	4,730	5,208	47,583	55.85	852

## METROPOLITAN EDISON 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-R4						
NET SALVAGE PERCENT.. 0						
2011	897,287.25	65,861	72,523	824,764	56.85	14,508
2012	228,038.39	12,998	14,313	213,725	57.85	3,694
2013	818,758.06	33,569	36,964	781,794	58.48	13,369
2014	148,263.77	3,647	4,016	144,248	59.48	2,425
2015	67,176.70	551	607	66,570	60.48	1,101
	13,984,931.92	5,782,333	6,347,085	7,637,847		190,280
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						40.1 1.36



## METROPOLITAN EDISON 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-R2						
NET SALVAGE PERCENT.. 0						
1900	1,618.81	1,619	1,619			
1905	2,460.15	2,447	2,460			
1906	1,434.29	1,429	1,434			
1907	300.00	299	300			
1910	2,199.52	2,158	2,200			
1911	417.38	410	417			
1912	33.01	32	33			
1914	660.18	643	659	1	2.67	
1916	76.56	74	76	1	3.59	
1917	1,561.17	1,507	1,544	17	3.54	5
1918	1,377.19	1,329	1,361	16	3.52	5
1919	691.14	667	683	8	3.50	2
1920	1,635.87	1,562	1,600	36	4.50	8
1921	30,041.76	28,672	29,367	675	4.51	150
1922	4,767.06	4,546	4,656	111	4.54	24
1923	75,148.38	71,601	73,338	1,810	4.58	395
1924	42,260.61	39,826	40,792	1,469	5.59	263
1925	38,578.85	36,310	37,191	1,388	5.65	246
1926	40,528.19	38,088	39,012	1,516	5.73	265
1927	209,967.91	196,971	201,749	8,219	5.84	1,407
1928	39,173.36	36,674	37,564	1,609	5.96	270
1929	83,798.41	77,564	79,445	4,353	6.95	626
1930	34,913.10	32,239	33,021	1,892	7.09	267
1931	39,975.21	36,817	37,710	2,265	7.25	312
1932	1,205.39	1,107	1,134	71	7.41	10
1933	6,014.97	5,509	5,643	372	7.59	49
1934	432.17	394	404	28	7.79	4
1935	8,287.48	7,538	7,721	566	8.00	71
1936	2,059.58	1,867	1,912	148	8.22	18
1937	43,070.44	38,544	39,479	3,591	9.22	389
1938	10,207.55	9,097	9,318	890	9.46	94
1939	5,503.63	4,884	5,002	502	9.71	52
1940	18,931.58	16,724	17,130	1,802	9.97	181
1941	236,187.95	207,633	212,670	23,518	10.25	2,294
1942	84,903.60	74,257	76,058	8,846	10.54	839
1943	79,018.86	68,746	70,414	8,605	10.83	795
1944	12,104.17	10,473	10,727	1,377	11.14	124
1945	18,848.45	16,212	16,605	2,243	11.47	196
1946	52,077.61	44,516	45,596	6,482	11.80	549
1947	193,138.69	164,052	168,031	25,108	12.15	2,067
1948	274,745.32	231,830	237,453	37,292	12.50	2,983
1949	476,444.72	399,213	408,897	67,548	12.87	5,248
1950	684,473.32	569,345	583,155	101,318	13.24	7,652

## METROPOLITAN EDISON 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-R2						
NET SALVAGE PERCENT.. 0						
1951	844,811.50	697,476	714,395	130,416	13.62	9,575
1952	346,997.47	284,260	291,155	55,842	14.02	3,983
1953	992,049.07	812,290	831,994	160,055	13.83	11,573
1954	1,276,228.09	1,036,042	1,061,173	215,055	14.26	15,081
1955	862,475.30	693,948	710,781	151,694	14.69	10,326
1956	773,176.39	616,454	631,407	141,769	15.13	9,370
1957	1,664,069.98	1,314,282	1,346,162	317,908	15.57	20,418
1958	1,047,926.52	819,479	839,357	208,570	16.03	13,011
1959	763,111.73	590,648	604,975	158,137	16.50	9,584
1960	751,600.71	575,651	589,614	161,987	16.96	9,551
1961	773,823.14	586,248	600,468	173,355	17.44	9,940
1962	921,350.88	690,092	706,831	214,520	17.93	11,964
1963	799,637.70	591,892	606,249	193,389	18.43	10,493
1964	668,772.86	489,074	500,937	167,836	18.92	8,871
1965	642,904.44	464,306	475,569	167,335	19.43	8,612
1966	1,317,009.17	938,764	961,535	355,474	19.94	17,827
1967	3,429,382.42	2,428,346	2,487,250	942,132	19.99	47,130
1968	1,267,003.01	884,622	906,080	360,923	20.53	17,580
1969	3,064,426.24	2,108,938	2,160,094	904,332	21.07	42,920
1970	1,501,154.13	1,017,783	1,042,471	458,683	21.61	21,225
1971	3,582,615.96	2,391,396	2,449,404	1,133,212	22.17	51,115
1972	2,046,291.54	1,344,004	1,376,605	669,687	22.73	29,463
1973	2,219,147.35	1,433,569	1,468,343	750,804	23.29	32,237
1974	1,862,299.76	1,182,560	1,211,245	651,055	23.86	27,286
1975	430,782.13	268,679	275,196	155,586	24.44	6,366
1976	926,242.99	570,751	584,596	341,647	24.60	13,888
1977	362,946.30	219,365	224,686	138,260	25.20	5,487
1978	182,283.07	108,003	110,623	71,660	25.79	2,779
1979	673,715.47	391,024	400,509	273,206	26.39	10,353
1980	335,552.06	190,594	195,217	140,335	27.00	5,198
1981	1,100,510.84	611,224	626,050	474,461	27.61	17,184
1982	491,606.96	268,417	274,928	216,679	27.85	7,780
1983	2,080,888.77	1,109,114	1,136,018	944,871	28.48	33,177
1984	3,491,121.54	1,814,685	1,858,703	1,632,419	29.10	56,097
1985	3,039,723.73	1,539,012	1,576,344	1,463,380	29.74	49,206
1986	3,309,216.37	1,630,120	1,669,661	1,639,555	30.38	53,968
1987	3,340,561.74	1,608,815	1,647,840	1,692,722	30.67	55,191
1988	3,003,131.79	1,403,964	1,438,020	1,565,112	31.32	49,972
1989	4,506,176.98	2,042,199	2,091,736	2,414,441	31.98	75,498
1990	8,766,084.09	3,867,596	3,961,411	4,804,673	32.30	148,751
1991	5,985,274.69	2,551,523	2,613,415	3,371,860	32.97	102,271
1992	6,336,069.96	2,605,392	2,668,590	3,667,480	33.65	108,989
1993	5,811,670.69	2,314,207	2,370,342	3,441,329	34.00	101,216

## METROPOLITAN EDISON 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-R2						
NET SALVAGE PERCENT.. 0						
1994	2,419,919.17	926,103	948,567	1,471,352	34.68	42,427
1995	4,925,851.12	1,807,787	1,851,638	3,074,213	35.36	86,940
1996	1,082,487.74	382,118	391,387	691,101	35.75	19,331
1997	4,790,553.34	1,612,979	1,652,105	3,138,448	36.45	86,103
1998	3,615,652.81	1,164,240	1,192,481	2,423,172	36.85	65,758
1999	1,942,202.69	592,760	607,138	1,335,065	37.56	35,545
2000	1,792,477.73	519,460	532,060	1,260,418	37.98	33,186
2001	5,413,517.47	1,483,304	1,519,284	3,894,233	38.41	101,386
2002	2,718,573.90	700,848	717,848	2,000,726	38.86	51,485
2003	4,064,237.11	975,417	999,078	3,065,159	39.58	77,442
2004	1,960,894.90	437,476	448,088	1,512,807	40.05	37,773
2005	7,268,998.17	1,495,960	1,532,247	5,736,751	40.52	141,578
2006	3,872,659.85	731,933	749,687	3,122,973	40.75	76,637
2007	7,198,716.31	1,229,541	1,259,366	5,939,350	41.25	143,984
2008	7,770,095.09	1,182,608	1,211,295	6,558,800	41.76	157,059
2009	5,119,254.33	685,468	702,095	4,417,159	42.04	105,070
2010	12,386,914.62	1,424,495	1,459,049	10,927,866	42.34	258,098
2011	18,029,530.00	1,727,229	1,769,126	16,260,404	42.45	383,048
2012	7,490,120.05	571,496	585,359	6,904,761	42.37	162,963
2013	18,536,074.89	1,038,020	1,063,199	17,472,876	42.14	414,639
2014	10,309,876.63	358,784	367,487	9,942,390	41.60	239,000
2015	9,011,562.33	114,447	117,224	8,894,339	38.87	228,823
	232,173,269.37	72,754,706	74,519,367	157,653,903		4,328,641
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						36.4 1.86

## METROPOLITAN EDISON 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						
1943	441,901.93	374,821	338,531	103,371	12.97	7,970
1944	87,242.46	73,606	66,480	20,762	13.25	1,567
1945	158,394.71	132,893	120,027	38,368	13.53	2,836
1946	274,926.86	229,289	207,090	67,837	13.83	4,905
1947	299,552.29	248,269	224,232	75,320	14.15	5,323
1948	510,272.78	420,210	379,526	130,747	14.47	9,036
1949	401,798.98	328,672	296,850	104,949	14.80	7,091
1950	329,565.63	267,673	241,757	87,809	15.15	5,796
1951	152,260.79	122,753	110,868	41,393	15.50	2,671
1952	558,076.27	446,517	403,286	154,790	15.87	9,754
1953	553,418.65	439,304	396,771	156,648	16.24	9,646
1954	747,886.68	588,736	531,736	216,151	16.62	13,005
1955	808,426.87	630,896	569,814	238,613	17.02	14,020
1956	860,376.71	665,501	601,068	259,309	17.42	14,886
1957	914,373.48	700,776	632,928	281,445	17.83	15,785
1958	1,030,926.89	782,474	706,716	324,211	18.26	17,755
1959	1,155,228.67	868,039	783,997	371,232	18.69	19,863
1960	1,142,795.36	849,897	767,611	375,184	19.13	19,612
1961	1,227,995.22	903,559	816,078	411,917	19.57	21,048
1962	1,444,031.51	1,050,677	948,952	495,080	20.03	24,717
1963	1,462,206.25	1,051,619	949,803	512,403	20.50	24,995
1964	1,649,042.25	1,171,974	1,058,505	590,537	20.96	28,174
1965	1,836,866.73	1,289,480	1,164,635	672,232	21.44	31,354
1966	1,874,932.22	1,299,328	1,173,529	701,403	21.93	31,984
1967	2,149,378.76	1,480,277	1,336,959	812,420	21.92	37,063
1968	2,481,070.02	1,685,143	1,521,990	959,080	22.43	42,759
1969	2,750,711.77	1,841,877	1,663,549	1,087,163	22.94	47,392
1970	2,908,974.24	1,919,341	1,733,513	1,175,461	23.46	50,105
1971	3,464,681.43	2,251,004	2,033,065	1,431,616	23.99	59,676
1972	3,266,946.37	2,088,886	1,886,643	1,380,303	24.53	56,270
1973	4,258,187.55	2,678,400	2,419,082	1,839,106	25.07	73,359
1974	4,248,261.47	2,644,543	2,388,503	1,859,758	25.17	73,888
1975	2,940,145.08	1,798,193	1,624,095	1,316,050	25.72	51,168
1976	3,039,562.21	1,824,953	1,648,264	1,391,298	26.29	52,921
1977	2,955,167.48	1,740,594	1,572,072	1,383,095	26.86	51,493
1978	3,110,651.97	1,796,402	1,622,477	1,488,175	27.44	54,234
1979	2,874,079.37	1,636,501	1,478,058	1,396,021	27.60	50,580
1980	2,833,711.31	1,579,511	1,426,585	1,407,126	28.19	49,916
1981	2,660,628.26	1,450,308	1,309,891	1,350,737	28.79	46,917
1982	3,246,054.89	1,728,849	1,561,465	1,684,590	29.40	57,299
1983	4,717,342.52	2,468,114	2,229,155	2,488,188	29.61	84,032
1984	4,120,714.09	2,102,800	1,899,210	2,221,504	30.23	73,487
1985	5,766,067.10	2,866,889	2,589,321	3,176,746	30.85	102,974

## METROPOLITAN EDISON 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						
1986	6,802,337.09	3,311,378	2,990,776	3,811,561	31.10	122,558
1987	8,412,113.44	3,979,771	3,594,456	4,817,657	31.74	151,785
1988	8,586,905.11	3,967,150	3,583,057	5,003,848	32.02	156,273
1989	10,141,974.41	4,541,576	4,101,868	6,040,106	32.67	184,882
1990	9,810,431.42	4,277,348	3,863,222	5,947,209	32.98	180,328
1991	13,428,169.22	5,658,631	5,110,771	8,317,398	33.64	247,247
1992	9,713,780.07	3,971,965	3,587,406	6,126,374	33.97	180,347
1993	9,901,728.61	3,899,301	3,521,777	6,379,952	34.64	184,179
1994	8,912,054.82	3,391,928	3,063,527	5,848,528	34.99	167,149
1995	8,227,228.12	3,019,393	2,727,060	5,500,168	35.36	155,548
1996	5,477,397.30	1,933,521	1,746,321	3,731,076	35.75	104,366
1997	7,617,094.68	2,579,148	2,329,439	5,287,656	36.14	146,310
1998	9,835,869.41	3,184,855	2,876,502	6,959,367	36.55	190,407
1999	6,703,512.90	2,068,704	1,868,415	4,835,098	36.97	130,784
2000	5,189,265.07	1,520,455	1,373,247	3,816,018	37.41	102,005
2001	7,073,663.39	1,959,405	1,769,699	5,303,964	37.85	140,131
2002	4,109,257.24	1,076,214	972,017	3,137,240	38.05	82,450
2003	4,043,600.73	990,682	894,766	3,148,835	38.52	81,745
2004	5,035,655.67	1,152,158	1,040,608	3,995,048	38.75	103,098
2005	6,999,382.35	1,484,569	1,340,835	5,658,547	39.00	145,091
2006	6,885,364.05	1,341,269	1,211,409	5,673,955	39.28	144,449
2007	6,175,435.04	1,096,757	990,571	5,184,864	39.35	131,763
2008	11,427,919.14	1,826,181	1,649,373	9,778,546	39.45	247,872
2009	9,501,234.76	1,339,674	1,209,969	8,291,266	39.59	209,428
2010	7,976,689.95	977,942	883,259	7,093,431	39.35	180,265
2011	36,133,812.32	3,721,783	3,361,446	32,772,366	39.17	836,670
2012	18,620,445.76	1,545,497	1,395,864	17,224,582	38.69	445,195
2013	9,224,535.85	570,076	514,882	8,709,654	37.98	229,322
2014	14,468,653.09	570,065	514,872	13,953,781	36.52	382,086
2015	11,101,063.92	167,626	151,397	10,949,667	32.61	335,776
	371,251,411.01	123,644,570	111,673,498	259,577,913		7,558,835
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						34.3 2.04

## METROPOLITAN EDISON 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 55-R0.5						
NET SALVAGE PERCENT.. 0						
1943	1,478,936.91	1,233,138	924,872	554,065	14.45	38,344
1944	37,953.67	31,206	23,405	14,549	15.46	941
1945	92,830.34	75,917	56,939	35,891	15.71	2,285
1946	141,380.04	114,970	86,229	55,151	15.97	3,453
1947	149,668.50	120,977	90,735	58,934	16.25	3,627
1948	254,096.74	204,091	153,071	101,026	16.54	6,108
1949	316,403.15	252,490	189,371	127,032	16.83	7,548
1950	161,311.15	127,855	95,893	65,418	17.14	3,817
1951	259,861.58	204,485	153,367	106,495	17.47	6,096
1952	191,131.50	149,274	111,958	79,174	17.80	4,448
1953	272,628.32	211,287	158,468	114,160	18.15	6,290
1954	427,065.23	328,328	246,251	180,814	18.50	9,774
1955	454,515.70	346,477	259,863	194,653	18.87	10,315
1956	451,686.41	341,294	255,976	195,710	19.24	10,172
1957	598,368.44	448,058	336,050	262,318	19.62	13,370
1958	629,495.16	466,960	350,227	279,268	20.02	13,949
1959	650,603.76	477,868	358,408	292,196	20.42	14,309
1960	678,935.36	493,586	370,197	308,738	20.84	14,815
1961	799,887.87	575,439	431,588	368,300	21.26	17,324
1962	897,979.97	639,003	479,262	418,718	21.68	19,314
1963	1,019,604.23	717,292	537,980	481,624	22.13	21,763
1964	906,269.04	634,751	476,073	430,196	22.03	19,528
1965	1,138,684.85	787,742	590,819	547,866	22.50	24,350
1966	1,306,727.93	892,626	669,483	637,245	22.96	27,755
1967	1,800,855.05	1,214,136	910,621	890,234	23.44	37,979
1968	1,697,212.67	1,128,646	846,502	850,711	23.93	35,550
1969	1,872,180.53	1,236,201	927,170	945,011	23.92	39,507
1970	2,077,986.21	1,351,938	1,013,974	1,064,012	24.43	43,553
1971	2,423,617.01	1,553,054	1,164,814	1,258,803	24.94	50,473
1972	2,234,702.24	1,419,259	1,064,466	1,170,236	24.99	46,828
1973	2,429,774.51	1,518,123	1,138,615	1,291,160	25.52	50,594
1974	2,418,631.15	1,485,523	1,114,165	1,304,466	26.07	50,037
1975	1,412,162.16	857,889	643,430	768,732	26.17	29,375
1976	1,652,802.87	985,732	739,314	913,489	26.73	34,175
1977	1,527,683.19	899,805	674,868	852,815	26.86	31,750
1978	1,426,727.52	823,935	617,964	808,764	27.44	29,474
1979	1,104,110.27	628,680	471,520	632,590	27.60	22,920
1980	1,746,897.08	973,720	730,305	1,016,592	28.19	36,062
1981	1,664,827.84	913,325	685,008	979,820	28.39	34,513
1982	1,935,698.30	1,044,116	783,103	1,152,595	28.61	40,286
1983	3,076,201.87	1,619,620	1,214,740	1,861,462	29.23	63,683
1984	2,900,085.88	1,498,184	1,123,661	1,776,425	29.48	60,259
1985	3,289,459.68	1,665,453	1,249,115	2,040,345	29.74	68,606

## METROPOLITAN EDISON 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 55-R0.5						
NET SALVAGE PERCENT.. 0						
1986	4,300,455.40	2,131,306	1,598,512	2,701,943	30.02	90,005
1987	4,142,346.20	2,006,967	1,505,256	2,637,090	30.32	86,975
1988	3,771,360.71	1,783,854	1,337,918	2,433,443	30.64	79,420
1989	4,819,879.73	2,222,447	1,666,869	3,153,011	30.97	101,809
1990	6,305,139.97	2,829,747	2,122,353	4,182,787	31.32	133,550
1991	7,289,841.50	3,197,324	2,398,042	4,891,800	31.36	155,989
1992	8,011,725.30	3,408,188	2,556,193	5,455,532	31.75	171,828
1993	7,684,366.25	3,181,328	2,386,045	5,298,321	31.85	166,352
1994	8,262,323.37	3,304,103	2,478,128	5,784,195	32.26	179,299
1995	6,117,722.62	2,370,006	1,777,541	4,340,182	32.41	133,915
1996	4,405,039.48	1,649,247	1,236,960	3,168,079	32.58	97,240
1997	5,954,853.02	2,148,511	1,611,416	4,343,437	32.78	132,503
1998	5,857,655.11	2,029,677	1,522,289	4,335,366	33.01	131,335
1999	6,777,303.83	2,258,875	1,694,191	5,083,113	33.00	154,034
2000	5,791,125.11	1,849,106	1,386,858	4,404,267	33.04	133,301
2001	5,162,315.79	1,571,925	1,178,968	3,983,348	33.12	120,270
2002	4,535,671.13	1,310,355	982,786	3,552,885	33.23	106,918
2003	3,256,867.23	891,730	668,811	2,588,056	33.16	78,048
2004	7,186,915.79	1,851,350	1,388,541	5,798,375	33.14	174,966
2005	11,162,425.74	2,683,447	2,012,626	9,149,800	33.17	275,846
2006	10,726,237.70	2,394,096	1,795,608	8,930,630	33.06	270,134
2007	20,039,512.24	4,122,128	3,091,659	16,947,853	32.82	516,388
2008	17,710,146.69	3,320,653	2,490,540	15,219,607	32.50	468,296
2009	21,100,211.21	3,553,276	2,665,011	18,435,200	32.11	574,126
2010	13,451,094.66	1,997,488	1,498,146	11,952,949	31.54	378,977
2011	48,303,604.76	6,153,879	4,615,503	43,688,102	30.83	1,417,065
2012	37,354,407.11	3,907,271	2,930,513	34,423,894	29.95	1,149,379
2013	16,153,548.43	1,300,361	975,291	15,178,257	28.56	531,452
2014	20,766,652.66	1,113,093	834,837	19,931,816	26.51	751,860
2015	13,737,800.48	307,727	230,800	13,507,001	21.87	617,604
	392,146,191.10	105,541,918	79,158,051	312,988,140		10,484,203
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						29.9 2.67

## METROPOLITAN EDISON 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	380,513.31	339,342	372,061	8,452	8.80	960
1944	15,821.25	14,027	15,379	442	9.15	48
1945	42,550.51	37,496	41,111	1,440	9.50	152
1946	63,631.42	55,722	61,095	2,536	9.87	257
1947	69,038.07	60,063	65,854	3,184	10.24	311
1948	89,249.67	77,112	84,547	4,703	10.62	443
1949	111,809.97	95,911	105,159	6,651	11.02	604
1950	64,472.02	54,479	59,732	4,740	12.02	394
1951	142,947.05	119,861	131,418	11,529	12.42	928
1952	84,341.60	70,155	76,919	7,423	12.84	578
1953	94,275.28	77,777	85,276	8,999	13.26	679
1954	140,496.62	114,055	125,052	15,445	14.26	1,083
1955	114,406.64	92,052	100,928	13,479	14.69	918
1956	157,112.80	125,266	137,344	19,769	15.13	1,307
1957	154,150.38	120,838	132,489	21,661	16.13	1,343
1958	205,720.85	159,681	175,077	30,644	16.58	1,848
1959	219,487.04	168,654	184,916	34,571	17.03	2,030
1960	184,164.75	139,008	152,411	31,754	18.03	1,761
1961	112,032.35	83,643	91,708	20,324	18.50	1,099
1962	101,482.68	74,925	82,149	19,334	18.96	1,020
1963	105,031.57	76,095	83,432	21,600	19.96	1,082
1964	101,255.83	72,479	79,467	21,789	20.45	1,065
1965	112,141.95	79,284	86,929	25,213	20.93	1,205
1966	137,922.39	95,580	104,796	33,126	21.93	1,511
1967	147,026.94	100,537	110,231	36,796	22.43	1,640
1968	157,352.81	105,395	115,557	41,796	23.42	1,785
1969	167,220.44	110,416	121,062	46,158	23.92	1,930
1970	199,854.86	129,126	141,576	58,279	24.92	2,339
1971	188,095.19	119,704	131,246	56,849	25.43	2,236
1972	242,676.69	152,013	166,670	76,007	25.94	2,930
1973	273,558.19	167,418	183,560	89,998	26.94	3,341
1974	264,472.28	158,049	173,288	91,184	27.94	3,264
1975	126,037.32	74,009	81,145	44,892	28.47	1,577
1976	217,645.81	124,668	136,689	80,957	29.46	2,748
1977	249,591.37	140,295	153,822	95,769	29.99	3,193
1978	250,510.99	137,155	150,380	100,131	30.99	3,231
1979	190,024.02	101,967	111,799	78,225	31.52	2,482
1980	234,120.27	122,164	133,943	100,177	32.53	3,080
1981	196,628.87	99,730	109,346	87,283	33.52	2,604
1982	200,843.36	99,578	109,179	91,664	34.07	2,690
1983	346,093.20	166,471	182,522	163,571	35.07	4,664
1984	251,487.33	117,243	128,548	122,939	36.07	3,408
1985	374,897.72	169,229	185,546	189,352	37.07	5,108



## METROPOLITAN EDISON 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	648,563.92	285,109	312,599	335,965	37.61	8,933
1987	1,058,580.27	449,473	492,811	565,769	38.62	14,650
1988	1,231,252.20	504,567	553,218	678,034	39.61	17,118
1989	1,328,283.71	524,406	574,969	753,315	40.62	18,545
1990	1,308,777.24	500,607	548,876	759,901	41.17	18,458
1991	1,221,528.11	448,912	492,196	729,332	42.17	17,295
1992	1,262,265.83	444,949	487,851	774,415	43.17	17,939
1993	1,098,372.52	370,701	406,444	691,929	44.17	15,665
1994	1,641,782.22	529,475	580,527	1,061,255	45.17	23,495
1995	1,004,098.76	308,760	338,531	665,568	46.17	14,416
1996	617,283.24	181,728	199,250	418,033	46.73	8,946
1997	869,150.23	242,841	266,256	602,894	47.72	12,634
1998	1,228,338.58	324,527	355,818	872,521	48.73	17,905
1999	789,723.85	196,799	215,774	573,950	49.72	11,544
2000	1,060,475.82	248,151	272,078	788,398	50.73	15,541
2001	1,024,416.95	224,347	245,979	778,438	51.72	15,051
2002	931,779.70	189,897	208,207	723,573	52.73	13,722
2003	287,995.94	54,374	59,617	228,379	53.72	4,251
2005	5,871,073.39	931,152	1,020,934	4,850,139	55.72	87,045
2006	502,587.25	72,071	79,020	423,567	56.73	7,466
2007	2,522.69	326	357	2,166	57.29	38
2008	4,776,396.94	544,509	597,011	4,179,386	58.29	71,700
2009	23,008,169.36	2,273,207	2,492,391	20,515,778	59.29	346,024
2010	13,619,163.01	1,138,562	1,248,342	12,370,821	60.29	205,189
2011	14,094,085.17	964,035	1,056,988	13,037,097	61.29	212,712
2012	831,486.57	44,235	48,500	782,987	62.29	12,570
2013	40,207,381.11	1,527,880	1,675,199	38,532,182	63.29	608,819
2014	11,666,720.38	266,001	291,649	11,375,071	64.29	176,934
2015	5,407,475.33	41,097	45,059	5,362,416	65.29	82,132
	145,881,923.95	18,631,370	20,427,809	125,454,115		2,153,613

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 58.3 1.48

## METROPOLITAN EDISON 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 60-R2						
NET SALVAGE PERCENT.. 0						
1943	829,735.72	721,870	609,847	219,889	10.83	20,304
1946	11,481.88	9,815	8,292	3,190	11.80	270
1948	16,519.99	13,940	11,777	4,743	12.50	379
1949	40,112.04	33,610	28,394	11,718	12.87	910
1950	39,793.91	33,101	27,964	11,830	13.24	894
1951	62,754.10	51,810	43,770	18,984	13.62	1,394
1952	99,859.43	81,805	69,110	30,749	14.02	2,193
1953	38,846.78	31,808	26,872	11,975	13.83	866
1954	192,246.43	156,066	131,847	60,399	14.26	4,236
1955	135,726.49	109,206	92,259	43,467	14.69	2,959
1956	145,856.92	116,292	98,245	47,612	15.13	3,147
1957	142,047.37	112,189	94,779	47,268	15.57	3,036
1958	151,043.20	118,116	99,786	51,257	16.03	3,198
1959	94,534.84	73,170	61,815	32,720	16.50	1,983
1960	115,227.74	88,253	74,558	40,670	16.96	2,398
1961	138,501.46	104,929	88,646	49,855	17.44	2,859
1962	131,123.44	98,211	82,970	48,153	17.93	2,686
1963	106,501.00	78,832	66,599	39,902	18.43	2,165
1964	89,303.38	65,308	55,173	34,130	18.92	1,804
1965	192,759.46	139,211	117,608	75,151	19.43	3,868
1966	314,916.78	224,473	189,638	125,279	19.94	6,283
1967	817,428.62	578,821	488,997	328,432	19.99	16,430
1968	337,500.36	235,643	199,075	138,425	20.53	6,743
1969	379,104.07	260,899	220,412	158,692	21.07	7,532
1970	399,598.92	270,928	228,884	170,715	21.61	7,900
1971	488,792.41	326,269	275,637	213,155	22.17	9,615
1972	717,098.69	470,990	397,900	319,199	22.73	14,043
1973	1,255,778.45	811,233	685,342	570,436	23.29	24,493
1974	550,420.89	349,517	295,278	255,143	23.86	10,693
1975	326,678.68	203,749	172,130	154,549	24.44	6,324
1976	200,220.80	123,376	104,230	95,991	24.60	3,902
1977	318,411.98	192,448	162,583	155,829	25.20	6,184
1978	375,987.74	222,773	188,202	187,786	25.79	7,281
1979	368,875.89	214,096	180,872	188,004	26.39	7,124
1980	358,492.35	203,624	172,025	186,467	27.00	6,906
1981	344,878.84	191,546	161,821	183,058	27.61	6,630
1982	258,271.11	141,016	119,133	139,138	27.85	4,996
1983	409,913.45	218,484	184,579	225,334	28.48	7,912
1985	858,211.76	434,513	367,083	491,129	29.74	16,514
1986	1,080,310.11	532,161	449,578	630,732	30.38	20,761
1988	1,275,732.42	596,405	503,852	771,880	31.32	24,645
1989	1,024,705.32	464,396	392,329	632,376	31.98	19,774
1991	1,542,593.00	657,607	555,557	987,036	32.97	29,937

## METROPOLITAN EDISON 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 60-R2						
NET SALVAGE PERCENT.. 0						
1992	1,098,095.22	451,537	381,466	716,629	33.65	21,297
1994	709,687.42	271,597	229,449	480,238	34.68	13,848
1995	994,720.35	365,062	308,410	686,310	35.36	19,409
1996	386,759.14	136,526	115,339	271,420	35.75	7,592
1997	752,540.26	253,380	214,060	538,480	36.45	14,773
1998	1,286,137.91	414,136	349,869	936,269	36.85	25,408
1999	796,839.79	243,196	205,456	591,384	37.56	15,745
2000	1,381,842.30	400,458	338,313	1,043,529	37.98	27,476
2001	1,671,597.61	458,018	386,941	1,284,657	38.41	33,446
2002	1,265,226.99	326,176	275,559	989,668	38.86	25,468
2003	421,529.39	101,167	85,467	336,062	39.58	8,491
2004	74,874.00	16,704	14,112	60,762	40.05	1,517
2005	29,151.28	5,999	5,068	24,083	40.52	594
2006	7,246.96	1,370	1,157	6,090	40.75	149
2007	19,681.75	3,362	2,840	16,842	41.25	408
2008	105,706.31	16,089	13,592	92,114	41.76	2,206
2009	2,715.82	364	308	2,408	42.04	57
2010	34,540.30	3,972	3,356	31,184	42.34	737
2011	2,102,382.23	201,408	170,152	1,932,230	42.45	45,518
2012	275,069.05	20,988	17,731	257,338	42.37	6,074
2013	208,049.12	11,651	9,843	198,206	42.14	4,704
2014	155,007.34	5,394	4,557	150,450	41.60	3,617
2015	535,826.98	6,805	5,749	530,078	38.87	13,637
	31,093,125.74	13,877,868	11,724,242	19,368,884		626,342
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.9 2.01

## METROPOLITAN EDISON 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 45-R2.5						
NET SALVAGE PERCENT.. 0						
1944	6,752.34	6,469	6,752			
1945	136,897.82	131,258	136,898			
1947	10,755.44	10,241	10,755			
1948	14,588.18	13,786	14,588			
1949	52,589.54	49,660	52,590			
1950	37,039.29	34,691	37,039			
1951	30,962.66	28,956	30,963			
1958	969.08	875	950	19	6.19	3
1959	71.49	64	70	1	6.39	
1960	290.52	260	282	9	6.61	1
1962	71.49	63	68	3	7.10	
1963	798.93	701	761	38	7.38	5
1964	626.40	545	592	34	7.67	4
1965	86,065.29	74,326	80,727	5,338	7.98	669
1966	87,058.51	74,557	80,978	6,081	8.30	733
1967	205,840.00	174,717	189,763	16,077	8.64	1,861
1968	225,831.96	189,880	206,232	19,600	8.99	2,180
1969	203,947.38	169,766	184,386	19,561	9.36	2,090
1970	280,873.57	231,327	251,248	29,626	9.75	3,039
1971	588,333.83	479,139	520,401	67,933	10.14	6,700
1972	570,490.59	459,131	498,670	71,821	10.55	6,808
1973	786,880.99	625,413	679,272	107,609	10.97	9,809
1974	862,611.85	676,633	734,903	127,709	11.41	11,193
1975	485,033.61	375,222	407,535	77,499	11.85	6,540
1976	574,585.98	438,064	475,789	98,797	12.31	8,026
1977	739,781.72	555,428	603,260	136,522	12.78	10,682
1978	728,728.59	538,385	584,749	143,980	13.26	10,858
1979	891,510.02	647,593	703,362	188,148	13.75	13,683
1980	777,449.64	554,788	602,565	174,885	14.25	12,273
1981	708,533.89	496,257	538,993	169,541	14.76	11,487
1982	777,464.88	533,963	579,946	197,519	15.28	12,927
1983	920,891.02	616,537	669,631	251,260	16.04	15,665
1984	1,178,987.68	772,473	838,996	339,992	16.58	20,506
1985	2,268,681.11	1,453,090	1,578,226	690,455	17.12	40,330
1986	2,840,202.50	1,776,263	1,929,229	910,974	17.67	51,555
1987	3,381,987.85	2,062,674	2,240,305	1,141,683	18.23	62,627
1988	3,783,388.86	2,247,333	2,440,866	1,342,523	18.80	71,411
1989	4,535,801.77	2,620,333	2,845,988	1,689,814	19.37	87,239
1990	6,029,604.16	3,366,931	3,656,881	2,372,723	20.16	117,695
1991	6,770,408.25	3,665,499	3,981,161	2,789,247	20.75	134,422
1992	4,736,802.13	2,482,084	2,695,833	2,040,969	21.35	95,596
1993	4,039,423.34	2,044,756	2,220,844	1,818,579	21.95	82,851
1994	5,141,618.37	2,509,110	2,725,187	2,416,431	22.56	107,111

## METROPOLITAN EDISON 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 45-R2.5						
NET SALVAGE PERCENT.. 0						
1995	4,538,313.47	2,130,284	2,313,738	2,224,575	23.17	96,011
1996	2,435,053.10	1,092,121	1,186,171	1,248,882	23.98	52,080
1997	4,670,780.00	2,004,699	2,177,338	2,493,442	24.60	101,359
1998	7,750,105.00	3,173,668	3,446,975	4,303,130	25.24	170,489
1999	4,587,253.27	1,786,276	1,940,105	2,647,148	25.87	102,325
2000	4,524,910.77	1,669,240	1,812,990	2,711,921	26.52	102,259
2001	4,410,724.28	1,534,932	1,667,116	2,743,608	27.17	100,979
2002	3,745,935.28	1,223,797	1,329,187	2,416,748	27.82	86,871
2003	5,220,100.26	1,592,131	1,729,240	3,490,860	28.48	122,572
2004	7,313,729.90	2,069,054	2,247,234	5,066,496	29.15	173,808
2005	7,919,459.51	2,062,227	2,239,820	5,679,640	29.82	190,464
2006	12,710,496.36	3,030,182	3,291,132	9,419,364	30.34	310,460
2007	7,271,826.60	1,563,443	1,698,082	5,573,745	31.03	179,624
2008	6,567,543.04	1,255,714	1,363,852	5,203,691	31.72	164,051
2009	5,970,889.78	1,001,318	1,087,548	4,883,342	32.26	151,375
2010	7,818,611.65	1,122,753	1,219,441	6,599,171	32.81	201,133
2011	20,709,489.59	2,460,287	2,672,159	18,037,331	33.38	540,363
2012	12,563,335.30	1,178,441	1,279,925	11,283,410	33.81	333,730
2013	12,168,607.24	829,899	901,367	11,267,240	34.13	330,127
2014	13,255,546.97	556,733	604,677	12,650,870	34.21	369,800
2015	14,565,462.95	215,569	234,133	14,331,330	33.17	432,057
	226,219,406.84	66,742,009	72,480,464	153,738,943		5,330,516
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.8 2.36

## METROPOLITAN EDISON 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 38-R2						
NET SALVAGE PERCENT.. 0						
1965	227.62	206	180	48	5.36	9
1968	1,221,510.69	1,079,205	943,078	278,433	6.26	44,478
1969	1,323,948.63	1,157,396	1,011,406	312,543	6.69	46,718
1970	1,706,395.88	1,482,858	1,295,815	410,581	6.86	59,851
1971	1,658,680.39	1,424,475	1,244,797	413,883	7.32	56,541
1972	2,395,181.40	2,042,132	1,784,545	610,636	7.52	81,202
1973	3,199,837.09	2,706,422	2,365,043	834,794	7.75	107,715
1974	3,703,232.40	3,089,236	2,699,571	1,003,661	8.25	121,656
1975	1,233,403.67	1,019,038	890,500	342,904	8.52	40,247
1976	1,828,611.06	1,487,941	1,300,257	528,354	9.04	58,446
1977	2,895,897.06	2,330,039	2,036,136	859,761	9.35	91,953
1978	4,055,064.65	3,223,776	2,817,140	1,237,925	9.67	128,017
1979	3,307,717.66	2,583,658	2,257,764	1,049,954	10.23	102,635
1980	2,904,214.42	2,237,407	1,955,188	949,026	10.58	89,700
1981	2,347,167.70	1,781,500	1,556,788	790,380	10.95	72,181
1982	2,805,056.48	2,086,121	1,822,985	982,071	11.55	85,028
1983	3,574,476.91	2,613,658	2,283,980	1,290,497	11.95	107,991
1984	5,776,171.54	4,148,446	3,625,176	2,150,996	12.36	174,029
1985	4,608,949.98	3,233,178	2,825,356	1,783,594	12.98	137,411
1986	6,837,309.47	4,699,967	4,107,130	2,730,179	13.42	203,441
1987	7,757,543.18	5,217,724	4,559,579	3,197,964	13.87	230,567
1988	8,568,515.20	5,631,228	4,920,925	3,647,590	14.34	254,365
1989	8,493,376.03	5,446,802	4,759,761	3,733,615	14.82	251,931
1990	8,872,492.40	5,520,465	4,824,133	4,048,359	15.48	261,522
1991	7,226,559.42	4,373,514	3,821,854	3,404,705	15.98	213,060
1992	5,635,392.62	3,310,793	2,893,181	2,742,212	16.50	166,195
1993	6,702,996.62	3,815,346	3,334,092	3,368,905	17.03	197,822
1994	7,445,045.80	4,097,753	3,580,877	3,864,169	17.56	220,055
1995	7,199,305.99	3,822,831	3,340,633	3,858,673	18.11	213,069
1996	5,550,853.33	2,835,931	2,478,217	3,072,636	18.67	164,576
1997	7,477,761.34	3,665,599	3,203,233	4,274,528	19.24	222,169
1998	6,967,144.41	3,267,591	2,855,429	4,111,715	19.81	207,558
1999	7,047,049.06	3,151,440	2,753,928	4,293,121	20.40	210,447
2000	10,003,226.52	4,263,375	3,725,608	6,277,619	20.87	300,796
2001	9,716,222.88	3,916,609	3,422,582	6,293,641	21.47	293,137
2002	8,419,906.18	3,194,512	2,791,567	5,628,339	22.09	254,791
2003	9,982,775.89	3,555,865	3,107,341	6,875,435	22.59	304,357
2004	17,504,903.41	5,818,630	5,084,688	12,420,215	23.10	537,672
2005	24,937,258.27	7,670,701	6,703,146	18,234,112	23.63	771,651
2006	18,196,978.94	5,135,187	4,487,452	13,709,527	24.17	567,213
2007	22,933,646.85	5,866,427	5,126,456	17,807,191	24.72	720,356
2008	19,747,326.45	4,532,011	3,960,359	15,786,967	25.18	626,965
2009	18,744,548.61	3,790,148	3,312,072	15,432,477	25.65	601,656

## METROPOLITAN EDISON 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 38-R2						
NET SALVAGE PERCENT.. 0						
2010	12,855,093.78	2,241,928	1,959,139	10,895,955	26.04	418,431
2011	36,525,119.85	5,310,752	4,640,873	31,884,247	26.46	1,204,998
2012	14,175,220.23	1,641,491	1,434,439	12,740,781	26.71	477,004
2013	11,364,294.63	968,238	846,108	10,518,187	26.83	392,031
2014	10,086,229.35	536,587	468,903	9,617,326	26.67	360,605
2015	11,139,718.22	216,111	188,852	10,950,866	25.21	434,386
	408,659,560.16	157,242,248	137,408,262	271,251,298		12,888,634
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						21.0 3.15

## METROPOLITAN EDISON 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 42-R1						
NET SALVAGE PERCENT.. 0						
1950	3,197.07	2,932	2,290	907	5.93	153
1951	6,620.26	6,063	4,735	1,885	5.92	318
1952	14,760.48	13,403	10,468	4,292	6.43	667
1953	32,685.93	29,620	23,133	9,553	6.47	1,477
1954	45,647.30	40,987	32,010	13,637	6.99	1,951
1955	61,543.80	55,106	43,037	18,507	7.07	2,618
1956	77,034.45	68,299	53,340	23,694	7.61	3,114
1957	84,684.29	74,810	58,425	26,259	7.72	3,401
1958	95,662.13	83,609	65,297	30,365	8.29	3,663
1959	102,784.84	89,433	69,846	32,939	8.44	3,903
1960	122,736.67	105,578	82,455	40,282	9.02	4,466
1961	128,955.56	110,334	86,169	42,787	9.20	4,651
1962	131,327.71	111,707	87,241	44,087	9.40	4,690
1963	151,892.90	127,590	99,646	52,247	10.00	5,225
1964	173,949.77	145,126	113,341	60,609	10.23	5,925
1965	216,646.47	179,427	140,129	76,517	10.48	7,301
1966	275,333.20	224,892	175,637	99,696	11.10	8,982
1967	337,468.74	273,350	213,482	123,987	11.38	10,895
1968	394,110.12	316,392	247,097	147,013	11.67	12,598
1969	422,456.87	335,938	262,362	160,095	11.98	13,364
1970	440,422.57	346,701	270,767	169,656	12.30	13,793
1971	438,536.36	339,559	265,190	173,346	12.97	13,365
1972	464,991.75	355,998	278,028	186,964	13.32	14,036
1973	546,755.85	413,621	323,031	223,725	13.68	16,354
1974	516,894.19	386,120	301,553	215,341	14.06	15,316
1975	464,856.21	342,646	267,601	197,255	14.45	13,651
1976	544,535.20	395,768	309,088	235,447	14.85	15,855
1977	590,872.24	423,124	330,453	260,419	15.26	17,065
1978	694,923.43	489,921	382,620	312,303	15.69	19,905
1979	743,776.86	515,809	402,838	340,939	16.13	21,137
1980	753,980.49	516,627	403,477	350,503	16.31	21,490
1981	777,985.81	523,429	408,789	369,197	16.78	22,002
1982	791,015.22	522,070	407,728	383,287	17.26	22,207
1983	772,907.57	499,917	390,427	382,481	17.75	21,548
1984	746,395.69	474,932	370,914	375,482	18.00	20,860
1985	793,425.74	493,669	385,547	407,879	18.52	22,024
1986	872,034.62	532,464	415,845	456,190	18.81	24,253
1987	1,021,544.36	608,432	475,175	546,369	19.35	28,236
1988	1,138,215.90	663,580	518,244	619,972	19.67	31,519
1989	1,689,309.94	958,008	748,188	941,122	20.23	46,521
1990	1,602,844.16	887,014	692,742	910,102	20.58	44,223
1991	1,321,145.53	712,097	556,135	765,011	20.95	36,516
1992	1,166,461.00	608,543	475,262	691,199	21.55	32,074



## METROPOLITAN EDISON 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 42-R1						
NET SALVAGE PERCENT.. 0						
1993	1,236,750.07	626,043	488,929	747,821	21.95	34,069
1994	1,764,654.34	865,034	675,576	1,089,078	22.36	48,707
1995	1,994,643.17	948,652	740,881	1,253,762	22.60	55,476
1996	2,562,977.16	1,174,356	917,152	1,645,825	23.06	71,371
1997	2,236,069.89	984,542	768,910	1,467,160	23.52	62,379
1998	2,331,340.65	987,323	771,082	1,560,259	23.82	65,502
1999	1,857,372.88	753,908	588,789	1,268,584	24.15	52,529
2000	1,418,608.45	549,711	429,315	989,293	24.50	40,379
2001	1,587,982.95	584,854	456,761	1,131,222	24.87	45,485
2002	1,468,175.74	513,274	400,858	1,067,318	25.11	42,506
2003	641,098.73	211,563	165,227	475,872	25.38	18,750
2004	50,020.42	15,476	12,086	37,934	25.67	1,478
2005	13,957.45	4,031	3,148	10,809	25.86	418
2006	1,201,787.98	320,877	250,599	951,189	26.09	36,458
2007	920,633.74	225,371	176,011	744,623	26.22	28,399
2008	1,699,278.32	377,240	294,618	1,404,660	26.28	53,450
2009	4,174,235.28	827,333	646,133	3,528,102	26.29	134,199
2010	1,650,873.51	285,931	223,307	1,427,567	26.25	54,384
2011	2,234,473.36	329,808	257,574	1,976,899	25.99	76,064
2012	3,784,669.78	454,160	354,691	3,429,979	25.66	133,670
2013	2,741,607.63	249,486	194,844	2,546,764	24.97	101,993
2014	2,810,002.15	167,476	130,796	2,679,206	23.69	113,094
2015	2,837,379.99	67,813	52,961	2,784,419	20.42	136,357
	64,991,922.89	25,928,907	20,250,030	44,741,893		2,040,429

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.9 3.14

## METROPOLITAN EDISON 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 52-R3						
NET SALVAGE PERCENT.. 0						
1949	234.49	218	234			
1950	360.43	333	360			
1951	619.42	571	619			
1952	1,356.03	1,240	1,356			
1953	1,453.15	1,326	1,453			
1954	2,829.91	2,558	2,830			
1955	4,201.42	3,787	4,201			
1956	5,793.20	5,170	5,793			
1957	9,284.40	8,256	9,284			
1958	6,720.49	5,913	6,720			
1959	9,434.45	8,263	9,434			
1960	10,447.20	9,104	10,411	36	8.19	4
1961	7,970.39	6,863	7,848	122	8.79	14
1962	11,208.16	9,594	10,971	237	9.00	26
1963	8,580.03	7,252	8,293	287	9.61	30
1964	17,246.36	14,477	16,555	691	9.85	70
1965	58,402.02	48,369	55,311	3,091	10.48	295
1966	72,713.94	59,749	68,324	4,390	10.74	409
1967	82,651.71	66,948	76,556	6,096	11.38	536
1968	149,924.70	120,360	137,633	12,292	11.67	1,053
1969	152,860.23	120,836	138,178	14,682	12.32	1,192
1970	167,312.88	130,939	149,731	17,582	12.64	1,391
1971	189,175.30	145,627	166,526	22,649	13.31	1,702
1972	280,327.11	212,180	242,631	37,696	13.97	2,698
1973	448,813.79	335,713	383,892	64,922	14.32	4,534
1974	414,854.22	304,752	348,488	66,366	14.99	4,427
1975	422,332.69	306,191	350,134	72,199	15.36	4,700
1976	459,576.81	326,759	373,653	85,924	16.06	5,350
1977	462,258.47	322,102	368,328	93,930	16.75	5,608
1978	644,668.64	442,372	505,858	138,811	17.15	8,094
1979	787,433.35	528,840	604,736	182,697	17.85	10,235
1980	703,935.45	462,345	528,698	175,237	18.55	9,447
1981	705,828.42	452,930	517,932	187,896	19.26	9,756
1982	642,730.46	404,792	462,885	179,845	19.69	9,134
1983	790,189.54	485,334	554,986	235,204	20.41	11,524
1984	1,309,066.20	783,476	895,916	413,150	21.13	19,553
1985	1,676,994.53	977,017	1,117,232	559,763	21.85	25,618
1986	2,066,147.73	1,176,465	1,345,304	720,844	22.31	32,310
1987	2,390,642.06	1,321,786	1,511,481	879,161	23.05	38,141
1988	3,492,352.48	1,872,599	2,141,343	1,351,009	23.78	56,813
1989	4,757,342.88	2,470,964	2,825,581	1,931,762	24.52	78,783
1990	5,762,118.88	2,894,889	3,310,346	2,451,773	25.26	97,061
1991	5,361,154.54	2,600,696	2,973,932	2,387,223	26.01	91,781

## METROPOLITAN EDISON 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 52-R3						
NET SALVAGE PERCENT.. 0						
1992	5,033,025.48	2,353,443	2,691,195	2,341,830	26.75	87,545
1993	5,335,054.51	2,412,512	2,758,741	2,576,314	27.25	94,544
1994	5,969,219.97	2,592,432	2,964,482	3,004,738	28.00	107,312
1995	4,863,313.90	2,024,111	2,314,599	2,548,715	28.76	88,620
1996	5,607,772.54	2,230,772	2,550,918	3,056,855	29.52	103,552
1997	4,827,031.92	1,830,411	2,093,100	2,733,932	30.28	90,288
1998	5,576,591.19	2,010,361	2,298,876	3,277,715	31.04	105,596
1999	5,807,132.45	1,983,716	2,268,407	3,538,725	31.81	111,246
2000	4,867,084.44	1,569,148	1,794,342	3,072,742	32.58	94,314
2001	4,827,650.30	1,462,778	1,672,707	3,154,943	33.35	94,601
2002	4,097,216.34	1,161,561	1,328,261	2,768,955	34.12	81,153
2003	1,861,463.54	491,054	561,527	1,299,937	34.89	37,258
2004	11,925.99	2,908	3,325	8,601	35.67	241
2006	1,598,801.88	323,598	370,039	1,228,763	37.45	32,811
2007	2,000,051.12	363,809	416,021	1,584,030	38.23	41,434
2008	1,625,505.49	262,031	299,636	1,325,869	39.01	33,988
2011	10,530,422.70	1,033,034	1,181,288	9,349,135	41.37	225,988
	108,988,812.32	43,567,634	49,819,441	59,169,371		1,962,780
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.1 1.80

## METROPOLITAN EDISON 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						
2008	375,889.60	196,778	160,007	215,883	6.83	31,608
2013	1,045,084.30	192,086	156,192	888,892	11.10	80,080
2014	1,245,709.24	137,526	111,828	1,133,881	12.09	93,787
2015	8,560,439.91	315,024	256,158	8,304,282	13.09	634,399
	11,227,123.05	841,414	684,185	10,542,939		839,874
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.6 7.48

## METROPOLITAN EDISON 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						
2014	774,772.01	128,147		774,772	7.57	102,348
	774,772.01	128,147		774,772		102,348
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					7.6	13.21

## METROPOLITAN EDISON 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 34-R0.5						
NET SALVAGE PERCENT.. 0						
1962	13,791.22	12,396	13,791			
1963	37,573.77	33,535	37,574			
1964	16,854.50	14,930	16,854			
1965	21,140.91	18,469	21,141			
1966	10,795.13	9,351	10,795			
1972	6,171.51	5,047	5,987	185	9.69	19
1973	8,951.35	7,267	8,621	330	9.85	34
1974	7,013.28	5,618	6,665	348	10.31	34
1975	2,923.20	2,320	2,752	171	10.52	16
1976	3,444.94	2,694	3,196	249	11.01	23
1977	4,625.70	3,579	4,246	380	11.25	34
1978	5,316.11	4,047	4,801	515	11.76	44
1979	8,472.41	6,370	7,557	915	12.04	76
1980	11,185.58	8,300	9,847	1,339	12.34	109
1981	15,846.99	11,537	13,687	2,160	12.89	168
1982	12,798.93	9,176	10,886	1,913	13.23	145
1983	12,903.32	9,099	10,794	2,109	13.59	155
1984	14,322.24	9,925	11,774	2,548	13.95	183
1985	20,442.34	13,905	16,496	3,946	14.34	275
1986	15,653.89	10,482	12,435	3,219	14.56	221
1987	13,517.73	8,861	10,512	3,006	14.98	201
1988	18,316.89	11,737	13,924	4,393	15.42	285
1989	50,244.73	31,554	37,434	12,811	15.70	816
1990	147,147.21	90,437	107,289	39,858	15.99	2,493
1991	185,896.67	111,129	131,836	54,061	16.48	3,280
1992	220,679.94	128,612	152,577	68,103	16.82	4,049
1993	368,579.07	208,984	247,925	120,654	17.18	7,023
1994	138,321.09	76,132	90,318	48,003	17.56	2,734
1995	154,294.28	82,547	97,928	56,366	17.82	3,163
1996	141,887.52	73,597	87,311	54,577	18.09	3,017
1997	91,615.67	45,762	54,289	37,327	18.54	2,013
1998	295,803.66	142,873	169,495	126,309	18.73	6,744
1999	57,585.93	26,697	31,672	25,914	19.09	1,357
2000	50,596.49	22,505	26,698	23,898	19.34	1,236
2001	48,958.22	20,797	24,672	24,286	19.63	1,237
2002	24,706.97	10,006	11,870	12,837	19.83	647
2003	51,832.24	19,893	23,600	28,232	20.07	1,407
2004	221,987.78	80,404	95,386	126,602	20.25	6,252
2005	158,470.54	53,912	63,958	94,513	20.36	4,642
2006	185,453.85	58,678	69,612	115,842	20.53	5,643
2007	51,764.15	15,136	17,956	33,808	20.57	1,644
2008	76,244.37	20,418	24,223	52,021	20.51	2,536
2009	63,551.39	15,329	18,185	45,366	20.45	2,218

## METROPOLITAN EDISON 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 34-R0.5						
NET SALVAGE PERCENT.. 0						
2010	111,006.24	23,689	28,103	82,903	20.27	4,090
2011	121,919.98	22,385	26,556	95,364	20.01	4,766
2012	180,733.82	27,453	32,569	148,165	19.54	7,583
2013	67,104.80	7,885	9,354	57,751	18.78	3,075
2014	95,679.49	7,549	8,955	86,724	17.51	4,953
2015	63,149.40	2,122	2,518	60,632	14.40	4,211
	3,707,277.44	1,645,130	1,946,624	1,760,654		94,851
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						18.6 2.56

## METROPOLITAN EDISON 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-S1.5						
NET SALVAGE PERCENT.. 0						
1997	403,401.79	273,143	314,900	88,502	8.82	10,034
1998	8,805.95	5,763	6,644	2,162	9.24	234
	412,207.74	278,906	321,544	90,664		10,268
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.8 2.49



## METROPOLITAN EDISON 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 15-S2						
NET SALVAGE PERCENT.. 0						
1997	255,519.19	226,441	200,303	55,216	2.38	23,200
1998	21,188.73	18,392	16,269	4,920	2.66	1,850
2011	203,908.60	67,983	60,136	143,773	9.00	15,975
	480,616.52	312,816	276,708	203,909		41,025
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.0						8.54

## METROPOLITAN EDISON 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 29-R0.5						
NET SALVAGE PERCENT.. 0						
1943	32,094.29	32,094	32,094			
1951	575.52	576	576			
1952	3,691.25	3,691	3,691			
1953	4,257.84	4,258	4,258			
1954	10,404.64	10,405	10,405			
1955	3,865.75	3,866	3,866			
1956	6,874.63	6,875	6,875			
1957	4,021.28	4,021	4,021			
1958	11,128.22	11,128	11,128			
1959	5,594.91	5,532	3,597	1,998	0.64	1,998
1960	13,795.17	13,552	8,811	4,984	0.99	4,984
1961	18,429.26	17,878	11,624	6,805	1.68	4,051
1962	8,152.68	7,851	5,105	3,048	2.06	1,480
1963	10,414.49	9,951	6,470	3,944	2.45	1,610
1964	21,880.45	20,734	13,481	8,399	2.85	2,947
1965	66,356.21	62,328	40,524	25,832	3.26	7,924
1966	21,616.69	20,116	13,079	8,538	3.69	2,314
1967	45,897.08	42,294	27,499	18,398	4.13	4,455
1968	55,306.40	50,439	32,794	22,512	4.58	4,915
1969	84,370.95	76,508	49,744	34,627	4.78	7,244
1970	35,465.30	31,791	20,670	14,795	5.26	2,813
1971	31,547.30	28,077	18,255	13,292	5.50	2,417
1972	37,994.68	33,386	21,707	16,288	6.00	2,715
1973	60,048.82	52,315	34,014	26,035	6.28	4,146
1974	21,406.40	18,478	12,014	9,392	6.58	1,427
1975	10,883.99	9,301	6,047	4,837	6.89	702
1976	13,548.84	11,453	7,447	6,102	7.23	844
1977	13,203.26	11,030	7,171	6,032	7.59	795
1978	12,140.31	10,016	6,512	5,628	7.95	708
1979	26,238.42	21,358	13,887	12,351	8.34	1,481
1980	27,418.25	21,998	14,303	13,115	8.75	1,499
1981	30,080.64	23,764	15,451	14,630	9.17	1,595
1982	40,317.29	31,472	20,463	19,854	9.42	2,108
1983	31,105.51	23,858	15,512	15,594	9.87	1,580
1984	46,751.87	35,344	22,980	23,772	10.17	2,337
1985	37,842.53	28,162	18,310	19,533	10.48	1,864
1986	81,818.86	59,859	38,919	42,900	10.82	3,965
1987	150,184.08	107,862	70,130	80,054	11.18	7,160
1988	82,713.36	58,230	37,860	44,853	11.56	3,880
1989	118,077.91	81,356	52,896	65,182	11.96	5,450
1990	149,405.70	100,580	65,395	84,011	12.38	6,786
1991	192,336.72	126,750	82,410	109,927	12.68	8,669
1992	160,508.71	102,982	66,957	93,552	13.13	7,125

## METROPOLITAN EDISON 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 29-R0.5						
NET SALVAGE PERCENT.. 0						
1993	361,511.15	226,125	147,022	214,489	13.47	15,923
1994	456,651.65	277,827	180,638	276,014	13.84	19,943
1995	136,518.86	80,874	52,583	83,936	14.10	5,953
1996	126,876.80	72,738	47,293	79,584	14.51	5,485
1997	176,842.21	98,147	63,813	113,029	14.83	7,622
1998	429,647.60	230,076	149,591	280,057	15.18	18,449
1999	539,262.52	277,612	180,498	358,765	15.55	23,072
2000	345,462.40	170,797	111,049	234,413	15.85	14,789
2001	393,021.03	185,781	120,791	272,230	16.17	16,835
2002	220,930.50	99,618	64,770	156,160	16.44	9,499
2003	311,416.38	133,535	86,822	224,594	16.65	13,489
2004	569,429.86	230,505	149,870	419,560	16.91	24,811
2005	450,640.17	171,288	111,368	339,272	17.12	19,817
2006	665,660.71	235,910	153,384	512,277	17.31	29,594
2007	263,649.10	86,503	56,243	207,406	17.41	11,913
2008	376,625.35	112,988	73,463	303,162	17.50	17,324
2009	405,714.42	109,705	71,328	334,386	17.54	19,064
2010	516,455.52	123,846	80,522	435,934	17.44	24,996
2011	1,866,360.00	386,337	251,190	1,615,170	17.24	93,687
2012	699,064.30	119,890	77,950	621,114	16.91	36,731
2013	864,964.04	115,040	74,797	790,167	16.30	48,477
2014	648,616.72	58,116	37,786	610,831	15.25	40,054
2015	594,648.55	22,835	14,847	579,802	12.54	46,236
	13,259,736.30	5,059,612	3,316,570	9,943,166		679,751

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.6 5.13

## METROPOLITAN EDISON 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						
1948	203.91	171	204			
1949	472.07	392	472			
1962	1,489.00	1,091	1,453	36	19.49	2
1963	281.19	204	272	9	19.96	
1969	1.00	1	1			
1972	15,551.46	9,877	13,150	2,401	24.99	96
1990	54.56	23	31	24	36.23	1
1996	24.33	8	10	14	40.02	
	18,077.52	11,767	15,593	2,484		99

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.1 0.55

## METROPOLITAN EDISON 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 40-R1.5						
NET SALVAGE PERCENT.. 0						
1923	80,033.55	80,034	80,034			
1926	206.46	206	206			
1928	96,200.28	96,200	96,200			
1936	163.90	164	164			
1938	44,312.15	43,958	44,312			
1943	100.16	97	99	1	2.69	
1944	6,809.62	6,573	6,731	79	2.58	31
1946	2,419.92	2,321	2,377	43	2.96	15
1947	6,594.83	6,280	6,431	164	3.44	48
1948	388.31	370	379	9	3.42	3
1949	19.76	19	19			
1954	175.00	161	165	10	5.17	2
1955	76,603.00	70,444	72,134	4,469	5.29	845
1956	37,478.30	34,341	35,165	2,313	5.44	425
1957	1,934.89	1,766	1,808	127	5.60	23
1958	170.00	153	157	13	6.19	2
1959	687.48	618	633	55	6.39	9
1960	510.65	456	467	44	6.61	7
1961	246.48	219	224	22	6.85	3
1962	3,385.41	2,989	3,061	325	7.10	46
1963	12,418.26	10,888	11,149	1,269	7.38	172
1964	1,350.10	1,175	1,203	147	7.67	19
1965	343.73	297	304	40	7.98	5
1966	2,737.97	2,345	2,401	337	8.30	41
1967	341,543.77	289,902	296,857	44,687	8.64	5,172
1968	407,752.30	342,838	351,063	56,689	8.99	6,306
1969	449,637.94	374,279	383,259	66,379	9.36	7,092
1970	2,379.58	1,971	2,018	361	9.45	38
1971	888.72	728	745	143	9.85	15
1972	263,219.15	212,971	218,081	45,139	10.26	4,400
1973	12,600.41	10,068	10,310	2,291	10.69	214
1974	3,994.36	3,166	3,242	752	10.86	69
1975	1,745.00	1,364	1,397	348	11.32	31
1976	4,620.93	3,559	3,644	977	11.78	83
1977	22,534.21	17,090	17,500	5,034	12.26	411
1978	84,031.98	63,024	64,536	19,496	12.50	1,560
1979	65,331.40	48,169	49,325	16,007	13.00	1,231
1980	93,002.93	67,688	69,312	23,691	13.28	1,784
1981	2,271.33	1,622	1,661	610	13.81	44
1982	13,977.23	9,787	10,022	3,955	14.34	276
1983	120,681.33	83,149	85,144	35,537	14.67	2,422
1984	69,819.73	47,065	48,194	21,626	15.23	1,420

## METROPOLITAN EDISON 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 40-R1.5						
NET SALVAGE PERCENT.. 0						
1985	49,477.59	32,744	33,530	15,948	15.59	1,023
1986	131,842.77	85,566	87,619	44,224	15.95	2,773
1987	195,682.81	123,809	126,779	68,903	16.55	4,163
1988	1,233,711.23	763,421	781,737	451,974	16.94	26,681
1989	235,690.66	141,792	145,194	90,497	17.55	5,157
1990	3,222,575.37	1,890,040	1,935,385	1,287,190	17.98	71,590
1991	102,292.60	58,389	59,790	42,503	18.42	2,307
1992	307,431.80	170,502	174,593	132,839	18.87	7,040
1993	154,309.09	82,987	84,978	69,331	19.34	3,585
1994	527,055.20	274,227	280,806	246,249	19.82	12,424
1995	2,116,988.67	1,063,152	1,088,659	1,028,330	20.32	50,607
1996	1,721,158.42	832,352	852,322	868,837	20.82	41,731
1997	197,372.16	91,650	93,859	103,513	21.34	4,851
1998	295,351.63	131,284	134,434	160,918	21.87	7,358
2000	69,182.75	27,991	28,663	40,520	22.81	1,776
2001	82,147.81	31,561	32,318	49,830	23.24	2,144
2002	111,448.05	40,478	41,449	69,999	23.67	2,957
2003	164,786.54	56,225	57,574	107,213	24.13	4,443
2004	77,708.17	24,843	25,439	52,269	24.47	2,136
2005	203,605.20	60,511	61,963	141,642	24.83	5,704
2006	16,124.84	4,412	4,518	11,607	25.22	460
2007	148,515.12	36,980	37,867	110,648	25.63	4,317
2008	377,021.39	84,830	86,865	290,156	25.83	11,233
2009	434,952.82	86,817	88,900	346,053	26.07	13,274
2010	47,975.31	8,309	8,508	39,467	26.25	1,504
2011	1,867,995.79	273,101	279,653	1,588,343	26.27	60,462
2012	977,175.98	114,916	117,673	859,503	26.26	32,731
2013	891,459.64	78,448	80,330	811,130	25.91	31,306
2014	277,148.10	15,631	16,006	261,142	25.10	10,404
2015	364,369.01	7,943	8,134	356,235	22.49	15,840
	18,937,879.03	8,635,435	8,837,677	10,100,202		476,245

CORPORATE HEADQUARTERS - READING  
INTERIM SURVIVOR CURVE.. IOWA 60-R2  
PROBABLE RETIREMENT YEAR.. 6-2038  
NET SALVAGE PERCENT.. 0

1943	2.17	2	2			
1953	51.61	43	44	8	12.69	1
1954	1,067,661.95	879,860	900,466	167,196	13.13	12,734

## METROPOLITAN EDISON 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)
CORPORATE HEADQUARTERS - READING						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. 0						
1955	2,084.98	1,703	1,743	342	13.57	25
1956	2,259.88	1,842	1,885	375	13.49	28
1957	2,900.26	2,341	2,396	504	13.96	36
1960	1,949.52	1,547	1,583	366	14.43	25
1961	5,397.23	4,236	4,335	1,062	14.94	71
1962	1,118.40	874	894	224	14.99	15
1963	17,906.07	13,913	14,239	3,667	15.07	243
1964	16,135.71	12,383	12,673	3,463	15.61	222
1965	5,502.57	4,196	4,294	1,208	15.72	77
1966	577,054.93	437,061	447,297	129,758	15.86	8,181
1967	1,213,321.82	912,175	933,538	279,784	16.01	17,476
1968	27,319.64	20,375	20,852	6,467	16.19	399
1969	32,772.04	24,232	24,800	7,973	16.39	486
1970	23,882.00	17,496	17,906	5,976	16.61	360
1971	41,920.92	30,409	31,121	10,800	16.85	641
1972	99,520.61	71,436	73,109	26,412	17.10	1,545
1973	270,359.79	191,901	196,395	73,964	17.38	4,256
1974	32,027.93	22,596	23,125	8,903	17.32	514
1975	34,312.44	23,902	24,462	9,851	17.64	558
1976	6,716.02	4,616	4,724	1,992	17.97	111
1977	34,965.49	23,825	24,383	10,583	18.00	588
1978	850,594.01	574,151	587,598	262,996	18.06	14,562
1979	105,880.92	70,337	71,984	33,897	18.45	1,837
1980	101,564.45	66,708	68,270	33,294	18.55	1,795
1981	10,468.66	6,790	6,949	3,520	18.69	188
1982	132,778.97	84,952	86,942	45,837	18.86	2,430
1983	100,670.63	63,805	65,299	35,371	18.78	1,883
1984	172,507.72	107,593	110,113	62,395	19.01	3,282
1985	243,779.90	150,193	153,711	90,069	19.00	4,740
1986	138,282.78	83,633	85,592	52,691	19.28	2,733
1987	5,451,561.90	3,246,950	3,322,993	2,128,568	19.35	110,004
1988	518,320.32	303,632	310,743	207,577	19.45	10,672
1989	1,347,234.88	774,660	792,803	554,432	19.59	28,302
1990	2,888,260.57	1,627,824	1,665,948	1,222,313	19.75	61,889
1991	13,117,648.39	7,263,242	7,433,347	5,684,302	19.75	287,813
1992	311,889.99	169,294	173,259	138,631	19.79	7,005
1993	4,660,046.57	2,474,485	2,532,437	2,127,609	19.87	107,076
1994	797,293.70	413,158	422,834	374,460	19.99	18,732
1995	614,197.37	309,740	316,994	297,203	20.15	14,750
1996	2,014,003.97	989,682	1,012,860	1,001,144	20.18	49,611
1997	630,488.37	300,932	307,980	322,509	20.26	15,919

## METROPOLITAN EDISON 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)
CORPORATE HEADQUARTERS - READING INTERIM SURVIVOR CURVE.. IOWA 60-R2 PROBABLE RETIREMENT YEAR.. 6-2038 NET SALVAGE PERCENT.. 0						
1998	2,285,684.57	1,055,986	1,080,717	1,204,967	20.38	59,125
1999	173,979.93	77,804	79,626	94,354	20.40	4,625
2000	549,096.37	236,606	242,147	306,949	20.47	14,995
2001	607,627.25	251,983	257,884	349,743	20.47	17,086
2002	27,328.98	10,847	11,101	16,228	20.51	791
2003	181,063.55	68,351	69,952	111,112	20.61	5,391
2004	2,151,720.43	769,455	787,476	1,364,245	20.66	66,033
2005	795,241.17	267,996	274,272	520,969	20.65	25,229
2006	871,795.98	274,093	280,512	591,284	20.71	28,551
2007	1,020,438.72	296,642	303,589	716,849	20.74	34,564
2008	550,507.35	146,160	149,583	400,924	20.75	19,322
2009	793,214.52	189,261	193,693	599,521	20.75	28,893
2010	327,814.34	68,710	70,319	257,495	20.75	12,409
2011	602,784.99	107,416	109,932	492,853	20.75	23,752
2012	66,646.26	9,657	9,883	56,763	20.65	2,749
2013	1,501,427.24	162,454	166,259	1,335,169	20.60	64,814
2014	241,792.12	16,587	16,975	224,817	20.38	11,031
2015	521,558.72	12,935	13,238	508,321	19.70	25,803
	50,994,340.54	25,807,668	26,412,083	24,582,258		1,238,978

LEBANON SERVICE CENTER  
INTERIM SURVIVOR CURVE.. IOWA 60-R2  
PROBABLE RETIREMENT YEAR.. 6-2023  
NET SALVAGE PERCENT.. 0

1965	1,653,356.29	1,452,804	1,486,829	166,527	6.97	23,892
1966	2,016.11	1,767	1,808	208	6.99	30
1967	6,586.71	5,750	5,885	702	7.06	99
1968	17,184.22	15,019	15,371	1,813	6.85	265
1969	9,343.58	8,125	8,315	1,028	6.97	147
1970	2,960.38	2,573	2,633	327	6.86	48
1971	1,823.72	1,574	1,611	213	7.05	30
1972	623.97	537	550	74	7.01	11
1973	22,095.79	18,969	19,413	2,683	7.00	383
1974	29,931.53	25,588	26,187	3,744	7.04	532
1975	2,929.78	2,492	2,550	379	7.12	53
1976	1,970.88	1,674	1,713	258	7.01	37
1977	5,997.30	5,057	5,175	822	7.16	115
1978	1,272.00	1,068	1,093	179	7.14	25



## METROPOLITAN EDISON 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)
LEBANON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2023						
NET SALVAGE PERCENT.. 0						
1979	9,949.28	8,316	8,511	1,439	7.17	201
1981	2,563.54	2,123	2,173	391	7.17	55
1982	13,933.41	11,483	11,752	2,181	7.15	305
1983	14,849.24	12,162	12,447	2,402	7.18	335
1984	187,028.19	151,998	155,558	31,470	7.26	4,335
1985	38,293.80	30,949	31,674	6,620	7.24	914
1986	29,374.80	23,570	24,122	5,253	7.26	724
1987	108,719.31	86,758	88,790	19,929	7.21	2,764
1988	49,281.68	39,031	39,945	9,337	7.22	1,293
1989	229,307.03	179,868	184,081	45,227	7.28	6,212
1990	3,984.48	3,099	3,172	813	7.29	112
1991	115,501.93	89,144	91,232	24,270	7.24	3,352
1992	347,810.18	265,657	271,879	75,931	7.27	10,444
1993	164,151.89	123,738	126,636	37,516	7.35	5,104
1996	9,986.11	7,264	7,434	2,552	7.31	349
1997	16,786.42	12,019	12,300	4,486	7.34	611
1998	5,338.09	3,764	3,852	1,486	7.32	203
1999	16,870.67	11,664	11,937	4,933	7.37	669
2000	7,552.50	5,127	5,247	2,305	7.33	314
2001	189,800.79	125,762	128,707	61,093	7.38	8,278
2002	7,536.60	4,873	4,987	2,549	7.38	345
2004	61,987.63	37,781	38,666	23,322	7.37	3,164
2005	490,120.02	287,700	294,438	195,682	7.39	26,479
2006	16,871.12	9,488	9,710	7,161	7.39	969
2007	38,888.21	20,825	21,313	17,575	7.37	2,385
2008	283,322.32	142,794	146,138	137,184	7.38	18,589
2009	9,769.54	4,572	4,679	5,090	7.39	689
2010	68,115.11	29,072	29,753	38,362	7.39	5,191
2011	29,225.72	11,059	11,318	17,908	7.39	2,423
2012	762,624.14	245,260	251,004	511,620	7.38	69,325
2013	36,521.71	9,247	9,464	27,058	7.37	3,671
2014	13,463.91	2,282	2,335	11,128	7.35	1,514
2015	25,236.49	1,623	1,661	23,575	7.28	3,238
	5,162,858.12	3,543,069	3,626,048	1,536,810		210,223

## METROPOLITAN EDISON 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)
EASTON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2018						
NET SALVAGE PERCENT.. 0						
1962	445.74	427	437	9	2.37	4
1963	1,178,035.91	1,125,613	1,151,975	26,061	2.45	10,637
1964	158.34	151	155	4	2.55	2
1965	1,126.00	1,075	1,100	26	2.41	11
1966	2,298.62	2,196	2,247	51	2.31	22
1967	690.18	656	671	19	2.52	8
1968	434.20	412	422	13	2.50	5
1969	2,350.70	2,230	2,282	68	2.52	27
1970	71,304.58	67,811	69,399	1,905	2.34	814
1971	4,846.49	4,594	4,702	145	2.45	59
1972	11,216.29	10,636	10,885	331	2.37	140
1973	4,879.76	4,604	4,712	168	2.55	66
1974	28,072.24	26,562	27,184	888	2.36	376
1976	9,710.27	9,129	9,343	367	2.52	146
1977	689.03	647	662	27	2.48	11
1978	673.65	632	647	27	2.50	11
1979	5,272.82	4,946	5,062	211	2.41	88
1981	7,060.29	6,601	6,756	305	2.40	127
1982	8,182.31	7,620	7,798	384	2.47	155
1983	45,187.07	42,001	42,985	2,202	2.47	891
1984	67,557.25	62,565	64,030	3,527	2.51	1,405
1985	25,680.47	23,734	24,290	1,391	2.50	556
1986	33,373.66	30,817	31,539	1,835	2.45	749
1987	228,795.84	210,629	215,562	13,234	2.46	5,380
1988	128,878.50	118,375	121,147	7,731	2.44	3,168
1989	762,550.19	697,123	713,450	49,101	2.49	19,719
1990	49,781.71	45,321	46,382	3,399	2.51	1,354
1991	79,320.97	72,103	73,792	5,529	2.45	2,257
1992	326,871.94	295,754	302,681	24,191	2.47	9,794
1993	10,060.09	9,054	9,266	794	2.50	318
1994	315,893.59	283,230	289,863	26,030	2.48	10,496
1995	18,941.46	16,892	17,288	1,654	2.49	664
1996	106,358.92	94,362	96,572	9,787	2.48	3,946
1997	465.59	411	421	45	2.47	18
1998	63,557.88	55,613	56,915	6,642	2.50	2,657
1999	17,372.32	15,107	15,461	1,912	2.47	774
2000	242,343.72	208,852	213,743	28,600	2.49	11,486
2001	66,481.90	56,776	58,106	8,376	2.48	3,377
2002	45,902.84	38,733	39,640	6,263	2.50	2,505
2003	88,710.82	73,967	75,699	13,012	2.49	5,226
2004	15,289.62	12,571	12,865	2,424	2.49	973

## METROPOLITAN EDISON 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)
EASTON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2018						
NET SALVAGE PERCENT.. 0						
2005	116,963.58	94,565	96,780	20,184	2.49	8,106
2007	65,349.08	50,548	51,732	13,617	2.49	5,469
2008	15,370.01	11,540	11,810	3,560	2.49	1,430
2010	24,747.33	17,026	17,425	7,323	2.49	2,941
2011	244,425.93	157,288	160,972	83,454	2.49	33,516
2012	58,679.98	34,281	35,084	23,596	2.49	9,476
2014	117,280.31	44,097	45,130	72,151	2.49	28,976
2015	182,383.43	30,586	31,302	151,081	2.48	60,920
	4,902,023.42	4,180,463	4,278,369	623,654		251,256

YORK SERVICE CENTER  
INTERIM SURVIVOR CURVE.. IOWA 60-R2  
PROBABLE RETIREMENT YEAR.. 6-2029  
NET SALVAGE PERCENT.. 0

1904	24,008.49	24,008	24,008			
1908	440.97	436	441			
1917	468.91	453	464	5	3.54	1
1919	1,464.44	1,413	1,446	18	3.50	5
1921	12,070.93	11,520	11,791	280	4.51	62
1922	4,167.27	3,974	4,068	100	4.54	22
1923	60.00	57	58	2	4.58	
1925	3,428.79	3,227	3,303	126	5.65	22
1926	106.10	100	102	4	5.73	1
1927	2,176.86	2,042	2,090	87	5.84	15
1928	258.31	242	248	11	5.96	2
1929	14.70	14	14			
1930	407.42	380	389	18	6.24	3
1936	146.25	134	137	9	7.46	1
1937	350.40	319	327	24	7.71	3
1939	298.62	270	276	22	8.25	3
1941	34.09	31	32	2	8.15	
1943	412.69	368	377	36	8.80	4
1944	655.00	585	599	56	8.50	7
1945	425.55	378	387	39	8.87	4
1947	180.14	159	163	17	9.02	2
1949	551.40	484	495	56	9.26	6
1951	7,409.36	6,452	6,604	805	9.57	84
1953	224,197.91	193,371	197,925	26,273	9.96	2,638

## METROPOLITAN EDISON 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)
YORK SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. 0						
1954	4,127.44	3,554	3,638	490	9.93	49
1955	1,117.10	960	983	134	9.92	14
1956	2,617.82	2,227	2,279	338	10.43	32
1957	1,055.44	895	916	139	10.47	13
1959	2,679.76	2,256	2,309	371	10.62	35
1960	1,745.87	1,463	1,497	248	10.73	23
1961	1,469.62	1,225	1,254	216	10.86	20
1962	648.25	538	551	98	11.02	9
1963	74,905.60	61,737	63,191	11,715	11.20	1,046
1964	5,174.32	4,264	4,364	810	11.00	74
1965	3,064.50	2,507	2,566	498	11.23	44
1966	8,543.41	6,936	7,099	1,444	11.48	126
1967	2,135.80	1,730	1,771	365	11.38	32
1968	22,686.60	18,319	18,750	3,936	11.32	348
1969	11,353.36	9,080	9,294	2,060	11.64	177
1970	872.92	695	711	162	11.65	14
1971	1,202.29	952	974	228	11.68	20
1972	8,124.72	6,397	6,548	1,577	11.75	134
1973	93,768.46	73,327	75,054	18,715	11.85	1,579
1974	1,461.62	1,134	1,161	301	11.98	25
1976	413.40	317	324	89	12.05	7
1977	3,383.43	2,579	2,640	744	12.01	62
1978	4,709.73	3,550	3,634	1,076	12.25	88
1979	1,237.44	926	948	290	12.28	24
1980	4,404.32	3,268	3,345	1,059	12.34	86
1981	4,535.71	3,349	3,428	1,108	12.23	91
1983	1,409.79	1,022	1,046	364	12.34	29
1984	55,638.29	39,959	40,900	14,738	12.36	1,192
1985	11,473.05	8,153	8,345	3,128	12.42	252
1986	86,083.67	60,439	61,862	24,221	12.52	1,935
1987	471,523.88	327,898	335,620	135,904	12.48	10,890
1988	57,368.67	39,286	40,211	17,158	12.66	1,355
1989	108,115.95	73,346	75,073	33,043	12.56	2,631
1990	9,966.86	6,659	6,816	3,151	12.67	249
1991	325,458.05	214,477	219,528	105,930	12.68	8,354
1992	60,441.23	39,202	40,125	20,316	12.73	1,596
1993	14,674.50	9,377	9,598	5,077	12.71	399
1994	3,521,484.99	2,210,788	2,262,849	1,258,636	12.75	98,717
1995	760,405.22	467,649	478,662	281,744	12.83	21,960
1996	50,571.95	30,475	31,193	19,379	12.86	1,507
1997	4,454.10	2,629	2,691	1,763	12.85	137

## METROPOLITAN EDISON 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)
YORK SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. 0						
1998	79,156.93	45,579	46,652	32,505	12.89	2,522
2000	23,440.74	12,789	13,090	10,351	12.91	802
2001	98,077.08	51,902	53,124	44,953	12.90	3,485
2002	213,616.46	109,008	111,575	102,041	12.96	7,874
2003	20,574.70	10,106	10,344	10,231	12.95	790
2004	134,879.46	63,285	64,775	70,104	13.01	5,388
2005	70,277.83	31,435	32,175	38,103	12.97	2,938
2007	32,515.63	12,850	13,153	19,363	13.01	1,488
2008	55,781.09	20,371	20,851	34,930	13.03	2,681
2011	193,390.36	49,701	50,871	142,519	13.01	10,955
2013	75,642.31	12,239	12,527	63,115	12.96	4,870
2014	157,010.32	16,360	16,745	140,265	12.89	10,882
2015	1,141.12	43	44	1,097	12.62	87
	7,245,747.76	4,431,629	4,535,418	2,710,330		213,022
	87,242,848.87	46,598,264	47,689,595	39,553,254		2,389,724
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.6 2.74

## METROPOLITAN EDISON 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 25-R1						
NET SALVAGE PERCENT.. 0						
1947	1,865.40	1,865	1,865			
1955	16,621.32	16,621	16,621			
1956	5,774.43	5,774	5,774			
1961	471.55	472	472			
1962	3,855.39	3,855	3,855			
1963	2,307.50	2,308	2,308			
1964	3,068.56	3,069	3,069			
1967	174,332.32	172,484	160,432	13,901	0.52	13,901
1968	127,434.39	125,293	116,538	10,896	0.81	10,896
1969	174,664.04	170,559	158,641	16,023	1.12	14,306
1970	800.00	775	721	79	1.45	54
1971	46,349.09	44,551	41,438	4,911	1.80	2,728
1972	59,873.55	57,036	53,051	6,823	2.16	3,159
1973	13,701.90	12,987	12,080	1,622	2.34	693
1974	12,176.79	11,421	10,623	1,554	2.75	565
1975	10,843.46	10,101	9,395	1,448	2.98	486
1978	5,678.28	5,153	4,793	885	3.82	232
1979	9,305.15	8,355	7,771	1,534	4.15	370
1980	2,987.21	2,651	2,466	521	4.50	116
1981	32,465.96	28,450	26,462	6,004	4.87	1,233
1982	2,164.98	1,878	1,747	418	5.11	82
1984	1,972.61	1,665	1,549	424	5.81	73
1985	80,395.42	66,937	62,260	18,136	6.13	2,959
1986	71,688.99	58,792	54,684	17,005	6.47	2,628
1987	101,127.93	81,570	75,870	25,258	6.83	3,698
1988	375,581.29	297,460	276,675	98,906	7.22	13,699
1989	68,392.37	53,100	49,390	19,003	7.63	2,491
1990	1,395,442.52	1,060,397	986,301	409,141	8.06	50,762
1991	462,771.52	344,672	320,588	142,184	8.39	16,947
1992	199,927.52	145,647	135,470	64,458	8.76	7,358
1993	365,795.34	259,276	241,159	124,636	9.24	13,489
1994	74,069.34	51,123	47,551	26,519	9.65	2,748
1996	1,656.84	1,079	1,004	653	10.44	63
1998	42,666.06	25,907	24,097	18,569	11.32	1,640
2000	26,628.75	14,941	13,897	12,732	12.12	1,050
2001	151,639.43	81,355	75,670	75,969	12.53	6,063
2003	16,391.93	7,909	7,356	9,036	13.41	674
2008	62,388.86	20,682	19,237	43,152	15.12	2,854
2009	47,611.60	14,141	13,153	34,459	15.38	2,241

## METROPOLITAN EDISON 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 25-R1						
NET SALVAGE PERCENT.. 0						
2010	25,215.29	6,586	6,126	19,089	15.55	1,228
2011	47,855.63	10,701	9,953	37,902	15.62	2,427
2012	14,667.85	2,684	2,496	12,171	15.62	779
	4,340,628.36	3,292,282	3,064,606	1,276,023		184,692
CORPORATE HEADQUARTERS - READING						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. 0						
1954	229,122.17	195,854	182,310	46,812	10.45	4,480
1955	3,737.79	3,166	2,947	791	10.93	72
1959	595.20	484	451	145	12.94	11
1962	297.38	235	219	79	14.07	6
1963	1,768.71	1,383	1,287	481	14.62	33
1964	33,910.73	26,196	24,384	9,526	15.17	628
1965	50,958.90	38,861	36,174	14,785	15.72	941
1966	104,494.80	79,144	73,671	30,824	15.86	1,944
1967	49,235.02	36,774	34,231	15,004	16.44	913
1968	14,177.80	10,506	9,779	4,398	16.60	265
1969	8,029.39	5,861	5,456	2,574	17.20	150
1970	102,537.30	74,175	69,045	33,492	17.40	1,925
1971	8,843.60	6,336	5,898	2,946	17.61	167
1972	26,800.39	18,886	17,580	9,220	18.23	506
1973	72,471.28	50,512	47,019	25,452	18.48	1,377
1974	9,068.02	6,247	5,815	3,253	18.74	174
1975	741.64	505	470	272	19.02	14
1976	1,780.36	1,202	1,119	661	18.98	35
1978	106,989.74	70,207	65,352	41,638	19.65	2,119
1979	3,304.44	2,147	1,999	1,306	19.68	66
1981	504.83	319	297	208	20.14	10
1982	3,163.38	1,971	1,835	1,329	20.26	66
1983	14,183.37	8,711	8,109	6,075	20.41	298
1984	61,879.76	37,425	34,837	27,043	20.58	1,314
1985	3,055.75	1,818	1,692	1,363	20.78	66
1986	14,389.11	8,405	7,824	6,565	21.01	312
1987	605,045.66	348,325	324,237	280,809	21.00	13,372
1988	87,797.03	49,500	46,077	41,720	21.28	1,961
1989	137,470.15	76,131	70,866	66,604	21.35	3,120
1990	165,312.05	89,798	83,588	81,724	21.45	3,810

## METROPOLITAN EDISON 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)
CORPORATE HEADQUARTERS - READING						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. 0						
1991	816,371.40	433,983	403,971	412,400	21.59	19,101
1992	81,073.88	42,296	39,371	41,703	21.55	1,935
1993	441,089.13	224,294	208,783	232,306	21.75	10,681
1994	175,536.31	87,171	81,143	94,394	21.79	4,332
1995	2,338.50	1,131	1,053	1,286	21.87	59
1996	83,603.00	39,293	36,576	47,027	21.99	2,139
1997	95,210.73	43,511	40,502	54,709	21.98	2,489
2000	75,842.85	31,270	29,108	46,735	22.09	2,116
2001	3,420.00	1,354	1,260	2,160	22.13	98
2003	189,493.31	68,218	63,500	125,993	22.22	5,670
2008	1,606.11	403	375	1,231	22.35	55
	3,887,250.97	2,224,008	2,070,207	1,817,044		88,830
LEBANON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 6-2023						
NET SALVAGE PERCENT.. 0						
1965	416,401.06	365,892	340,589	75,812	6.97	10,877
1966	505.60	443	412	93	6.99	13
1967	2,095.20	1,829	1,703	393	7.06	56
1968	3,639.67	3,164	2,945	694	7.15	97
1969	489.36	426	397	93	6.97	13
1970	2,356.46	2,037	1,896	460	7.13	65
1971	326.10	282	262	64	7.05	9
1973	64,865.72	55,408	51,576	13,289	7.25	1,833
1977	838.77	704	655	183	7.37	25
1978	4,435.54	3,709	3,453	983	7.35	134
1983	508.21	415	386	122	7.34	17
1984	5,751.81	4,657	4,335	1,417	7.41	191
1985	16,092.86	12,958	12,062	4,031	7.38	546
1986	40,883.30	32,682	30,422	10,461	7.40	1,414
1987	82,111.56	65,057	60,558	21,554	7.47	2,885
1988	91,277.33	71,790	66,825	24,452	7.47	3,273
1989	36,451.45	28,498	26,527	9,924	7.40	1,341
1990	145,997.58	113,177	105,350	40,647	7.39	5,500



## METROPOLITAN EDISON 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)
LEBANON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 6-2023						
NET SALVAGE PERCENT.. 0						
1992	2,819.99	2,140	1,992	828	7.46	111
2001	47,346.47	31,239	29,079	18,268	7.48	2,442
2009	44,544.81	20,673	19,243	25,301	7.51	3,369
	1,009,738.85	817,180	760,668	249,071		34,211
EASTON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 6-2018						
NET SALVAGE PERCENT.. 0						
1963	165,817.92	158,439	147,482	18,336	2.45	7,484
1964	3,515.68	3,350	3,118	397	2.55	156
1965	3,748.35	3,577	3,330	419	2.41	174
1968	31,040.73	29,489	27,450	3,591	2.50	1,436
1969	15,274.32	14,489	13,487	1,787	2.52	709
1973	14,353.93	13,543	12,606	1,747	2.55	685
1974	2,190.96	2,064	1,921	270	2.56	105
1978	40,031.02	37,529	34,934	5,097	2.50	2,039
1983	4,900.00	4,555	4,240	660	2.47	267
1984	32.96	31	29	4	2.51	2
1985	4,475.54	4,136	3,850	626	2.50	250
1987	132,179.26	121,684	113,269	18,910	2.46	7,687
1988	124,462.36	113,983	106,101	18,362	2.53	7,258
1991	2,873.08	2,604	2,424	449	2.53	177
1993	47,433.52	42,690	39,738	7,696	2.50	3,078
1994	66,001.38	59,177	55,085	10,917	2.48	4,402
2000	137,643.36	118,621	110,418	27,226	2.49	10,934
2002	46,481.00	39,221	36,509	9,972	2.50	3,989
2004	74,575.15	61,234	56,999	17,576	2.51	7,002
2007	289,844.21	223,934	208,448	81,396	2.50	32,558
2008	109,364.26	82,023	76,351	33,014	2.50	13,206
2009	53,333.60	38,518	35,854	17,479	2.50	6,992
	1,369,572.59	1,174,891	1,093,642	275,931		110,590

## METROPOLITAN EDISON 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)
YORK SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. 0						
1926	2,086.73	2,036	1,895	192	2.24	86
1929	3,678.88	3,564	3,318	361	2.79	129
1931	80.56	78	73	8	3.22	2
1941	47.48	44	41	7	5.50	1
1943	8,942.02	8,234	7,665	1,277	6.24	205
1946	308.77	281	262	47	6.84	7
1947	28.66	26	24	4	7.26	1
1952	280.97	248	231	50	8.45	6
1953	79,119.34	69,720	64,899	14,221	8.43	1,687
1954	4,120.40	3,598	3,349	771	8.92	86
1956	21,556.65	18,599	17,313	4,244	9.46	449
1957	3,879.23	3,336	3,105	774	9.52	81
1958	3,994.28	3,399	3,164	830	10.07	82
1959	3,645.28	3,089	2,875	770	10.17	76
1960	3,025.82	2,553	2,376	649	10.29	63
1961	184.00	153	142	42	10.86	4
1962	1,064.55	883	822	243	11.02	22
1963	4,165.48	3,433	3,196	970	11.20	87
1964	4,355.04	3,566	3,319	1,036	11.40	91
1965	16,049.55	13,048	12,146	3,904	11.61	336
1966	15,757.58	12,792	11,907	3,850	11.48	335
1967	691.96	557	518	173	11.74	15
1968	1,105.85	888	827	279	11.67	24
1969	1,987.32	1,580	1,471	517	11.98	43
1970	10,995.92	8,705	8,103	2,893	11.97	242
1972	1,610.12	1,254	1,167	443	12.37	36
1973	4,931.00	3,814	3,550	1,381	12.45	111
1974	54,449.11	41,806	38,915	15,534	12.55	1,238
1975	4,706.82	3,603	3,354	1,353	12.41	109
1976	26,289.91	19,938	18,559	7,731	12.58	615
1979	9,167.39	6,793	6,323	2,844	12.76	223
1983	6,856.49	4,902	4,563	2,293	12.95	177
1984	4,682.02	3,304	3,076	1,607	13.14	122
1985	27,703.98	19,348	18,010	9,694	13.17	736
1986	5,285.14	3,664	3,411	1,875	13.06	144
1987	176,896.53	120,997	112,630	64,267	13.17	4,880
1988	27,818.66	18,819	17,518	10,301	13.15	783
1990	231,736.66	152,460	141,917	89,820	13.26	6,774
1991	125,774.10	81,653	76,006	49,768	13.24	3,759
1992	34,890.32	22,302	20,760	14,131	13.26	1,066
1993	221,902.70	139,311	129,677	92,226	13.34	6,913

## METROPOLITAN EDISON 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)
YORK SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. 0						
1994	463,090.82	285,727	265,968	197,123	13.34	14,777
1995	21,413.97	12,951	12,055	9,359	13.40	698
1997	5,862.69	3,406	3,170	2,692	13.35	202
2003	33,602.62	16,170	15,052	18,551	13.48	1,376
2004	89,821.37	41,426	38,561	51,260	13.44	3,814
2008	18,006.26	6,443	5,997	12,009	13.46	892
2009	67,927.29	22,117	20,588	47,340	13.46	3,517
	1,855,578.29	1,196,618	1,113,867	741,711		57,122
	12,462,769.06	8,704,979	8,102,990	4,359,780		475,445
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.2 3.81

## METROPOLITAN EDISON 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	0.52	1	1			
1954	0.69	1	1			
1955	1.20	1	1			
1956	28.12	28	28			
1957	49.34	49	49			
1958	64.77	65	65			
1959	43.82	44	44			
1960	43.47	43	43			
1961	56.45	56	56			
1962	53.57	54	54			
1963	53.86	54	54			
1964	38.18	38	38			
1965	61.84	62	62			
1966	58.78	59	59			
1967	66.69	67	67			
1968	112.24	112	112			
1969	119.23	119	119			
1970	234.53	235	235			
1971	1,063.27	1,063	1,063			
1972	515.53	516	516			
1973	436.04	436	436			
1974	622.51	623	623			
1975	238.59	239	239			
1976	1,364.86	1,365	1,365			
1977	1,046.76	1,047	1,047			
1978	1,085.93	1,086	1,086			
1979	1,291.11	1,291	1,291			
1980	1,760.08	1,760	1,760			
1981	2,018.71	2,019	2,019			
1982	5,556.78	5,557	5,557			
1983	3,330.10	3,330	3,330			
1984	231,014.87	231,015	231,015			
1985	569,912.13	569,912	569,912			
1986	359,436.95	359,437	359,437			
1987	1,078,768.31	1,078,768	1,078,768			
1988	249,272.67	249,273	249,273			
1989	457,523.04	457,523	457,523			
1990	516,810.22	516,810	516,810			
1991	408,392.83	408,393	408,393			

## METROPOLITAN EDISON 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	420,355.20	420,355	420,355			
1993	645,680.16	645,680	645,680			
1994	1,111,153.86	1,111,154	1,111,154			
1995	848,632.74	848,633	848,633			
1996	3,194,246.23	3,114,390	3,194,246			
1997	1,023,314.38	946,566	996,215	27,099	1.50	18,066
1998	1,498,796.17	1,311,447	1,380,235	118,561	2.50	47,424
1999	504,445.80	416,168	437,997	66,449	3.50	18,985
2000	311,577.15	241,472	254,138	57,439	4.50	12,764
2001	61,543.08	44,619	46,959	14,584	5.50	2,652
2002	10,120.62	6,831	7,189	2,932	6.50	451
2003	47,061.56	29,413	30,956	16,106	7.50	2,147
2004	154,533.95	88,857	93,518	61,016	8.50	7,178
2005	1,362,497.84	715,311	752,831	609,667	9.50	64,175
2006	66,473.43	31,575	33,231	33,242	10.50	3,166
2007	23,844.87	10,134	10,666	13,179	11.50	1,146
2008	92,991.08	34,872	36,701	56,290	12.50	4,503
2009	257,424.55	83,663	88,051	169,374	13.50	12,546
2011	10,454.40	2,352	2,475	7,979	15.50	515
2012	4,418.77	773	814	3,605	16.50	218
2013	41,008.53	5,126	5,395	35,614	17.50	2,035
2014	4,940.59	371	390	4,551	18.50	246
2015	198.03	5	5	193	19.50	10
	15,588,262.31	14,002,318	14,290,385	1,297,877		198,227
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.5						1.27

## METROPOLITAN EDISON 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.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1983	173,153.00	173,153	173,153			
1984	332,790.93	332,791	332,791			
1985	283,464.82	283,465	283,465			
1986	367,593.23	367,593	367,593			
1987	1,034,119.22	1,034,119	1,034,119			
1988	177,618.25	177,618	177,618			
1989	293,748.72	293,749	293,749			
1990	122,295.80	122,296	122,296			
1991	761,400.65	761,401	761,401			
1992	266,082.61	266,083	266,083			
1993	74,065.51	74,066	74,066			
1994	109,384.16	109,384	109,384			
1995	333,547.45	333,547	333,547			
1996	456,266.52	456,267	456,267			
1997	898,198.22	898,198	898,198			
1998	231,639.79	231,640	231,640			
2000	5,264.22	5,264	5,263			
	5,920,633.10	5,920,634	5,920,633			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

## METROPOLITAN EDISON 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	767,981.32	767,981	767,981			
2009	130,415.50	130,416	130,416			
2010	161,340.88	161,341	161,341			
2011	1,920,201.88	1,728,182	541,815	1,378,387	0.50	1,378,387
2012	3,625.05	2,538	796	2,829	1.50	1,886
2013	313,609.44	156,805	49,161	264,448	2.50	105,779
2014	1,120,322.50	336,097	105,372	1,014,950	3.50	289,986
2015	144,849.02	14,485	4,541	140,308	4.50	31,180
	4,562,345.59	3,297,845	1,761,423	2,800,923		1,807,218
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.5 39.61

## METROPOLITAN EDISON COMPANY

ACCOUNT 391.50 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						
2013	8,554.45	4,277	3,676	4,878	2.50	1,951
2014	2,224,687.53	667,406	573,607	1,651,081	3.50	471,737
2015	1,809,812.70	180,981	155,545	1,654,268	4.50	367,615
	4,043,054.68	852,664	732,828	3,310,227		841,303
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.9 20.81



## METROPOLITAN EDISON 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 12-L4						
NET SALVAGE PERCENT.. 0						
2009	29,329.89	16,510	16,229	13,101	5.05	2,594
2010	210,054.57	101,204	99,482	110,573	5.92	18,678
	239,384.46	117,714	115,711	123,674		21,272
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.8						8.89

## METROPOLITAN EDISON 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 29-S2						
NET SALVAGE PERCENT.. 0						
1951	875.39	875	875			
1968	3,057.91	2,934	2,935	123	2.00	62
1970	6,936.97	6,597	6,599	338	2.34	144
1971	3,043.50	2,871	2,872	172	2.67	64
1972	5,040.33	4,736	4,738	302	2.80	108
1975	3,131.00	2,879	2,880	251	3.55	71
1976	340.00	310	310	30	3.79	8
1979	4,192.44	3,734	3,735	457	4.48	102
1982	4,232.00	3,658	3,659	573	5.26	109
1983	17,629.65	15,070	15,075	2,555	5.52	463
1984	12,644.70	10,675	10,679	1,966	5.81	338
1987	23,064.02	18,603	18,609	4,455	6.83	652
1988	3,874.92	3,080	3,081	794	7.10	112
1990	70,789.02	54,154	54,172	16,617	7.83	2,122
1992	85,257.87	62,306	62,327	22,931	8.66	2,648
1993	20,312.08	14,487	14,492	5,820	9.05	643
1994	74,643.07	51,675	51,692	22,951	9.56	2,401
1997	218,827.80	137,643	137,689	81,139	10.91	7,437
1998	49,864.56	30,108	30,118	19,747	11.48	1,720
1999	91,590.59	53,049	53,067	38,524	11.99	3,213
2000	4,952.00	2,733	2,734	2,218	12.59	176
2013	97,011.29	9,488	9,491	87,520	23.07	3,794
	801,311.11	491,665	491,829	309,482		26,387

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.7 3.29

METROPOLITAN EDISON COMPANY

ACCOUNT 392.50 TRANSPORTATION EQUIPMENT - VAN 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 25-S2						
NET SALVAGE PERCENT.. 0						
1994	1,341.01	1,012	1,341			
1997	85,895.98	59,431	79,009	6,887	8.24	836
	87,236.99	60,443	80,350	6,887		836
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					8.2	0.96

## METROPOLITAN EDISON 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						
1961	35,656.68	35,657	35,657			
1967	1,518.56	1,519	1,519			
1968	2,622.54	2,623	2,623			
1969	2,555.68	2,556	2,556			
1970	1,457.13	1,457	1,457			
1971	332.51	333	333			
1972	5,798.48	5,798	5,798			
1973	3,807.41	3,807	3,807			
1974	5,920.67	5,921	5,921			
1975	1,870.51	1,871	1,871			
1976	4,682.27	4,682	4,682			
1977	12,328.02	12,328	12,328			
1978	1,198.01	1,198	1,198			
1980	352.63	353	353			
1981	2,367.95	2,368	2,368			
1982	7,062.26	7,062	7,062			
1983	26,661.06	26,661	26,661			
1984	59,553.78	59,554	59,554			
1985	11,579.55	11,580	11,580			
1986	29,326.26	29,326	29,326			
1987	31,371.79	31,372	31,372			
1988	20,006.42	20,006	20,006			
1989	36,099.45	36,099	36,099			
1990	567,161.66	567,162	567,162			
1991	54,754.52	53,659	54,755			
1992	65,234.28	61,320	65,234			
1993	13,885.66	12,497	13,886			
1994	103,527.74	89,034	103,528			
1995	10,932.19	8,964	10,932			
1999	209,389.67	138,197	209,390			
2000	17,422.43	10,802	17,159	263	9.50	28
2001	25,349.43	14,703	23,355	1,995	10.50	190
	1,371,787.20	1,260,469	1,369,532	2,256		218

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.3 0.02

## METROPOLITAN EDISON 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	15,065.22	15,065	15,065			
1963	28,519.81	28,520	28,520			
1964	38,896.11	38,896	38,896			
1965	34,353.19	34,353	34,353			
1966	63,326.53	63,327	63,327			
1967	38,454.16	38,454	38,454			
1968	43,416.87	43,417	43,417			
1969	56,057.04	56,057	56,057			
1970	40,861.60	40,862	40,862			
1971	33,378.40	33,378	33,378			
1972	49,613.20	49,613	49,613			
1973	127,142.23	127,142	127,142			
1974	92,393.13	92,393	92,393			
1975	26,838.41	26,838	26,838			
1976	65,777.40	65,777	65,777			
1977	92,435.04	92,435	92,435			
1978	103,956.68	103,957	103,957			
1979	123,214.61	123,215	123,215			
1980	28,633.38	28,633	28,633			
1981	30,023.79	30,024	30,024			
1982	96,957.42	96,957	96,957			
1983	181,059.94	181,060	181,060			
1984	257,399.30	257,399	257,399			
1985	344,682.78	344,683	344,683			
1986	291,997.08	291,997	291,997			
1987	345,221.97	345,222	345,222			
1988	180,929.94	180,930	180,930			
1989	414,540.84	414,541	414,541			
1990	391,235.36	391,235	391,235			
1991	147,285.11	144,339	136,622	10,663	0.50	10,663
1992	202,338.81	190,198	180,029	22,310	1.50	14,873
1993	206,832.18	186,149	176,196	30,636	2.50	12,254
1994	174,076.74	149,706	141,702	32,375	3.50	9,250
1995	173,209.57	142,032	134,438	38,772	4.50	8,616
1996	153,492.38	119,724	113,323	40,169	5.50	7,303
1997	289,403.30	214,158	202,707	86,696	6.50	13,338
1998	1,024,898.06	717,429	679,069	345,829	7.50	46,111
1999	154,536.34	101,994	96,541	57,995	8.50	6,823
2000	320,345.03	198,614	187,994	132,351	9.50	13,932
2001	372,384.43	215,983	204,435	167,949	10.50	15,995
2002	190,994.67	103,137	97,623	93,372	11.50	8,119
2003	144,214.66	72,107	68,252	75,963	12.50	6,077
2005	4,813.97	2,022	1,914	2,900	14.50	200

## METROPOLITAN EDISON 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						
2006	252,398.85	95,912	90,784	161,615	15.50	10,427
2007	75,890.12	25,803	24,423	51,467	16.50	3,119
2008	895,684.81	268,705	254,338	641,347	17.50	36,648
2009	163,972.56	42,633	40,353	123,620	18.50	6,682
2010	356,965.34	78,532	74,333	282,632	19.50	14,494
2011	551,406.26	99,253	93,946	457,460	20.50	22,315
2013	7,618.55	762	721	6,898	22.50	307
2014	1,696,016.65	101,761	96,320	1,599,697	23.50	68,072
2015	379,941.31	7,599	7,193	372,748	24.50	15,214
	11,575,101.13	6,914,932	6,739,636	4,835,465		350,832
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.8 3.03

## METROPOLITAN EDISON 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						
1969	4,490.10	4,490	4,490			
1970	7,882.23	7,882	7,882			
1971	4,321.33	4,321	4,321			
1972	5,155.17	5,155	5,155			
1973	8,962.95	8,963	8,963			
1974	12,741.00	12,741	12,741			
1975	5,905.39	5,905	5,905			
1976	8,561.85	8,562	8,562			
1977	1,620.43	1,620	1,620			
1978	32,503.22	32,503	32,503			
1979	38,582.96	38,583	38,583			
1980	7,112.60	7,113	7,113			
1981	5,902.37	5,902	5,902			
1982	15,803.65	15,804	15,804			
1983	132,808.16	132,808	132,808			
1984	232,448.51	232,449	232,449			
1985	78,588.60	78,589	78,589			
1986	211,237.72	211,238	211,238			
1987	376,190.18	376,190	376,190			
1988	258,279.76	258,280	258,280			
1989	154,257.56	154,258	154,258			
1990	195,021.90	195,022	195,022			
1991	223,338.92	223,339	223,339			
1992	124,789.49	124,789	124,789			
1993	94,146.89	94,147	94,147			
1994	32,088.41	32,088	32,088			
1995	112,053.30	112,053	112,053			
1996	231,291.26	225,509	231,291			
1997	158,036.87	146,184	158,037			
2000	695.09	539	695			
2008	85,692.52	32,135	85,693			
2014	5.86		3		3	18.50
	2,860,516.25	2,789,161	2,860,513		3	

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

## METROPOLITAN EDISON 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 30-R0.5						
NET SALVAGE PERCENT.. 0						
1971	51,521.11	45,163	51,521			
1972	88,746.00	76,819	88,746			
1973	26,241.51	22,528	26,242			
1974	604.00	514	604			
1977	34,320.49	28,143	34,320			
1978	31,361.56	25,403	31,362			
1979	2,226.00	1,779	2,226			
1982	27,454.00	21,063	27,454			
1986	11,289.00	8,092	11,289			
1988	6,437.00	4,443	6,437			
1991	887.85	572	888			
1993	140,207.69	86,116	140,208			
1996	23,509.02	13,203	23,281	228	15.22	15
2000	60,883.88	29,443	51,917	8,967	16.55	542
2001	36,996.86	17,115	30,179	6,818	16.85	405
2002	75,143.40	33,168	58,485	16,658	17.08	975
2007	12,318.22	3,937	6,942	5,376	18.10	297
2013	108,843.59	14,095	24,853	83,991	16.81	4,996
	738,991.18	431,596	616,954	122,037		7,230

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.9 0.98



## METROPOLITAN EDISON 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.. IOWA 27-R1						
NET SALVAGE PERCENT.. 0						
1926	23.87	24	24			
1935	30.93	31	31			
1947	487.04	487	487			
1948	12,189.30	12,189	12,189			
1950	2,832.59	2,833	2,833			
1951	1,825.22	1,825	1,825			
1953	827.16	827	827			
1954	1,704.79	1,705	1,705			
1955	1,899.18	1,899	1,899			
1956	1,378.86	1,379	1,379			
1957	187.09	187	187			
1958	101.78	102	102			
1959	1,070.15	1,070	1,070			
1960	5,474.48	5,474	5,474			
1961	65.01	65	65			
1962	4,911.73	4,912	4,912			
1963	41,074.49	40,754	41,074			
1964	17,911.66	17,618	17,912			
1965	27,112.65	26,424	27,113			
1966	16,615.59	16,120	16,616			
1967	7,997.61	7,719	7,998			
1968	18,301.74	17,561	18,302			
1969	32,425.78	30,908	32,426			
1970	2,793.19	2,643	2,793			
1971	50,491.08	47,411	50,491			
1972	152,118.54	141,607	152,119			
1973	58,242.70	53,711	58,243			
1974	39,907.58	36,436	39,908			
1975	16,226.80	14,721	16,227			
1976	4,919.48	4,411	4,919			
1977	82,310.63	73,207	82,311			
1978	48,607.82	42,833	48,608			
1979	188,579.79	163,819	188,580			
1980	11,277.79	9,689	11,278			
1981	15,651.09	13,283	15,651			
1982	26,967.93	22,586	26,968			
1983	102,238.86	84,398	102,239			
1984	85,491.56	69,744	85,492			
1985	193,687.06	155,376	190,909	2,778	7.52	369
1986	203,822.99	160,531	197,243	6,580	7.96	827
1987	50,616.15	39,238	48,211	2,405	8.26	291
1988	207,001.88	157,114	193,045	13,957	8.73	1,599
1989	866,016.80	644,836	792,306	73,711	9.09	8,109

## METROPOLITAN EDISON 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.. IOWA 27-R1						
NET SALVAGE PERCENT.. 0						
1990	2,456,418.53	1,791,466	2,201,163	255,256	9.47	26,954
1991	654,488.79	466,651	573,371	81,118	9.86	8,227
1992	8,558,528.59	5,953,312	7,314,796	1,243,733	10.28	120,986
1993	776,084.95	525,565	645,758	130,327	10.72	12,157
1994	247,002.30	163,022	200,304	46,698	11.07	4,218
1995	3,339,296.17	2,135,814	2,624,261	715,035	11.55	61,908
1996	2,605,852.69	1,615,889	1,985,432	620,421	11.95	51,918
1997	659,743.02	395,450	485,887	173,856	12.36	14,066
1998	1,119,197.55	646,337	794,150	325,048	12.80	25,394
1999	104,992.88	58,376	71,726	33,267	13.18	2,524
2000	400,828.21	213,080	261,810	139,018	13.66	10,177
2001	61,343.39	31,132	38,252	23,091	14.07	1,641
2002	205,794.65	99,461	122,207	83,588	14.43	5,793
2005	90,166.59	36,265	44,559	45,608	15.61	2,922
2008	1,546,483.07	483,740	594,368	952,115	16.48	57,774
2009	3,125,961.51	875,894	1,076,205	2,049,757	16.70	122,740
2011	189,601.70	39,854	48,968	140,634	16.91	8,317
2012	116.24	20	25	91	16.83	5
2013	209,995.23	27,551	33,852	176,143	16.55	10,643
2014	463,020.16	40,005	49,154	413,866	15.86	26,095
2015	2,388,932.38	83,852	103,028	2,285,904	13.75	166,248
	31,807,267.02	17,812,443	21,773,267	10,034,000		751,902
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.3 2.36

## METROPOLITAN EDISON 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						
1979	22,350.16	22,350	22,350			
1980	17,311.70	17,312	17,312			
1981	1,748.08	1,748	1,748			
1982	73,721.22	73,721	73,721			
1983	27,185.36	27,185	27,185			
1984	246,046.15	246,046	246,046			
1985	65,587.51	65,588	65,588			
1986	44,932.93	44,933	44,933			
1987	96,156.37	96,156	96,156			
1988	138,624.39	138,624	138,624			
1989	156,899.15	156,899	156,899			
1990	122,738.52	122,739	122,739			
1991	356,828.99	356,829	356,829			
1992	7,292.28	7,292	7,292			
1993	114,476.11	114,476	114,476			
1994	60,819.03	60,819	60,819			
1995	18,303.68	18,304	18,304			
1996	99,892.65	97,395	99,893			
1997	122,189.42	113,025	122,189			
1998	30,653.13	26,821	30,653			
1999	212,999.24	175,724	212,999			
2000	264,470.27	204,964	260,182	4,288	4.50	953
2001	4,677.04	3,391	4,305	372	5.50	68
2002	30,964.00	20,901	26,532	4,432	6.50	682
2003	8,903.91	5,565	7,064	1,840	7.50	245
2007	6,762.17	2,874	3,648	3,114	11.50	271
2011	29,716.33	6,686	8,487	21,229	15.50	1,370
2012	886.89	155	197	690	16.50	42
2013	11,516.84	1,440	1,828	9,689	17.50	554
2014	2.37		0	2	18.50	
	2,394,655.89	2,229,962	2,348,998	45,658		4,185

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.9 0.17

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**PART III. EXPERIENCED NET SALVAGE**

## METROPOLITAN EDISON 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				
353.00	2,381,542.96	118,790.27		118,790.27-
355.00	969.58			
356.00	2,104.24	459,439.72	2,500.00	456,939.72-
361.00	328.26			
362.00	403,295.91	703,674.07		703,674.07-
364.00	459,205.30	19,545.30-		19,545.30
365.00	2,231,659.11	12,215,177.13	308,913.33	11,906,263.80-
366.00	385.42			
367.00	815,138.02	452.80-		452.80
368.00	6,388,318.82	91,056.79	111,422.79	20,366.00
369.00	492,664.50	113,293.49		113,293.49-
371.00	14,888.40	1,606.32		1,606.32-
373.00	1,760,572.46	51,300.41		51,300.41-
390.10	54,457.75	167,854.82		167,854.82-
390.20	6,410.85			
391.00	507,471.00	20,672.38		20,672.38-
391.30	2,404,276.03			
391.40	451.18			
392.40	10,397.02			
393.00	14,175.55			
394.00	309,835.97			
395.00	68,313.02			
397.00	2,368,685.46			
398.00	94,828.82	296.46	37,100.00	36,803.54
	20,790,375.63	13,923,163.76	459,936.12	13,463,227.64-

## METROPOLITAN EDISON 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	15,296.96	121,576.32		121,576.32-
355.00	15,944.98			
356.00	82,778.00	1,445,345.07		1,445,345.07-
362.00	90,329.16	1,373,773.55		1,373,773.55-
364.00	373,454.46			
365.00	2,891,311.03	17,733,034.69		17,733,034.69-
366.00	4,941.79			
367.00	1,240,345.90			
368.00	4,666,117.47	1,556,158.58	493,247.16	1,062,911.42-
369.00	40,180.74	325,835.18		325,835.18-
371.00	26,772.41			
373.00	284,221.87	203,187.79		203,187.79-
390.10		248,438.56		248,438.56-
391.00	516,160.91			
391.30	127,742.68			
391.40	3,846.01			
392.40	18,141.24			
393.00	15,697.51			
394.00	314,177.68			
395.00	75,505.00			
397.00	2,256,518.11			
398.00	95,586.33	61.26		61.26-
	13,155,070.24	23,007,411.00	493,247.16	22,514,163.84-

## METROPOLITAN EDISON 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				
353.00	1,024,713.17	46,568.71	55.98	46,512.73-
354.00	43,713.62			
355.00	476,722.50			
356.00	539,571.30	847,681.46		847,681.46-
358.00	33,960.14			
361.00	2,321.87			
362.00	1,504,662.06	922,750.20	9,862.30	912,887.90-
364.00	1,985,861.93			
365.00	5,664,661.42	2,268,906.66	577.20	2,268,329.46-
366.00	11,968.73			
367.00	1,623,619.44			
368.00	4,231,915.84	861,111.94	457,395.66	403,716.28-
369.00	60,953.58	221,294.28		221,294.28-
370.10	2,242.69			
371.00	26,672.38			
373.00	666,655.42	377,182.71-		377,182.71
390.10	183,602.82	118,631.24		118,631.24-
391.00	521,544.00			
391.30	460,110.55			
391.40	349.57			
393.00	17,283.62			
394.00	315,485.81			
395.00	82,792.62			
397.00	2,068,185.65	4,130.36		4,130.36-
398.00	96,006.25			
	21,645,576.98	4,913,892.14	467,891.14	4,446,001.00-

## METROPOLITAN EDISON 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		55.83		55.83-
352.00	1,546.14	4,487.86		4,487.86-
353.00	2,292,580.83	817,543.11		817,543.11-
354.00		2,783.42		2,783.42-
355.00	466,351.45	57,737.99		57,737.99-
356.00	403,711.92	173,005.11		173,005.11-
358.00		436.16		436.16-
361.00	841.86	6,544.01		6,544.01-
362.00	2,483,828.12	1,438,326.45	5,422.00	1,432,904.45-
364.00	1,345,083.05	2,558,567.44		2,558,567.44-
365.00	3,683,447.22	2,007,632.63		2,007,632.63-
366.00	10,124.04	36,936.26		36,936.26-
367.00	1,325,129.40	812,521.43		812,521.43-
368.00	2,316,207.83	83,303.61-	374,967.58	458,271.19
369.00	363,824.58	3,422,946.62	1,100.00	3,421,846.62-
370.10	6,247.74	11,102.05		11,102.05-
371.00	27,439.50	92,402.70		92,402.70-
373.00	95,704.18	109,715.22		109,715.22-
390.10	266,308.68	159,724.73		159,724.73-
390.20	3,512.63			
391.00	523,785.38	214.47		214.47-
391.30	602,241.44	1,146.55-		1,146.55
391.40	672.50-			
392.40	7,224.97			
393.00	18,943.85			
394.00	319,396.42			
395.00	90,040.59			
396.00	12,666.67		1,808.39	1,808.39
397.00	1,845,351.15	1,290.02		1,290.02-
398.00	96,084.25			
	18,606,951.39	11,629,523.35	383,297.97	11,246,225.38-



## METROPOLITAN EDISON 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		129.15		129.15-
352.00	9,174.13			
353.00	1,308,856.72	509,058.05	15,007.46	494,050.59-
354.00		2,664.40		2,664.40-
355.00	176,939.66	1,533,651.38		1,533,651.38-
356.00	448,079.23	2,172,255.93		2,172,255.93-
361.00		6,025.90		6,025.90-
362.00	209,390.58	1,105,853.65	7,627.02	1,098,226.63-
364.00	637,365.12	1,445,556.50		1,445,556.50-
365.00	3,921,552.95	2,282,878.28		2,282,878.28-
366.00	23,496.62	29,994.85		29,994.85-
367.00	1,321,811.66	1,356,891.85		1,356,891.85-
368.00	2,358,220.06	250,219.58	659,783.17	409,563.59
369.00	297,745.25	568,585.96		568,585.96-
369.10	402.19			
370.10	4,801.45	35,079.08		35,079.08-
371.00	46,933.63	119,186.47		119,186.47-
373.00	166,490.08	190,060.37		190,060.37-
390.10	49,967.48	22,222.04		22,222.04-
391.00	523,536.53	1.86		1.86-
391.30	711,505.15			
391.40	659.83-			
392.30	41,033.31		3,520.07	3,520.07
393.00	20,690.78			
394.00	328,088.19			
395.00	97,127.15			
397.00	1,620,202.75	50,956.85		50,956.85-
398.00	95,819.81			
	14,418,570.65	11,681,272.15	685,937.72	10,995,334.43-
TOTAL	88,616,544.89	65,155,262.40	2,490,310.11	62,664,952.29-



# METROPOLITAN EDISON 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***

METROPOLITAN EDISON 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

Metropolitan Edison 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

061041.001

Gannett Fleming Valuation and Rate Consultants, LLC

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**PART I. INTRODUCTION**



**METROPOLITAN EDISON COMPANY  
DEPRECIATION STUDY**

**PART I. INTRODUCTION**

**SCOPE**

This report sets forth the results of the depreciation study conducted for Metropolitan Edison 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.

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## PART II. ESTIMATION OF SURVIVOR CURVES

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### 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

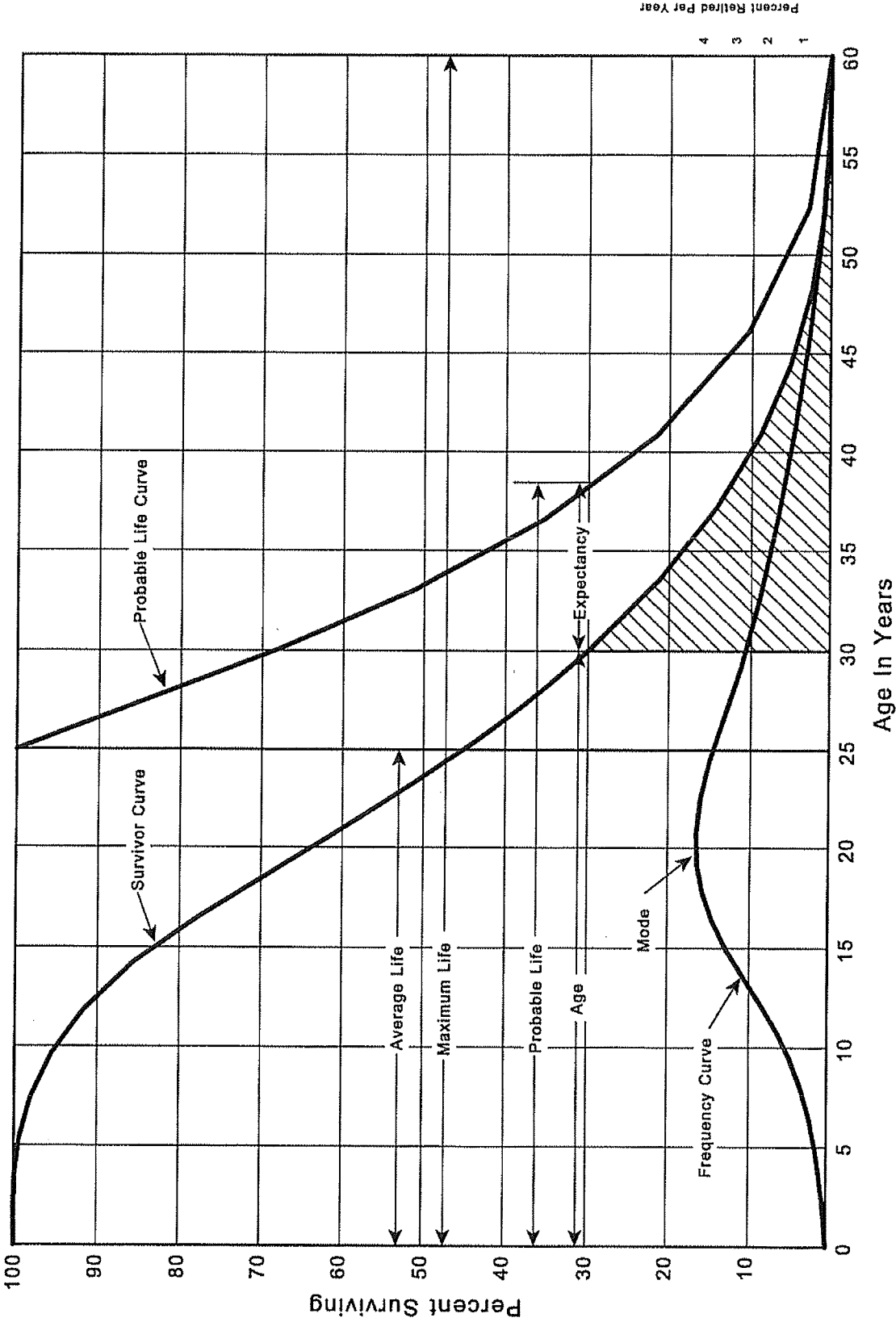


Figure 1. A Typical Survivor Curve and Derived Curves



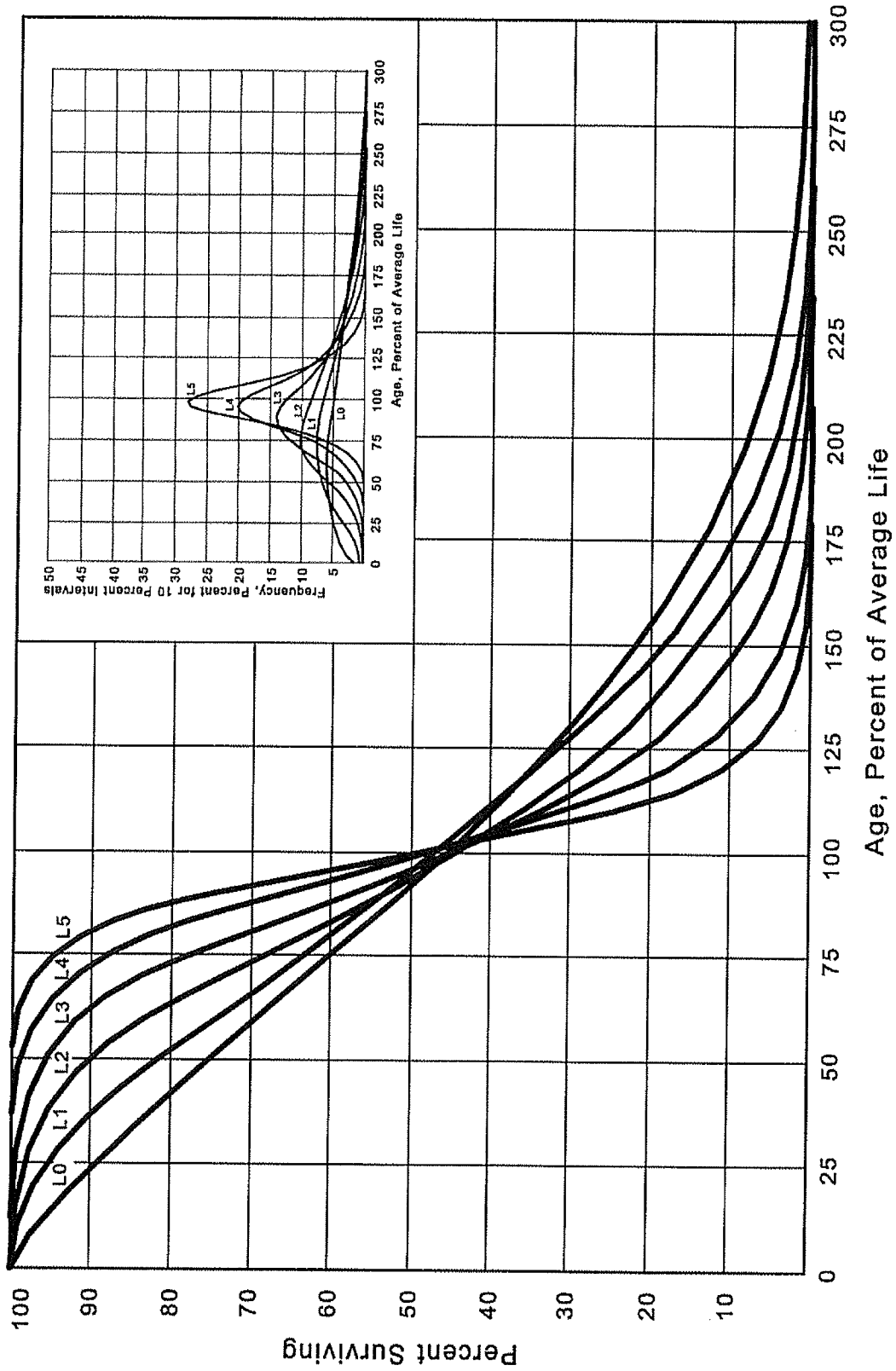


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

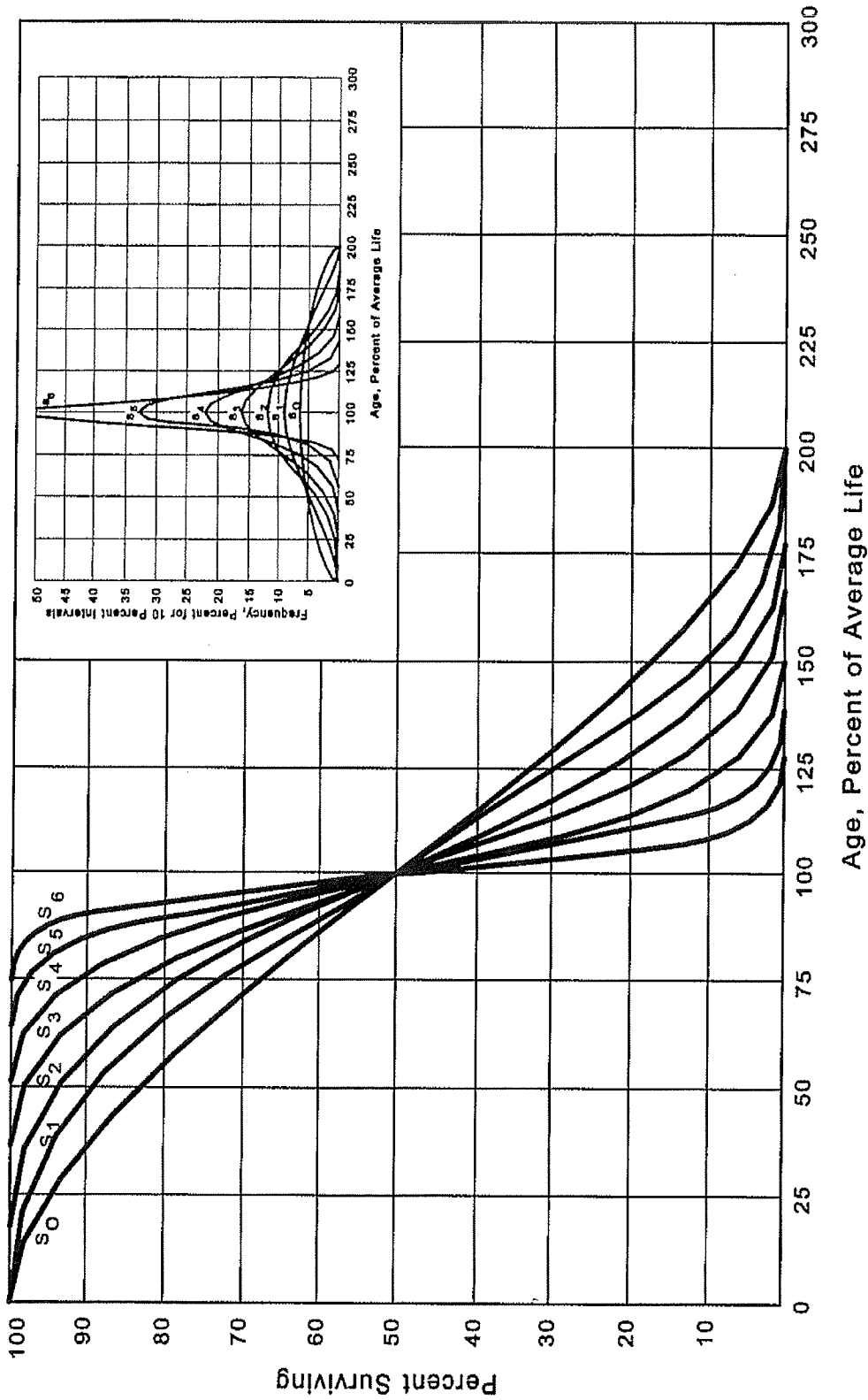


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

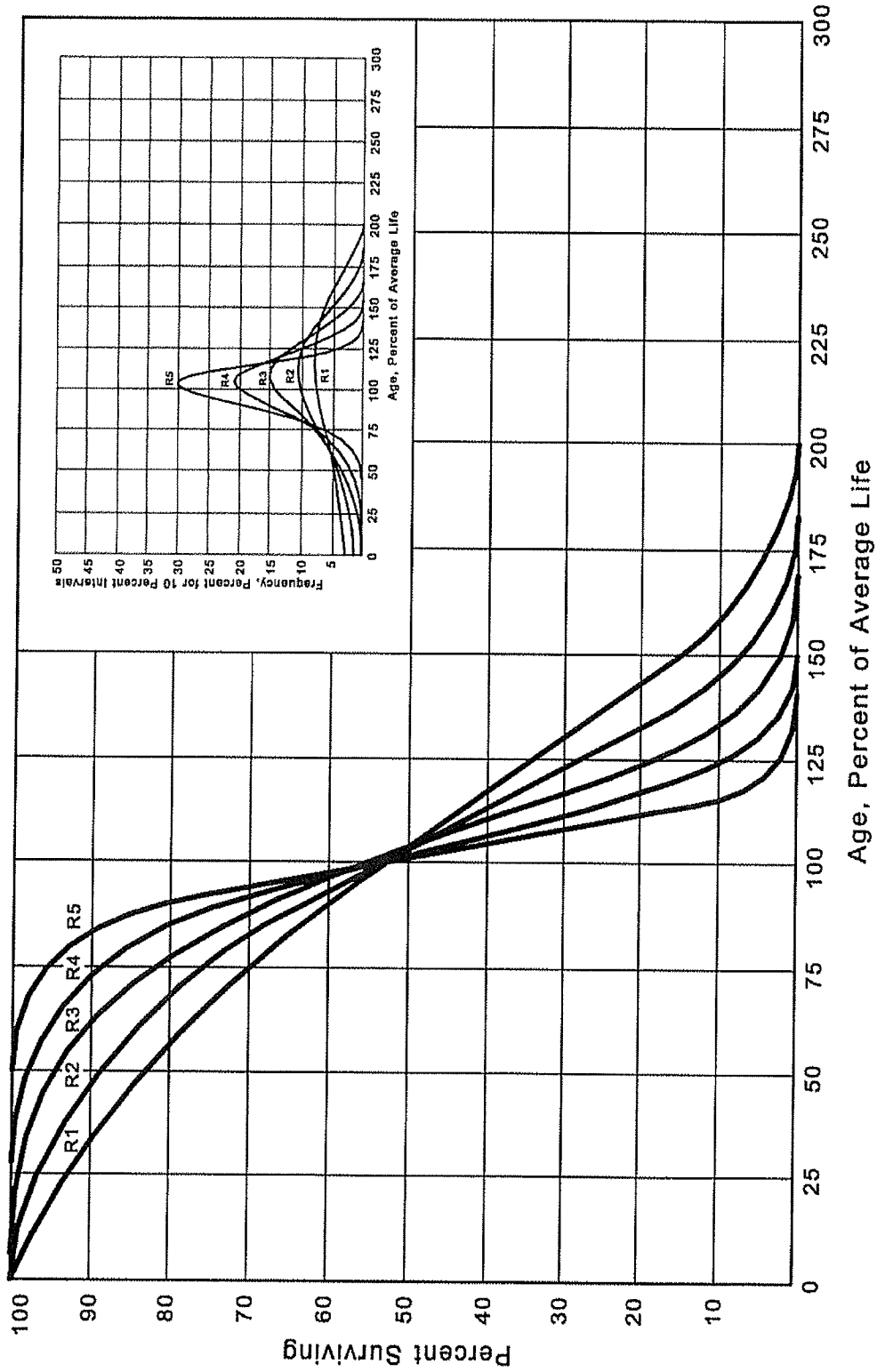


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

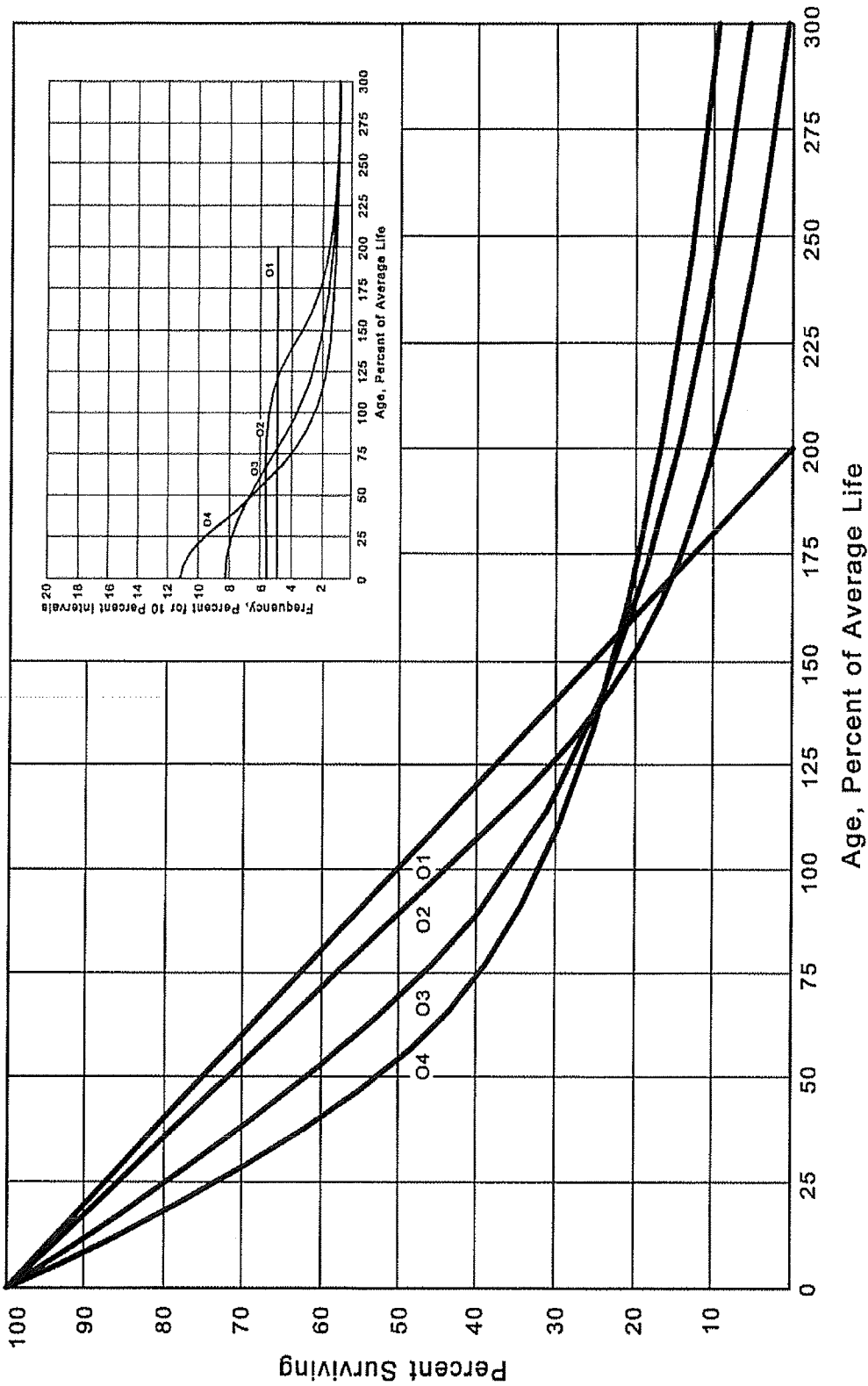


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

Experiment Station's Bulletin 125.<sup>1</sup> These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."<sup>2</sup> 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

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<sup>1</sup> Winfrey, Robley. Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

<sup>2</sup>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,"<sup>3</sup> "Engineering Valuation and Depreciation,"<sup>4</sup> and "Depreciation Systems."<sup>5</sup>

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

<sup>3</sup>Winfrey, Robley, Supra Note 1.

<sup>4</sup>Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 2.

<sup>5</sup>Wolf, 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	Retirements, Thousands of Dollars										Total During		Age Interval (13)
	During Year										Age Interval (12)	Age Interval (13)	
Placed (1)	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	26	13½-14½
2002	11	12	13	15	16	18	20	21	22	19	44	44	12½-13½
2003	11	12	13	14	16	17	19	21	22	18	64	64	11½-12½
2004	8	9	10	11	11	13	14	15	16	17	83	83	10½-11½
2005	9	10	11	12	13	14	16	17	19	20	93	93	9½-10½
2006	4	9	10	11	12	13	14	15	16	20	105	105	8½-9½
2007		5	11	12	13	14	15	16	18	20	113	113	7½-8½
2008			6	12	13	15	16	17	19	19	124	124	6½-7½
2009				6	13	15	16	17	19	19	131	131	5½-6½
2010					7	14	16	17	19	20	143	143	4½-5½
2011						8	18	20	22	23	146	146	3½-4½
2012							9	20	22	25	150	150	2½-3½
2013								11	23	25	151	151	1½-2½
2014									11	24	153	153	½-1½
2015										13	80	80	0-½
<b>Total</b>	<b>53</b>	<b>68</b>	<b>86</b>	<b>106</b>	<b>128</b>	<b>157</b>	<b>196</b>	<b>231</b>	<b>273</b>	<b>308</b>	<b>1,606</b>		

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 <sup>a</sup>	-	-	-	-	-	13½-14½
2002	-	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2003	-	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2004	-	-	-	-	-	-	-	(5) <sup>b</sup>	-	-	60	-	10½-11½
2005	-	-	-	-	-	-	-	6 <sup>a</sup>	-	-	-	-	9½-10½
2006	-	-	-	-	-	-	-	-	-	-	(5)	-	8½-9½
2007	-	-	-	-	-	-	-	-	-	-	6	-	7½-8½
2008	-	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2009	-	-	-	-	-	-	-	(12) <sup>b</sup>	-	-	-	-	5½-6½
2010	-	-	-	-	-	-	-	-	22 <sup>a</sup>	-	-	-	4½-5½
2011	-	-	-	-	-	-	-	(19) <sup>b</sup>	-	-	10	-	3½-4½
2012	-	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2013	-	-	-	-	-	-	-	-	-	(102) <sup>c</sup>	(121)	-	1½-2½
2014	-	-	-	-	-	-	-	-	-	-	-	-	½-1½
2015	-	-	-	-	-	-	-	-	-	-	-	-	0-½
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>60</b>	<b>(30)</b>	<b>22</b>	<b>(102)</b>	<b>(50)</b>	<b>-</b>	

<sup>a</sup> Transfer Affecting Exposures at Beginning of Year

<sup>b</sup> Transfer Affecting Exposures at End of Year

<sup>c</sup> 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	Exposures, Thousands of Dollars										Total at Beginning of Age Interval	Age Interval
	Annual Survivors at the Beginning of the Year											
(1)	2006 (2)	2007 (3)	2008 (4)	2009 (5)	2010 (6)	2011 (7)	2012 (8)	2013 (9)	2014 (10)	2015 (11)	(12)	(13)
2001	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2002	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2003	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2004	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2005	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2006	420 <sup>a</sup>	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2007		460 <sup>a</sup>	455	444	432	419	405	390	374	356	1,952	7½-8½
2008			510 <sup>a</sup>	504	492	479	464	448	431	412	2,463	6½-7½
2009				580 <sup>a</sup>	574	561	546	530	501	482	3,057	5½-6½
2010					660 <sup>a</sup>	653	639	623	628	609	3,789	4½-5½
2011						750 <sup>a</sup>	742	724	685	663	4,332	3½-4½
2012							850 <sup>a</sup>	841	821	799	4,955	2½-3½
2013								960 <sup>a</sup>	949	926	5,719	1½-2½
2014									1,080 <sup>a</sup>	1,069	6,579	½-1½
2015										1,220 <sup>a</sup>	7,490	0-½
<b>Total</b>	<b>1,975</b>	<b>2,382</b>	<b>2,824</b>	<b>3,318</b>	<b>3,872</b>	<b>4,494</b>	<b>5,247</b>	<b>6,017</b>	<b>6,852</b>	<b>7,799</b>	<b>44,780</b>	

<sup>a</sup>Additions 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 Interval <u>(1)</u>	Exposures at Beginning of Age Interval <u>(2)</u>	Retirements During Age Interval <u>(3)</u>	Retirement Ratio <u>(4)</u>	Survivor Ratio <u>(5)</u>	Percent Surviving at Beginning of Age Interval <u>(6)</u>
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 lowa 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 LI IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

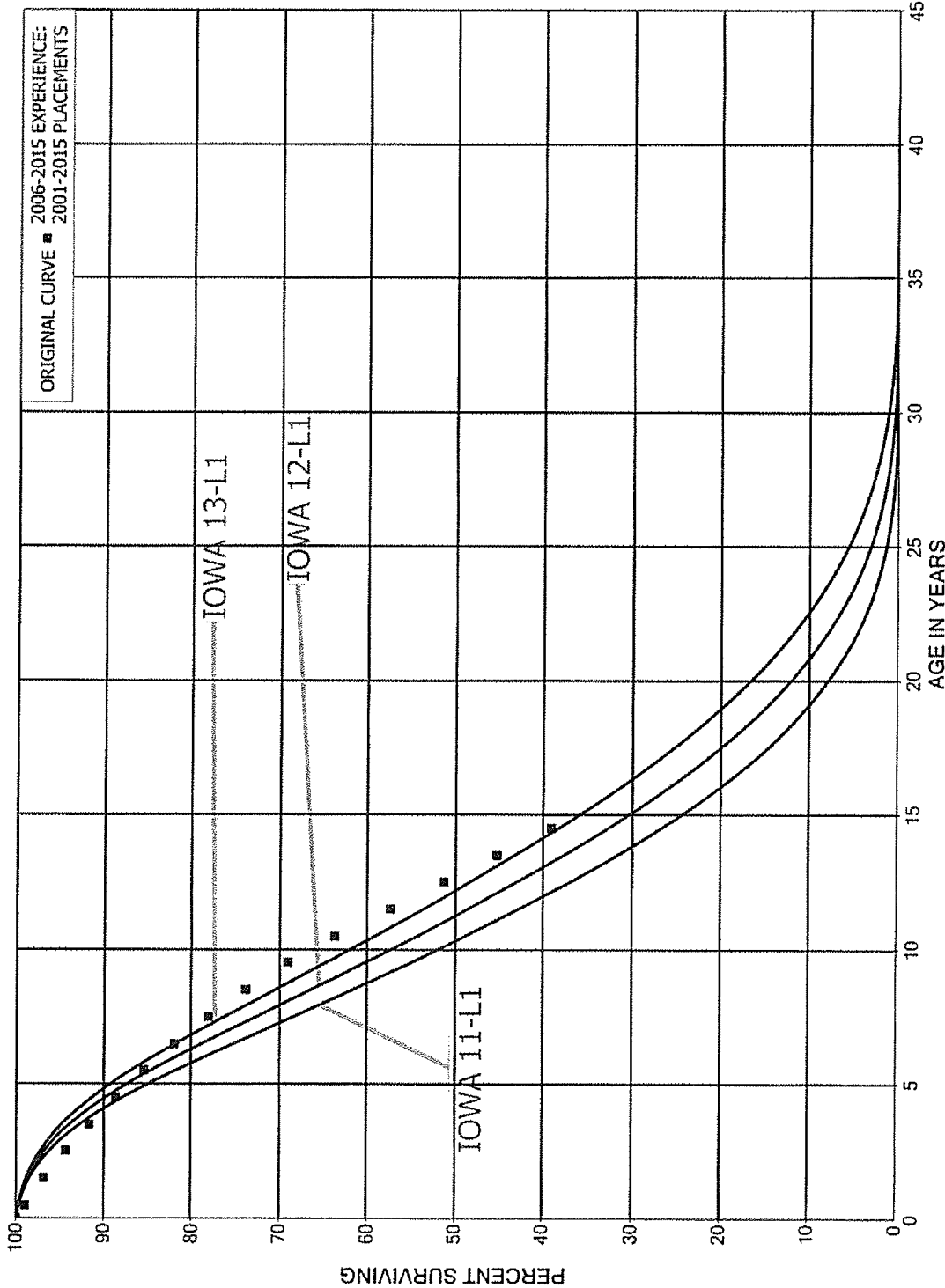




FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

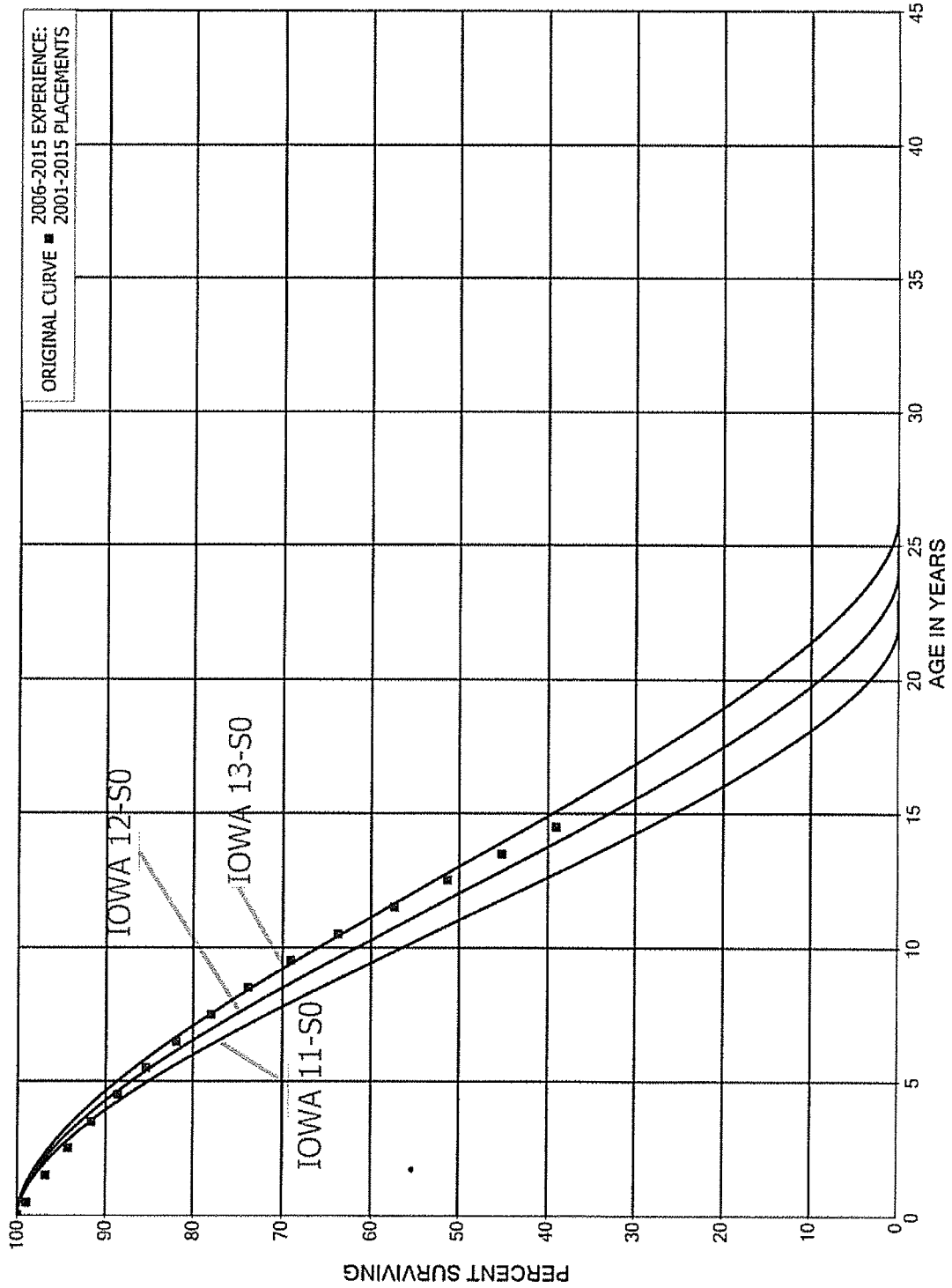


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE  
ORIGINAL AND SMOOTH SURVIVOR CURVES

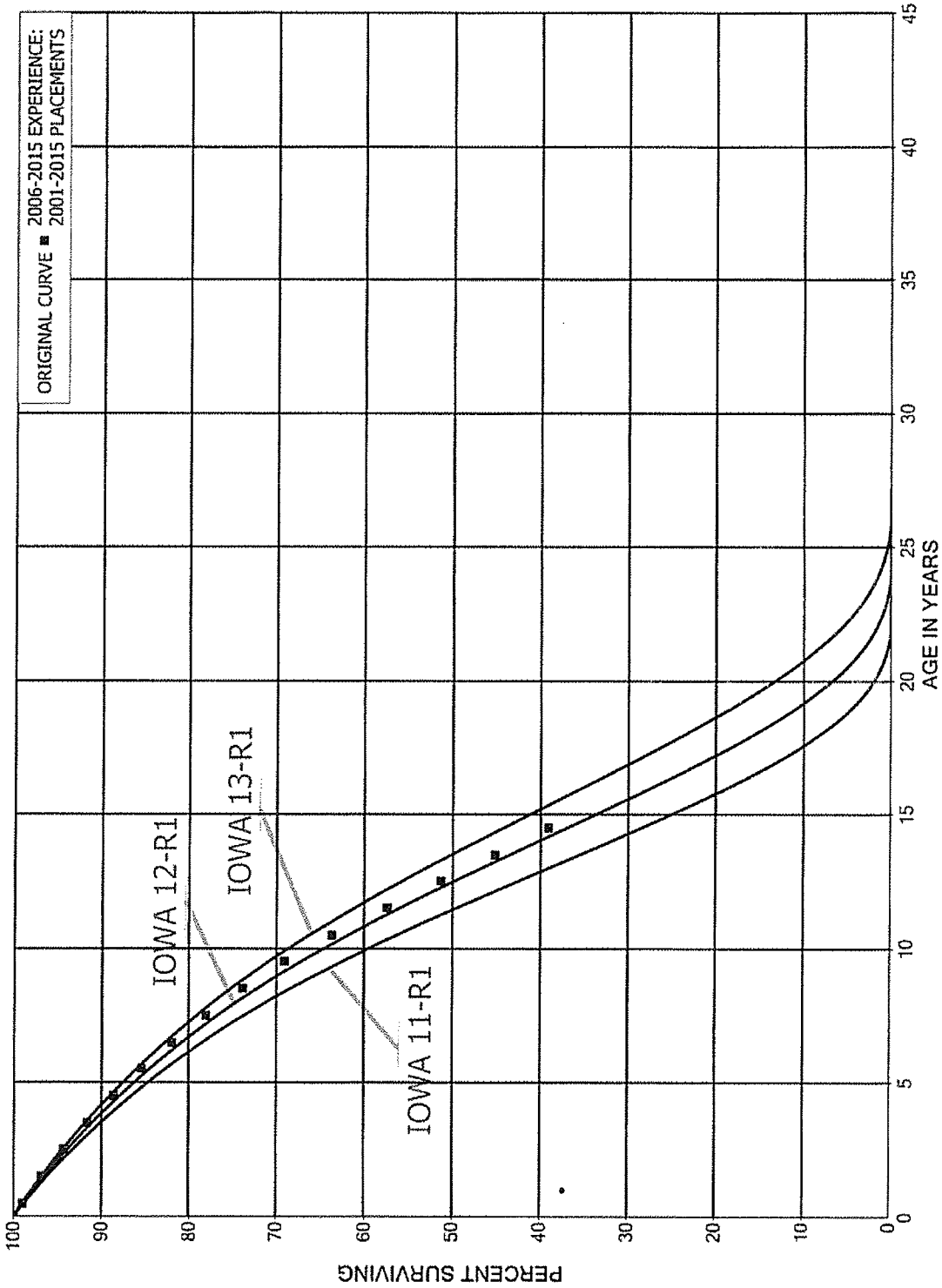
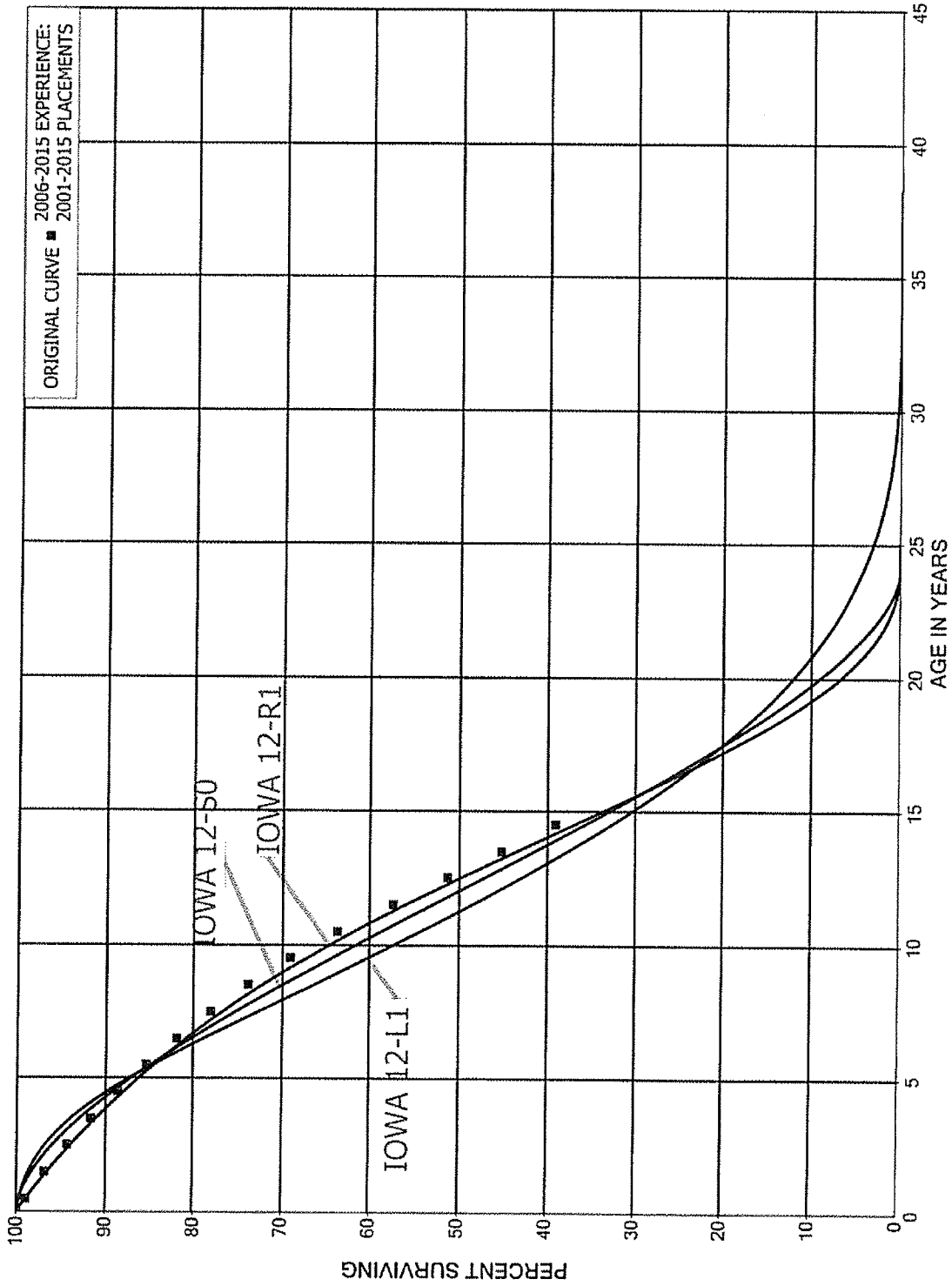


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1,  
S0 AND R1 IOWA TYPE CURVE  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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## 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 Metropolitan Edison Company and other electric companies.

The statistical analyses resulted in good to excellent indications of the survivor patterns experienced for most 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
369	Overhead Services
369.1	Underground Services
370	Meters
371	Installations on Customer Premises - Dusk to Dawn Lights
373	Street Lighting and Signal Systems

## General Plant

390.1	Structures and Improvements
392.4	Transportation Equipment - Pole Trailers
396	Power Operated Equipment
397	Communication 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 1939 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 55-R0.5 survivor curve is based on the experience bands, 1939-2014 and 1985-2014. The estimated survivor curve is an excellent fit of the observed data, has an average service life equal to the previous estimate for this account, and is within the typical range of lives used by other electric utilities.

For Account 364, Poles, Towers and Fixtures, the estimate of survivor characteristics is based on the 1939-2014 and 1985-2014 experience bands. Most retirements have been due to age and deterioration. Typical service lives for distribution poles and fixtures range from 40 to 55 years. Most of the poles included in this account are wood poles which are subject to decay and rot. The climate and pole treatment are the predominant factors regarding the service life of wood poles. This is the reason for the wide range of lives experienced within the industry. Metropolitan Edison Company has not experienced high levels of replacement of poles over the years. The Iowa 60-R1.5 survivor curve reflects the outlook of management, is above

the upper end of the range of estimates used by other electric utilities and is a reasonable interpretation of a significant portion of the survivor curve through age 72.

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. 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.

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**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 10-S2.5 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 10-S2.5 survivor curve and is the difference between the percents surviving (not shown) at the beginning and end of the age interval.

## DETAILED COMPUTATION OF ANNUAL AND ACCRUED FACTORS USING THE EQUAL LIFE GROUP PROCEDURE

## INPUT PARAMETERS:

CALCULATION DATE.. 12-31-2016  
 SURVIVOR CURVE.... 10-S2.5

AGE INTERVAL BEG (1)	END (2)	LIFE (3)	RETIREMENTS DURING INTERVAL (4)	GROUP ANNUAL ACCRUAL (5) = (4) / (3)	YEAR INST (6)	SUMMATION OF ANNUAL ACCRUALS (7)	AVERAGE PERCENT SURVIVING (8)	ANNUAL FACTOR (9)	ACCRUED FACTOR (10)
0.000	1.000	0.500	0.00282	0.00282000000	2016	11.05441339461	99.999450	0.1105	0.0553
1.000	2.000	1.500	0.06123	0.04082000000	2015	11.03118339461	99.966565	0.1103	0.1655
2.000	3.000	2.500	0.32212	0.12884800000	2014	10.94634939461	99.774890	0.1097	0.2743
3.000	4.000	3.500	0.98316	0.28090285714	2013	10.74147396604	99.122250	0.1084	0.3794
4.000	5.000	4.500	2.25120	0.50026666667	2012	10.35088920413	97.505070	0.1062	0.4779
5.000	6.000	5.500	4.24276	0.77141090909	2011	9.71505041625	94.258090	0.1031	0.5671
6.000	7.000	6.500	6.84975	1.05380769231	2010	8.80244111555	88.711835	0.0992	0.6448
7.000	8.000	7.500	9.67369	1.28982533333	2009	7.63062460273	80.450115	0.0948	0.7110
8.000	9.000	8.500	12.10178	1.42373882353	2008	6.27384252430	69.562380	0.0902	0.7667
9.000	10.000	9.500	13.51149	1.42226210526	2007	4.85084205991	56.755745	0.0855	0.8123
10.000	11.000	10.500	13.51148	1.28680761905	2006	3.49630719775	43.244260	0.0809	0.8495
11.000	12.000	11.500	12.10178	1.05232869565	2005	2.32673904040	30.437630	0.0764	0.8786
12.000	13.000	12.500	9.67364	0.77389120000	2004	1.41362909258	19.549920	0.0723	0.9038
13.000	14.000	13.500	6.84981	0.50739333333	2003	0.77298682591	11.288195	0.0685	0.9248
14.000	15.000	14.500	4.24276	0.29260413793	2002	0.37298809028	5.741910	0.0650	0.9425
15.000	16.000	15.500	2.25120	0.14523870968	2001	0.15406666664	2.494930	0.0618	0.9579
16.000	17.000	16.500	0.98315	0.05958484848	2000	0.05165488740	0.877755	0.0588	0.9702
17.000	18.000	17.500	0.32212	0.01840685714	1999	0.01265903459	0.225120	0.0562	0.9835
18.000	19.000	18.500	0.06123	0.00330972973	1998	0.00180074115	0.033445	0.0538	0.9953
19.000	19.800	19.400	0.00283	0.00014587629	1997	0.00005835052	0.001132	0.0515	1.0000
TOTAL			100.00000						

Each equal life group's whole life annual accrual, shown in column 5, equals the group's size (column 4) divided by its life (column 3), except that for the first age interval, the annual accrual is set equal to the group's size.

Columns 6 through 10 show the derivation of the whole life annual factor and accrued factor for each vintage based on the data developed in the first five columns. The year installed is shown in column 6. For all vintages other than the first year (2016), the summation of annual accruals for each year installed, shown in column 7, is calculated by adding one-half of the group annual accrual (column 5) for that vintage's current age interval plus the group annual accruals for all succeeding age intervals. For example, the figure 11.03118339461 for 2015 equals one-half of 0.04082000000 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 10-S2.5 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	15
Personal Computers	5
Information Systems	10
Data Processing - Smart Meter	5
393, Stores Equipment	25
394, Tools, Shop and Garage Equipment	25
395, Laboratory Equipment	20
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.



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**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-11 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-11.

METROPOLITAN EDISON 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 ACCRA RATE (7)-(6)/(3)	COMPOSITE REMAINING LIFE (8)-(6)/(6)
	<b>ELECTRIC PLANT</b>							
	<b>INTANGIBLE PLANT</b>							
303	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	7-SQ	42,233,216.31	29,210,776	13,022,440	3,370,493	7.98	3.9
303.3	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT ENTERPRISE	7-SQ	621,985.00	621,985	0	0	-	-
303.6	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	7-SQ	8,047,879.05	8,047,879	0	0	-	-
303.9	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	7-SQ	17,081,505.33	3,406,302	13,675,203	2,540,463	14.87	5.4
	<b>TOTAL INTANGIBLE PLANT</b>		<b>67,984,585.70</b>	<b>41,286,942</b>	<b>25,697,643</b>	<b>5,910,956</b>	<b>8.69</b>	<b>4.5</b>
	<b>TRANSMISSION PLANT</b>							
350.2	LAND RIGHTS	75-R4	26,937,638.79	12,797,999	14,139,640	487,562	1.81	29.0
352	STRUCTURES AND IMPROVEMENTS	65-R4	6,679,915.62	3,032,101	3,647,815	116,208	1.74	31.4
353	STATION EQUIPMENT	55-R1.5	198,447,472.69	60,668,492	137,778,981	4,217,103	2.13	32.7
354	TOWERS AND FIXTURES	75-R4	41,104,875.02	27,811,220	13,293,655	370,647	0.90	35.9
355	POLES AND FIXTURES	60-R2	53,679,380.14	20,006,723	33,672,657	960,681	1.79	35.1
356	OVERHEAD CONDUCTORS AND DEVICES	65-R2.5	91,898,092.09	27,669,428	64,228,664	1,677,071	1.82	36.3
356.1	CLEARING COSTS AND RIGHTS OF WAY	75-R3	24,901,533.46	4,013,986	20,887,547	2,233,447	1.52	55.2
359	UNDERGROUND CONDUCTORS AND DEVICES	40-R2	1,498,460.73	183,499	1,314,962	48,431	3.23	27.2
359	ROADS AND TRAILS	75-R4	715,547.60	509,598	205,950	6,235	0.87	33.0
	<b>TOTAL TRANSMISSION PLANT</b>		<b>445,862,916.34</b>	<b>156,693,046</b>	<b>289,163,871</b>	<b>8,262,160</b>	<b>1.85</b>	<b>35.0</b>
	<b>DISTRIBUTION PLANT</b>							
360.2	LAND RIGHTS	70-R4	28,931,807.02	15,182,342	13,749,465	374,029	1.29	36.8
361	STRUCTURES AND IMPROVEMENTS	65-R4	13,984,931.92	6,539,764	7,445,139	189,408	1.35	39.3
362	STATION EQUIPMENT	60-R2	240,599,823.37	77,962,246	162,617,577	4,485,932	1.86	36.4
364	POLES, TOWERS AND FIXTURES	60-R1.5	381,924,883.01	117,982,596	263,942,287	7,695,752	2.01	34.3
365	OVERHEAD CONDUCTORS AND DEVICES	55-R0.5	411,331,122.30	90,797,170	320,533,952	10,745,402	2.61	29.8
365.1	CLEARING COSTS AND RIGHTS OF WAY	70-R4	150,678,156.75	22,089,439	128,588,718	2,233,447	1.48	57.6
366	UNDERGROUND CONDUIT	60-R2	31,093,125.74	12,362,600	18,730,526	612,736	1.97	30.6
367	UNDERGROUND CONDUCTORS AND DEVICES	45-R2.5	238,955,043.84	76,503,069	162,451,975	5,649,112	2.36	28.8
368	LINE TRANSFORMERS	38-R2	419,316,648.16	149,346,138	269,970,510	12,925,134	3.08	23.9
369	OVERHEAD SERVICES	42-R1	66,732,823.89	22,338,221	44,394,603	2,016,217	3.02	22.0
369.1	UNDERGROUND SERVICES	52-R3	108,968,812.32	51,781,240	57,207,572	1,944,678	1.78	29.4
370.1	METERS - SMART GRID 15 YEAR LIFE	15-S2.5	31,089,201.45	2,276,051	28,813,150	2,295,588	7.38	12.6
370.2	METERS - SMART GRID 10 YEAR LIFE	10-S2.5	5,740,291.61	430,320	5,309,972	641,061	11.17	8.3
371	INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	34-R0.5	3,707,277.44	2,084,169	1,623,108	86,628	2.34	18.7
371.21	INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES	34-R0.5	412,207.74	331,808	80,400	9,605	2.33	8.4
371.23	INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION	15-S2	480,616.52	317,753	162,864	32,618	6.79	5.0
373	STREET LIGHTING AND SIGNAL SYSTEMS	29-R0.5	13,906,832.30	3,972,628	9,934,204	676,134	4.86	14.7
	<b>TOTAL DISTRIBUTION PLANT</b>		<b>2,147,873,605.38</b>	<b>652,317,584</b>	<b>1,495,556,021</b>	<b>52,593,481</b>	<b>2.45</b>	<b>28.4</b>

METROPOLITAN EDISON 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

	(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
	GENERAL PLANT							
389.2	LAND RIGHTS	65-R2.5	18,077.52	15,693	2,385	97	0.54	24.6
390.1	MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS							
	CORPORATE HEADQUARTERS - READING	40-R1.5	18,937,879.03	9,145,419	9,792,460	467,552	2.47	20.9
	LEBANON SERVICE CENTER	60-R2	53,939,397.54	27,281,101	26,668,297	1,399,696	2.59	19.0
	EASTON SERVICE CENTER	60-R2	5,162,858.12	3,823,284	1,339,574	211,077	4.09	6.3
	YORK SERVICE CENTER	60-R2	4,902,023.42	4,544,134	357,889	239,512	4.89	1.5
	TOTAL ACCOUNT 390.1		7,245,747.76	4,713,542	2,532,206	213,796	2.95	11.8
390.2	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING							
	MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS							
	CORPORATE HEADQUARTERS - READING	25-R1	4,340,628.35	3,203,354	1,137,274	155,012	3.57	7.3
	LEBANON SERVICE CENTER	65-R4	3,887,250.97	2,191,039	1,696,212	66,555	2.23	19.6
	EASTON SERVICE CENTER	65-R4	1,009,738.85	803,309	206,430	32,755	3.24	6.3
	YORK SERVICE CENTER	65-R4	1,359,572.59	1,193,648	175,925	17,085	8.59	1.5
	TOTAL ACCOUNT 390.2		1,855,576.29	1,167,041	893,537	55,518	2.99	12.0
391	OFFICE FURNITURE AND EQUIPMENT - FURNITURE							
	OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES	20-SQ	12,452,769.05	8,576,391	3,894,378	447,525	3.59	8.7
	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	15-SQ	8,846,517.30	7,707,979	1,138,538	197,141	2.23	5.8
	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	5-SQ	1,973,546.67	1,973,545	0	0		
	TOTAL ACCOUNT 391		2,575,719.20	1,168,261	1,387,458	611,134	23.73	2.3
392.3	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS							
	TRANSPORTATION EQUIPMENT - POLE TRAILERS	5-SQ	5,304,832.65	1,809,526	4,495,307	1,287,961	20.43	3.5
	TRANSPORTATION EQUIPMENT - VAN TRAILERS							
	TOTAL ACCOUNT 392		19,700,613.85	12,679,311	7,021,303	2,096,256	10.64	3.3
392.4	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS							
	TRANSPORTATION EQUIPMENT - POLE TRAILERS	12-L4	239,384.46	136,288	103,095	20,809	8.69	5.0
	TRANSPORTATION EQUIPMENT - VAN TRAILERS	25-S2	801,311.11	516,192	283,119	24,877	3.10	11.4
	TOTAL ACCOUNT 392		87,235.99	81,187	6,050	751	0.90	7.7
393	STORES EQUIPMENT							
	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	1,127,932.86	735,667	392,265	46,467	4.12	8.4
	LABORATORY EQUIPMENT	25-SQ	754,423.33	752,381	2,042	217	0.03	9.4
	POWER OPERATED EQUIPMENT	20-SQ	9,052,656.77	4,529,703	4,522,954	346,227	3.82	13.1
	COMMUNICATION EQUIPMENT	30-R0.5	1,116,458.98	1,116,456	3	0		
	MISCELLANEOUS EQUIPMENT	27-R1	738,991.18	623,834	115,157	6,693	0.91	17.2
	TOTAL ACCOUNT 393		33,254,842.02	22,390,540	10,864,302	802,565	2.41	13.5
398	TOTAL GENERAL PLANT		1,280,713.04	1,230,831	49,882	5,324	0.49	7.9
	TOTAL DEPRECIABLE PLANT		169,595,364.18	102,150,287	67,535,097	6,283,994	3.70	10.7
	TOTAL DEPRECIABLE PLANT		2,831,416,491.60	952,457,659	1,878,958,632	73,050,591	2.58	25.7

METROPOLITAN EDISON 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 (9)=(5)/(6)
<b>NONDEPRECIABLE</b>							
301 ORGANIZATION		123,507.40	0				
302 FRANCHISES AND CONSENTS		150,604.01	(14,565)				
326 ASSET RETIREMENT COSTS TMI # 2		31,296,633.07	31,296,633				
350.1 LAND		3,638,952.94	5,089				
359.1 ASSET RETIREMENT COSTS TRANSMISSION		4,665.95	2,796				
374 ASSET RETIREMENT COSTS DISTRIBUTION		37,210.26	22,759				
360.1 LAND		3,080,351.68	2,759				
389.1 LAND		2,672,807.80	0				
390.3 BUILDING LEASEHOLDS		16,753.91	5,769				
392 TRANSPORTATION EQUIPMENT - CAPITAL LEASE RBS VEHICLES		19,978,613.83	8,972,864				
399 ASSET RETIREMENT COSTS GENERAL BUILDINGS		105,951.28	51,548				
<b>TOTAL NONDEPRECIABLE PLANT</b>		<b>61,065,052.13</b>	<b>40,305,642</b>				
<b>TOTAL ELECTRIC PLANT</b>		<b>2,892,482,543.73</b>	<b>997,763,501</b>	<b>1,878,958,632</b>	<b>73,050,591</b>		

\* LIFE SPAN PROCEDURE WAS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE

METROPOLITAN EDISON 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 ACCRIALS (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	26,120,022	3,090,717	37						29,210,776	69.17
303.30	621,985								621,985	100.00
303.60	8,047,879								8,047,879	100.00
303.90	1,139,144	2,267,158							3,406,302	19.94
350.20	12,305,040	492,959							12,797,999	47.51
362.00	2,913,536	117,567	698						3,032,101	45.39
353.00	57,578,008	4,121,471	319,695	1,100,258	2,360	252,785			60,668,492	30.57
354.00	27,436,076	374,054	1,090						27,811,220	67.66
355.00	18,684,840	1,003,804	318,278						20,006,723	37.27
356.00	30,454,797	1,389,046	1,919,045	1,484,564	2,514	3,711,410			27,669,428	30.11
356.10	4,036,656	348,471		371,141					4,013,966	16.12
358.00	133,513	49,899	87						183,489	12.25
359.00	503,229	6,368							509,598	71.22
360.20	14,806,228	376,113							15,182,342	52.48
361.00	6,347,085	100,195	2,514		4,572	1,106,492			6,539,794	46.76
362.00	74,519,367	4,396,798	1,104,253	936,284					77,952,246	32.41
364.00	111,673,498	7,682,398	796,916	1,165,941		984,275			117,962,996	30.89
365.00	79,158,051	10,726,422	7,239,628	2,131,659	35,869	4,231,141			90,797,170	22.07
365.10	20,427,809	2,194,545		532,915					22,089,439	14.66
366.00	11,724,242	624,972	13,386						12,362,600	38.76
367.00	72,480,464	5,489,059	433,792	1,415,071		465,174			76,503,069	32.02
368.00	137,408,262	13,040,625	115,695	1,184,121	124,388	158,702			149,346,138	35.62
369.00	20,250,030	2,068,079	930,171	193,433	169	716,795			22,338,221	33.47
370.10	49,819,441	1,961,799							51,781,240	47.51
370.20	684,185	1,582,631	9,236						2,276,051	7.32
371.00	1,946,624	430,320							430,320	7.50
371.21	321,544	94,906	42,639						2,084,169	56.22
371.23	276,708	10,264							331,908	80.50
373.00	3,316,970	41,045							3,17,753	66.11
389.20	15,593	696,822	35,416	71,899		4,282			3,972,628	28.57
390.10	47,689,595	99							15,693	66.81
390.20	8,102,990	2,424,913	143,374	327,228					49,507,480	54.89
391.00	14,290,385	475,401	4,178	6,741,745					8,578,391	68.63
391.20	5,920,633	155,161	(229)	3,947,088					7,707,979	87.13
391.30	1,761,423	1,413,694	(704)	1,986,526		423,173			1,973,545	100.00
392.30	732,828	1,076,698							1,869,526	28.70
392.40	115,711	21,281							136,269	56.93
392.50	491,829	26,363							518,192	64.67
393.00	80,350	837							81,187	93.06
394.00	1,366,532	213		617,364					752,380	99.73
395.00	6,739,636	312,511		2,522,444					4,520,702	50.04
396.00	2,860,513			1,744,057					1,116,456	100.00
396.10	616,954	7,242	(362)	160,842		893			623,834	84.42
397.00	21,773,267	767,733	11,275						22,390,540	67.33
398.00	2,348,998	3,124	(7,348)	1,113,943					1,230,631	96.11
TOTAL DEPRECIABLE PLANT	910,044,970	71,553,768	12,532,990	29,766,624	169,873	12,075,121	0	0	952,457,657	

METROPOLITAN EDISON 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 ACCUALS (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	(14,565)								(14,565)	(9.67)
326.00	31,256,633								31,256,633	100.00
350.10	5,089								5,089	0.14
359.10	2,796								2,796	59.92
374.00	22,759								22,759	61.16
360.10	2,759								2,759	0.09
390.30	5,759								5,759	34.37
392.00	8,972,864								8,972,864	44.91
399.00	51,548								51,548	48.65
TOTAL NONDEPRECIABLE PLANT	40,305,642	0	0	0	0	0	0	0	40,305,642	
TOTAL	950,350,512	71,553,768	12,532,990	29,768,624	169,873	12,075,121	0	0	982,763,499	



## METROPOLITAN EDISON COMPANY

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

	ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2016 (2)	ORIGINAL COST AS OF DECEMBER 31, 2016 (3)	COMPOSITE ACCRUAL RATE (4)	ANNUAL ACCRUAL AMOUNT (5)
<b>ELECTRIC PLANT</b>					
<b>INTANGIBLE PLANT</b>					
303	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	37,837,170.31	42,233,216.31	7.72	3,090,717
303.3	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT ENTERPRISE	621,985.00	621,985.00	-	0
303.6	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	8,047,879.06	8,047,879.06	-	0
303.9	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	12,907,358.33	17,081,505.33	15.12	2,267,158
	<b>TOTAL INTANGIBLE PLANT</b>	<b>59,414,392.70</b>	<b>67,984,586.70</b>	<b>8.20</b>	<b>5,357,875</b>
<b>TRANSMISSION PLANT</b>					
350.2	LAND RIGHTS	26,937,638.79	26,937,638.79	1.83	492,959
352	STRUCTURES AND IMPROVEMENTS	6,679,915.62	6,679,915.62	1.76	117,567
353	STATION EQUIPMENT	188,545,147.69	198,447,472.69	2.13	4,121,471
354	TOWERS AND FIXTURES	41,104,875.02	41,104,875.02	0.91	374,054
355	POLES AND FIXTURES	53,679,380.14	53,679,380.14	1.87	1,003,804
356	OVERHEAD CONDUCTORS AND DEVICES	78,537,012.09	91,898,092.09	1.63	1,389,046
356.1	CLEARING COSTS AND RIGHTS OF WAY	21,561,263.46	24,901,533.46	1.50	348,471
358	UNDERGROUND CONDUCTORS AND DEVICES	1,488,460.73	1,488,460.73	3.33	49,899
359	ROADS AND TRAILS	715,547.80	715,547.80	0.89	6,368
	<b>TOTAL TRANSMISSION PLANT</b>	<b>419,259,241.34</b>	<b>445,862,916.34</b>	<b>1.83</b>	<b>7,803,640</b>
<b>DISTRIBUTION PLANT</b>					
360.2	LAND RIGHTS	28,931,807.02	28,931,807.02	1.30	376,113
361	STRUCTURES AND IMPROVEMENTS	13,984,931.92	13,984,931.92	1.36	190,195
362	STATION EQUIPMENT	232,173,269.37	240,599,823.37	1.88	4,398,790
364	POLES, TOWERS AND FIXTURES	371,251,411.01	381,924,883.01	2.04	7,682,396
365	OVERHEAD CONDUCTORS AND DEVICES	392,146,191.10	411,331,122.30	2.67	10,726,422
365.1	CLEARING COSTS AND RIGHTS OF WAY	145,881,923.95	150,678,156.75	1.48	2,194,545
366	UNDERGROUND CONDUIT	31,093,125.74	31,093,125.74	2.01	624,972
367	UNDERGROUND CONDUCTORS AND DEVICES	226,219,406.84	238,955,043.84	2.36	5,489,059
368	LINE TRANSFORMERS	408,659,560.18	419,316,648.16	3.15	13,040,625
369	OVERHEAD SERVICES	64,991,922.89	66,732,823.89	3.14	2,068,079
369.1	UNDERGROUND SERVICES	108,988,812.32	108,988,812.32	1.80	1,961,799
370.1	METERS - SMART GRID 15 YEAR LIFE	11,227,123.05	31,089,201.45	7.48	1,582,631
370.2	METERS - SMART GRID 10 YEAR LIFE	774,772.01	5,740,291.61	13.21	430,320
371	INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	3,707,277.44	3,707,277.44	2.56	94,906
371.21	INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES	412,207.74	412,207.74	2.49	10,264
371.23	INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION	480,616.52	480,616.52	8.54	41,045
373	STREET LIGHTING AND SIGNAL SYSTEMS	13,259,736.30	13,906,832.30	5.13	698,822
	<b>TOTAL DISTRIBUTION PLANT</b>	<b>2,054,184,095.38</b>	<b>2,147,873,605.38</b>	<b>2.42</b>	<b>51,606,984</b>
<b>GENERAL PLANT</b>					
389.2	LAND RIGHTS	18,077.52	18,077.52	0.55	99
390.1	STRUCTURES AND IMPROVEMENTS				
	MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS	18,937,879.03	18,937,879.03	2.51	475,341
	CORPORATE HEADQUARTERS - READING	50,904,340.54	53,939,397.54	2.43	1,274,945
	LEBANON SERVICE CENTER	5,162,859.12	5,162,859.12	4.07	210,128
	EASTON SERVICE CENTER	4,902,023.42	4,902,023.42	5.13	251,474
	YORK SERVICE CENTER	7,245,747.76	7,245,747.76	2.94	213,025
	<b>TOTAL ACCOUNT 390.1</b>	<b>87,242,848.87</b>	<b>90,187,905.87</b>	<b>2.74</b>	<b>2,424,913</b>
390.2	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING				
	MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS	4,340,628.36	4,340,628.36	4.25	184,477
	CORPORATE HEADQUARTERS - READING	3,887,250.97	3,887,250.97	2.29	89,018
	LEBANON SERVICE CENTER	1,009,738.85	1,009,738.85	3.39	34,230
	EASTON SERVICE CENTER	1,369,572.59	1,369,572.59	8.07	110,525
	YORK SERVICE CENTER	1,855,578.29	1,855,578.29	3.08	57,152
	<b>TOTAL ACCOUNT 390.2</b>	<b>12,462,769.06</b>	<b>12,462,769.06</b>	<b>3.81</b>	<b>475,401</b>
391	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	15,588,262.31	8,846,517.30	1.27	155,161
391.2	OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES	5,020,633.10	1,973,544.67	-	0
391.3	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	4,562,345.59	2,575,719.20	39.61	1,413,694
391.5	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	4,043,094.88	6,304,832.88	20.81	1,076,698
	<b>TOTAL ACCOUNT 391</b>	<b>30,114,295.68</b>	<b>19,700,613.65</b>	<b>9.45</b>	<b>2,645,552</b>

## METROPOLITAN EDISON 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	239,384.46	239,384.46	8.89	21,281
392.4	TRANSPORTATION EQUIPMENT - POLE TRAILERS	801,311.11	801,311.11	3.29	26,363
392.5	TRANSPORTATION EQUIPMENT - VAN TRAILERS	87,236.99	87,236.99	0.96	837
	<b>TOTAL ACCOUNT 392</b>	<b>1,127,932.56</b>	<b>1,127,932.56</b>	<b>4.30</b>	<b>48,482</b>
393	STORES EQUIPMENT	1,371,787.20	754,423.33	0.02	213
394	TOOLS, SHOP AND GARAGE EQUIPMENT	11,575,101.13	9,052,658.77	3.03	312,511
395	LABORATORY EQUIPMENT	2,860,516.25	1,116,458.98	-	0
396	POWER OPERATED EQUIPMENT	739,991.18	739,991.18	0.98	7,242
397	COMMUNICATION EQUIPMENT	31,807,267.02	33,254,842.02	2.36	767,733
398	MISCELLANEOUS EQUIPMENT	2,394,655.89	1,280,713.04	0.17	3,124
	<b>TOTAL GENERAL PLANT</b>	<b>181,714,242.36</b>	<b>169,685,384.18</b>	<b>3.78</b>	<b>6,685,270</b>
	<b>TOTAL DEPRECIABLE PLANT</b>	<b>2,714,571,971.78</b>	<b>2,831,416,491.60</b>	<b>2.55</b>	<b>71,553,768</b>
	<b>NONDEPRECIABLE</b>				
301	ORGANIZATION	123,507.40	123,507.40	-	0
302	FRANCHISES AND CONSENTS	150,604.01	150,604.01	-	0
326	ASSET RETIREMENT COSTS TM# 2	31,256,633.07	31,256,633.07	-	0
360.1	LAND	3,638,952.94	3,638,952.94	-	0
359.1	ASSET RETIREMENT COSTS TRANSMISSION	4,665.95	4,665.95	-	0
374	LAND	37,210.26	37,210.26	-	0
360.1	ASSET RETIREMENT COSTS DISTRIBUTION	3,080,351.66	3,080,351.66	-	0
389.1	LAND	2,672,807.80	2,672,807.80	-	0
390.3	TRANSFERED LEASHEOLDS	16,753.91	16,753.91	-	0
392	TRANSPORTATION EQUIPMENT - CAPITAL LEASE RBS VEHICLES	19,978,613.83	19,978,613.83	-	0
399	ASSET RETIREMENT COSTS GENERAL PLANT	105,951.28	105,951.28	-	0
	<b>TOTAL NONDEPRECIABLE PLANT</b>	<b>61,068,052.13</b>	<b>61,068,052.13</b>		<b>0</b>
	<b>TOTAL ELECTRIC PLANT</b>	<b>2,775,639,023.91</b>	<b>2,892,482,543.73</b>		<b>71,553,768</b>

METROPOLITAN EDISON COMPANY

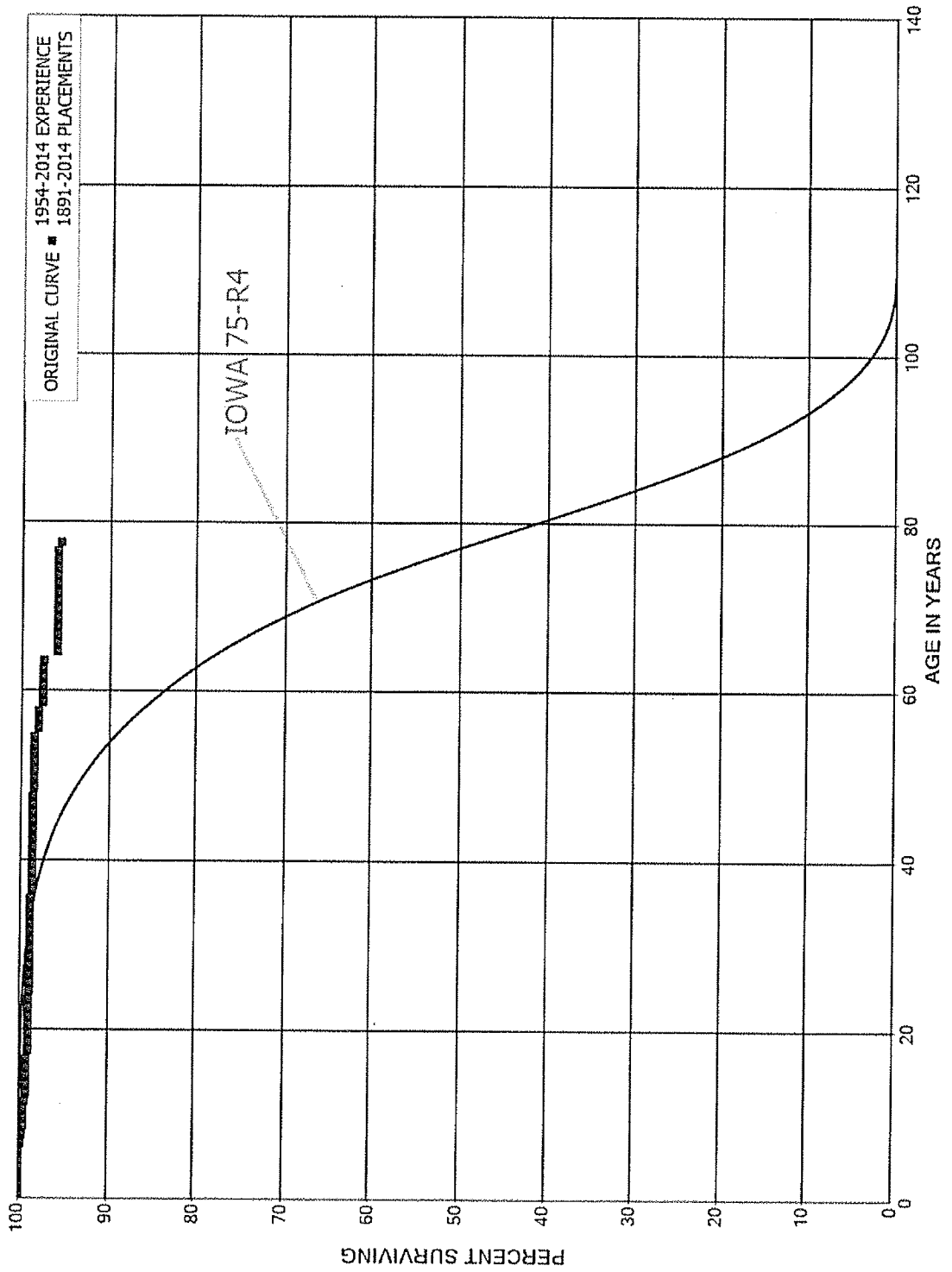
TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT (1)	2012		2013		2014		2015		2016		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					55.83		129.15				(184.98)	(37)
352					4,487.86		509,058.05				(4,487.86)	(686)
353	121,576.32		46,568.71	55.98	817,543.11		2,864.40	15,007.46	252,764.96	2,359.92	(1,730,107.79)	(346,022)
354					2,783.42		1,533,651.38				(5,447.82)	(1,090)
355					57,737.99		2,172,255.93				(1,591,393.37)	(318,278)
356	1,445,345.07		847,681.46		173,005.11				3,711,410.00	2,514.09	(8,347,163.48)	(1,669,437)
356.1											0	0
358					436.16						(436.16)	(87)
360.2											0	0
361					6,544.01		6,025.50				(12,569.91)	(2,514)
362	1,373,773.55		922,750.20	9,862.30	1,438,326.45	5,422.00	1,105,853.65	7,627.02	1,106,491.72	4,572.41	(5,919,711.83)	(1,183,942)
364					2,558,567.44		1,445,556.50		984,275.12		(4,986,399.06)	(997,686)
365	17,733,034.69		2,268,906.66	577.20	2,007,632.63		2,282,878.28		4,231,141.32	35,869.16	(28,487,147.22)	(5,697,429)
365.1											0	0
366					36,936.26		29,994.85				(66,931.11)	(13,386)
367					812,521.43		1,356,891.85				(530,917)	(106,183)
368	1,556,159.58	493,247.16	861,111.94	457,395.66	(83,303.61)	374,967.58	250,219.58	659,783.17	485,174.13	124,388.14	(2,654,587.41)	(530,917)
369	325,635.18		221,294.28		3,422,946.62		568,565.96		716,794.79	169.49	(633,106.58)	(126,621)
369.1											(5,254,187.34)	(1,050,837)
370.1											0	0
371					11,102.05		35,079.08				(46,181.13)	(9,236)
373	203,187.79		(377,182.71)		92,402.70		119,186.47				(211,589.17)	(42,318)
390.1	248,438.56		118,631.24		109,715.22		190,060.37		4,281.60		(130,062.27)	(26,012)
391					159,724.73		22,222.04		423,173.10		(972,189.67)	(194,438)
391.3					214.47		1.86				(216.33)	(43)
392.3					(1,146.55)						1,146.55	229
392.4								3,520.07			3,520.07	704
396									892.60		1,808.39	362
397	61.26		4,130.35		1,290.02		50,956.85				(57,269.83)	(11,454)
398											(61.26)	(12)
<b>TOTAL</b>	<b>23,007,411.00</b>	<b>493,247.16</b>	<b>4,913,892.14</b>	<b>467,891.14</b>	<b>11,629,523.35</b>	<b>383,297.97</b>	<b>11,681,272.15</b>	<b>686,937.72</b>	<b>12,075,121.13</b>	<b>169,873.21</b>	<b>(61,106,972.57)</b>	<b>(12,221,393)</b>

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**PART VI. SERVICE LIFE STATISTICS**

METROPOLITAN EDISON COMPANY  
ACCOUNT 350.2 LAND RIGHTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## METROPOLITAN EDISON COMPANY

## ACCOUNT 350.2 LAND RIGHTS

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1891-2014		EXPERIENCE BAND 1954-2014			
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	3,204,173		0.0000	1.0000	100.00
0.5	3,826,014		0.0000	1.0000	100.00
1.5	4,063,703		0.0000	1.0000	100.00
2.5	5,171,444		0.0000	1.0000	100.00
3.5	5,146,137		0.0000	1.0000	100.00
4.5	5,120,266		0.0000	1.0000	100.00
5.5	5,651,853	14,928	0.0026	0.9974	100.00
6.5	5,642,969	5,647	0.0010	0.9990	99.74
7.5	5,649,678	5,719	0.0010	0.9990	99.64
8.5	5,037,310	761	0.0002	0.9998	99.54
9.5	5,719,647		0.0000	1.0000	99.52
10.5	6,133,890	15,855	0.0026	0.9974	99.52
11.5	6,098,164	2,990	0.0005	0.9995	99.26
12.5	6,396,659		0.0000	1.0000	99.21
13.5	6,413,252	3,284	0.0005	0.9995	99.21
14.5	6,416,738		0.0000	1.0000	99.16
15.5	6,526,954		0.0000	1.0000	99.16
16.5	6,626,921	14,698	0.0022	0.9978	99.16
17.5	6,612,380		0.0000	1.0000	98.94
18.5	6,885,289	3,078	0.0004	0.9996	98.94
19.5	12,199,050		0.0000	1.0000	98.90
20.5	11,784,146		0.0000	1.0000	98.90
21.5	10,536,704	46	0.0000	1.0000	98.90
22.5	12,264,703		0.0000	1.0000	98.90
23.5	12,617,862	5,381	0.0004	0.9996	98.90
24.5	12,866,059		0.0000	1.0000	98.86
25.5	13,593,570		0.0000	1.0000	98.86
26.5	13,846,538	5,702	0.0004	0.9996	98.86
27.5	15,689,887	3	0.0000	1.0000	98.82
28.5	18,648,696	1,347	0.0001	0.9999	98.82
29.5	18,944,034	275	0.0000	1.0000	98.81
30.5	18,998,265		0.0000	1.0000	98.81
31.5	18,863,840		0.0000	1.0000	98.81
32.5	19,248,909	41	0.0000	1.0000	98.81
33.5	19,307,529	1,115	0.0001	0.9999	98.81
34.5	19,413,750		0.0000	1.0000	98.80
35.5	19,381,317	28,785	0.0015	0.9985	98.80
36.5	19,708,874		0.0000	1.0000	98.65
37.5	19,470,951	409	0.0000	1.0000	98.65
38.5	13,542,061		0.0000	1.0000	98.65

## METROPOLITAN EDISON COMPANY

## ACCOUNT 350.2 LAND RIGHTS

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2014			EXPERIENCE BAND 1954-2014		
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	13,254,526		0.0000	1.0000	98.65
40.5	13,163,728		0.0000	1.0000	98.65
41.5	11,651,092	2,190	0.0002	0.9998	98.65
42.5	11,774,797		0.0000	1.0000	98.63
43.5	10,644,645	1	0.0000	1.0000	98.63
44.5	9,880,206		0.0000	1.0000	98.63
45.5	9,582,870	1,525	0.0002	0.9998	98.63
46.5	7,702,025		0.0000	1.0000	98.62
47.5	4,652,710	5,520	0.0012	0.9988	98.62
48.5	3,946,461		0.0000	1.0000	98.50
49.5	3,675,744		0.0000	1.0000	98.50
50.5	3,525,347	108	0.0000	1.0000	98.50
51.5	3,217,258		0.0000	1.0000	98.50
52.5	3,211,845		0.0000	1.0000	98.50
53.5	3,123,348	1,263	0.0004	0.9996	98.50
54.5	3,103,921	12,042	0.0039	0.9961	98.46
55.5	2,706,075		0.0000	1.0000	98.08
56.5	2,676,997		0.0000	1.0000	98.08
57.5	3,111,081	16,153	0.0052	0.9948	98.08
58.5	2,935,028	110	0.0000	1.0000	97.57
59.5	2,716,186		0.0000	1.0000	97.56
60.5	2,085,879		0.0000	1.0000	97.56
61.5	1,464,033		0.0000	1.0000	97.56
62.5	1,330,819	86	0.0001	0.9999	97.56
63.5	1,244,168	20,375	0.0164	0.9836	97.56
64.5	1,027,918		0.0000	1.0000	95.96
65.5	960,823		0.0000	1.0000	95.96
66.5	892,694		0.0000	1.0000	95.96
67.5	887,593	241	0.0003	0.9997	95.96
68.5	861,414		0.0000	1.0000	95.93
69.5	839,660		0.0000	1.0000	95.93
70.5	822,656		0.0000	1.0000	95.93
71.5	776,568		0.0000	1.0000	95.93
72.5	746,882		0.0000	1.0000	95.93
73.5	672,035		0.0000	1.0000	95.93
74.5	666,078		0.0000	1.0000	95.93
75.5	665,940		0.0000	1.0000	95.93
76.5	51,681	173	0.0033	0.9967	95.93
77.5	51,483	70	0.0014	0.9986	95.61
78.5	51,203		0.0000	1.0000	95.48

## METROPOLITAN EDISON COMPANY

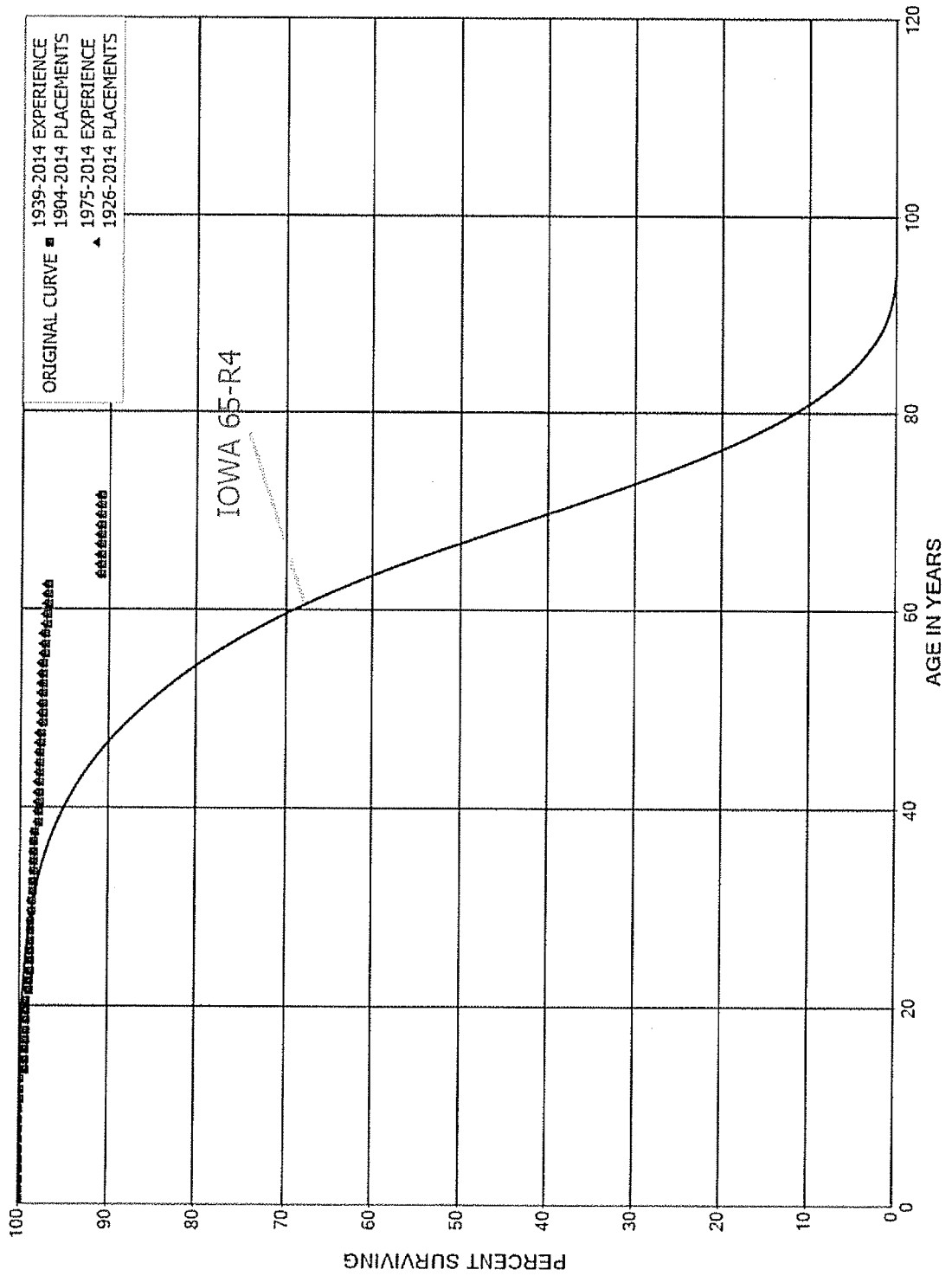
## ACCOUNT 350.2 LAND RIGHTS

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2014			EXPERIENCE BAND 1954-2014		
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	50,972		0.0000	1.0000	95.48
80.5	50,972		0.0000	1.0000	95.48
81.5	51,089		0.0000	1.0000	95.48
82.5	51,089	10	0.0002	0.9998	95.48
83.5	49,186		0.0000	1.0000	95.46
84.5	42,767		0.0000	1.0000	95.46
85.5	42,454		0.0000	1.0000	95.46
86.5	42,454		0.0000	1.0000	95.46
87.5	42,454		0.0000	1.0000	95.46
88.5	32,703		0.0000	1.0000	95.46
89.5	32,703		0.0000	1.0000	95.46
90.5	31,812		0.0000	1.0000	95.46
91.5	31,812		0.0000	1.0000	95.46
92.5	31,812		0.0000	1.0000	95.46
93.5	31,812		0.0000	1.0000	95.46
94.5	729		0.0000	1.0000	95.46
95.5	729		0.0000	1.0000	95.46
96.5	222		0.0000	1.0000	95.46
97.5	222		0.0000	1.0000	95.46
98.5	222		0.0000	1.0000	95.46
99.5	222		0.0000	1.0000	95.46
100.5	245		0.0000	1.0000	95.46
101.5	245		0.0000	1.0000	95.46
102.5	245		0.0000	1.0000	95.46
103.5	245		0.0000	1.0000	95.46
104.5	245		0.0000	1.0000	95.46
105.5	245		0.0000	1.0000	95.46
106.5	245		0.0000	1.0000	95.46
107.5	220		0.0000	1.0000	95.46
108.5	220		0.0000	1.0000	95.46
109.5	220		0.0000	1.0000	95.46
110.5	220		0.0000	1.0000	95.46
111.5	220		0.0000	1.0000	95.46
112.5	220		0.0000	1.0000	95.46
113.5					



METROPOLITAN EDISON COMPANY  
ACCOUNT 352 STRUCTURES AND IMPROVEMENTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## METROPOLITAN EDISON COMPANY

## ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1904-2014			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	3,933,370		0.0000	1.0000	100.00
0.5	3,889,263		0.0000	1.0000	100.00
1.5	4,129,568	23	0.0000	1.0000	100.00
2.5	4,056,240		0.0000	1.0000	100.00
3.5	2,961,633	897	0.0003	0.9997	100.00
4.5	2,013,269		0.0000	1.0000	99.97
5.5	2,016,646		0.0000	1.0000	99.97
6.5	2,194,719		0.0000	1.0000	99.97
7.5	2,589,403	742	0.0003	0.9997	99.97
8.5	3,036,500	117	0.0000	1.0000	99.94
9.5	3,055,944	2,061	0.0007	0.9993	99.94
10.5	3,264,989		0.0000	1.0000	99.87
11.5	3,505,848	2,318	0.0007	0.9993	99.87
12.5	3,705,538	19,301	0.0052	0.9948	99.80
13.5	4,242,272		0.0000	1.0000	99.28
14.5	4,201,103	23	0.0000	1.0000	99.28
15.5	4,199,894	4,460	0.0011	0.9989	99.28
16.5	4,192,050	1,037	0.0002	0.9998	99.18
17.5	4,205,952	218	0.0001	0.9999	99.15
18.5	4,188,470	368	0.0001	0.9999	99.15
19.5	4,165,314	318	0.0001	0.9999	99.14
20.5	4,103,944	10,911	0.0027	0.9973	99.13
21.5	4,065,619	1,285	0.0003	0.9997	98.87
22.5	3,941,046	5,595	0.0014	0.9986	98.84
23.5	3,564,565		0.0000	1.0000	98.70
24.5	3,135,810	24	0.0000	1.0000	98.70
25.5	3,347,801	113	0.0000	1.0000	98.70
26.5	3,223,449	517	0.0002	0.9998	98.69
27.5	3,375,707		0.0000	1.0000	98.68
28.5	3,184,294	1,352	0.0004	0.9996	98.68
29.5	2,551,534	111	0.0000	1.0000	98.63
30.5	2,693,451	4,523	0.0017	0.9983	98.63
31.5	2,676,094	146	0.0001	0.9999	98.46
32.5	2,741,213	557	0.0002	0.9998	98.46
33.5	2,760,106	378	0.0001	0.9999	98.44
34.5	2,778,465	18	0.0000	1.0000	98.43
35.5	2,824,036		0.0000	1.0000	98.43
36.5	2,811,257	3,152	0.0011	0.9989	98.43
37.5	2,802,869	13,251	0.0047	0.9953	98.31
38.5	2,270,711	844	0.0004	0.9996	97.85

## METROPOLITAN EDISON COMPANY

## ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2014			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	2,257,077	2,385	0.0011	0.9989	97.81	
40.5	2,280,748		0.0000	1.0000	97.71	
41.5	2,061,391		0.0000	1.0000	97.71	
42.5	1,981,841	548	0.0003	0.9997	97.71	
43.5	1,797,165		0.0000	1.0000	97.68	
44.5	1,444,087		0.0000	1.0000	97.68	
45.5	1,282,928	182	0.0001	0.9999	97.68	
46.5	1,111,932	93	0.0001	0.9999	97.67	
47.5	1,111,308	3,120	0.0028	0.9972	97.66	
48.5	1,011,189		0.0000	1.0000	97.39	
49.5	990,436		0.0000	1.0000	97.39	
50.5	995,812		0.0000	1.0000	97.39	
51.5	912,255		0.0000	1.0000	97.39	
52.5	865,760		0.0000	1.0000	97.39	
53.5	820,752		0.0000	1.0000	97.39	
54.5	821,445	1,423	0.0017	0.9983	97.39	
55.5	631,745		0.0000	1.0000	97.22	
56.5	575,438		0.0000	1.0000	97.22	
57.5	570,625	1,686	0.0030	0.9970	97.22	
58.5	567,973		0.0000	1.0000	96.93	
59.5	527,534	250	0.0005	0.9995	96.93	
60.5	141,301		0.0000	1.0000	96.89	
61.5	136,935		0.0000	1.0000	96.89	
62.5	127,132	7,932	0.0624	0.9376	96.89	
63.5	108,950		0.0000	1.0000	90.84	
64.5	108,836		0.0000	1.0000	90.84	
65.5	106,352		0.0000	1.0000	90.84	
66.5	102,902		0.0000	1.0000	90.84	
67.5	102,781		0.0000	1.0000	90.84	
68.5	102,604		0.0000	1.0000	90.84	
69.5	102,604		0.0000	1.0000	90.84	
70.5	102,587		0.0000	1.0000	90.84	
71.5	79,696		0.0000	1.0000	90.84	
72.5	78,707		0.0000	1.0000	90.84	
73.5	71,655		0.0000	1.0000	90.84	
74.5	70,430		0.0000	1.0000	90.84	
75.5	70,430		0.0000	1.0000	90.84	
76.5					90.84	

## METROPOLITAN EDISON COMPANY

## ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

## ORIGINAL LIFE TABLE

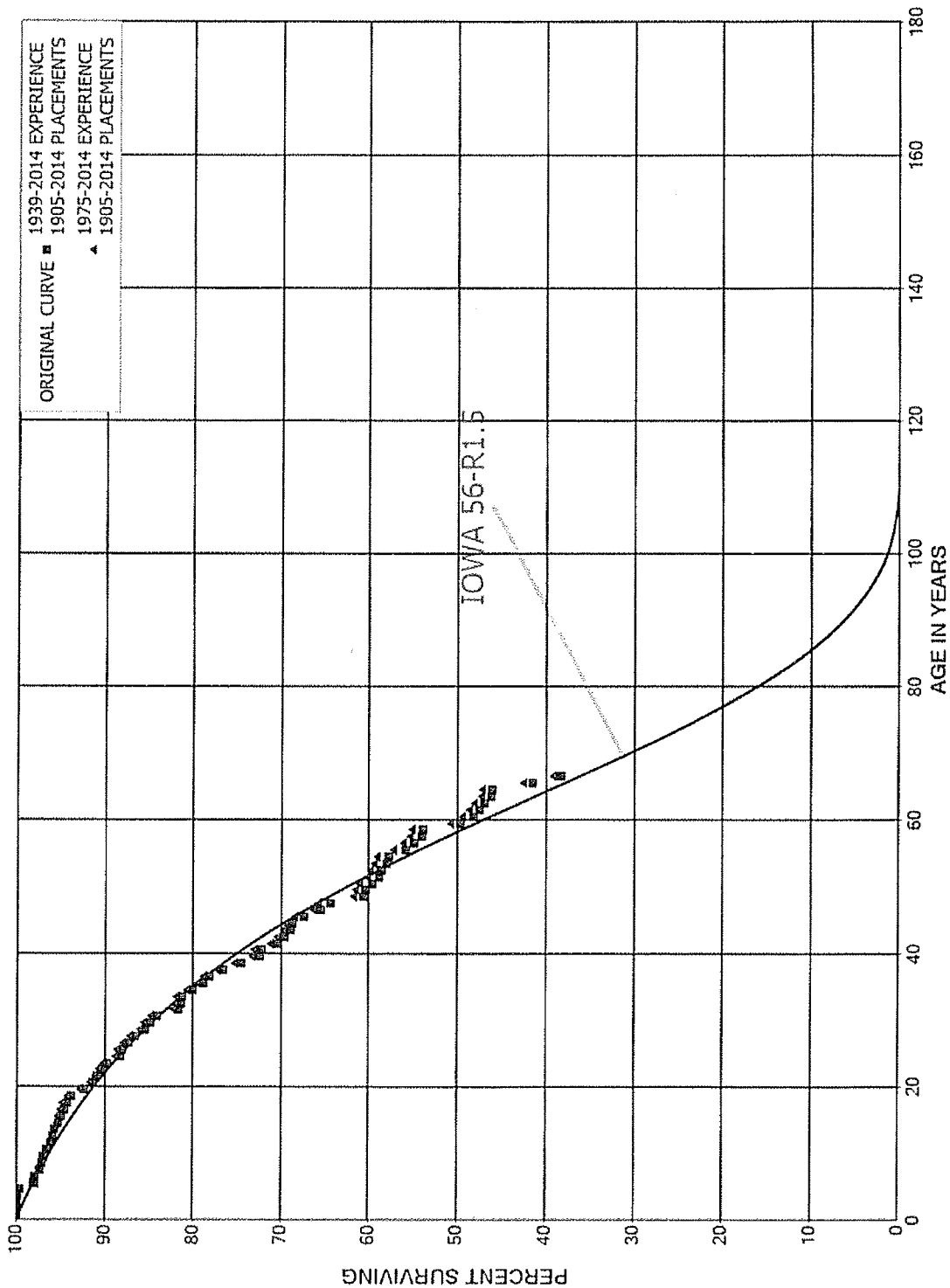
PLACEMENT BAND 1926-2014			EXPERIENCE BAND 1975-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,199,335		0.0000	1.0000	100.00
0.5	3,159,284		0.0000	1.0000	100.00
1.5	3,092,566		0.0000	1.0000	100.00
2.5	3,021,182		0.0000	1.0000	100.00
3.5	2,030,084		0.0000	1.0000	100.00
4.5	1,319,388		0.0000	1.0000	100.00
5.5	1,325,267		0.0000	1.0000	100.00
6.5	1,496,652		0.0000	1.0000	100.00
7.5	1,892,559		0.0000	1.0000	100.00
8.5	2,331,272		0.0000	1.0000	100.00
9.5	2,357,432	360	0.0002	0.9998	100.00
10.5	2,571,695		0.0000	1.0000	99.98
11.5	2,625,866		0.0000	1.0000	99.98
12.5	2,989,265	19,301	0.0065	0.9935	99.98
13.5	3,541,231		0.0000	1.0000	99.34
14.5	3,528,488		0.0000	1.0000	99.34
15.5	3,529,028	4,460	0.0013	0.9987	99.34
16.5	3,546,186	250	0.0001	0.9999	99.21
17.5	3,560,045	218	0.0001	0.9999	99.21
18.5	3,540,589		0.0000	1.0000	99.20
19.5	3,516,652		0.0000	1.0000	99.20
20.5	3,704,035	10,849	0.0029	0.9971	99.20
21.5	3,670,258	1,285	0.0004	0.9996	98.91
22.5	3,553,165	5,595	0.0016	0.9984	98.88
23.5	3,186,394		0.0000	1.0000	98.72
24.5	2,769,306		0.0000	1.0000	98.72
25.5	2,985,420		0.0000	1.0000	98.72
26.5	2,874,462		0.0000	1.0000	98.72
27.5	3,028,821		0.0000	1.0000	98.72
28.5	2,838,126	1,352	0.0005	0.9995	98.72
29.5	2,185,519		0.0000	1.0000	98.67
30.5	2,326,929	4,523	0.0019	0.9981	98.67
31.5	2,332,217		0.0000	1.0000	98.48
32.5	2,397,337		0.0000	1.0000	98.48
33.5	2,432,670		0.0000	1.0000	98.48
34.5	2,431,155		0.0000	1.0000	98.48
35.5	2,476,744		0.0000	1.0000	98.48
36.5	2,764,198	3,152	0.0011	0.9989	98.48
37.5	2,755,810	9,105	0.0033	0.9967	98.37
38.5	2,227,798	141	0.0001	0.9999	98.04

METROPOLITAN EDISON COMPANY  
ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2014			EXPERIENCE BAND 1975-2014		
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	2,215,379		0.0000	1.0000	98.04
40.5	2,241,434		0.0000	1.0000	98.04
41.5	2,022,078		0.0000	1.0000	98.04
42.5	1,942,528	548	0.0003	0.9997	98.04
43.5	1,788,227		0.0000	1.0000	98.01
44.5	1,435,149		0.0000	1.0000	98.01
45.5	1,273,377	135	0.0001	0.9999	98.01
46.5	1,102,220		0.0000	1.0000	98.00
47.5	1,111,158	3,120	0.0028	0.9972	98.00
48.5	1,011,189		0.0000	1.0000	97.72
49.5	990,436		0.0000	1.0000	97.72
50.5	995,812		0.0000	1.0000	97.72
51.5	912,255		0.0000	1.0000	97.72
52.5	865,760		0.0000	1.0000	97.72
53.5	820,752		0.0000	1.0000	97.72
54.5	821,445	1,423	0.0017	0.9983	97.72
55.5	631,745		0.0000	1.0000	97.55
56.5	575,438		0.0000	1.0000	97.55
57.5	570,625	1,686	0.0030	0.9970	97.55
58.5	567,973		0.0000	1.0000	97.27
59.5	527,534	250	0.0005	0.9995	97.27
60.5	141,301		0.0000	1.0000	97.22
61.5	136,935		0.0000	1.0000	97.22
62.5	127,132	7,932	0.0624	0.9376	97.22
63.5	108,950		0.0000	1.0000	91.15
64.5	108,836		0.0000	1.0000	91.15
65.5	106,352		0.0000	1.0000	91.15
66.5	102,902		0.0000	1.0000	91.15
67.5	102,781		0.0000	1.0000	91.15
68.5	102,604		0.0000	1.0000	91.15
69.5	102,604		0.0000	1.0000	91.15
70.5	102,587		0.0000	1.0000	91.15
71.5	79,696		0.0000	1.0000	91.15
72.5	78,707		0.0000	1.0000	91.15
73.5	71,655		0.0000	1.0000	91.15
74.5	70,430		0.0000	1.0000	91.15
75.5	70,430		0.0000	1.0000	91.15
76.5					91.15

METROPOLITAN EDISON COMPANY  
ACCOUNT 353 STATION EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## METROPOLITAN EDISON COMPANY

## ACCOUNT 353 STATION EQUIPMENT

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1905-2014

## 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	233,391,199	24,949	0.0001	0.9999	100.00
0.5	226,988,269	80,270	0.0004	0.9996	99.99
1.5	221,430,091	51,183	0.0002	0.9998	99.95
2.5	209,559,845	140,361	0.0007	0.9993	99.93
3.5	189,037,425	458,856	0.0024	0.9976	99.86
4.5	179,385,750	2,824,572	0.0157	0.9843	99.62
5.5	170,742,157	161,560	0.0009	0.9991	98.05
6.5	147,479,751	785,145	0.0053	0.9947	97.96
7.5	143,870,445	311,876	0.0022	0.9978	97.44
8.5	126,944,273	373,677	0.0029	0.9971	97.23
9.5	124,143,891	471,637	0.0038	0.9962	96.94
10.5	121,434,552	442,938	0.0036	0.9964	96.57
11.5	118,879,012	295,890	0.0025	0.9975	96.22
12.5	117,365,193	317,063	0.0027	0.9973	95.98
13.5	114,871,880	483,507	0.0042	0.9958	95.72
14.5	109,833,586	407,458	0.0037	0.9963	95.32
15.5	109,089,995	416,829	0.0038	0.9962	94.97
16.5	106,179,474	296,769	0.0028	0.9972	94.60
17.5	101,682,251	578,158	0.0057	0.9943	94.34
18.5	99,414,955	1,452,843	0.0146	0.9854	93.80
19.5	95,217,052	1,025,472	0.0108	0.9892	92.43
20.5	89,359,618	600,334	0.0067	0.9933	91.44
21.5	86,543,520	498,451	0.0058	0.9942	90.82
22.5	80,116,838	488,281	0.0061	0.9939	90.30
23.5	76,877,069	1,238,807	0.0161	0.9839	89.75
24.5	74,442,902	231,588	0.0031	0.9969	88.30
25.5	71,827,107	528,658	0.0074	0.9926	88.03
26.5	70,111,201	634,762	0.0091	0.9909	87.38
27.5	67,206,908	861,429	0.0128	0.9872	86.59
28.5	59,483,401	348,174	0.0059	0.9941	85.48
29.5	55,152,097	522,021	0.0095	0.9905	84.98
30.5	53,403,634	1,582,043	0.0296	0.9704	84.17
31.5	50,865,985	153,382	0.0030	0.9970	81.68
32.5	50,247,631	119,404	0.0024	0.9976	81.43
33.5	49,711,107	711,819	0.0143	0.9857	81.24
34.5	48,829,554	766,416	0.0157	0.9843	80.08
35.5	47,866,193	388,910	0.0081	0.9919	78.82
36.5	46,850,112	910,067	0.0194	0.9806	78.18
37.5	44,888,079	1,284,904	0.0286	0.9714	76.66
38.5	33,150,724	906,530	0.0273	0.9727	74.47

## METROPOLITAN EDISON COMPANY

## ACCOUNT 353 STATION EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2014			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	30,412,432	119,991	0.0039	0.9961	72.43
40.5	29,832,583	724,369	0.0243	0.9757	72.14
41.5	26,698,953	297,338	0.0111	0.9889	70.39
42.5	23,997,803	213,107	0.0089	0.9911	69.61
43.5	20,379,248	67,753	0.0033	0.9967	68.99
44.5	16,156,442	308,840	0.0191	0.9809	68.76
45.5	13,858,181	399,145	0.0288	0.9712	67.45
46.5	11,711,062	191,550	0.0164	0.9836	65.50
47.5	11,216,883	661,634	0.0590	0.9410	64.43
48.5	9,777,638	46,799	0.0048	0.9952	60.63
49.5	9,316,911	113,606	0.0122	0.9878	60.34
50.5	8,824,418	117,543	0.0133	0.9867	59.61
51.5	7,737,896	39,746	0.0051	0.9949	58.81
52.5	6,468,791	57,622	0.0089	0.9911	58.51
53.5	6,311,626	31,506	0.0050	0.9950	57.99
54.5	6,184,219	202,446	0.0327	0.9673	57.70
55.5	5,892,546	107,405	0.0182	0.9818	55.81
56.5	5,346,234	77,737	0.0145	0.9855	54.79
57.5	5,202,298	18,965	0.0036	0.9964	54.00
58.5	5,153,521	403,755	0.0783	0.9217	53.80
59.5	4,401,158	122,862	0.0279	0.9721	49.58
60.5	1,870,184	27,430	0.0147	0.9853	48.20
61.5	1,743,651	20,309	0.0116	0.9884	47.49
62.5	1,198,125	19,883	0.0166	0.9834	46.94
63.5	1,011,283	2,953	0.0029	0.9971	46.16
64.5	976,309	96,120	0.0985	0.9015	46.03
65.5	663,138	51,620	0.0778	0.9222	41.50
66.5	514,759	21,693	0.0421	0.9579	38.27
67.5	485,520	5,052	0.0104	0.9896	36.65
68.5	460,004	4,396	0.0096	0.9904	36.27
69.5	431,819	5,332	0.0123	0.9877	35.92
70.5	419,316	9,473	0.0226	0.9774	35.48
71.5	237,071	365	0.0015	0.9985	34.68
72.5	221,334	673	0.0030	0.9970	34.63
73.5	104,154	91	0.0009	0.9991	34.52
74.5	97,438		0.0000	1.0000	34.49
75.5	97,438		0.0000	1.0000	34.49
76.5	97,199		0.0000	1.0000	34.49
77.5	96,769	115	0.0012	0.9988	34.49
78.5	96,264		0.0000	1.0000	34.45



METROPOLITAN EDISON COMPANY  
 ACCOUNT 353 STATION EQUIPMENT  
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2014			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	96,057	54	0.0006	0.9994	34.45	
80.5	96,003		0.0000	1.0000	34.43	
81.5	95,969	1,156	0.0120	0.9880	34.43	
82.5	94,814	2,017	0.0213	0.9787	34.02	
83.5	90,797	293	0.0032	0.9968	33.29	
84.5	82,682		0.0000	1.0000	33.18	
85.5	69,679		0.0000	1.0000	33.18	
86.5	68,623		0.0000	1.0000	33.18	
87.5	53,277		0.0000	1.0000	33.18	
88.5	39,864		0.0000	1.0000	33.18	
89.5	8,321		0.0000	1.0000	33.18	
90.5	8,304		0.0000	1.0000	33.18	
91.5	2,978		0.0000	1.0000	33.18	
92.5	2,848		0.0000	1.0000	33.18	
93.5	312		0.0000	1.0000	33.18	
94.5	312		0.0000	1.0000	33.18	
95.5	49		0.0000	1.0000	33.18	
96.5	49		0.0000	1.0000	33.18	
97.5	49		0.0000	1.0000	33.18	
98.5	49		0.0000	1.0000	33.18	
99.5	49		0.0000	1.0000	33.18	
100.5	49		0.0000	1.0000	33.18	
101.5	49		0.0000	1.0000	33.18	
102.5	49		0.0000	1.0000	33.18	
103.5	49		0.0000	1.0000	33.18	
104.5	49		0.0000	1.0000	33.18	
105.5					33.18	

METROPOLITAN EDISON COMPANY  
ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-2014			EXPERIENCE BAND 1975-2014		
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	184,968,655	24,487	0.0001	0.9999	100.00
0.5	179,763,657	58,973	0.0003	0.9997	99.99
1.5	177,063,200	14,664	0.0001	0.9999	99.95
2.5	168,415,498	88,598	0.0005	0.9995	99.95
3.5	154,969,081	410,352	0.0026	0.9974	99.89
4.5	150,474,599	2,807,340	0.0187	0.9813	99.63
5.5	145,112,125	77,940	0.0005	0.9995	97.77
6.5	124,079,204	738,064	0.0059	0.9941	97.72
7.5	121,309,968	256,684	0.0021	0.9979	97.14
8.5	105,962,772	271,966	0.0026	0.9974	96.93
9.5	103,777,136	262,570	0.0025	0.9975	96.68
10.5	101,739,427	389,119	0.0038	0.9962	96.44
11.5	99,808,826	260,217	0.0026	0.9974	96.07
12.5	99,915,901	293,280	0.0029	0.9971	95.82
13.5	97,197,075	107,995	0.0011	0.9989	95.54
14.5	92,761,542	152,091	0.0016	0.9984	95.43
15.5	92,322,920	262,020	0.0028	0.9972	95.27
16.5	90,770,359	273,878	0.0030	0.9970	95.00
17.5	86,806,941	479,941	0.0055	0.9945	94.72
18.5	85,278,264	1,301,923	0.0153	0.9847	94.19
19.5	82,250,593	962,620	0.0117	0.9883	92.76
20.5	82,151,635	533,119	0.0065	0.9935	91.67
21.5	80,241,270	374,812	0.0047	0.9953	91.07
22.5	74,639,517	460,061	0.0062	0.9938	90.65
23.5	72,399,267	1,111,755	0.0154	0.9846	90.09
24.5	70,580,898	163,147	0.0023	0.9977	88.71
25.5	68,276,630	505,885	0.0074	0.9926	88.50
26.5	66,785,753	578,760	0.0087	0.9913	87.85
27.5	64,211,757	814,227	0.0127	0.9873	87.09
28.5	56,625,541	341,361	0.0060	0.9940	85.98
29.5	52,260,477	481,735	0.0092	0.9908	85.46
30.5	50,504,260	1,512,395	0.0299	0.9701	84.67
31.5	48,793,334	112,831	0.0023	0.9977	82.14
32.5	48,223,062	90,345	0.0019	0.9981	81.95
33.5	47,991,106	704,840	0.0147	0.9853	81.80
34.5	47,188,409	727,998	0.0154	0.9846	80.59
35.5	46,287,839	373,006	0.0081	0.9919	79.35
36.5	45,283,186	856,967	0.0189	0.9811	78.71
37.5	43,564,000	1,183,613	0.0272	0.9728	77.22
38.5	31,920,998	837,232	0.0262	0.9738	75.12

METROPOLITAN EDISON COMPANY  
ACCOUNT 353 STATION EQUIPMENT  
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2014			EXPERIENCE BAND 1975-2014		
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	29,258,023	92,187	0.0032	0.9968	73.15
40.5	28,737,795	723,198	0.0252	0.9748	72.92
41.5	25,604,395	294,352	0.0115	0.9885	71.09
42.5	22,977,036	212,282	0.0092	0.9908	70.27
43.5	19,384,582	55,121	0.0028	0.9972	69.62
44.5	15,270,080	254,230	0.0166	0.9834	69.42
45.5	13,182,185	393,999	0.0299	0.9701	68.27
46.5	11,055,065	107,362	0.0097	0.9903	66.23
47.5	10,856,069	661,126	0.0609	0.9391	65.58
48.5	9,551,683	37,959	0.0040	0.9960	61.59
49.5	9,251,999	67,390	0.0073	0.9927	61.35
50.5	8,809,989	117,543	0.0133	0.9867	60.90
51.5	7,729,960	39,746	0.0051	0.9949	60.09
52.5	6,460,985	56,673	0.0088	0.9912	59.78
53.5	6,305,302	31,506	0.0050	0.9950	59.25
54.5	6,181,182	202,446	0.0328	0.9672	58.96
55.5	5,889,772	107,405	0.0182	0.9818	57.03
56.5	5,343,607	77,737	0.0145	0.9855	55.99
57.5	5,199,713	18,965	0.0036	0.9964	55.17
58.5	5,150,978	403,755	0.0784	0.9216	54.97
59.5	4,398,616	122,862	0.0279	0.9721	50.66
60.5	1,867,642	27,430	0.0147	0.9853	49.25
61.5	1,741,109	20,309	0.0117	0.9883	48.52
62.5	1,195,615	19,883	0.0166	0.9834	47.96
63.5	1,008,774	2,953	0.0029	0.9971	47.16
64.5	973,800	96,120	0.0987	0.9013	47.02
65.5	660,678	51,620	0.0781	0.9219	42.38
66.5	512,299	21,693	0.0423	0.9577	39.07
67.5	483,059	5,052	0.0105	0.9895	37.41
68.5	457,544	4,396	0.0096	0.9904	37.02
69.5	431,819	5,332	0.0123	0.9877	36.67
70.5	419,316	9,473	0.0226	0.9774	36.21
71.5	237,071	365	0.0015	0.9985	35.40
72.5	221,334	673	0.0030	0.9970	35.34
73.5	104,154	91	0.0009	0.9991	35.23
74.5	97,438		0.0000	1.0000	35.20
75.5	97,438		0.0000	1.0000	35.20
76.5	97,199		0.0000	1.0000	35.20
77.5	96,769	115	0.0012	0.9988	35.20
78.5	96,264		0.0000	1.0000	35.16

## METROPOLITAN EDISON COMPANY

## ACCOUNT 353 STATION EQUIPMENT

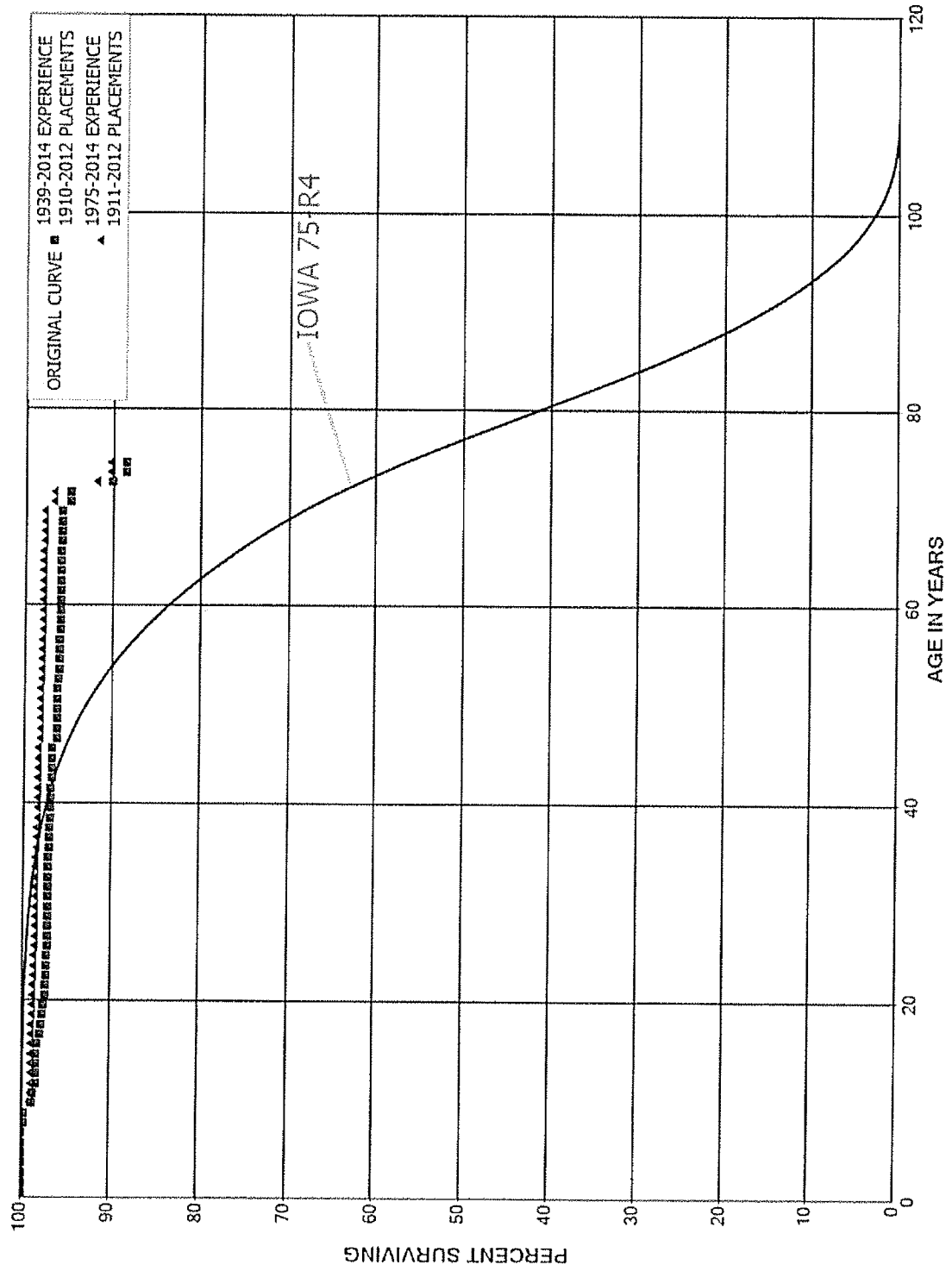
## ORIGINAL LIFE TABLE, CONT.

## PLACEMENT BAND 1905-2014

## EXPERIENCE BAND 1975-2014

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	96,057	54	0.0006	0.9994	35.16
80.5	96,003		0.0000	1.0000	35.14
81.5	95,969	1,156	0.0120	0.9880	35.14
82.5	94,814	2,017	0.0213	0.9787	34.72
83.5	90,797	293	0.0032	0.9968	33.98
84.5	82,682		0.0000	1.0000	33.87
85.5	69,679		0.0000	1.0000	33.87
86.5	68,623		0.0000	1.0000	33.87
87.5	53,277		0.0000	1.0000	33.87
88.5	39,864		0.0000	1.0000	33.87
89.5	8,321		0.0000	1.0000	33.87
90.5	8,304		0.0000	1.0000	33.87
91.5	2,978		0.0000	1.0000	33.87
92.5	2,848		0.0000	1.0000	33.87
93.5	312		0.0000	1.0000	33.87
94.5	312		0.0000	1.0000	33.87
95.5	49		0.0000	1.0000	33.87
96.5	49		0.0000	1.0000	33.87
97.5	49		0.0000	1.0000	33.87
98.5	49		0.0000	1.0000	33.87
99.5	49		0.0000	1.0000	33.87
100.5	49		0.0000	1.0000	33.87
101.5	49		0.0000	1.0000	33.87
102.5	49		0.0000	1.0000	33.87
103.5	49		0.0000	1.0000	33.87
104.5	49		0.0000	1.0000	33.87
105.5					33.87

METROPOLITAN EDISON COMPANY  
ACCOUNT 354 TOWERS AND FIXTURES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## METROPOLITAN EDISON COMPANY

## ACCOUNT 354 TOWERS AND FIXTURES

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1910-2012

## 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	42,220,049	169	0.0000	1.0000	100.00
0.5	42,179,410	6,315	0.0001	0.9999	100.00
1.5	41,324,381	82	0.0000	1.0000	99.98
2.5	41,212,320	11,545	0.0003	0.9997	99.98
3.5	37,082,076		0.0000	1.0000	99.96
4.5	37,488,396	4,737	0.0001	0.9999	99.96
5.5	37,487,334	2,870	0.0001	0.9999	99.94
6.5	37,484,464	73,232	0.0020	0.9980	99.94
7.5	37,412,462	4,290	0.0001	0.9999	99.74
8.5	37,235,965	335,472	0.0090	0.9910	99.73
9.5	36,912,978	27,787	0.0008	0.9992	98.83
10.5	36,929,737	146,645	0.0040	0.9960	98.76
11.5	36,840,592	1,410	0.0000	1.0000	98.36
12.5	36,791,940	6,224	0.0002	0.9998	98.36
13.5	36,929,497	578	0.0000	1.0000	98.34
14.5	37,509,646	38,413	0.0010	0.9990	98.34
15.5	37,569,214	124,757	0.0033	0.9967	98.24
16.5	37,423,189	38,121	0.0010	0.9990	97.92
17.5	37,403,070	45,485	0.0012	0.9988	97.82
18.5	37,369,605	32,778	0.0009	0.9991	97.70
19.5	37,336,323	66,255	0.0018	0.9982	97.61
20.5	37,266,520	6,074	0.0002	0.9998	97.44
21.5	37,127,352	40,065	0.0011	0.9989	97.42
22.5	37,043,617	3,601	0.0001	0.9999	97.32
23.5	37,030,407		0.0000	1.0000	97.31
24.5	37,032,089	42,268	0.0011	0.9989	97.31
25.5	36,962,826	765	0.0000	1.0000	97.20
26.5	36,960,826		0.0000	1.0000	97.19
27.5	36,971,322	1,316	0.0000	1.0000	97.19
28.5	36,358,436	6,528	0.0002	0.9998	97.19
29.5	35,220,159	5,357	0.0002	0.9998	97.17
30.5	34,237,632	6,501	0.0002	0.9998	97.16
31.5	34,238,472		0.0000	1.0000	97.14
32.5	34,236,082		0.0000	1.0000	97.14
33.5	34,236,082	12	0.0000	1.0000	97.14
34.5	34,296,637	26,919	0.0008	0.9992	97.14
35.5	34,269,718	1,667	0.0000	1.0000	97.06
36.5	34,269,834	8,490	0.0002	0.9998	97.06
37.5	34,269,649	27,834	0.0008	0.9992	97.04
38.5	23,943,381	3,287	0.0001	0.9999	96.96

METROPOLITAN EDISON COMPANY  
ACCOUNT 354 TOWERS AND FIXTURES  
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2012			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	23,919,329	3,483	0.0001	0.9999	96.94	
40.5	23,270,656	7,354	0.0003	0.9997	96.93	
41.5	22,933,640	3,724	0.0002	0.9998	96.90	
42.5	22,756,515	5,928	0.0003	0.9997	96.88	
43.5	20,487,066	5,561	0.0003	0.9997	96.86	
44.5	17,959,775	2,007	0.0001	0.9999	96.83	
45.5	17,957,768	102,689	0.0057	0.9943	96.82	
46.5	13,091,196		0.0000	1.0000	96.27	
47.5	6,416,465		0.0000	1.0000	96.27	
48.5	5,079,081		0.0000	1.0000	96.27	
49.5	5,080,145	1,692	0.0003	0.9997	96.27	
50.5	5,074,708		0.0000	1.0000	96.23	
51.5	5,023,994	4,556	0.0009	0.9991	96.23	
52.5	4,964,361	3,471	0.0007	0.9993	96.15	
53.5	4,960,890		0.0000	1.0000	96.08	
54.5	4,943,124		0.0000	1.0000	96.08	
55.5	4,762,734		0.0000	1.0000	96.08	
56.5	4,762,687	4,466	0.0009	0.9991	96.08	
57.5	4,619,349		0.0000	1.0000	95.99	
58.5	4,593,215	840	0.0002	0.9998	95.99	
59.5	4,482,923		0.0000	1.0000	95.97	
60.5	1,998,740		0.0000	1.0000	95.97	
61.5	1,028,676		0.0000	1.0000	95.97	
62.5	1,028,676		0.0000	1.0000	95.97	
63.5	974,119		0.0000	1.0000	95.97	
64.5	888,209		0.0000	1.0000	95.97	
65.5	888,209	955	0.0011	0.9989	95.97	
66.5	884,918		0.0000	1.0000	95.87	
67.5	884,918		0.0000	1.0000	95.87	
68.5	883,826		0.0000	1.0000	95.87	
69.5	795,098	8,841	0.0111	0.9889	95.87	
70.5	784,903		0.0000	1.0000	94.80	
71.5	782,964	39,151	0.0500	0.9500	94.80	
72.5	743,813	12,678	0.0170	0.9830	90.06	
73.5	602,560		0.0000	1.0000	88.53	
74.5	584,535		0.0000	1.0000	88.53	
75.5	584,535		0.0000	1.0000	88.53	
76.5	584,335		0.0000	1.0000	88.53	
77.5	584,335		0.0000	1.0000	88.53	
78.5	584,335		0.0000	1.0000	88.53	

METROPOLITAN EDISON COMPANY  
ACCOUNT 354 TOWERS AND FIXTURES  
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2012			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	584,335		0.0000	1.0000	88.53
80.5	584,335		0.0000	1.0000	88.53
81.5	584,335		0.0000	1.0000	88.53
82.5	583,191		0.0000	1.0000	88.53
83.5	569,888		0.0000	1.0000	88.53
84.5	560,817		0.0000	1.0000	88.53
85.5	556,652		0.0000	1.0000	88.53
86.5	512,247		0.0000	1.0000	88.53
87.5	512,247		0.0000	1.0000	88.53
88.5	509,578		0.0000	1.0000	88.53
89.5	450,429		0.0000	1.0000	88.53
90.5	3,318		0.0000	1.0000	88.53
91.5	1,004		0.0000	1.0000	88.53
92.5	1,004		0.0000	1.0000	88.53
93.5					88.53



## METROPOLITAN EDISON COMPANY

## ACCOUNT 354 TOWERS AND FIXTURES

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1911-2012			EXPERIENCE BAND 1975-2014		
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	17,630,335		0.0000	1.0000	100.00
0.5	18,103,588		0.0000	1.0000	100.00
1.5	18,433,599		0.0000	1.0000	100.00
2.5	18,509,193		0.0000	1.0000	100.00
3.5	16,654,021		0.0000	1.0000	100.00
4.5	19,226,137		0.0000	1.0000	100.00
5.5	19,268,405		0.0000	1.0000	100.00
6.5	24,060,261		0.0000	1.0000	100.00
7.5	31,063,823		0.0000	1.0000	100.00
8.5	32,444,135	335,472	0.0103	0.9897	100.00
9.5	32,112,672	27,787	0.0009	0.9991	98.97
10.5	32,086,210		0.0000	1.0000	98.88
11.5	32,136,924		0.0000	1.0000	98.88
12.5	32,192,001		0.0000	1.0000	98.88
13.5	32,195,952		0.0000	1.0000	98.88
14.5	32,216,108	2,640	0.0001	0.9999	98.88
15.5	32,393,858	400	0.0000	1.0000	98.87
16.5	32,372,189	186	0.0000	1.0000	98.87
17.5	32,526,672	43,681	0.0013	0.9987	98.87
18.5	32,509,125	19,580	0.0006	0.9994	98.74
19.5	32,598,998	2,390	0.0001	0.9999	98.68
20.5	35,086,941		0.0000	1.0000	98.67
21.5	35,935,802	34,249	0.0010	0.9990	98.67
22.5	35,861,852	1,854	0.0001	0.9999	98.58
23.5	35,904,529		0.0000	1.0000	98.57
24.5	35,990,439	42,268	0.0012	0.9988	98.57
25.5	35,921,176	299	0.0000	1.0000	98.46
26.5	35,922,014		0.0000	1.0000	98.46
27.5	35,912,131	1,185	0.0000	1.0000	98.46
28.5	35,306,507		0.0000	1.0000	98.45
29.5	34,174,997		0.0000	1.0000	98.45
30.5	33,201,704		0.0000	1.0000	98.45
31.5	33,203,643		0.0000	1.0000	98.45
32.5	33,199,691		0.0000	1.0000	98.45
33.5	33,338,997		0.0000	1.0000	98.45
34.5	33,348,717	3,806	0.0001	0.9999	98.45
35.5	33,344,911	1,362	0.0000	1.0000	98.44
36.5	33,343,549	8,305	0.0002	0.9998	98.44
37.5	33,343,549	24,915	0.0007	0.9993	98.41
38.5	23,017,552		0.0000	1.0000	98.34

## METROPOLITAN EDISON COMPANY

## ACCOUNT 354 TOWERS AND FIXTURES

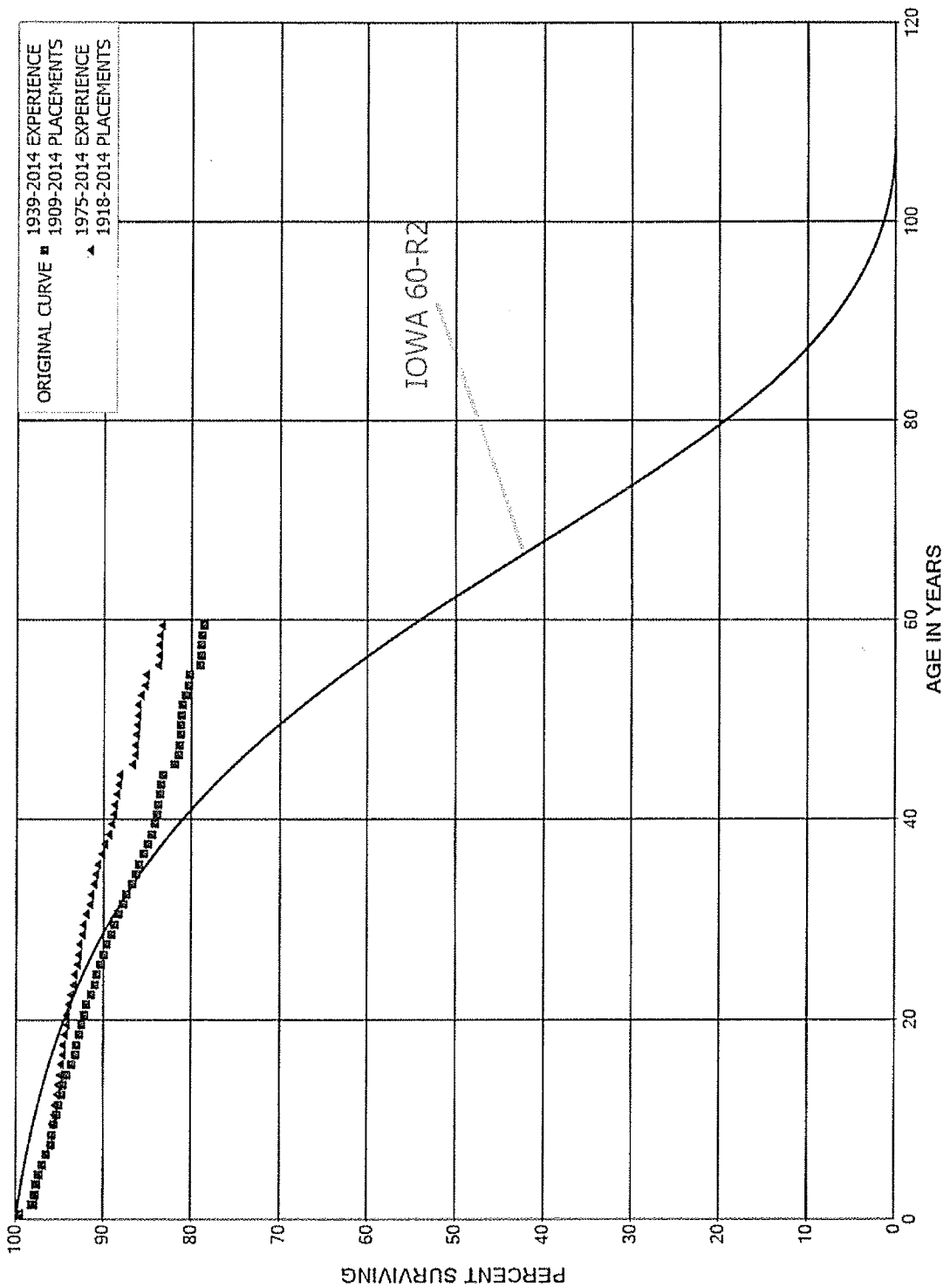
## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2012		EXPERIENCE BAND 1975-2014			
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	23,011,402		0.0000	1.0000	98.34
40.5	22,366,106	4,993	0.0002	0.9998	98.34
41.5	22,031,451		0.0000	1.0000	98.32
42.5	21,858,050		0.0000	1.0000	98.32
43.5	19,607,827	2,268	0.0001	0.9999	98.32
44.5	17,092,901		0.0000	1.0000	98.31
45.5	17,100,259	43,714	0.0026	0.9974	98.31
46.5	12,342,782		0.0000	1.0000	98.05
47.5	5,731,489		0.0000	1.0000	98.05
48.5	4,397,614		0.0000	1.0000	98.05
49.5	4,455,222		0.0000	1.0000	98.05
50.5	4,996,445		0.0000	1.0000	98.05
51.5	5,010,337	4,556	0.0009	0.9991	98.05
52.5	4,950,703	3,471	0.0007	0.9993	97.96
53.5	4,948,283		0.0000	1.0000	97.90
54.5	4,940,820		0.0000	1.0000	97.90
55.5	4,760,431		0.0000	1.0000	97.90
56.5	4,760,384	4,466	0.0009	0.9991	97.90
57.5	4,617,046		0.0000	1.0000	97.80
58.5	4,590,912	840	0.0002	0.9998	97.80
59.5	4,480,619		0.0000	1.0000	97.79
60.5	1,996,437		0.0000	1.0000	97.79
61.5	1,026,373		0.0000	1.0000	97.79
62.5	1,026,573		0.0000	1.0000	97.79
63.5	974,119		0.0000	1.0000	97.79
64.5	888,209		0.0000	1.0000	97.79
65.5	888,209	955	0.0011	0.9989	97.79
66.5	884,918		0.0000	1.0000	97.68
67.5	884,918		0.0000	1.0000	97.68
68.5	883,826		0.0000	1.0000	97.68
69.5	795,098	8,841	0.0111	0.9889	97.68
70.5	784,903		0.0000	1.0000	96.60
71.5	782,964	39,151	0.0500	0.9500	96.60
72.5	743,813	12,678	0.0170	0.9830	91.77
73.5	602,560		0.0000	1.0000	90.20
74.5	584,535		0.0000	1.0000	90.20
75.5	584,535		0.0000	1.0000	90.20
76.5	584,335		0.0000	1.0000	90.20
77.5	584,335		0.0000	1.0000	90.20
78.5	584,335		0.0000	1.0000	90.20

METROPOLITAN EDISON COMPANY  
ACCOUNT 354 TOWERS AND FIXTURES  
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2012			EXPERIENCE BAND 1975-2014		
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	584,335		0.0000	1.0000	90.20
80.5	584,335		0.0000	1.0000	90.20
81.5	584,335		0.0000	1.0000	90.20
82.5	583,191		0.0000	1.0000	90.20
83.5	569,888		0.0000	1.0000	90.20
84.5	560,817		0.0000	1.0000	90.20
85.5	556,652		0.0000	1.0000	90.20
86.5	512,247		0.0000	1.0000	90.20
87.5	512,247		0.0000	1.0000	90.20
88.5	509,578		0.0000	1.0000	90.20
89.5	450,429		0.0000	1.0000	90.20
90.5	3,318		0.0000	1.0000	90.20
91.5	1,004		0.0000	1.0000	90.20
92.5	1,004		0.0000	1.0000	90.20
93.5					90.20

METROPOLITAN EDISON COMPANY  
 ACCOUNT 355 POLES AND FIXTURES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



METROPOLITAN EDISON COMPANY  
ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2014			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	55,912,517	277,913	0.0050	0.9950	100.00
0.5	52,178,524	716,698	0.0137	0.9863	99.50
1.5	49,037,157	125,772	0.0026	0.9974	98.14
2.5	46,815,759	89,042	0.0019	0.9981	97.88
3.5	43,836,868	139,745	0.0032	0.9968	97.70
4.5	43,743,119	215,281	0.0049	0.9951	97.39
5.5	42,946,928	178,220	0.0041	0.9959	96.91
6.5	41,552,991	238,525	0.0057	0.9943	96.51
7.5	41,238,703	54,291	0.0013	0.9987	95.95
8.5	40,430,355	86,036	0.0021	0.9979	95.83
9.5	39,525,573	142,758	0.0036	0.9964	95.62
10.5	39,136,851	105,161	0.0027	0.9973	95.28
11.5	38,964,686	98,805	0.0025	0.9975	95.02
12.5	38,820,840	81,409	0.0021	0.9979	94.78
13.5	38,634,536	146,920	0.0038	0.9962	94.58
14.5	38,145,020	263,389	0.0069	0.9931	94.22
15.5	35,030,386	135,234	0.0039	0.9961	93.57
16.5	32,890,383	48,784	0.0015	0.9985	93.21
17.5	31,452,449	127,225	0.0040	0.9960	93.07
18.5	30,944,977	64,695	0.0021	0.9979	92.69
19.5	28,955,211	85,983	0.0030	0.9970	92.50
20.5	28,145,997	84,059	0.0030	0.9970	92.23
21.5	24,775,674	159,748	0.0064	0.9936	91.95
22.5	23,433,893	105,931	0.0045	0.9955	91.36
23.5	22,478,100	52,716	0.0023	0.9977	90.94
24.5	20,360,456	101,726	0.0050	0.9950	90.73
25.5	19,672,923	73,847	0.0038	0.9962	90.28
26.5	18,112,339	59,504	0.0033	0.9967	89.94
27.5	16,973,732	118,665	0.0070	0.9930	89.64
28.5	15,833,669	51,543	0.0033	0.9967	89.02
29.5	12,648,263	66,236	0.0052	0.9948	88.73
30.5	12,135,383	78,472	0.0065	0.9935	88.26
31.5	11,363,298	40,523	0.0036	0.9964	87.69
32.5	11,057,652	80,044	0.0072	0.9928	87.38
33.5	10,406,818	58,591	0.0056	0.9944	86.75
34.5	9,969,689	42,054	0.0042	0.9958	86.26
35.5	9,609,907	61,376	0.0064	0.9936	85.89
36.5	9,423,995	37,994	0.0040	0.9960	85.35
37.5	8,816,769	46,512	0.0053	0.9947	85.00
38.5	8,762,787	34,223	0.0039	0.9961	84.55

## METROPOLITAN EDISON COMPANY

## ACCOUNT 355 POLES AND FIXTURES

## ORIGINAL LIFE TABLE, CONT.

## PLACEMENT BAND 1909-2014

## 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	8,221,871	21,593	0.0026	0.9974	84.22
40.5	7,747,120	12,177	0.0016	0.9984	84.00
41.5	6,750,576	21,042	0.0031	0.9969	83.87
42.5	5,971,424	8,836	0.0015	0.9985	83.61
43.5	5,242,979	13,327	0.0025	0.9975	83.48
44.5	3,921,223	62,405	0.0159	0.9841	83.27
45.5	3,469,668	16,671	0.0048	0.9952	81.95
46.5	2,965,757	5,403	0.0018	0.9982	81.55
47.5	2,686,554	2,307	0.0009	0.9991	81.40
48.5	2,424,193	2,115	0.0009	0.9991	81.33
49.5	2,261,113	3,882	0.0017	0.9983	81.26
50.5	2,109,159	1,025	0.0005	0.9995	81.12
51.5	1,844,158	7,318	0.0040	0.9960	81.08
52.5	1,737,474	7,683	0.0044	0.9956	80.76
53.5	1,557,692	1,903	0.0012	0.9988	80.41
54.5	1,411,731	22,647	0.0160	0.9840	80.31
55.5	1,111,077	1,053	0.0009	0.9991	79.02
56.5	1,062,561	560	0.0005	0.9995	78.94
57.5	863,189	503	0.0006	0.9994	78.90
58.5	763,407	2,176	0.0029	0.9971	78.86
59.5	692,703	1,979	0.0029	0.9971	78.63
60.5	595,839	2,835	0.0048	0.9952	78.41
61.5	531,972	1,201	0.0023	0.9977	78.03
62.5	433,811	1,391	0.0032	0.9968	77.86
63.5	386,793	154	0.0004	0.9996	77.61
64.5	258,999	293	0.0011	0.9989	77.58
65.5	156,702	626	0.0040	0.9960	77.49
66.5	99,040	779	0.0079	0.9921	77.18
67.5	92,372	233	0.0025	0.9975	76.57
68.5	90,742	220	0.0024	0.9976	76.38
69.5	89,636	145	0.0016	0.9984	76.20
70.5	87,299	385	0.0044	0.9956	76.07
71.5	66,356	438	0.0066	0.9934	75.74
72.5	63,164	682	0.0108	0.9892	75.24
73.5	16,350	36	0.0022	0.9978	74.42
74.5	13,266	33	0.0025	0.9975	74.26
75.5	12,967	264	0.0203	0.9797	74.08
76.5	704		0.0000	1.0000	72.57
77.5	704		0.0000	1.0000	72.57
78.5	704		0.0000	1.0000	72.57

## METROPOLITAN EDISON COMPANY

## ACCOUNT 355 POLES AND FIXTURES

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2014			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	704		0.0000	1.0000	72.57
80.5	704		0.0000	1.0000	72.57
81.5	704		0.0000	1.0000	72.57
82.5	704		0.0000	1.0000	72.57
83.5	704		0.0000	1.0000	72.57
84.5	704	1	0.0018	0.9982	72.57
85.5					72.44

## METROPOLITAN EDISON COMPANY

## ACCOUNT 355 POLES AND FIXTURES

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1918-2014			EXPERIENCE BAND 1975-2014			
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	42,694,267	270,693	0.0063	0.9937	100.00	
0.5	39,463,556	664,580	0.0168	0.9832	99.37	
1.5	38,054,287	72,768	0.0019	0.9981	97.69	
2.5	36,859,745	45,424	0.0012	0.9988	97.51	
3.5	34,991,054	97,356	0.0028	0.9972	97.39	
4.5	36,349,134	149,104	0.0041	0.9959	97.11	
5.5	36,167,604	117,826	0.0033	0.9967	96.72	
6.5	35,547,229	169,919	0.0048	0.9952	96.40	
7.5	35,537,235	17,426	0.0005	0.9995	95.94	
8.5	35,105,861	45,176	0.0013	0.9987	95.89	
9.5	34,618,879	83,767	0.0024	0.9976	95.77	
10.5	34,569,019	71,718	0.0021	0.9979	95.54	
11.5	34,500,108	57,717	0.0017	0.9983	95.34	
12.5	34,593,417	28,275	0.0008	0.9992	95.18	
13.5	34,698,446	104,431	0.0030	0.9970	95.10	
14.5	34,493,904	49,140	0.0014	0.9986	94.82	
15.5	31,981,240	48,545	0.0015	0.9985	94.68	
16.5	30,021,124	19,873	0.0007	0.9993	94.54	
17.5	28,924,939	71,803	0.0025	0.9975	94.48	
18.5	28,648,614	39,556	0.0014	0.9986	94.24	
19.5	26,842,734	12,265	0.0005	0.9995	94.11	
20.5	26,348,856	49,896	0.0019	0.9981	94.07	
21.5	23,111,215	66,469	0.0029	0.9971	93.89	
22.5	22,096,207	82,384	0.0037	0.9963	93.62	
23.5	21,260,002	30,054	0.0014	0.9986	93.27	
24.5	19,445,038	56,232	0.0029	0.9971	93.14	
25.5	18,969,300	22,693	0.0012	0.9988	92.87	
26.5	17,539,692	35,491	0.0020	0.9980	92.76	
27.5	16,489,512	52,170	0.0032	0.9968	92.57	
28.5	15,419,426	20,096	0.0013	0.9987	92.28	
29.5	12,269,803	38,962	0.0032	0.9968	92.16	
30.5	11,794,956	54,121	0.0046	0.9954	91.86	
31.5	11,020,368	21,292	0.0019	0.9981	91.44	
32.5	10,758,144	32,716	0.0030	0.9970	91.27	
33.5	10,257,467	29,481	0.0029	0.9971	90.99	
34.5	9,859,079	28,882	0.0029	0.9971	90.73	
35.5	9,512,323	47,238	0.0050	0.9950	90.46	
36.5	9,355,574	29,678	0.0032	0.9968	90.01	
37.5	8,758,864	45,807	0.0052	0.9948	89.73	
38.5	8,707,035	29,072	0.0033	0.9967	89.26	



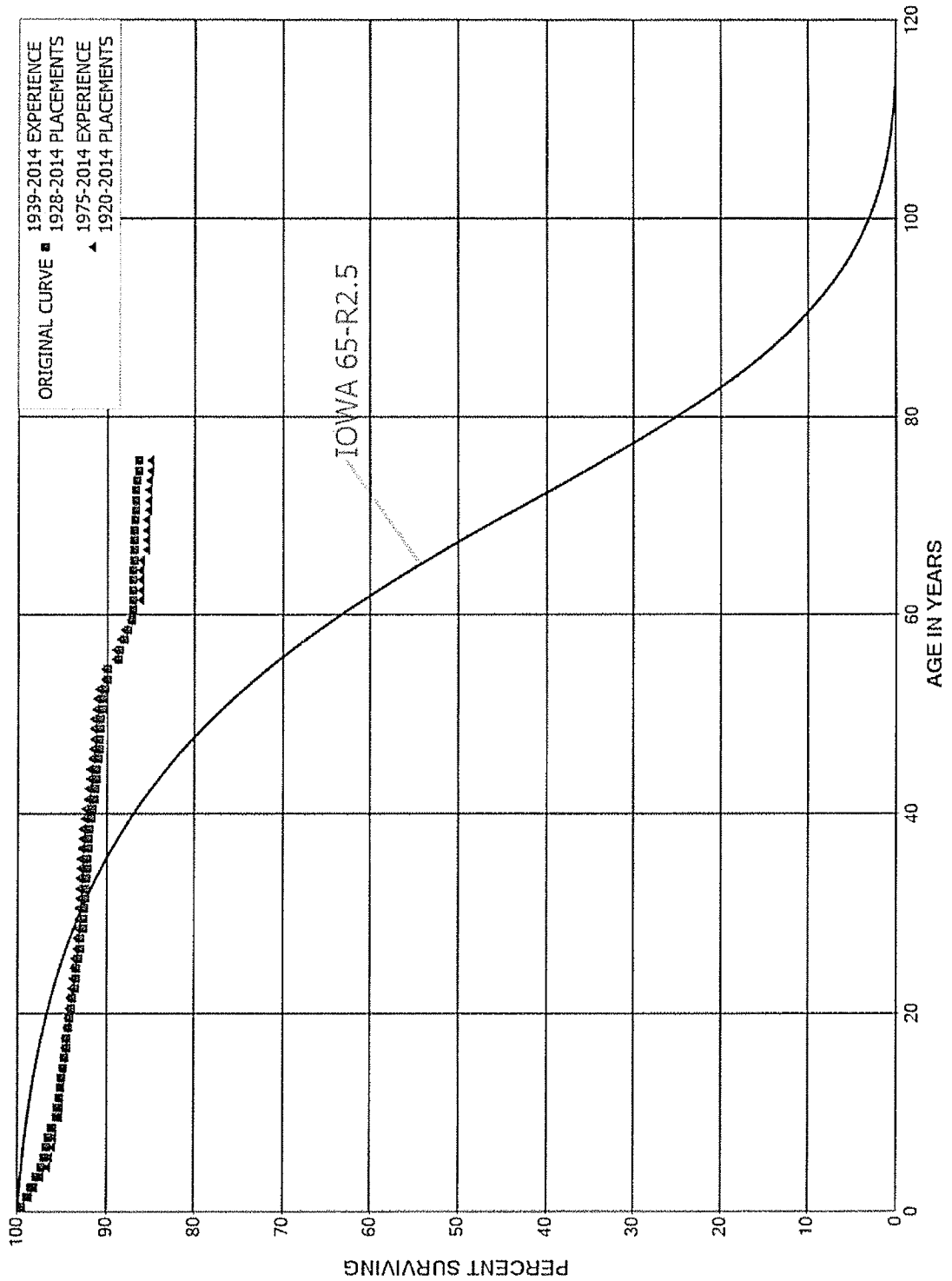
METROPOLITAN EDISON COMPANY  
ACCOUNT 355 POLES AND FIXTURES  
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2014			EXPERIENCE BAND 1975-2014			
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	8,179,196	18,989	0.0023	0.9977	88.96	
40.5	7,714,606	11,749	0.0015	0.9985	88.75	
41.5	6,720,178	20,059	0.0030	0.9970	88.62	
42.5	5,942,940	8,402	0.0014	0.9986	88.35	
43.5	5,217,992	11,675	0.0022	0.9978	88.23	
44.5	3,899,050	62,257	0.0160	0.9840	88.03	
45.5	3,455,722	12,533	0.0036	0.9964	86.63	
46.5	2,956,079	2,200	0.0007	0.9993	86.31	
47.5	2,686,270	2,266	0.0008	0.9992	86.25	
48.5	2,424,033	2,115	0.0009	0.9991	86.17	
49.5	2,260,953	3,882	0.0017	0.9983	86.10	
50.5	2,109,159	1,025	0.0005	0.9995	85.95	
51.5	1,844,158	7,318	0.0040	0.9960	85.91	
52.5	1,737,474	7,683	0.0044	0.9956	85.57	
53.5	1,557,692	1,903	0.0012	0.9988	85.19	
54.5	1,411,731	22,647	0.0160	0.9840	85.09	
55.5	1,111,077	1,053	0.0009	0.9991	83.72	
56.5	1,062,561	560	0.0005	0.9995	83.64	
57.5	863,189	503	0.0006	0.9994	83.60	
58.5	763,407	2,176	0.0029	0.9971	83.55	
59.5	692,703	1,979	0.0029	0.9971	83.31	
60.5	595,839	2,835	0.0048	0.9952	83.07	
61.5	531,972	1,201	0.0023	0.9977	82.68	
62.5	433,811	1,391	0.0032	0.9968	82.49	
63.5	386,793	154	0.0004	0.9996	82.23	
64.5	258,999	293	0.0011	0.9989	82.19	
65.5	156,702	626	0.0040	0.9960	82.10	
66.5	99,040	779	0.0079	0.9921	81.77	
67.5	92,372	233	0.0025	0.9975	81.13	
68.5	90,742	220	0.0024	0.9976	80.93	
69.5	89,636	145	0.0016	0.9984	80.73	
70.5	87,299	385	0.0044	0.9956	80.60	
71.5	66,356	438	0.0066	0.9934	80.24	
72.5	63,164	682	0.0108	0.9892	79.71	
73.5	16,350	36	0.0022	0.9978	78.85	
74.5	13,266	33	0.0025	0.9975	78.68	
75.5	12,967	264	0.0203	0.9797	78.48	
76.5	704		0.0000	1.0000	76.89	
77.5	704		0.0000	1.0000	76.89	
78.5	704		0.0000	1.0000	76.89	

METROPOLITAN EDISON COMPANY  
ACCOUNT 355 POLES AND FIXTURES  
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2014			EXPERIENCE BAND 1975-2014		
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	704		0.0000	1.0000	76.89
80.5	704		0.0000	1.0000	76.89
81.5	704		0.0000	1.0000	76.89
82.5	704		0.0000	1.0000	76.89
83.5	704		0.0000	1.0000	76.89
84.5	704	1	0.0018	0.9982	76.89
85.5					76.75

METROPOLITAN EDISON COMPANY  
 ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



## METROPOLITAN EDISON COMPANY

## ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1928-2014			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	73,674,552	378,287	0.0051	0.9949	100.00
0.5	73,659,433	523,610	0.0071	0.9929	99.49
1.5	71,139,526	329,589	0.0046	0.9954	98.78
2.5	65,273,643	315,496	0.0048	0.9952	98.32
3.5	60,716,233	392,977	0.0065	0.9935	97.85
4.5	60,708,026	195,325	0.0032	0.9968	97.21
5.5	59,960,584	159,916	0.0027	0.9973	96.90
6.5	56,269,461	71,968	0.0013	0.9987	96.64
7.5	55,966,282	195,944	0.0035	0.9965	96.52
8.5	54,011,531	356,406	0.0066	0.9934	96.18
9.5	52,024,410	58,389	0.0011	0.9989	95.55
10.5	48,928,915	122,353	0.0025	0.9975	95.44
11.5	48,757,400	50,550	0.0010	0.9990	95.20
12.5	48,810,090	56,912	0.0012	0.9988	95.10
13.5	47,571,594	81,384	0.0017	0.9983	94.99
14.5	47,270,111	72,448	0.0015	0.9985	94.83
15.5	46,907,863	88,436	0.0019	0.9981	94.68
16.5	46,206,475	39,919	0.0009	0.9991	94.50
17.5	45,842,998	102,095	0.0022	0.9978	94.42
18.5	45,653,725	38,267	0.0008	0.9992	94.21
19.5	44,678,037	91,581	0.0020	0.9980	94.13
20.5	44,107,991	61,743	0.0014	0.9986	93.94
21.5	42,374,123	130,255	0.0031	0.9969	93.81
22.5	40,571,604	50,437	0.0012	0.9988	93.52
23.5	39,543,667	34,391	0.0009	0.9991	93.40
24.5	38,350,577	79,174	0.0021	0.9979	93.32
25.5	37,527,068	71,191	0.0019	0.9981	93.13
26.5	36,768,543	32,532	0.0009	0.9991	92.95
27.5	36,087,203	100,618	0.0028	0.9972	92.87
28.5	34,957,936	24,158	0.0007	0.9993	92.61
29.5	32,663,190	20,156	0.0006	0.9994	92.55
30.5	32,107,850	41,050	0.0013	0.9987	92.49
31.5	31,633,297	13,955	0.0004	0.9996	92.37
32.5	31,412,404	26,372	0.0008	0.9992	92.33
33.5	31,136,196	20,892	0.0007	0.9993	92.25
34.5	31,010,357	18,230	0.0006	0.9994	92.19
35.5	30,713,803	22,100	0.0007	0.9993	92.14
36.5	30,520,409	26,311	0.0009	0.9991	92.07
37.5	30,214,175	23,782	0.0008	0.9992	91.99
38.5	22,322,593	50,668	0.0023	0.9977	91.92

## METROPOLITAN EDISON COMPANY

## ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2014			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	21,964,724	38,541	0.0018	0.9982	91.71	
40.5	21,269,456	32,025	0.0015	0.9985	91.55	
41.5	20,403,594	43,393	0.0021	0.9979	91.41	
42.5	19,994,042	6,799	0.0003	0.9997	91.22	
43.5	18,613,941	16,065	0.0009	0.9991	91.19	
44.5	16,609,324	39,159	0.0024	0.9976	91.11	
45.5	16,200,370	18,499	0.0011	0.9989	90.89	
46.5	13,605,251	5,765	0.0004	0.9996	90.79	
47.5	7,766,554	1,805	0.0002	0.9998	90.75	
48.5	6,821,117	1,428	0.0002	0.9998	90.73	
49.5	6,645,351	18,896	0.0028	0.9972	90.71	
50.5	6,247,006	4,479	0.0007	0.9993	90.45	
51.5	5,863,641	7,855	0.0013	0.9987	90.39	
52.5	5,669,623	18,854	0.0033	0.9967	90.27	
53.5	5,497,583	1,578	0.0003	0.9997	89.97	
54.5	5,390,924	75,909	0.0141	0.9859	89.94	
55.5	5,278,364	3,449	0.0007	0.9993	88.68	
56.5	5,220,641	32,957	0.0063	0.9937	88.62	
57.5	4,859,042	26,113	0.0054	0.9946	88.06	
58.5	4,635,208	25,946	0.0056	0.9944	87.58	
59.5	4,467,699	1,338	0.0003	0.9997	87.09	
60.5	3,294,443	628	0.0002	0.9998	87.07	
61.5	2,883,362	917	0.0003	0.9997	87.05	
62.5	2,754,084	949	0.0003	0.9997	87.02	
63.5	2,688,794	568	0.0002	0.9998	86.99	
64.5	2,435,018	1,834	0.0008	0.9992	86.98	
65.5	2,312,108	700	0.0003	0.9997	86.91	
66.5	2,237,510	152	0.0001	0.9999	86.88	
67.5	2,227,746	425	0.0002	0.9998	86.88	
68.5	2,226,992	152	0.0001	0.9999	86.86	
69.5	2,220,905	3,347	0.0015	0.9985	86.86	
70.5	2,217,447	1,516	0.0007	0.9993	86.72	
71.5	2,173,023	368	0.0002	0.9998	86.67	
72.5	2,159,989	2,897	0.0013	0.9987	86.65	
73.5	2,033,894	2,819	0.0014	0.9986	86.53	
74.5	2,025,031	85	0.0000	1.0000	86.41	
75.5	2,024,908	10,462	0.0052	0.9948	86.41	
76.5	321		0.0000	1.0000	85.96	
77.5	321		0.0000	1.0000	85.96	
78.5	321		0.0000	1.0000	85.96	

## METROPOLITAN EDISON COMPANY

## ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2014			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	321		0.0000	1.0000	85.96
80.5	321		0.0000	1.0000	85.96
81.5	321		0.0000	1.0000	85.96
82.5	321		0.0000	1.0000	85.96
83.5	321		0.0000	1.0000	85.96
84.5	321		0.0000	1.0000	85.96
85.5	321		0.0000	1.0000	85.96
86.5					85.96

## METROPOLITAN EDISON COMPANY

## ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1920-2014

## EXPERIENCE BAND 1975-2014

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	50,472,646	312,629	0.0062	0.9938	100.00
0.5	49,485,016	471,998	0.0095	0.9905	99.38
1.5	47,959,451	280,953	0.0059	0.9941	98.43
2.5	42,597,645	276,871	0.0065	0.9935	97.86
3.5	39,799,612	324,934	0.0082	0.9918	97.22
4.5	41,618,082	96,785	0.0023	0.9977	96.43
5.5	41,447,214	140,192	0.0034	0.9966	96.20
6.5	40,598,341	29,021	0.0007	0.9993	95.88
7.5	46,478,266	16,738	0.0004	0.9996	95.81
8.5	45,720,652	328,338	0.0072	0.9928	95.77
9.5	44,029,791	30,686	0.0007	0.9993	95.09
10.5	41,397,809	31,210	0.0008	0.9992	95.02
11.5	41,735,055	15,737	0.0004	0.9996	94.95
12.5	41,792,970	23,159	0.0006	0.9994	94.91
13.5	40,784,699	60,906	0.0015	0.9985	94.86
14.5	40,676,713	47,488	0.0012	0.9988	94.72
15.5	40,810,495	13,893	0.0003	0.9997	94.61
16.5	40,272,136	23,715	0.0006	0.9994	94.58
17.5	40,321,566	89,215	0.0022	0.9978	94.52
18.5	40,423,770	23,950	0.0006	0.9994	94.31
19.5	39,683,112	56,659	0.0014	0.9986	94.25
20.5	40,446,893	41,023	0.0010	0.9990	94.12
21.5	39,193,518	116,556	0.0030	0.9970	94.02
22.5	37,577,672	34,817	0.0009	0.9991	93.74
23.5	36,656,504	22,394	0.0006	0.9994	93.66
24.5	35,785,268	72,837	0.0020	0.9980	93.60
25.5	35,109,616	56,944	0.0016	0.9984	93.41
26.5	34,460,462	17,547	0.0005	0.9995	93.26
27.5	33,813,230	51,104	0.0015	0.9985	93.21
28.5	32,735,939	15,269	0.0005	0.9995	93.07
29.5	30,450,401	6,611	0.0002	0.9998	93.03
30.5	29,918,118	35,310	0.0012	0.9988	93.01
31.5	29,406,094	4,156	0.0001	0.9999	92.90
32.5	29,213,774	17,109	0.0006	0.9994	92.88
33.5	29,194,741	16,860	0.0006	0.9994	92.83
34.5	29,081,505	16,171	0.0006	0.9994	92.78
35.5	28,787,804	19,590	0.0007	0.9993	92.72
36.5	30,322,340	23,508	0.0008	0.9992	92.66
37.5	30,023,045	21,079	0.0007	0.9993	92.59
38.5	22,187,288	48,290	0.0022	0.9978	92.52

## METROPOLITAN EDISON COMPANY

## ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2014			EXPERIENCE BAND 1975-2014		
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	21,851,814	36,460	0.0017	0.9983	92.32
40.5	21,162,713	30,290	0.0014	0.9986	92.17
41.5	20,304,082	43,192	0.0021	0.9979	92.04
42.5	19,896,814	5,227	0.0003	0.9997	91.84
43.5	18,553,337	15,777	0.0009	0.9991	91.82
44.5	16,553,947	38,652	0.0023	0.9977	91.74
45.5	16,165,397	18,499	0.0011	0.9989	91.52
46.5	13,605,251	5,765	0.0004	0.9996	91.42
47.5	7,822,103	1,805	0.0002	0.9998	91.38
48.5	6,919,026	1,428	0.0002	0.9998	91.36
49.5	6,825,660	18,896	0.0028	0.9972	91.34
50.5	6,655,649	5,589	0.0008	0.9992	91.09
51.5	6,315,985	14,573	0.0023	0.9977	91.01
52.5	6,115,249	45,564	0.0075	0.9925	90.80
53.5	5,929,871	3,109	0.0005	0.9995	90.13
54.5	5,820,189	76,524	0.0131	0.9869	90.08
55.5	5,702,605	4,370	0.0008	0.9992	88.89
56.5	5,643,961	32,997	0.0058	0.9942	88.83
57.5	5,282,322	27,266	0.0052	0.9948	88.31
58.5	5,057,335	38,574	0.0076	0.9924	87.85
59.5	4,876,867	14,644	0.0030	0.9970	87.18
60.5	3,690,304	37,441	0.0101	0.9899	86.92
61.5	3,242,410	1,375	0.0004	0.9996	86.04
62.5	3,112,673	949	0.0003	0.9997	86.00
63.5	3,047,383	756	0.0002	0.9998	85.97
64.5	2,793,419	2,836	0.0010	0.9990	85.95
65.5	2,669,508	17,067	0.0064	0.9936	85.87
66.5	2,528,306	152	0.0001	0.9999	85.32
67.5	2,496,047	425	0.0002	0.9998	85.31
68.5	2,446,896	152	0.0001	0.9999	85.30
69.5	2,257,643	3,347	0.0015	0.9985	85.29
70.5	2,231,290	1,516	0.0007	0.9993	85.17
71.5	2,186,866	368	0.0002	0.9998	85.11
72.5	2,160,427	2,897	0.0013	0.9987	85.09
73.5	2,033,894	2,819	0.0014	0.9986	84.98
74.5	2,025,031	85	0.0000	1.0000	84.86
75.5	2,024,908	10,462	0.0052	0.9948	84.86
76.5	321		0.0000	1.0000	84.42
77.5	321		0.0000	1.0000	84.42
78.5	321		0.0000	1.0000	84.42

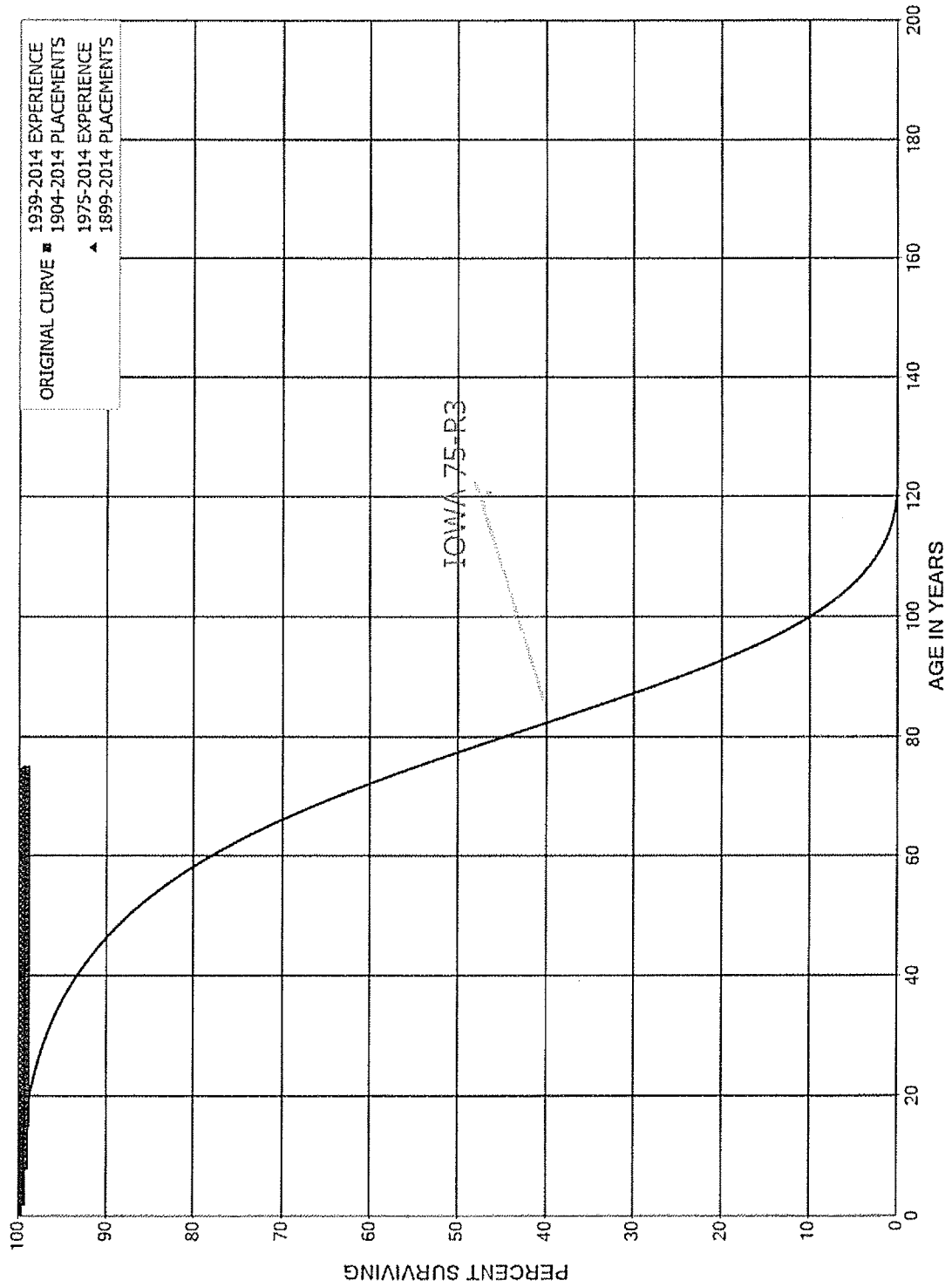


METROPOLITAN EDISON COMPANY  
ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2014			EXPERIENCE BAND 1975-2014		
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	321		0.0000	1.0000	84.42
80.5	321		0.0000	1.0000	84.42
81.5	321		0.0000	1.0000	84.42
82.5	321		0.0000	1.0000	84.42
83.5	321		0.0000	1.0000	84.42
84.5	321		0.0000	1.0000	84.42
85.5	321		0.0000	1.0000	84.42
86.5					84.42

METROPOLITAN EDISON COMPANY  
ACCOUNT 356.10 CLEARING COSTS AND RIGHTS OF WAY  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## METROPOLITAN EDISON COMPANY

## ACCOUNT 356.10 CLEARING COSTS AND RIGHTS OF WAY

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1904-2014

EXPERIENCE BAND 1939-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETM RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	17,450,111		0.0000	1.0000	100.00
0.5	13,256,154		0.0000	1.0000	100.00
1.5	6,892,279	23,929	0.0035	0.9965	100.00
2.5	6,940,131		0.0000	1.0000	99.65
3.5	6,231,761		0.0000	1.0000	99.65
4.5	6,358,986		0.0000	1.0000	99.65
5.5	4,895,309		0.0000	1.0000	99.65
6.5	4,368,104		0.0000	1.0000	99.65
7.5	4,235,894	14,591	0.0034	0.9966	99.65
8.5	4,156,413		0.0000	1.0000	99.31
9.5	4,193,486		0.0000	1.0000	99.31
10.5	4,235,098		0.0000	1.0000	99.31
11.5	4,247,000	21	0.0000	1.0000	99.31
12.5	4,435,752		0.0000	1.0000	99.31
13.5	4,484,429	1,873	0.0004	0.9996	99.31
14.5	4,501,422	2,011	0.0004	0.9996	99.27
15.5	5,028,064		0.0000	1.0000	99.22
16.5	4,864,303		0.0000	1.0000	99.22
17.5	4,900,721		0.0000	1.0000	99.22
18.5	4,816,147		0.0000	1.0000	99.22
19.5	4,648,292		0.0000	1.0000	99.22
20.5	4,638,088		0.0000	1.0000	99.22
21.5	4,528,811		0.0000	1.0000	99.22
22.5	4,518,080		0.0000	1.0000	99.22
23.5	4,513,747		0.0000	1.0000	99.22
24.5	4,459,335		0.0000	1.0000	99.22
25.5	4,457,475		0.0000	1.0000	99.22
26.5	4,491,570		0.0000	1.0000	99.22
27.5	4,485,079		0.0000	1.0000	99.22
28.5	4,466,053		0.0000	1.0000	99.22
29.5	4,280,985		0.0000	1.0000	99.22
30.5	4,216,643		0.0000	1.0000	99.22
31.5	4,154,237		0.0000	1.0000	99.22
32.5	4,120,427		0.0000	1.0000	99.22
33.5	4,127,215		0.0000	1.0000	99.22
34.5	4,128,413		0.0000	1.0000	99.22
35.5	4,106,552		0.0000	1.0000	99.22
36.5	4,107,337		0.0000	1.0000	99.22
37.5	4,077,877		0.0000	1.0000	99.22
38.5	3,371,197		0.0000	1.0000	99.22

## METROPOLITAN EDISON COMPANY

## ACCOUNT 356.10 CLEARING COSTS AND RIGHTS OF WAY

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2014			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	3,342,427		0.0000	1.0000	99.22
40.5	3,287,987		0.0000	1.0000	99.22
41.5	3,172,086		0.0000	1.0000	99.22
42.5	3,119,544		0.0000	1.0000	99.22
43.5	2,987,838		0.0000	1.0000	99.22
44.5	2,934,496		0.0000	1.0000	99.22
45.5	2,970,415		0.0000	1.0000	99.22
46.5	2,722,555		0.0000	1.0000	99.22
47.5	2,220,305		0.0000	1.0000	99.22
48.5	2,058,534		0.0000	1.0000	99.22
49.5	2,029,819		0.0000	1.0000	99.22
50.5	2,007,436		0.0000	1.0000	99.22
51.5	1,926,525		0.0000	1.0000	99.22
52.5	1,916,110		0.0000	1.0000	99.22
53.5	1,884,244		0.0000	1.0000	99.22
54.5	1,881,309		0.0000	1.0000	99.22
55.5	2,103,777		0.0000	1.0000	99.22
56.5	2,091,067		0.0000	1.0000	99.22
57.5	1,971,927		0.0000	1.0000	99.22
58.5	1,925,570		0.0000	1.0000	99.22
59.5	1,906,639		0.0000	1.0000	99.22
60.5	1,379,535		0.0000	1.0000	99.22
61.5	1,076,580		0.0000	1.0000	99.22
62.5	1,002,454		0.0000	1.0000	99.22
63.5	990,090		0.0000	1.0000	99.22
64.5	846,297		0.0000	1.0000	99.22
65.5	816,961		0.0000	1.0000	99.22
66.5	770,847		0.0000	1.0000	99.22
67.5	756,071		0.0000	1.0000	99.22
68.5	708,139		0.0000	1.0000	99.22
69.5	621,494		0.0000	1.0000	99.22
70.5	600,020		0.0000	1.0000	99.22
71.5	579,027		0.0000	1.0000	99.22
72.5	562,266		0.0000	1.0000	99.22
73.5	543,597		0.0000	1.0000	99.22
74.5	540,129		0.0000	1.0000	99.22
75.5	538,805		0.0000	1.0000	99.22
76.5	8,922		0.0000	1.0000	99.22
77.5	8,172		0.0000	1.0000	99.22
78.5	8,172		0.0000	1.0000	99.22

## METROPOLITAN EDISON COMPANY

ACCOUNT 356.10 CLEARING COSTS AND RIGHTS OF WAY

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2014			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	8,172		0.0000	1.0000	99.22
80.5	8,172		0.0000	1.0000	99.22
81.5	4,931		0.0000	1.0000	99.22
82.5	441		0.0000	1.0000	99.22
83.5	441		0.0000	1.0000	99.22
84.5	441		0.0000	1.0000	99.22
85.5	441		0.0000	1.0000	99.22
86.5	441		0.0000	1.0000	99.22
87.5					99.22

## METROPOLITAN EDISON COMPANY

## ACCOUNT 356.10 CLEARING COSTS AND RIGHTS OF WAY

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1899-2014

## EXPERIENCE BAND 1975-2014

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	16,698,017		0.0000	1.0000	100.00
0.5	12,487,695		0.0000	1.0000	100.00
1.5	6,015,393	23,929	0.0040	0.9960	100.00
2.5	5,635,677		0.0000	1.0000	99.60
3.5	4,877,579		0.0000	1.0000	99.60
4.5	5,068,469		0.0000	1.0000	99.60
5.5	3,652,643		0.0000	1.0000	99.60
6.5	3,282,541		0.0000	1.0000	99.60
7.5	3,627,398		0.0000	1.0000	99.60
8.5	3,706,995		0.0000	1.0000	99.60
9.5	3,775,045		0.0000	1.0000	99.60
10.5	3,799,439		0.0000	1.0000	99.60
11.5	3,881,644	21	0.0000	1.0000	99.60
12.5	3,977,879		0.0000	1.0000	99.60
13.5	4,010,730	1,873	0.0005	0.9995	99.60
14.5	4,011,792	2,011	0.0005	0.9995	99.56
15.5	4,051,408		0.0000	1.0000	99.51
16.5	3,592,766		0.0000	1.0000	99.51
17.5	3,697,454		0.0000	1.0000	99.51
18.5	3,651,272		0.0000	1.0000	99.51
19.5	3,364,354		0.0000	1.0000	99.51
20.5	3,860,281		0.0000	1.0000	99.51
21.5	4,024,944		0.0000	1.0000	99.51
22.5	4,054,386		0.0000	1.0000	99.51
23.5	4,060,338		0.0000	1.0000	99.51
24.5	4,143,047		0.0000	1.0000	99.51
25.5	4,160,960		0.0000	1.0000	99.51
26.5	4,206,935		0.0000	1.0000	99.51
27.5	4,192,962		0.0000	1.0000	99.51
28.5	4,158,744		0.0000	1.0000	99.51
29.5	3,971,015		0.0000	1.0000	99.51
30.5	3,907,088		0.0000	1.0000	99.51
31.5	3,865,483		0.0000	1.0000	99.51
32.5	3,841,071		0.0000	1.0000	99.51
33.5	3,849,472		0.0000	1.0000	99.51
34.5	3,851,969		0.0000	1.0000	99.51
35.5	3,830,043		0.0000	1.0000	99.51
36.5	4,089,961		0.0000	1.0000	99.51
37.5	4,060,628		0.0000	1.0000	99.51
38.5	3,336,267		0.0000	1.0000	99.51

## METROPOLITAN EDISON COMPANY

## ACCOUNT 356.10 CLEARING COSTS AND RIGHTS OF WAY

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2014			EXPERIENCE BAND 1975-2014		
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	3,307,147		0.0000	1.0000	99.51
40.5	3,246,908		0.0000	1.0000	99.51
41.5	3,122,644		0.0000	1.0000	99.51
42.5	3,057,511		0.0000	1.0000	99.51
43.5	2,944,984		0.0000	1.0000	99.51
44.5	2,846,229		0.0000	1.0000	99.51
45.5	2,781,418		0.0000	1.0000	99.51
46.5	2,519,971		0.0000	1.0000	99.51
47.5	2,062,224		0.0000	1.0000	99.51
48.5	1,896,967		0.0000	1.0000	99.51
49.5	1,912,860		0.0000	1.0000	99.51
50.5	1,976,315		0.0000	1.0000	99.51
51.5	1,915,140		0.0000	1.0000	99.51
52.5	1,898,854		0.0000	1.0000	99.51
53.5	1,872,824		0.0000	1.0000	99.51
54.5	1,873,365		0.0000	1.0000	99.51
55.5	2,095,834		0.0000	1.0000	99.51
56.5	2,084,447		0.0000	1.0000	99.51
57.5	1,967,936		0.0000	1.0000	99.51
58.5	1,917,840		0.0000	1.0000	99.51
59.5	1,898,908		0.0000	1.0000	99.51
60.5	1,371,804		0.0000	1.0000	99.51
61.5	1,068,849		0.0000	1.0000	99.51
62.5	997,963		0.0000	1.0000	99.51
63.5	989,649		0.0000	1.0000	99.51
64.5	845,856		0.0000	1.0000	99.51
65.5	816,520		0.0000	1.0000	99.51
66.5	770,406		0.0000	1.0000	99.51
67.5	755,630		0.0000	1.0000	99.51
68.5	708,139		0.0000	1.0000	99.51
69.5	621,494		0.0000	1.0000	99.51
70.5	600,020		0.0000	1.0000	99.51
71.5	579,027		0.0000	1.0000	99.51
72.5	562,266		0.0000	1.0000	99.51
73.5	543,597		0.0000	1.0000	99.51
74.5	540,129		0.0000	1.0000	99.51
75.5	538,870		0.0000	1.0000	99.51
76.5	8,987		0.0000	1.0000	99.51
77.5	8,237		0.0000	1.0000	99.51
78.5	8,237		0.0000	1.0000	99.51

## METROPOLITAN EDISON COMPANY

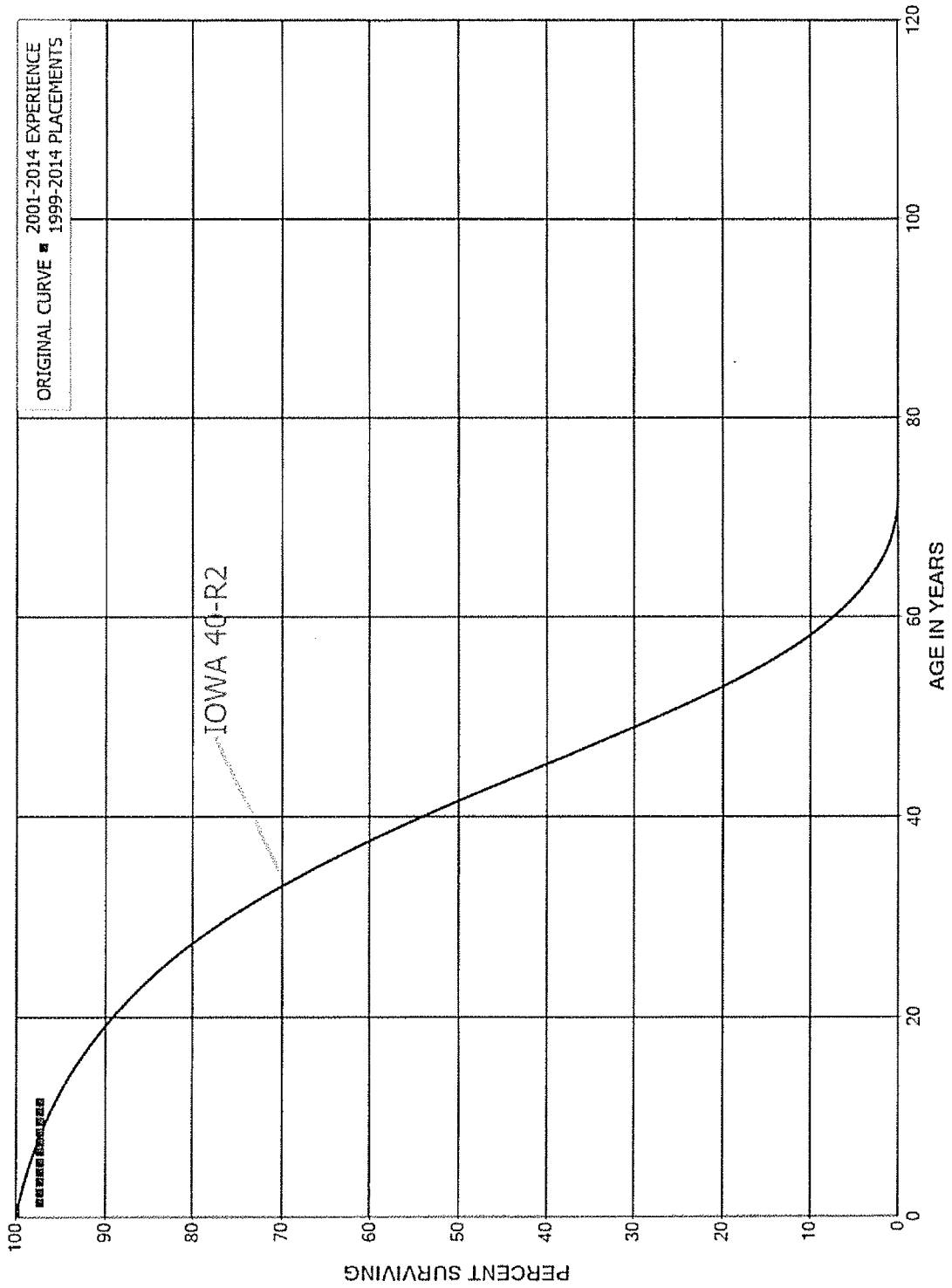
## ACCOUNT 356.10 CLEARING COSTS AND RIGHTS OF WAY

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2014			EXPERIENCE BAND 1975-2014		
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	8,237		0.0000	1.0000	99.51
80.5	8,237		0.0000	1.0000	99.51
81.5	4,996		0.0000	1.0000	99.51
82.5	506		0.0000	1.0000	99.51
83.5	506		0.0000	1.0000	99.51
84.5	506		0.0000	1.0000	99.51
85.5	506		0.0000	1.0000	99.51
86.5	506		0.0000	1.0000	99.51
87.5	65		0.0000	1.0000	99.51
88.5	65		0.0000	1.0000	99.51
89.5	65		0.0000	1.0000	99.51
90.5	65		0.0000	1.0000	99.51
91.5	65		0.0000	1.0000	99.51
92.5	65		0.0000	1.0000	99.51
93.5	65		0.0000	1.0000	99.51
94.5					99.51



METROPOLITAN EDISON COMPANY  
ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



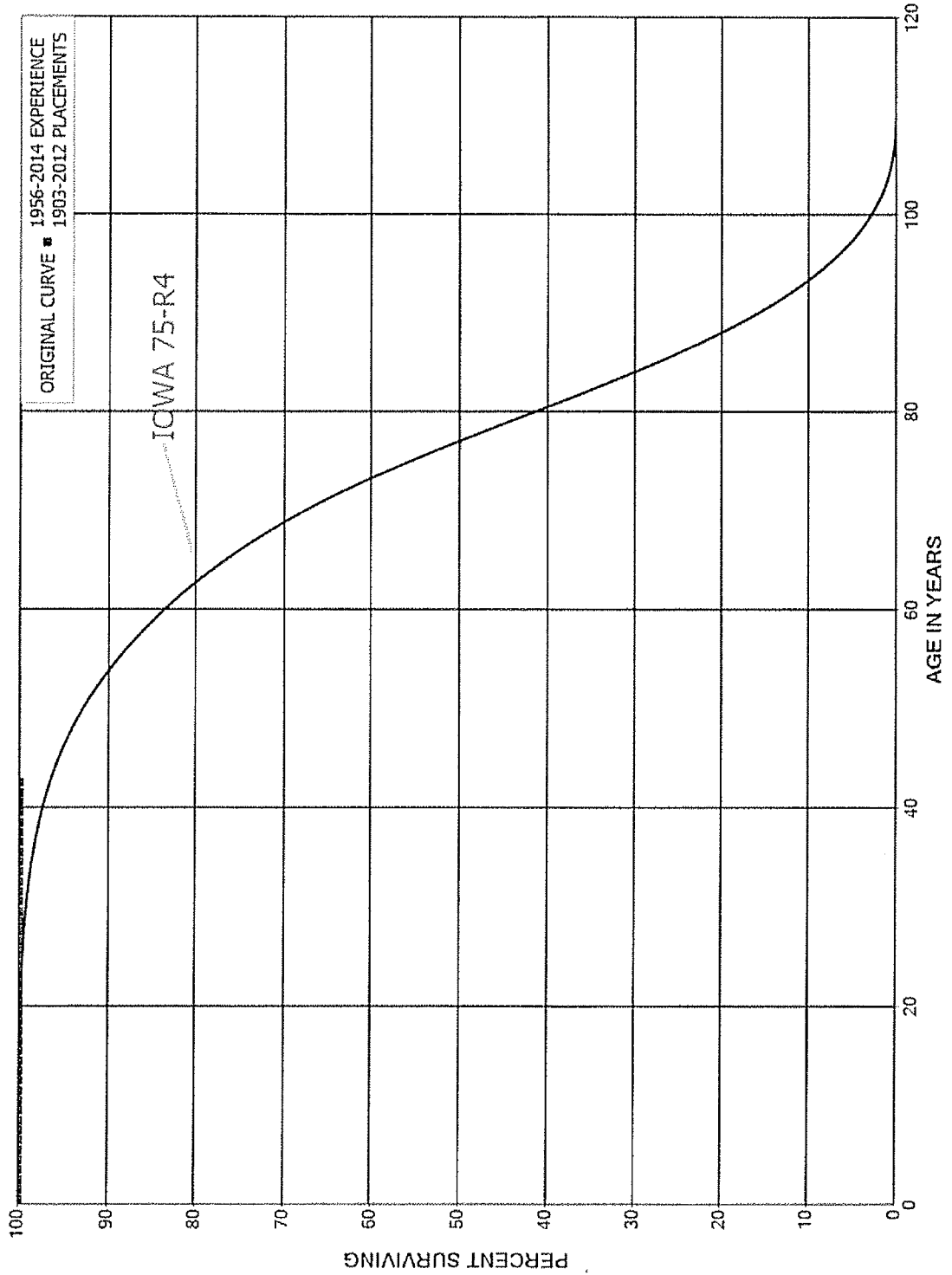
## METROPOLITAN EDISON COMPANY

## ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1999-2014			EXPERIENCE BAND 2001-2014		
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	1,534,425		0.0000	1.0000	100.00
0.5	1,259,466	33,960	0.0270	0.9730	100.00
1.5	1,049,115		0.0000	1.0000	97.30
2.5	556,255		0.0000	1.0000	97.30
3.5	338,143		0.0000	1.0000	97.30
4.5	331,842		0.0000	1.0000	97.30
5.5	331,842		0.0000	1.0000	97.30
6.5	329,889		0.0000	1.0000	97.30
7.5	328,490		0.0000	1.0000	97.30
8.5	328,490		0.0000	1.0000	97.30
9.5	190,492		0.0000	1.0000	97.30
10.5	190,492		0.0000	1.0000	97.30
11.5					97.30

METROPOLITAN EDISON COMPANY  
ACCOUNT 359 ROADS AND TRAILS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## METROPOLITAN EDISON COMPANY

## ACCOUNT 359 ROADS AND TRAILS

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1903-2012

## EXPERIENCE BAND 1956-2014

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	744,034		0.0000	1.0000	100.00
0.5	744,034		0.0000	1.0000	100.00
1.5	744,034		0.0000	1.0000	100.00
2.5	741,740		0.0000	1.0000	100.00
3.5	713,170		0.0000	1.0000	100.00
4.5	713,170		0.0000	1.0000	100.00
5.5	713,170		0.0000	1.0000	100.00
6.5	713,170		0.0000	1.0000	100.00
7.5	713,170		0.0000	1.0000	100.00
8.5	713,170		0.0000	1.0000	100.00
9.5	713,170		0.0000	1.0000	100.00
10.5	713,170		0.0000	1.0000	100.00
11.5	713,170		0.0000	1.0000	100.00
12.5	713,170		0.0000	1.0000	100.00
13.5	713,170		0.0000	1.0000	100.00
14.5	713,170		0.0000	1.0000	100.00
15.5	713,170		0.0000	1.0000	100.00
16.5	713,170		0.0000	1.0000	100.00
17.5	713,170		0.0000	1.0000	100.00
18.5	713,170		0.0000	1.0000	100.00
19.5	713,170		0.0000	1.0000	100.00
20.5	713,170		0.0000	1.0000	100.00
21.5	710,223		0.0000	1.0000	100.00
22.5	710,223		0.0000	1.0000	100.00
23.5	710,223		0.0000	1.0000	100.00
24.5	710,223		0.0000	1.0000	100.00
25.5	710,223		0.0000	1.0000	100.00
26.5	710,223		0.0000	1.0000	100.00
27.5	710,223		0.0000	1.0000	100.00
28.5	710,223		0.0000	1.0000	100.00
29.5	710,223		0.0000	1.0000	100.00
30.5	710,223		0.0000	1.0000	100.00
31.5	705,135		0.0000	1.0000	100.00
32.5	705,135		0.0000	1.0000	100.00
33.5	705,135		0.0000	1.0000	100.00
34.5	705,135		0.0000	1.0000	100.00
35.5	705,135		0.0000	1.0000	100.00
36.5	705,135		0.0000	1.0000	100.00
37.5	705,135		0.0000	1.0000	100.00
38.5	45,910		0.0000	1.0000	100.00

## METROPOLITAN EDISON COMPANY

## ACCOUNT 359 ROADS AND TRAILS

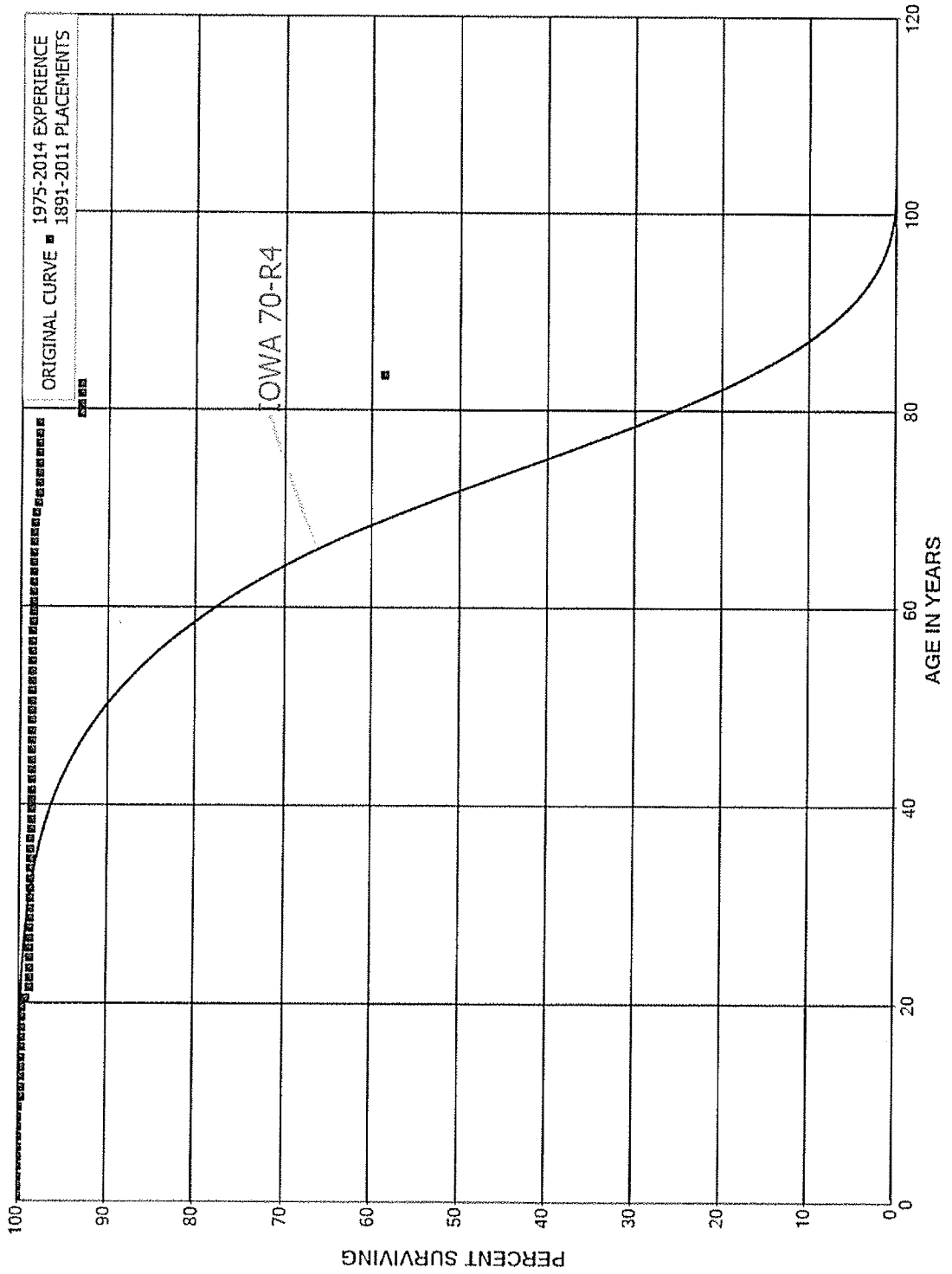
## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2012			EXPERIENCE BAND 1956-2014		
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	44,416		0.0000	1.0000	100.00
40.5	9,032		0.0000	1.0000	100.00
41.5	5,162		0.0000	1.0000	100.00
42.5					100.00
43.5					
44.5					
45.5					
46.5					
47.5					
48.5					
49.5					
50.5					
51.5					
52.5					
53.5	2,378		0.0000		
54.5	2,378		0.0000		
55.5	2,378		0.0000		
56.5	2,378		0.0000		
57.5	2,378		0.0000		
58.5	2,378		0.0000		
59.5	2,378		0.0000		
60.5	2,378		0.0000		
61.5	2,378		0.0000		
62.5	2,378		0.0000		
63.5	2,378		0.0000		
64.5	2,378		0.0000		
65.5	2,378		0.0000		
66.5	2,378		0.0000		
67.5	2,378		0.0000		
68.5	2,378		0.0000		
69.5	2,378		0.0000		
70.5	2,378		0.0000		
71.5	2,378		0.0000		
72.5	2,378		0.0000		
73.5	2,378		0.0000		
74.5	2,378		0.0000		
75.5	2,378		0.0000		
76.5	2,378		0.0000		
77.5	2,378		0.0000		
78.5	2,378		0.0000		

METROPOLITAN EDISON COMPANY  
ACCOUNT 359 ROADS AND TRAILS  
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2012			EXPERIENCE BAND 1956-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETM RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,378		0.0000		
80.5	2,378		0.0000		
81.5	2,378		0.0000		
82.5	2,378		0.0000		
83.5	2,378		0.0000		
84.5	2,378		0.0000		
85.5	2,378		0.0000		
86.5	2,378		0.0000		
87.5	2,378		0.0000		
88.5	2,378		0.0000		
89.5	2,378		0.0000		
90.5	2,378		0.0000		
91.5	2,378		0.0000		
92.5	2,378		0.0000		
93.5	2,378		0.0000		
94.5	2,378		0.0000		
95.5	2,378		0.0000		
96.5	2,378		0.0000		
97.5	2,378		0.0000		
98.5	2,378		0.0000		
99.5	2,378		0.0000		
100.5	2,378		0.0000		
101.5	2,378		0.0000		
102.5	2,378		0.0000		
103.5	2,378		0.0000		
104.5	2,378		0.0000		
105.5	2,378		0.0000		
106.5	2,378		0.0000		
107.5	2,378		0.0000		
108.5	2,378		0.0000		
109.5	2,378		0.0000		
110.5	2,378		0.0000		
111.5					

METROPOLITAN EDISON COMPANY  
ACCOUNT 360.20 LAND RIGHTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## METROPOLITAN EDISON COMPANY

## ACCOUNT 360.20 LAND RIGHTS

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1891-2011			EXPERIENCE BAND 1975-2014		
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	6,306,287		0.0000	1.0000	100.00
0.5	6,390,297		0.0000	1.0000	100.00
1.5	7,967,893		0.0000	1.0000	100.00
2.5	9,174,844		0.0000	1.0000	100.00
3.5	10,363,963		0.0000	1.0000	100.00
4.5	11,364,998	3,301	0.0003	0.9997	100.00
5.5	11,297,050		0.0000	1.0000	99.97
6.5	11,384,511		0.0000	1.0000	99.97
7.5	11,043,075	6,067	0.0005	0.9995	99.97
8.5	10,880,865	13,697	0.0013	0.9987	99.92
9.5	10,293,013	15,704	0.0015	0.9985	99.79
10.5	9,474,455		0.0000	1.0000	99.64
11.5	8,752,923		0.0000	1.0000	99.64
12.5	10,336,169		0.0000	1.0000	99.64
13.5	11,761,676	580	0.0000	1.0000	99.64
14.5	13,493,517		0.0000	1.0000	99.63
15.5	15,262,191	2,590	0.0002	0.9998	99.63
16.5	16,493,914	374	0.0000	1.0000	99.62
17.5	17,900,725		0.0000	1.0000	99.61
18.5	18,522,046	6,008	0.0003	0.9997	99.61
19.5	17,857,146	72,064	0.0040	0.9960	99.58
20.5	16,869,047	70,642	0.0042	0.9958	99.18
21.5	15,925,895	1,848	0.0001	0.9999	98.76
22.5	15,258,466	792	0.0001	0.9999	98.75
23.5	14,239,310		0.0000	1.0000	98.75
24.5	13,567,415	438	0.0000	1.0000	98.75
25.5	13,126,141		0.0000	1.0000	98.74
26.5	12,498,244		0.0000	1.0000	98.74
27.5	11,736,755	1,487	0.0001	0.9999	98.74
28.5	11,008,395	2,637	0.0002	0.9998	98.73
29.5	10,422,879	2,019	0.0002	0.9998	98.71
30.5	9,953,101	40	0.0000	1.0000	98.69
31.5	9,456,487		0.0000	1.0000	98.69
32.5	9,121,566	168	0.0000	1.0000	98.69
33.5	8,878,478	74	0.0000	1.0000	98.69
34.5	8,567,421		0.0000	1.0000	98.69
35.5	8,126,236		0.0000	1.0000	98.69
36.5	7,695,583	1,374	0.0002	0.9998	98.69
37.5	7,226,359		0.0000	1.0000	98.67
38.5	6,742,701		0.0000	1.0000	98.67



## METROPOLITAN EDISON COMPANY

ACCOUNT 360.20 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2011			EXPERIENCE BAND 1975-2014		
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	6,345,606	38	0.0000	1.0000	98.67
40.5	5,770,993	2,672	0.0005	0.9995	98.67
41.5	5,150,098		0.0000	1.0000	98.62
42.5	4,579,988		0.0000	1.0000	98.62
43.5	4,113,114	119	0.0000	1.0000	98.62
44.5	3,774,401		0.0000	1.0000	98.62
45.5	3,398,660	631	0.0002	0.9998	98.62
46.5	3,066,010		0.0000	1.0000	98.60
47.5	2,805,050		0.0000	1.0000	98.60
48.5	2,536,310		0.0000	1.0000	98.60
49.5	2,283,567	59	0.0000	1.0000	98.60
50.5	2,034,966		0.0000	1.0000	98.60
51.5	1,808,227	415	0.0002	0.9998	98.60
52.5	1,574,487		0.0000	1.0000	98.58
53.5	1,313,654	76	0.0001	0.9999	98.58
54.5	1,222,004		0.0000	1.0000	98.57
55.5	1,101,966	51	0.0000	1.0000	98.57
56.5	984,497	13	0.0000	1.0000	98.57
57.5	1,154,412	91	0.0001	0.9999	98.56
58.5	1,048,877	63	0.0001	0.9999	98.56
59.5	983,136	67	0.0001	0.9999	98.55
60.5	898,213	25	0.0000	1.0000	98.54
61.5	864,171		0.0000	1.0000	98.54
62.5	820,156		0.0000	1.0000	98.54
63.5	741,348	587	0.0008	0.9992	98.54
64.5	703,249		0.0000	1.0000	98.46
65.5	640,862		0.0000	1.0000	98.46
66.5	583,154		0.0000	1.0000	98.46
67.5	545,973	532	0.0010	0.9990	98.46
68.5	465,628	288	0.0006	0.9994	98.37
69.5	400,226	1,171	0.0029	0.9971	98.31
70.5	354,488	98	0.0003	0.9997	98.02
71.5	356,479		0.0000	1.0000	97.99
72.5	340,953		0.0000	1.0000	97.99
73.5	312,477		0.0000	1.0000	97.99
74.5	302,763		0.0000	1.0000	97.99
75.5	299,163		0.0000	1.0000	97.99
76.5	41,060		0.0000	1.0000	97.99
77.5	40,080		0.0000	1.0000	97.99
78.5	41,067	2,038	0.0496	0.9504	97.99

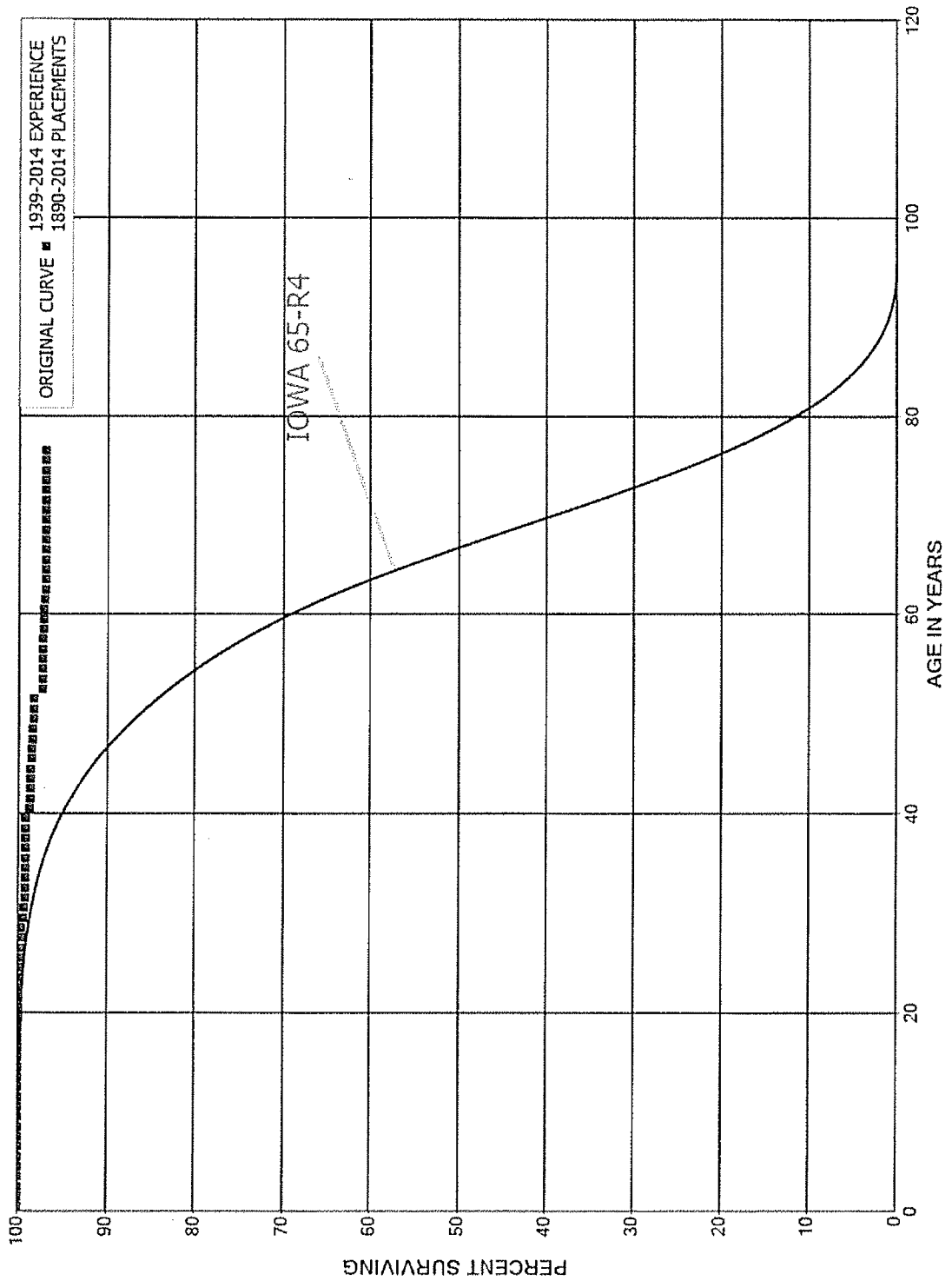
## METROPOLITAN EDISON COMPANY

ACCOUNT 360.20 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2011		EXPERIENCE BAND 1975-2014			
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	39,028		0.0000	1.0000	93.13
80.5	39,853		0.0000	1.0000	93.13
81.5	39,716		0.0000	1.0000	93.13
82.5	33,270	12,339	0.3709	0.6291	93.13
83.5	18,152		0.0000	1.0000	58.59
84.5	26,289		0.0000	1.0000	58.59
85.5	25,174		0.0000	1.0000	58.59
86.5	13,083		0.0000	1.0000	58.59
87.5	25,863		0.0000	1.0000	58.59
88.5	24,886		0.0000	1.0000	58.59
89.5	11,895		0.0000	1.0000	58.59
90.5	12,299		0.0000	1.0000	58.59
91.5	12,281		0.0000	1.0000	58.59
92.5	11,499		0.0000	1.0000	58.59
93.5	9,726		0.0000	1.0000	58.59
94.5	9,790		0.0000	1.0000	58.59
95.5	8,115		0.0000	1.0000	58.59
96.5	6,051		0.0000	1.0000	58.59
97.5	6,051		0.0000	1.0000	58.59
98.5	6,051		0.0000	1.0000	58.59
99.5	6,051		0.0000	1.0000	58.59
100.5	6,050		0.0000	1.0000	58.59
101.5	6,050		0.0000	1.0000	58.59
102.5	6,253		0.0000	1.0000	58.59
103.5	6,253		0.0000	1.0000	58.59
104.5					58.59

METROPOLITAN EDISON COMPANY  
 ACCOUNT 361 STRUCTURES AND IMPROVEMENTS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



## METROPOLITAN EDISON COMPANY

## ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1890-2014

## 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	3,872,335		0.0000	1.0000	100.00
0.5	3,724,220	441	0.0001	0.9999	100.00
1.5	3,548,667		0.0000	1.0000	99.99
2.5	3,331,973		0.0000	1.0000	99.99
3.5	3,063,734		0.0000	1.0000	99.99
4.5	3,208,845		0.0000	1.0000	99.99
5.5	4,315,291	202	0.0000	1.0000	99.99
6.5	4,730,425	77	0.0000	1.0000	99.98
7.5	4,244,898	191	0.0000	1.0000	99.98
8.5	4,868,170		0.0000	1.0000	99.98
9.5	5,555,893		0.0000	1.0000	99.98
10.5	5,788,681		0.0000	1.0000	99.98
11.5	6,036,595	178	0.0000	1.0000	99.98
12.5	6,363,270	490	0.0001	0.9999	99.97
13.5	6,538,124		0.0000	1.0000	99.97
14.5	6,672,582	1,482	0.0002	0.9998	99.97
15.5	6,793,900		0.0000	1.0000	99.94
16.5	6,095,547		0.0000	1.0000	99.94
17.5	6,110,172		0.0000	1.0000	99.94
18.5	6,163,345	7,108	0.0012	0.9988	99.94
19.5	5,617,324	466	0.0001	0.9999	99.83
20.5	5,450,350		0.0000	1.0000	99.82
21.5	4,155,538		0.0000	1.0000	99.82
22.5	3,768,136	60	0.0000	1.0000	99.82
23.5	3,478,441	584	0.0002	0.9998	99.82
24.5	2,951,098	989	0.0003	0.9997	99.80
25.5	2,614,854	392	0.0001	0.9999	99.77
26.5	2,871,548	4,516	0.0016	0.9984	99.75
27.5	3,176,819	903	0.0003	0.9997	99.60
28.5	3,006,001	4,012	0.0013	0.9987	99.57
29.5	2,956,260	4,414	0.0015	0.9985	99.44
30.5	3,014,457	1,797	0.0006	0.9994	99.29
31.5	2,922,373		0.0000	1.0000	99.23
32.5	2,981,512	672	0.0002	0.9998	99.23
33.5	2,985,815	150	0.0001	0.9999	99.21
34.5	2,951,724	323	0.0001	0.9999	99.20
35.5	2,931,602	944	0.0003	0.9997	99.19
36.5	2,988,275	117	0.0000	1.0000	99.16
37.5	3,011,205	196	0.0001	0.9999	99.15
38.5	3,027,963		0.0000	1.0000	99.15

## METROPOLITAN EDISON COMPANY

## ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2014			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	3,050,826	13,424	0.0044	0.9956	99.15	
40.5	2,957,095	2,602	0.0009	0.9991	98.71	
41.5	2,738,488	1,382	0.0005	0.9995	98.62	
42.5	2,255,369		0.0000	1.0000	98.58	
43.5	1,678,545		0.0000	1.0000	98.58	
44.5	1,571,059	842	0.0005	0.9995	98.58	
45.5	1,419,267		0.0000	1.0000	98.52	
46.5	1,313,622	2,339	0.0018	0.9982	98.52	
47.5	1,186,851		0.0000	1.0000	98.35	
48.5	1,152,830	520	0.0005	0.9995	98.35	
49.5	1,143,895	267	0.0002	0.9998	98.30	
50.5	1,119,034	539	0.0005	0.9995	98.28	
51.5	1,076,317	10,147	0.0094	0.9906	98.23	
52.5	1,010,414		0.0000	1.0000	97.31	
53.5	956,260		0.0000	1.0000	97.31	
54.5	916,146	89	0.0001	0.9999	97.31	
55.5	1,394,676	13	0.0000	1.0000	97.30	
56.5	1,333,547		0.0000	1.0000	97.30	
57.5	1,235,121	1,344	0.0011	0.9989	97.30	
58.5	1,193,334	221	0.0002	0.9998	97.19	
59.5	1,158,675		0.0000	1.0000	97.17	
60.5	1,108,681	1,493	0.0013	0.9987	97.17	
61.5	1,044,777	627	0.0006	0.9994	97.04	
62.5	1,007,737		0.0000	1.0000	96.98	
63.5	962,159	295	0.0003	0.9997	96.98	
64.5	913,508		0.0000	1.0000	96.95	
65.5	878,362	399	0.0005	0.9995	96.95	
66.5	795,348		0.0000	1.0000	96.91	
67.5	780,974		0.0000	1.0000	96.91	
68.5	747,527		0.0000	1.0000	96.91	
69.5	744,375		0.0000	1.0000	96.91	
70.5	575,504		0.0000	1.0000	96.91	
71.5	578,517		0.0000	1.0000	96.91	
72.5	575,621		0.0000	1.0000	96.91	
73.5	550,503		0.0000	1.0000	96.91	
74.5	549,181		0.0000	1.0000	96.91	
75.5	551,541		0.0000	1.0000	96.91	
76.5	40,835		0.0000	1.0000	96.91	
77.5	36,221		0.0000	1.0000	96.91	
78.5	36,216		0.0000	1.0000	96.91	

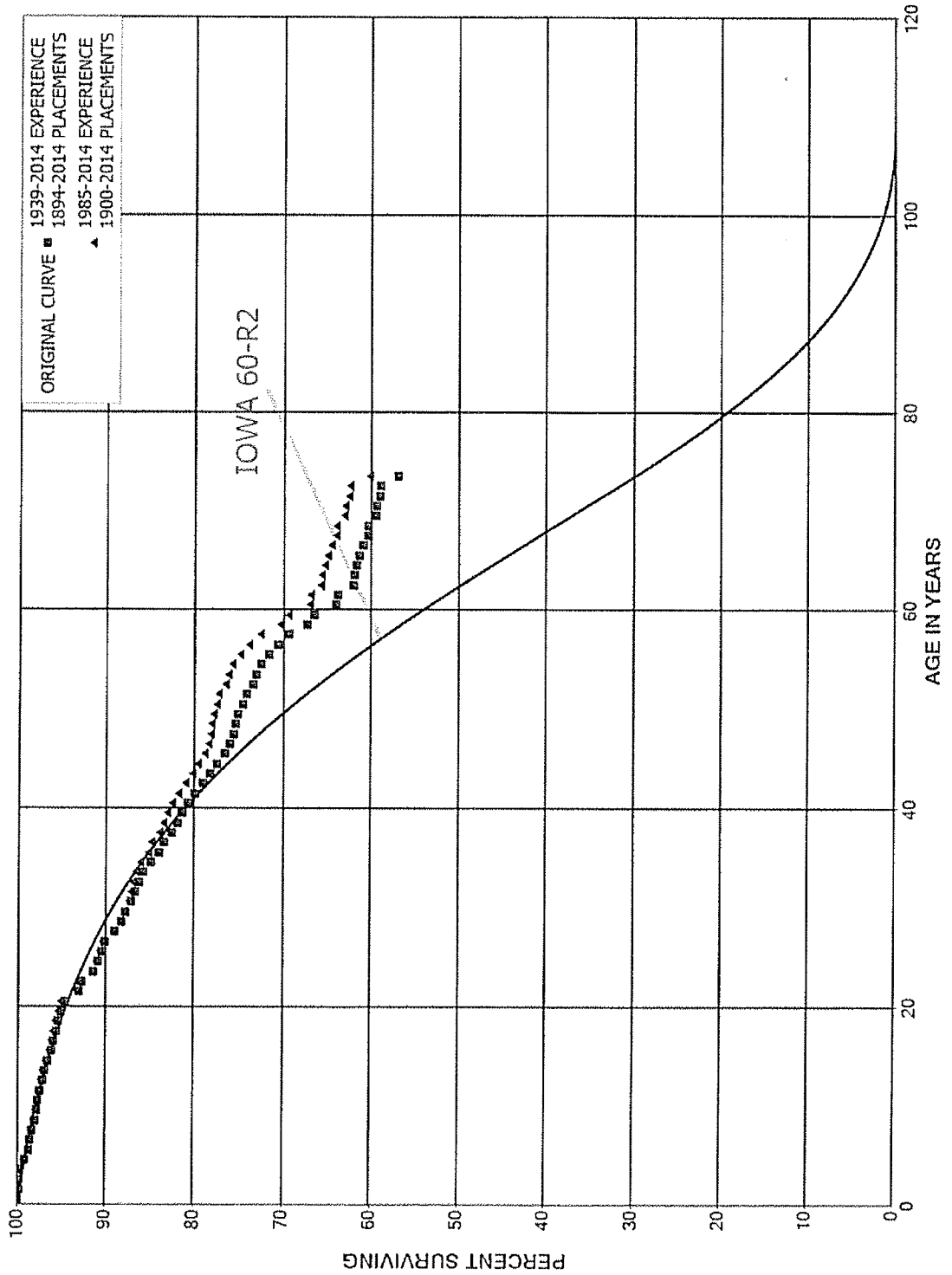
## METROPOLITAN EDISON COMPANY

## ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2014			EXPERIENCE BAND 1939-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETM RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	35,619		0.0000	1.0000	96.91
80.5	35,619		0.0000	1.0000	96.91
81.5	28,151		0.0000	1.0000	96.91
82.5	33,404		0.0000	1.0000	96.91
83.5	29,985		0.0000	1.0000	96.91
84.5	28,718		0.0000	1.0000	96.91
85.5	31,317		0.0000	1.0000	96.91
86.5	26,745		0.0000	1.0000	96.91
87.5	23,628		0.0000	1.0000	96.91
88.5	22,278		0.0000	1.0000	96.91
89.5	22,278		0.0000	1.0000	96.91
90.5	19,549		0.0000	1.0000	96.91
91.5	18,213		0.0000	1.0000	96.91
92.5	18,174		0.0000	1.0000	96.91
93.5	16,578		0.0000	1.0000	96.91
94.5	16,578		0.0000	1.0000	96.91
95.5	16,578		0.0000	1.0000	96.91
96.5	16,578		0.0000	1.0000	96.91
97.5	16,578		0.0000	1.0000	96.91
98.5	16,578		0.0000	1.0000	96.91
99.5	16,578		0.0000	1.0000	96.91
100.5	16,578		0.0000	1.0000	96.91
101.5	16,578		0.0000	1.0000	96.91
102.5	14,762		0.0000	1.0000	96.91
103.5	6,650		0.0000	1.0000	96.91
104.5	6,650		0.0000	1.0000	96.91
105.5	6,650		0.0000	1.0000	96.91
106.5	6,650		0.0000	1.0000	96.91
107.5	6,650		0.0000	1.0000	96.91
108.5	6,650		0.0000	1.0000	96.91
109.5	6,650		0.0000	1.0000	96.91
110.5	6,650		0.0000	1.0000	96.91
111.5	6,650		0.0000	1.0000	96.91
112.5	6,650		0.0000	1.0000	96.91
113.5	6,650		0.0000	1.0000	96.91
114.5					96.91

METROPOLITAN EDISON COMPANY  
ACCOUNT 362 STATION EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## METROPOLITAN EDISON COMPANY

## ACCOUNT 362 STATION EQUIPMENT

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1894-2014

## 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	220,598,747	51,381	0.0002	0.9998	100.00
0.5	213,216,843	199,986	0.0009	0.9991	99.98
1.5	197,121,264	115,567	0.0006	0.9994	99.88
2.5	190,891,396	265,415	0.0014	0.9986	99.82
3.5	174,707,368	896,020	0.0051	0.9949	99.69
4.5	164,181,411	720,701	0.0044	0.9956	99.17
5.5	157,903,937	264,464	0.0017	0.9983	98.74
6.5	150,005,847	296,452	0.0020	0.9980	98.57
7.5	143,790,485	513,769	0.0036	0.9964	98.38
8.5	140,438,001	213,879	0.0015	0.9985	98.03
9.5	133,609,024	158,827	0.0012	0.9988	97.88
10.5	131,499,340	323,175	0.0025	0.9975	97.76
11.5	127,326,147	399,844	0.0031	0.9969	97.52
12.5	125,149,197	268,150	0.0021	0.9979	97.22
13.5	119,627,189	500,592	0.0042	0.9958	97.01
14.5	117,584,993	540,693	0.0046	0.9954	96.60
15.5	115,204,924	242,956	0.0021	0.9979	96.16
16.5	111,747,321	331,572	0.0030	0.9970	95.95
17.5	107,631,336	328,596	0.0031	0.9969	95.67
18.5	106,239,028	372,748	0.0035	0.9965	95.38
19.5	101,402,966	423,300	0.0042	0.9958	95.04
20.5	98,574,422	1,669,737	0.0169	0.9831	94.65
21.5	91,978,402	359,400	0.0039	0.9961	93.04
22.5	86,218,950	1,143,675	0.0133	0.9867	92.68
23.5	78,957,704	519,880	0.0066	0.9934	91.45
24.5	69,729,298	331,704	0.0048	0.9952	90.85
25.5	64,613,246	225,402	0.0035	0.9965	90.42
26.5	61,878,279	804,809	0.0130	0.9870	90.10
27.5	57,852,555	508,127	0.0088	0.9912	88.93
28.5	54,338,701	271,556	0.0050	0.9950	88.15
29.5	51,550,972	376,794	0.0073	0.9927	87.71
30.5	47,740,502	266,512	0.0056	0.9944	87.07
31.5	45,581,902	196,797	0.0043	0.9957	86.58
32.5	44,907,944	258,000	0.0057	0.9943	86.21
33.5	43,570,788	417,505	0.0096	0.9904	85.71
34.5	42,853,549	492,117	0.0115	0.9885	84.89
35.5	41,594,952	262,939	0.0063	0.9937	83.91
36.5	41,427,125	437,320	0.0106	0.9894	83.38
37.5	40,838,481	328,753	0.0081	0.9919	82.50
38.5	39,818,646	210,093	0.0053	0.9947	81.84



METROPOLITAN EDISON COMPANY  
ACCOUNT 362 STATION EQUIPMENT  
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2014			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	39,436,282	315,785	0.0080	0.9920	81.41
40.5	37,362,450	373,894	0.0100	0.9900	80.76
41.5	34,838,844	366,729	0.0105	0.9895	79.95
42.5	32,636,007	351,453	0.0108	0.9892	79.11
43.5	29,065,157	290,706	0.0100	0.9900	78.25
44.5	27,348,856	299,729	0.0110	0.9890	77.47
45.5	23,910,226	188,973	0.0079	0.9921	76.62
46.5	22,527,324	116,929	0.0052	0.9948	76.02
47.5	18,882,127	65,518	0.0035	0.9965	75.62
48.5	17,508,068	53,347	0.0030	0.9970	75.36
49.5	16,788,725	113,981	0.0068	0.9932	75.13
50.5	16,149,153	94,455	0.0058	0.9942	74.62
51.5	15,256,542	153,099	0.0100	0.9900	74.18
52.5	14,255,638	81,788	0.0057	0.9943	73.44
53.5	13,425,316	84,374	0.0063	0.9937	73.02
54.5	12,590,529	171,792	0.0136	0.9864	72.56
55.5	11,708,821	158,000	0.0135	0.9865	71.57
56.5	10,518,763	187,662	0.0178	0.9822	70.60
57.5	8,655,808	256,835	0.0297	0.9703	69.34
58.5	7,629,671	94,476	0.0124	0.9876	67.29
59.5	6,671,991	238,935	0.0358	0.9642	66.45
60.5	5,153,972	21,655	0.0042	0.9958	64.07
61.5	4,131,736	109,498	0.0265	0.9735	63.80
62.5	3,676,319	7,786	0.0021	0.9979	62.11
63.5	2,824,566	14,073	0.0050	0.9950	61.98
64.5	2,132,900	10,240	0.0048	0.9952	61.67
65.5	1,648,754	12,069	0.0073	0.9927	61.38
66.5	1,453,572	13,406	0.0092	0.9908	60.93
67.5	1,252,037	136	0.0001	0.9999	60.37
68.5	1,228,381	16,918	0.0138	0.9862	60.36
69.5	1,212,894	1,924	0.0016	0.9984	59.53
70.5	1,200,089	7,239	0.0060	0.9940	59.43
71.5	1,117,220	2,612	0.0023	0.9977	59.07
72.5	1,032,850	35,539	0.0344	0.9656	58.94
73.5	770,574	669	0.0009	0.9991	56.91
74.5	749,633		0.0000	1.0000	56.86
75.5	742,792	3,249	0.0044	0.9956	56.86
76.5	729,297	1,172	0.0016	0.9984	56.61
77.5	685,420	2,068	0.0030	0.9970	56.52
78.5	681,681	1,553	0.0023	0.9977	56.35

METROPOLITAN EDISON COMPANY  
 ACCOUNT 362 STATION EQUIPMENT  
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2014			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	671,841	2,126	0.0032	0.9968	56.22	
80.5	669,283	2,056	0.0031	0.9969	56.04	
81.5	661,245	802	0.0012	0.9988	55.87	
82.5	659,237	2,436	0.0037	0.9963	55.80	
83.5	616,826	1,474	0.0024	0.9976	55.60	
84.5	580,439		0.0000	1.0000	55.46	
85.5	496,641	2,549	0.0051	0.9949	55.46	
86.5	453,102	482	0.0011	0.9989	55.18	
87.5	242,652	941	0.0039	0.9961	55.12	
88.5	201,183		0.0000	1.0000	54.91	
89.5	162,604		0.0000	1.0000	54.91	
90.5	120,344		0.0000	1.0000	54.91	
91.5	45,195		0.0000	1.0000	54.91	
92.5	40,428		0.0000	1.0000	54.91	
93.5	14,465		0.0000	1.0000	54.91	
94.5	12,829		0.0000	1.0000	54.91	
95.5	12,138		0.0000	1.0000	54.91	
96.5	10,761		0.0000	1.0000	54.91	
97.5	9,200		0.0000	1.0000	54.91	
98.5	9,123		0.0000	1.0000	54.91	
99.5	9,123		0.0000	1.0000	54.91	
100.5	8,463		0.0000	1.0000	54.91	
101.5	8,463		0.0000	1.0000	54.91	
102.5	8,430		0.0000	1.0000	54.91	
103.5	8,013		0.0000	1.0000	54.91	
104.5	5,813		0.0000	1.0000	54.91	
105.5	5,813		0.0000	1.0000	54.91	
106.5	5,813		0.0000	1.0000	54.91	
107.5	5,513		0.0000	1.0000	54.91	
108.5	4,079		0.0000	1.0000	54.91	
109.5	1,619		0.0000	1.0000	54.91	
110.5	1,619		0.0000	1.0000	54.91	
111.5	1,619		0.0000	1.0000	54.91	
112.5	1,619		0.0000	1.0000	54.91	
113.5	1,619		0.0000	1.0000	54.91	
114.5					54.91	

METROPOLITAN EDISON COMPANY  
ACCOUNT 362 STATION EQUIPMENT

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	173,309,218	29,500	0.0002	0.9998	100.00
0.5	168,312,725	149,412	0.0009	0.9991	99.98
1.5	153,741,221	19,915	0.0001	0.9999	99.89
2.5	147,841,637	204,626	0.0014	0.9986	99.88
3.5	131,785,727	800,258	0.0061	0.9939	99.74
4.5	121,716,147	621,695	0.0051	0.9949	99.14
5.5	116,174,003	176,165	0.0015	0.9985	98.63
6.5	108,415,913	182,395	0.0017	0.9983	98.48
7.5	102,198,318	413,058	0.0040	0.9960	98.32
8.5	98,782,965	98,513	0.0010	0.9990	97.92
9.5	92,432,791	50,011	0.0005	0.9995	97.82
10.5	92,241,379	224,710	0.0024	0.9976	97.77
11.5	90,441,257	247,785	0.0027	0.9973	97.53
12.5	90,418,127	161,547	0.0018	0.9982	97.26
13.5	88,607,607	361,274	0.0041	0.9959	97.09
14.5	88,294,953	416,736	0.0047	0.9953	96.69
15.5	88,932,002	154,647	0.0017	0.9983	96.24
16.5	87,486,142	202,952	0.0023	0.9977	96.07
17.5	86,768,426	200,738	0.0023	0.9977	95.85
18.5	86,666,750	275,048	0.0032	0.9968	95.62
19.5	82,515,513	301,164	0.0036	0.9964	95.32
20.5	80,497,025	1,588,096	0.0197	0.9803	94.97
21.5	74,653,323	254,327	0.0034	0.9966	93.10
22.5	69,825,733	1,058,918	0.0152	0.9848	92.78
23.5	63,607,459	331,161	0.0052	0.9948	91.38
24.5	55,392,993	266,136	0.0048	0.9952	90.90
25.5	51,247,558	142,180	0.0028	0.9972	90.46
26.5	49,742,971	715,716	0.0144	0.9856	90.21
27.5	47,222,775	419,974	0.0089	0.9911	88.91
28.5	44,537,908	209,895	0.0047	0.9953	88.12
29.5	42,467,884	256,304	0.0060	0.9940	87.71
30.5	40,059,659	110,165	0.0028	0.9972	87.18
31.5	39,406,986	93,755	0.0024	0.9976	86.94
32.5	39,271,848	145,261	0.0037	0.9963	86.73
33.5	38,839,417	266,930	0.0069	0.9931	86.41
34.5	39,070,792	399,721	0.0102	0.9898	85.82
35.5	38,469,019	171,461	0.0045	0.9955	84.94
36.5	38,812,644	361,422	0.0093	0.9907	84.56
37.5	38,476,862	238,000	0.0062	0.9938	83.77
38.5	37,614,583	167,223	0.0044	0.9956	83.25

## METROPOLITAN EDISON COMPANY

## ACCOUNT 362 STATION EQUIPMENT

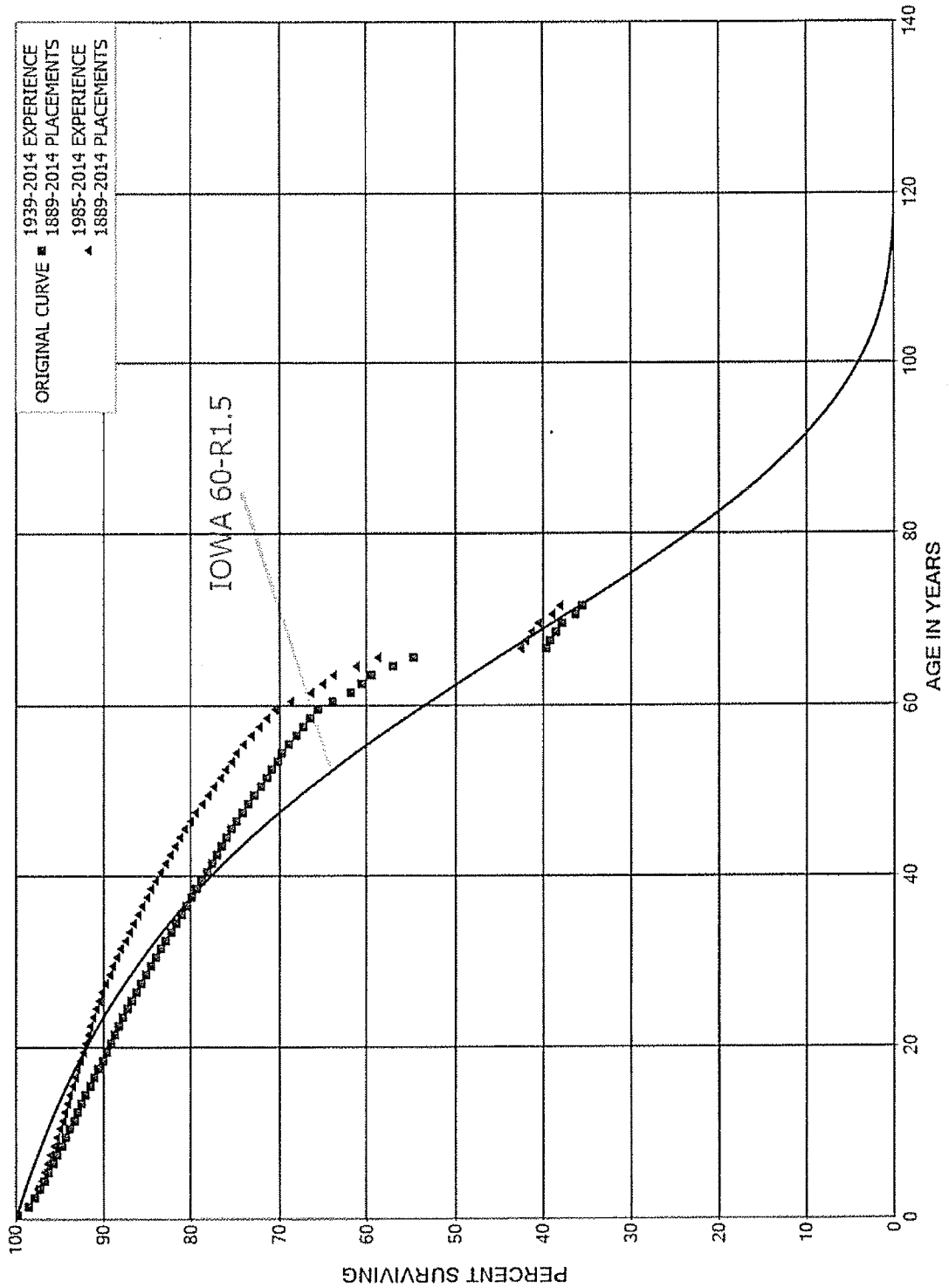
## ORIGINAL LIFE TABLE, CONT.

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	37,308,878	271,947	0.0073	0.9927	82.88
40.5	35,336,121	288,090	0.0082	0.9918	82.28
41.5	32,938,857	324,285	0.0098	0.9902	81.61
42.5	30,913,561	277,022	0.0090	0.9910	80.81
43.5	27,673,804	206,561	0.0075	0.9925	80.08
44.5	26,110,821	258,595	0.0099	0.9901	79.48
45.5	22,714,394	126,289	0.0056	0.9944	78.70
46.5	21,430,351	60,278	0.0028	0.9972	78.26
47.5	17,921,422	28,876	0.0016	0.9984	78.04
48.5	16,614,956	35,335	0.0021	0.9979	77.91
49.5	15,949,930	63,591	0.0040	0.9960	77.75
50.5	15,308,426	50,134	0.0033	0.9967	77.44
51.5	14,445,509	138,911	0.0096	0.9904	77.18
52.5	13,457,139	66,954	0.0050	0.9950	76.44
53.5	12,702,185	83,629	0.0066	0.9934	76.06
54.5	11,888,651	130,730	0.0110	0.9890	75.56
55.5	11,081,992	147,795	0.0133	0.9867	74.73
56.5	9,956,849	174,251	0.0175	0.9825	73.73
57.5	8,250,829	256,392	0.0311	0.9689	72.44
58.5	7,260,825	93,022	0.0128	0.9872	70.19
59.5	6,365,275	225,996	0.0355	0.9645	69.29
60.5	4,913,821	11,661	0.0024	0.9976	66.83
61.5	4,033,718	62,016	0.0154	0.9846	66.67
62.5	3,632,521	7,786	0.0021	0.9979	65.65
63.5	2,813,389	14,073	0.0050	0.9950	65.51
64.5	2,122,405	10,240	0.0048	0.9952	65.18
65.5	1,638,953	12,069	0.0074	0.9926	64.87
66.5	1,442,444	13,406	0.0093	0.9907	64.39
67.5	1,242,471	136	0.0001	0.9999	63.79
68.5	1,218,849	16,918	0.0139	0.9861	63.78
69.5	1,203,361	1,924	0.0016	0.9984	62.90
70.5	1,191,217	7,239	0.0061	0.9939	62.80
71.5	1,108,348	2,612	0.0024	0.9976	62.42
72.5	1,025,794	35,539	0.0346	0.9654	62.27
73.5	763,935	669	0.0009	0.9991	60.11
74.5	745,194		0.0000	1.0000	60.06
75.5	741,058	3,249	0.0044	0.9956	60.06
76.5	727,563	1,172	0.0016	0.9984	59.80
77.5	683,985	2,068	0.0030	0.9970	59.70
78.5	681,681	1,553	0.0023	0.9977	59.52

METROPOLITAN EDISON COMPANY  
ACCOUNT 362 STATION EQUIPMENT  
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	671,841	2,126	0.0032	0.9968	59.38	
80.5	669,283	2,056	0.0031	0.9969	59.19	
81.5	661,245	802	0.0012	0.9988	59.01	
82.5	659,237	2,436	0.0037	0.9963	58.94	
83.5	616,826	1,474	0.0024	0.9976	58.72	
84.5	580,439		0.0000	1.0000	58.58	
85.5	496,641	2,549	0.0051	0.9949	58.58	
86.5	453,102	482	0.0011	0.9989	58.28	
87.5	242,652	941	0.0039	0.9961	58.22	
88.5	201,183		0.0000	1.0000	57.99	
89.5	162,604		0.0000	1.0000	57.99	
90.5	120,344		0.0000	1.0000	57.99	
91.5	45,195		0.0000	1.0000	57.99	
92.5	40,428		0.0000	1.0000	57.99	
93.5	14,465		0.0000	1.0000	57.99	
94.5	12,829		0.0000	1.0000	57.99	
95.5	12,138		0.0000	1.0000	57.99	
96.5	10,761		0.0000	1.0000	57.99	
97.5	9,200		0.0000	1.0000	57.99	
98.5	9,123		0.0000	1.0000	57.99	
99.5	9,123		0.0000	1.0000	57.99	
100.5	8,463		0.0000	1.0000	57.99	
101.5	8,463		0.0000	1.0000	57.99	
102.5	8,430		0.0000	1.0000	57.99	
103.5	8,013		0.0000	1.0000	57.99	
104.5	5,813		0.0000	1.0000	57.99	
105.5	5,813		0.0000	1.0000	57.99	
106.5	5,813		0.0000	1.0000	57.99	
107.5	5,513		0.0000	1.0000	57.99	
108.5	4,079		0.0000	1.0000	57.99	
109.5	1,619		0.0000	1.0000	57.99	
110.5	1,619		0.0000	1.0000	57.99	
111.5	1,619		0.0000	1.0000	57.99	
112.5	1,619		0.0000	1.0000	57.99	
113.5	1,619		0.0000	1.0000	57.99	
114.5					57.99	

METROPOLITAN EDISON COMPANY  
ACCOUNT 364 POLES, TOWERS AND FIXTURES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## METROPOLITAN EDISON COMPANY

## ACCOUNT 364 POLES, TOWERS AND FIXTURES

## 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	399,098,589	1,083,839	0.0027	0.9973	100.00
0.5	382,920,599	4,865,979	0.0127	0.9873	99.73
1.5	370,614,666	2,555,985	0.0069	0.9931	98.46
2.5	349,683,752	1,836,296	0.0053	0.9947	97.78
3.5	312,866,161	1,616,460	0.0052	0.9948	97.27
4.5	299,494,664	1,584,931	0.0053	0.9947	96.77
5.5	292,847,018	1,539,974	0.0053	0.9947	96.25
6.5	282,065,254	1,436,975	0.0051	0.9949	95.75
7.5	274,593,709	1,404,247	0.0051	0.9949	95.26
8.5	266,885,076	1,421,365	0.0053	0.9947	94.77
9.5	259,396,333	1,255,455	0.0048	0.9952	94.27
10.5	253,129,448	1,288,768	0.0051	0.9949	93.81
11.5	247,943,456	1,152,069	0.0046	0.9954	93.33
12.5	242,831,630	1,133,300	0.0047	0.9953	92.90
13.5	234,953,890	1,156,628	0.0049	0.9951	92.47
14.5	228,961,689	1,183,345	0.0052	0.9948	92.01
15.5	221,318,899	1,180,863	0.0053	0.9947	91.54
16.5	210,573,924	1,081,848	0.0051	0.9949	91.05
17.5	202,330,321	1,129,977	0.0056	0.9944	90.58
18.5	195,802,462	1,010,345	0.0052	0.9948	90.07
19.5	186,814,526	954,820	0.0051	0.9949	89.61
20.5	177,225,686	906,839	0.0051	0.9949	89.15
21.5	166,503,979	841,617	0.0051	0.9949	88.70
22.5	156,366,637	827,231	0.0053	0.9947	88.25
23.5	142,178,769	801,940	0.0056	0.9944	87.78
24.5	131,644,107	746,467	0.0057	0.9943	87.28
25.5	120,837,748	708,077	0.0059	0.9941	86.79
26.5	111,585,702	668,019	0.0060	0.9940	86.28
27.5	102,527,519	661,943	0.0065	0.9935	85.76
28.5	95,072,258	625,920	0.0066	0.9934	85.21
29.5	88,708,769	600,271	0.0068	0.9932	84.65
30.5	83,997,781	581,793	0.0069	0.9931	84.08
31.5	78,708,047	552,206	0.0070	0.9930	83.50
32.5	74,912,343	521,809	0.0070	0.9930	82.91
33.5	71,768,764	569,617	0.0079	0.9921	82.33
34.5	68,377,761	493,991	0.0072	0.9928	81.68
35.5	65,010,893	464,635	0.0071	0.9929	81.09
36.5	61,466,931	439,803	0.0072	0.9928	80.51
37.5	58,067,532	408,578	0.0070	0.9930	79.93
38.5	54,621,995	396,449	0.0073	0.9927	79.37

## METROPOLITAN EDISON COMPANY

## ACCOUNT 364 POLES, TOWERS AND FIXTURES

## 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	51,301,408	373,001	0.0073	0.9927	78.79
40.5	46,677,035	333,150	0.0071	0.9929	78.22
41.5	42,071,269	302,885	0.0072	0.9928	77.66
42.5	38,495,207	295,366	0.0077	0.9923	77.10
43.5	34,725,343	266,873	0.0077	0.9923	76.51
44.5	31,530,789	230,205	0.0073	0.9927	75.92
45.5	28,547,541	212,610	0.0074	0.9926	75.37
46.5	25,848,702	201,982	0.0078	0.9922	74.81
47.5	23,553,738	224,302	0.0095	0.9905	74.22
48.5	21,457,549	211,896	0.0099	0.9901	73.52
49.5	19,410,891	181,034	0.0093	0.9907	72.79
50.5	17,577,186	165,851	0.0094	0.9906	72.11
51.5	15,940,441	130,548	0.0082	0.9918	71.43
52.5	14,358,753	125,459	0.0087	0.9913	70.85
53.5	12,997,685	102,951	0.0079	0.9921	70.23
54.5	11,746,101	128,648	0.0110	0.9890	69.67
55.5	11,526,418	135,527	0.0118	0.9882	68.91
56.5	11,757,183	137,004	0.0117	0.9883	68.10
57.5	10,632,889	127,165	0.0120	0.9880	67.30
58.5	9,464,202	120,328	0.0127	0.9873	66.50
59.5	8,185,461	205,908	0.0252	0.9748	65.65
60.5	6,899,862	237,242	0.0344	0.9656	64.00
61.5	5,126,462	97,373	0.0190	0.9810	61.80
62.5	4,278,066	78,847	0.0184	0.9816	60.63
63.5	3,820,294	159,545	0.0418	0.9582	59.51
64.5	3,326,616	134,825	0.0405	0.9595	57.03
65.5	2,779,910	765,025	0.2752	0.7248	54.71
66.5	1,495,073	18,639	0.0125	0.9875	39.66
67.5	1,165,417	19,871	0.0171	0.9829	39.16
68.5	865,258	15,418	0.0178	0.9822	38.49
69.5	617,849	24,230	0.0392	0.9608	37.81
70.5	503,126	11,693	0.0232	0.9768	36.33
71.5	29,930		0.0000	1.0000	35.48
72.5	22,477		0.0000	1.0000	35.48
73.5	12,174		0.0000	1.0000	35.48
74.5	12,174		0.0000	1.0000	35.48
75.5	12,174		0.0000	1.0000	35.48
76.5	11,683		0.0000	1.0000	35.48
77.5	10,605		0.0000	1.0000	35.48
78.5	10,233		0.0000	1.0000	35.48



## METROPOLITAN EDISON COMPANY

## ACCOUNT 364 POLES, TOWERS AND FIXTURES

## 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	1,314		0.0000	1.0000	35.48
80.5	1,314		0.0000	1.0000	35.48
81.5	1,114		0.0000	1.0000	35.48
82.5	156		0.0000	1.0000	35.48
83.5	74		0.0000	1.0000	35.48
84.5	74		0.0000	1.0000	35.48
85.5	74		0.0000	1.0000	35.48
86.5	74		0.0000	1.0000	35.48
87.5	74		0.0000	1.0000	35.48
88.5	74		0.0000	1.0000	35.48
89.5	74		0.0000	1.0000	35.48
90.5	74		0.0000	1.0000	35.48
91.5	74		0.0000	1.0000	35.48
92.5	74		0.0000	1.0000	35.48
93.5					35.48
94.5					
95.5					
96.5					
97.5					
98.5					
99.5					
100.5	75,010		0.0000		
101.5	75,010		0.0000		
102.5	75,010		0.0000		
103.5	75,010		0.0000		
104.5					

## METROPOLITAN EDISON COMPANY

## ACCOUNT 364 POLES, TOWERS AND FIXTURES

## 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	296,292,862	726,465	0.0025	0.9975	100.00
0.5	284,980,977	3,949,597	0.0139	0.9861	99.75
1.5	277,209,935	1,701,802	0.0061	0.9939	98.37
2.5	260,423,108	1,095,792	0.0042	0.9958	97.77
3.5	227,183,087	833,824	0.0037	0.9963	97.36
4.5	217,443,072	852,232	0.0039	0.9961	97.00
5.5	213,941,404	830,278	0.0039	0.9961	96.62
6.5	206,262,289	740,711	0.0036	0.9964	96.24
7.5	202,702,465	746,601	0.0037	0.9963	95.90
8.5	198,555,053	743,876	0.0037	0.9963	95.55
9.5	194,201,381	627,907	0.0032	0.9968	95.19
10.5	193,228,155	685,693	0.0035	0.9965	94.88
11.5	193,295,048	576,197	0.0030	0.9970	94.54
12.5	192,386,819	573,575	0.0030	0.9970	94.26
13.5	188,362,859	577,956	0.0031	0.9969	93.98
14.5	185,983,475	595,025	0.0032	0.9968	93.69
15.5	181,839,351	585,147	0.0032	0.9968	93.39
16.5	174,263,307	536,464	0.0031	0.9969	93.09
17.5	168,683,845	547,172	0.0032	0.9968	92.81
18.5	164,904,011	498,718	0.0030	0.9970	92.50
19.5	158,488,884	471,992	0.0030	0.9970	92.22
20.5	151,162,002	473,306	0.0031	0.9969	91.95
21.5	142,852,960	445,825	0.0031	0.9969	91.66
22.5	134,818,864	455,315	0.0034	0.9966	91.38
23.5	122,531,665	462,317	0.0038	0.9962	91.07
24.5	113,721,432	423,958	0.0037	0.9963	90.72
25.5	104,641,500	404,959	0.0039	0.9961	90.39
26.5	97,023,177	429,862	0.0044	0.9956	90.04
27.5	89,415,804	414,984	0.0046	0.9954	89.64
28.5	83,333,917	393,511	0.0047	0.9953	89.22
29.5	78,223,427	381,266	0.0049	0.9951	88.80
30.5	74,737,957	391,846	0.0052	0.9948	88.37
31.5	70,416,359	376,104	0.0053	0.9947	87.90
32.5	67,599,075	362,265	0.0054	0.9946	87.43
33.5	65,425,682	380,298	0.0058	0.9942	86.97
34.5	62,817,492	351,282	0.0056	0.9944	86.46
35.5	60,488,081	355,125	0.0059	0.9941	85.98
36.5	57,817,557	345,927	0.0060	0.9940	85.47
37.5	54,969,574	319,196	0.0058	0.9942	84.96
38.5	52,048,735	323,708	0.0062	0.9938	84.47

## METROPOLITAN EDISON COMPANY

## ACCOUNT 364 POLES, TOWERS AND FIXTURES

## 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	49,054,989	317,427	0.0065	0.9935	83.94	
40.5	44,636,100	290,824	0.0065	0.9935	83.40	
41.5	40,160,481	264,881	0.0066	0.9934	82.85	
42.5	36,726,679	260,925	0.0071	0.9929	82.31	
43.5	33,176,999	242,281	0.0073	0.9927	81.72	
44.5	30,134,244	210,334	0.0070	0.9930	81.13	
45.5	27,305,807	192,190	0.0070	0.9930	80.56	
46.5	24,625,661	182,863	0.0074	0.9926	79.99	
47.5	22,285,805	204,867	0.0092	0.9908	79.40	
48.5	20,198,908	190,496	0.0094	0.9906	78.67	
49.5	18,194,923	159,376	0.0088	0.9912	77.93	
50.5	16,681,805	149,190	0.0089	0.9911	77.25	
51.5	15,334,364	118,836	0.0077	0.9923	76.55	
52.5	13,768,306	115,666	0.0084	0.9916	75.96	
53.5	12,638,521	98,438	0.0078	0.9922	75.32	
54.5	11,655,628	128,219	0.0110	0.9890	74.74	
55.5	11,427,355	135,313	0.0118	0.9882	73.91	
56.5	11,662,080	136,786	0.0117	0.9883	73.04	
57.5	10,528,334	127,165	0.0121	0.9879	72.18	
58.5	9,365,083	120,221	0.0128	0.9872	71.31	
59.5	8,086,448	205,908	0.0255	0.9745	70.39	
60.5	6,870,332	237,242	0.0345	0.9655	68.60	
61.5	5,096,933	96,944	0.0190	0.9810	66.23	
62.5	4,248,965	78,718	0.0185	0.9815	64.97	
63.5	3,798,775	159,545	0.0420	0.9580	63.77	
64.5	3,315,400	134,825	0.0407	0.9593	61.09	
65.5	2,768,694	765,025	0.2763	0.7237	58.61	
66.5	1,483,858	18,639	0.0126	0.9874	42.41	
67.5	1,154,893	19,871	0.0172	0.9828	41.88	
68.5	854,720	15,418	0.0180	0.9820	41.16	
69.5	607,550	24,230	0.0399	0.9601	40.42	
70.5	502,012	11,693	0.0233	0.9767	38.81	
71.5	28,816		0.0000	1.0000	37.90	
72.5	21,363		0.0000	1.0000	37.90	
73.5	12,018		0.0000	1.0000	37.90	
74.5	12,174		0.0000	1.0000	37.90	
75.5	12,174		0.0000	1.0000	37.90	
76.5	11,683		0.0000	1.0000	37.90	
77.5	10,605		0.0000	1.0000	37.90	
78.5	10,233		0.0000	1.0000	37.90	

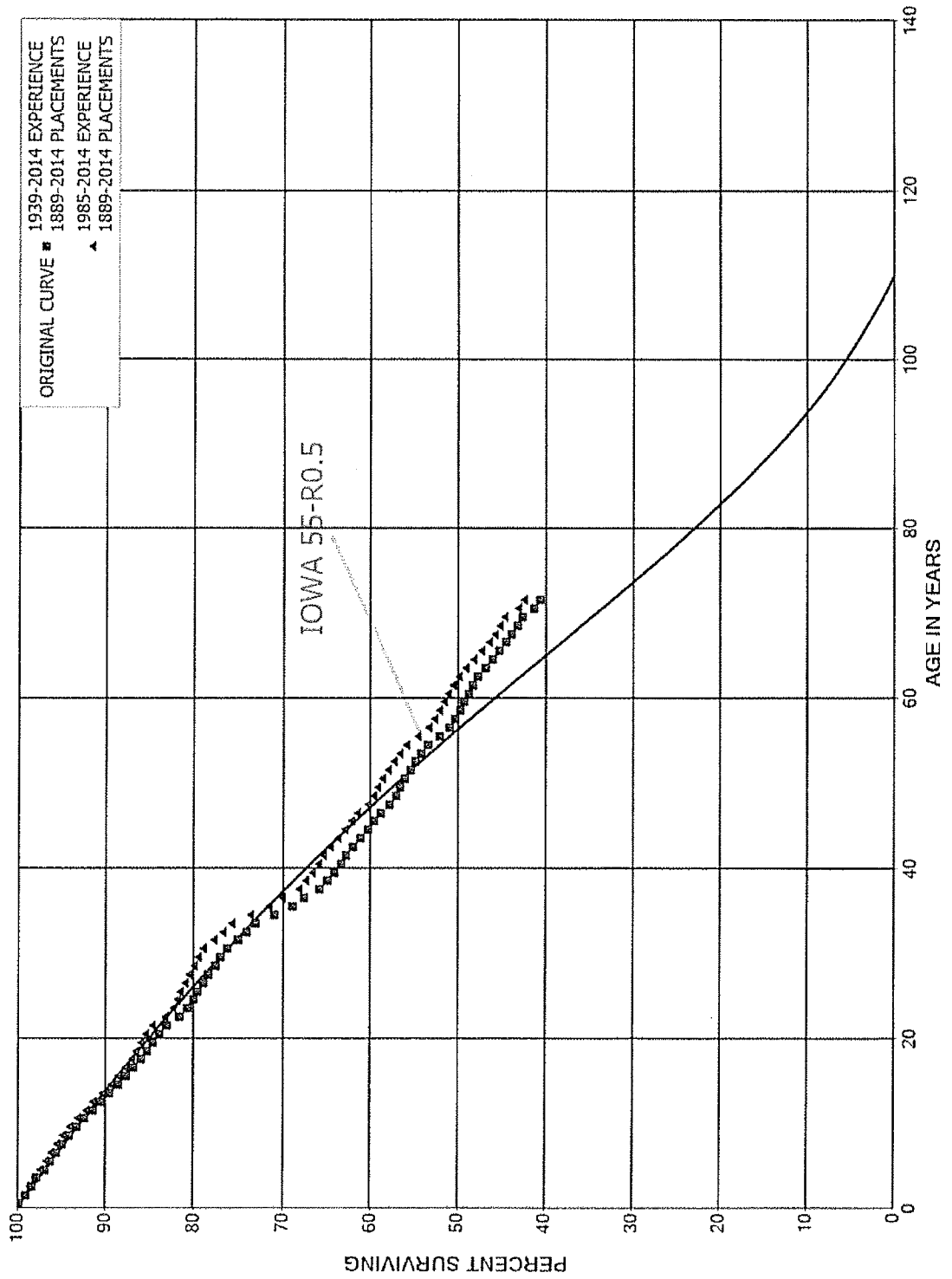
## METROPOLITAN EDISON COMPANY

## ACCOUNT 364 POLES, TOWERS AND FIXTURES

## 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	1,314		0.0000	1.0000	37.90
80.5	1,314		0.0000	1.0000	37.90
81.5	1,114		0.0000	1.0000	37.90
82.5	156		0.0000	1.0000	37.90
83.5					37.90
84.5	74		0.0000		
85.5	74		0.0000		
86.5	74		0.0000		
87.5	74		0.0000		
88.5	74		0.0000		
89.5	74		0.0000		
90.5	74		0.0000		
91.5	74		0.0000		
92.5	74		0.0000		
93.5					
94.5					
95.5					
96.5					
97.5					
98.5					
99.5					
100.5	75,010		0.0000		
101.5	75,010		0.0000		
102.5	75,010		0.0000		
103.5	75,010		0.0000		
104.5					

METROPOLITAN EDISON COMPANY  
ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## METROPOLITAN EDISON COMPANY

## ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

## 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	RETM RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	426,645,917	573,605	0.0013	0.9987	100.00
0.5	406,752,568	3,247,660	0.0080	0.9920	99.87
1.5	387,962,553	2,792,776	0.0072	0.9928	99.07
2.5	348,445,507	1,993,073	0.0057	0.9943	98.36
3.5	301,474,091	2,426,456	0.0080	0.9920	97.79
4.5	273,906,851	2,005,858	0.0073	0.9927	97.01
5.5	257,831,847	1,687,342	0.0065	0.9935	96.29
6.5	241,784,691	1,878,838	0.0078	0.9922	95.66
7.5	222,357,084	1,760,341	0.0079	0.9921	94.92
8.5	212,013,468	1,929,222	0.0091	0.9909	94.17
9.5	199,617,966	1,959,519	0.0098	0.9902	93.31
10.5	190,465,043	2,051,489	0.0108	0.9892	92.40
11.5	185,267,353	1,743,635	0.0094	0.9906	91.40
12.5	179,146,841	2,139,976	0.0119	0.9881	90.54
13.5	172,223,179	1,906,560	0.0111	0.9889	89.46
14.5	164,579,674	1,517,593	0.0092	0.9908	88.47
15.5	156,291,761	1,513,914	0.0097	0.9903	87.65
16.5	148,915,202	1,515,211	0.0102	0.9898	86.80
17.5	141,547,207	1,000,591	0.0071	0.9929	85.92
18.5	136,238,586	1,162,361	0.0085	0.9915	85.31
19.5	128,932,462	1,082,991	0.0084	0.9916	84.59
20.5	119,800,382	1,167,510	0.0097	0.9903	83.88
21.5	111,134,849	1,887,781	0.0170	0.9830	83.06
22.5	101,420,512	1,191,048	0.0117	0.9883	81.65
23.5	92,927,843	702,343	0.0076	0.9924	80.69
24.5	85,977,964	549,696	0.0064	0.9936	80.08
25.5	80,606,566	663,078	0.0082	0.9918	79.57
26.5	76,165,548	540,520	0.0071	0.9929	78.91
27.5	71,467,655	629,182	0.0088	0.9912	78.35
28.5	66,501,039	549,525	0.0083	0.9917	77.66
29.5	62,627,319	568,420	0.0091	0.9909	77.02
30.5	59,130,678	953,392	0.0161	0.9839	76.32
31.5	55,080,701	767,051	0.0139	0.9861	75.09
32.5	52,338,505	720,241	0.0138	0.9862	74.05
33.5	49,922,606	1,390,186	0.0278	0.9722	73.03
34.5	46,743,784	1,319,705	0.0282	0.9718	70.99
35.5	44,308,706	892,023	0.0201	0.9799	68.99
36.5	42,009,843	1,124,852	0.0268	0.9732	67.60
37.5	39,332,785	499,600	0.0127	0.9873	65.79
38.5	37,172,118	473,030	0.0127	0.9873	64.95

## METROPOLITAN EDISON COMPANY

## ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

## 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	RETM RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	35,283,140	374,069	0.0106	0.9894	64.13
40.5	32,463,743	316,697	0.0098	0.9902	63.45
41.5	29,683,816	366,952	0.0124	0.9876	62.83
42.5	27,050,995	365,029	0.0135	0.9865	62.05
43.5	24,255,724	351,049	0.0145	0.9855	61.21
44.5	21,778,980	270,787	0.0124	0.9876	60.33
45.5	19,605,183	234,158	0.0119	0.9881	59.58
46.5	17,651,540	319,410	0.0181	0.9819	58.87
47.5	15,561,457	183,609	0.0118	0.9882	57.80
48.5	14,071,063	124,015	0.0088	0.9912	57.12
49.5	12,803,817	121,044	0.0095	0.9905	56.62
50.5	11,766,945	135,361	0.0115	0.9885	56.08
51.5	10,598,177	113,130	0.0107	0.9893	55.44
52.5	9,585,561	114,098	0.0119	0.9881	54.84
53.5	8,661,198	121,424	0.0140	0.9860	54.19
54.5	7,851,813	200,317	0.0255	0.9745	53.43
55.5	8,493,993	186,455	0.0220	0.9780	52.07
56.5	9,108,018	111,960	0.0123	0.9877	50.93
57.5	8,259,621	88,113	0.0107	0.9893	50.30
58.5	7,530,473	78,363	0.0104	0.9896	49.76
59.5	6,921,073	65,716	0.0095	0.9905	49.25
60.5	6,210,178	66,615	0.0107	0.9893	48.78
61.5	4,431,439	52,086	0.0118	0.9882	48.25
62.5	4,014,622	68,295	0.0170	0.9830	47.69
63.5	3,391,996	56,247	0.0166	0.9834	46.88
64.5	3,155,927	56,178	0.0178	0.9822	46.10
65.5	2,741,018	50,105	0.0183	0.9817	45.28
66.5	2,401,726	33,489	0.0139	0.9861	44.45
67.5	2,060,526	30,309	0.0147	0.9853	43.83
68.5	1,883,151	23,473	0.0125	0.9875	43.19
69.5	1,715,922	55,990	0.0326	0.9674	42.65
70.5	1,619,846	24,882	0.0154	0.9846	41.26
71.5	84,500	214	0.0025	0.9975	40.62
72.5	83,716	87	0.0010	0.9990	40.52
73.5	81,633	181	0.0022	0.9978	40.48
74.5	81,453		0.0000	1.0000	40.39
75.5	19,022	19	0.0010	0.9990	40.39
76.5	13,307		0.0000	1.0000	40.35
77.5	13,001		0.0000	1.0000	40.35
78.5	12,968		0.0000	1.0000	40.35

## METROPOLITAN EDISON COMPANY

## ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

## 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		53	0.0000	1.0000	40.35
80.5		53	0.0000	1.0000	40.35
81.5		53	0.0000	1.0000	40.35
82.5		53	0.0000	1.0000	40.35
83.5					40.35
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	87,154		0.0000		
101.5	87,154		0.0000		
102.5	87,154		0.0000		
103.5	87,154		0.0000		
104.5					



## METROPOLITAN EDISON COMPANY

## ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

## 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	351,430,282	379,618	0.0011	0.9989	100.00
0.5	335,208,599	2,603,400	0.0078	0.9922	99.89
1.5	320,757,174	2,141,272	0.0067	0.9933	99.12
2.5	283,587,371	1,356,584	0.0048	0.9952	98.45
3.5	238,827,527	1,816,765	0.0076	0.9924	97.98
4.5	214,114,986	1,383,789	0.0065	0.9935	97.24
5.5	200,897,232	1,083,401	0.0054	0.9946	96.61
6.5	187,659,100	1,334,557	0.0071	0.9929	96.09
7.5	170,983,983	1,216,074	0.0071	0.9929	95.41
8.5	163,336,802	1,377,652	0.0084	0.9916	94.73
9.5	152,983,749	1,390,776	0.0091	0.9909	93.93
10.5	147,534,900	1,566,408	0.0106	0.9894	93.07
11.5	146,035,758	1,251,790	0.0086	0.9914	92.09
12.5	143,210,660	1,765,274	0.0123	0.9877	91.30
13.5	139,259,181	1,497,920	0.0108	0.9892	90.17
14.5	134,464,882	1,147,245	0.0085	0.9915	89.20
15.5	129,163,265	1,163,587	0.0090	0.9910	88.44
16.5	124,574,197	1,079,155	0.0087	0.9913	87.64
17.5	119,814,933	608,533	0.0051	0.9949	86.88
18.5	116,487,623	832,978	0.0072	0.9928	86.44
19.5	110,865,143	759,978	0.0069	0.9931	85.82
20.5	103,040,866	894,876	0.0087	0.9913	85.24
21.5	95,774,863	1,612,248	0.0168	0.9832	84.50
22.5	87,337,535	929,813	0.0106	0.9894	83.07
23.5	80,072,281	465,070	0.0058	0.9942	82.19
24.5	74,144,121	325,599	0.0044	0.9956	81.71
25.5	69,792,795	442,381	0.0063	0.9937	81.35
26.5	66,344,559	336,819	0.0051	0.9949	80.84
27.5	62,655,224	435,714	0.0070	0.9930	80.43
28.5	58,563,241	359,734	0.0061	0.9939	79.87
29.5	55,560,357	415,053	0.0075	0.9925	79.38
30.5	52,791,049	793,878	0.0150	0.9850	78.78
31.5	49,314,366	629,530	0.0128	0.9872	77.60
32.5	47,034,569	612,299	0.0130	0.9870	76.61
33.5	45,153,457	1,258,042	0.0279	0.9721	75.61
34.5	42,395,546	1,217,122	0.0287	0.9713	73.50
35.5	40,519,546	791,919	0.0195	0.9805	71.39
36.5	38,696,273	1,039,671	0.0269	0.9731	70.00
37.5	36,349,332	438,065	0.0121	0.9879	68.12
38.5	34,472,333	410,595	0.0119	0.9881	67.30

## METROPOLITAN EDISON COMPANY

## ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

## ORIGINAL LIFE TABLE, CONT.

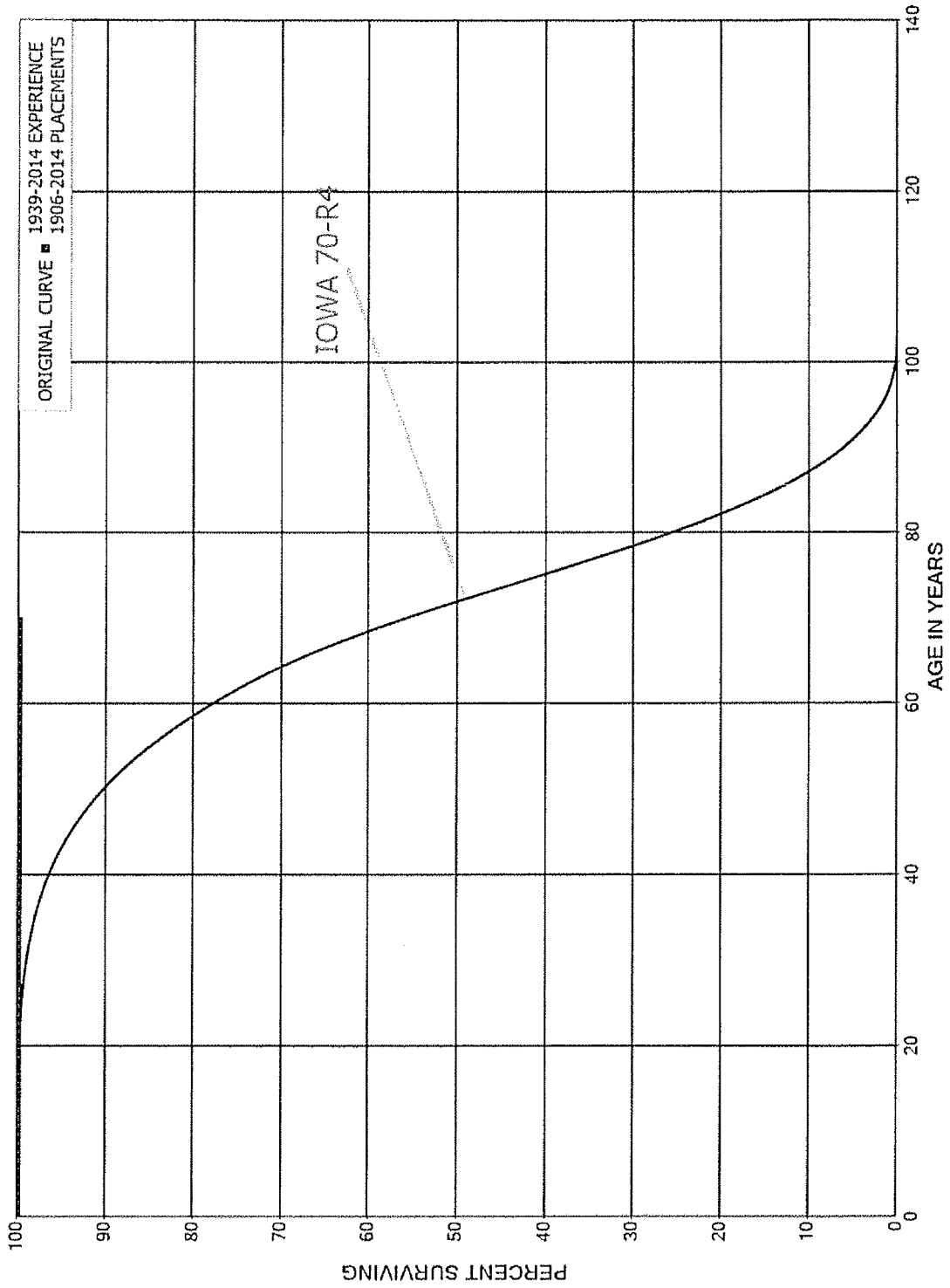
PLACEMENT BAND 1889-2014			EXPERIENCE BAND 1985-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETM RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	32,780,512	308,515	0.0094	0.9906	66.50
40.5	30,083,031	262,575	0.0087	0.9913	65.87
41.5	27,388,114	324,954	0.0119	0.9881	65.30
42.5	24,856,428	328,918	0.0132	0.9868	64.52
43.5	22,261,693	308,371	0.0139	0.9861	63.67
44.5	19,920,044	233,672	0.0117	0.9883	62.78
45.5	17,888,366	204,017	0.0114	0.9886	62.05
46.5	15,959,454	292,585	0.0183	0.9817	61.34
47.5	14,195,613	158,043	0.0111	0.9889	60.22
48.5	12,822,764	109,464	0.0085	0.9915	59.55
49.5	11,563,901	107,748	0.0093	0.9907	59.04
50.5	10,540,009	124,558	0.0118	0.9882	58.49
51.5	9,523,817	97,026	0.0102	0.9898	57.80
52.5	8,584,501	97,424	0.0113	0.9887	57.21
53.5	7,891,998	110,108	0.0140	0.9860	56.56
54.5	7,432,920	176,005	0.0237	0.9763	55.77
55.5	8,115,989	183,518	0.0226	0.9774	54.45
56.5	8,769,172	109,662	0.0125	0.9875	53.22
57.5	7,956,164	86,244	0.0108	0.9892	52.55
58.5	7,394,101	78,363	0.0106	0.9894	51.98
59.5	6,786,993	65,687	0.0097	0.9903	51.43
60.5	6,124,031	66,543	0.0109	0.9891	50.93
61.5	4,344,095	52,076	0.0120	0.9880	50.38
62.5	3,927,288	68,260	0.0174	0.9826	49.78
63.5	3,305,269	56,195	0.0170	0.9830	48.91
64.5	3,071,248	56,178	0.0183	0.9817	48.08
65.5	2,656,338	50,105	0.0189	0.9811	47.20
66.5	2,380,434	33,489	0.0141	0.9859	46.31
67.5	2,045,145	28,448	0.0139	0.9861	45.66
68.5	1,869,936	23,473	0.0126	0.9874	45.02
69.5	1,702,740	55,990	0.0329	0.9671	44.46
70.5	1,619,759	24,867	0.0154	0.9846	43.00
71.5	84,428	214	0.0025	0.9975	42.34
72.5	83,644	87	0.0010	0.9990	42.23
73.5	81,561	181	0.0022	0.9978	42.18
74.5	81,453		0.0000	1.0000	42.09
75.5	19,022	19	0.0010	0.9990	42.09
76.5	13,307		0.0000	1.0000	42.05
77.5	13,001		0.0000	1.0000	42.05
78.5	12,968		0.0000	1.0000	42.05

METROPOLITAN EDISON COMPANY  
ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

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	53		0.0000	1.0000	42.05
80.5	53		0.0000	1.0000	42.05
81.5	53		0.0000	1.0000	42.05
82.5	53		0.0000	1.0000	42.05
83.5					42.05
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	87,154		0.0000		
101.5	87,154		0.0000		
102.5	87,154		0.0000		
103.5	87,154		0.0000		
104.5					

METROPOLITAN EDISON COMPANY  
ACCOUNT 365.10 CLEARING COSTS AND RIGHTS OF WAY  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## METROPOLITAN EDISON COMPANY

## ACCOUNT 365.10 CLEARING COSTS AND RIGHTS OF WAY

## 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	138,032,355		0.0000	1.0000	100.00
0.5	125,910,309		0.0000	1.0000	100.00
1.5	85,853,302		0.0000	1.0000	100.00
2.5	85,161,008		0.0000	1.0000	100.00
3.5	71,178,741		0.0000	1.0000	100.00
4.5	57,569,248		0.0000	1.0000	100.00
5.5	34,506,223		0.0000	1.0000	100.00
6.5	29,923,476		0.0000	1.0000	100.00
7.5	29,958,542		0.0000	1.0000	100.00
8.5	29,691,636		0.0000	1.0000	100.00
9.5	24,025,419		0.0000	1.0000	100.00
10.5	24,190,997		0.0000	1.0000	100.00
11.5	24,059,605		0.0000	1.0000	100.00
12.5	23,285,285		0.0000	1.0000	100.00
13.5	22,360,763		0.0000	1.0000	100.00
14.5	21,437,346		0.0000	1.0000	100.00
15.5	20,729,018		0.0000	1.0000	100.00
16.5	19,585,021		0.0000	1.0000	100.00
17.5	18,861,151		0.0000	1.0000	100.00
18.5	18,308,340		0.0000	1.0000	100.00
19.5	17,416,051		0.0000	1.0000	100.00
20.5	15,863,519		0.0000	1.0000	100.00
21.5	14,834,184		0.0000	1.0000	100.00
22.5	13,635,529		0.0000	1.0000	100.00
23.5	12,456,572		0.0000	1.0000	100.00
24.5	11,163,616		0.0000	1.0000	100.00
25.5	9,839,871		0.0000	1.0000	100.00
26.5	8,618,600		0.0000	1.0000	100.00
27.5	7,586,753		0.0000	1.0000	100.00
28.5	6,953,604		0.0000	1.0000	100.00
29.5	6,607,508		0.0000	1.0000	100.00
30.5	6,388,586		0.0000	1.0000	100.00
31.5	6,104,416		0.0000	1.0000	100.00
32.5	5,927,312		0.0000	1.0000	100.00
33.5	5,739,828		0.0000	1.0000	100.00
34.5	5,507,868		0.0000	1.0000	100.00
35.5	5,319,109		0.0000	1.0000	100.00
36.5	5,070,156		0.0000	1.0000	100.00
37.5	4,831,388		0.0000	1.0000	100.00
38.5	4,621,204		0.0000	1.0000	100.00

## METROPOLITAN EDISON COMPANY

ACCOUNT 365.10 CLEARING COSTS AND RIGHTS OF WAY

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	4,502,462		0.0000	1.0000	100.00
40.5	4,252,250		0.0000	1.0000	100.00
41.5	4,004,690		0.0000	1.0000	100.00
42.5	3,786,030		0.0000	1.0000	100.00
43.5	3,611,374		0.0000	1.0000	100.00
44.5	3,414,591		0.0000	1.0000	100.00
45.5	3,258,047		0.0000	1.0000	100.00
46.5	3,102,517		0.0000	1.0000	100.00
47.5	2,988,496		0.0000	1.0000	100.00
48.5	2,843,149		0.0000	1.0000	100.00
49.5	2,731,513		0.0000	1.0000	100.00
50.5	2,634,019		0.0000	1.0000	100.00
51.5	2,530,042		0.0000	1.0000	100.00
52.5	2,430,967		0.0000	1.0000	100.00
53.5	2,319,323		0.0000	1.0000	100.00
54.5	2,135,238		0.0000	1.0000	100.00
55.5	2,178,362		0.0000	1.0000	100.00
56.5	2,286,363		0.0000	1.0000	100.00
57.5	2,099,202		0.0000	1.0000	100.00
58.5	1,907,071		0.0000	1.0000	100.00
59.5	1,775,222		0.0000	1.0000	100.00
60.5	1,604,416		0.0000	1.0000	100.00
61.5	1,213,782		0.0000	1.0000	100.00
62.5	1,118,496		0.0000	1.0000	100.00
63.5	972,607		0.0000	1.0000	100.00
64.5	900,840		0.0000	1.0000	100.00
65.5	778,879		0.0000	1.0000	100.00
66.5	664,030		0.0000	1.0000	100.00
67.5	570,975		0.0000	1.0000	100.00
68.5	493,905		0.0000	1.0000	100.00
69.5	427,526		0.0000	1.0000	100.00
70.5	399,352		0.0000	1.0000	100.00
71.5	16,864		0.0000	1.0000	100.00
72.5	15,274		0.0000	1.0000	100.00
73.5	13,715		0.0000	1.0000	100.00
74.5	13,362		0.0000	1.0000	100.00
75.5	9,467		0.0000	1.0000	100.00
76.5	8,545		0.0000	1.0000	100.00
77.5	6,137		0.0000	1.0000	100.00
78.5	5,749		0.0000	1.0000	100.00

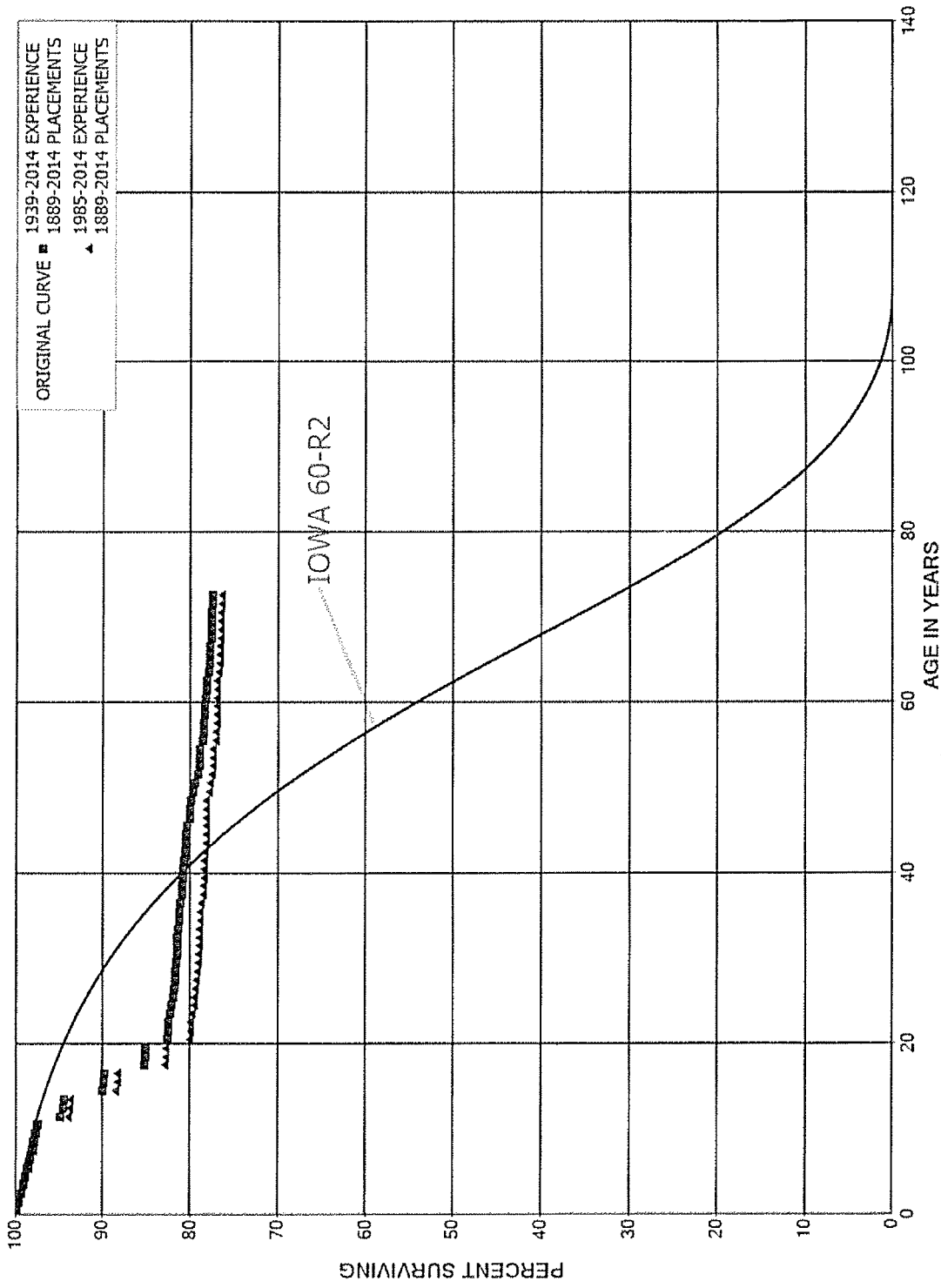
## METROPOLITAN EDISON COMPANY

ACCOUNT 365.10 CLEARING COSTS AND RIGHTS OF WAY

## 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	5,536		0.0000	1.0000	100.00
80.5	5,536		0.0000	1.0000	100.00
81.5	5,481		0.0000	1.0000	100.00
82.5	5,391		0.0000	1.0000	100.00
83.5	4,399		0.0000	1.0000	100.00
84.5	4,399		0.0000	1.0000	100.00
85.5	4,399		0.0000	1.0000	100.00
86.5	4,399		0.0000	1.0000	100.00
87.5					100.00

METROPOLITAN EDISON COMPANY  
ACCOUNT 366 UNDERGROUND CONDUIT  
ORIGINAL AND SMOOTH SURVIVOR CURVES





METROPOLITAN EDISON 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	35,483,128	57,182	0.0016	0.9984	100.00	
0.5	35,296,986	98,313	0.0028	0.9972	99.84	
1.5	34,592,795	98,497	0.0028	0.9972	99.56	
2.5	33,873,973	64,485	0.0019	0.9981	99.28	
3.5	31,504,310	88,189	0.0028	0.9972	99.09	
4.5	31,393,585	77,205	0.0025	0.9975	98.81	
5.5	31,195,755	78,248	0.0025	0.9975	98.57	
6.5	30,942,071	69,531	0.0022	0.9978	98.32	
7.5	30,836,149	56,357	0.0018	0.9982	98.10	
8.5	30,695,646	64,141	0.0021	0.9979	97.92	
9.5	30,670,708	56,532	0.0018	0.9982	97.72	
10.5	30,551,837	862,353	0.0282	0.9718	97.54	
11.5	29,320,328	91,985	0.0031	0.9969	94.78	
12.5	28,029,002	33,011	0.0012	0.9988	94.49	
13.5	26,374,115	1,227,101	0.0465	0.9535	94.37	
14.5	23,803,113	38,604	0.0016	0.9984	89.98	
15.5	22,978,258	22,484	0.0010	0.9990	89.84	
16.5	21,916,526	1,116,895	0.0510	0.9490	89.75	
17.5	20,078,130	18,370	0.0009	0.9991	85.18	
18.5	19,713,122	17,230	0.0009	0.9991	85.10	
19.5	18,728,830	529,782	0.0283	0.9717	85.02	
20.5	17,505,818	20,091	0.0011	0.9989	82.62	
21.5	17,500,442	13,269	0.0008	0.9992	82.52	
22.5	16,426,524	28,483	0.0017	0.9983	82.46	
23.5	14,950,185	31,659	0.0021	0.9979	82.32	
24.5	14,980,617	30,366	0.0020	0.9980	82.14	
25.5	13,935,518	17,254	0.0012	0.9988	81.98	
26.5	12,669,817	16,269	0.0013	0.9987	81.88	
27.5	12,893,362	13,716	0.0011	0.9989	81.77	
28.5	11,819,545	9,975	0.0008	0.9992	81.68	
29.5	10,986,191	9,572	0.0009	0.9991	81.61	
30.5	11,060,660	7,412	0.0007	0.9993	81.54	
31.5	10,691,625	3,080	0.0003	0.9997	81.49	
32.5	10,440,953	9,318	0.0009	0.9991	81.47	
33.5	10,107,631	6,854	0.0007	0.9993	81.39	
34.5	9,758,497	3,776	0.0004	0.9996	81.34	
35.5	9,397,195	16,893	0.0018	0.9982	81.31	
36.5	9,001,654	20,779	0.0023	0.9977	81.16	
37.5	8,670,122	5,445	0.0006	0.9994	80.97	
38.5	8,478,227	8,863	0.0010	0.9990	80.92	

## METROPOLITAN EDISON 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	8,149,789	3,325	0.0004	0.9996	80.84
40.5	7,597,483	6,182	0.0008	0.9992	80.80
41.5	6,333,352	6,556	0.0010	0.9990	80.74
42.5	5,614,307	9,801	0.0017	0.9983	80.65
43.5	5,118,415	3,304	0.0006	0.9994	80.51
44.5	4,711,897	2,736	0.0006	0.9994	80.46
45.5	4,329,637	16,322	0.0038	0.9962	80.42
46.5	3,976,911	4,387	0.0011	0.9989	80.11
47.5	3,151,147	1,616	0.0005	0.9995	80.02
48.5	2,834,962	8,470	0.0030	0.9970	79.98
49.5	2,634,437	6,808	0.0026	0.9974	79.74
50.5	2,540,076	12,485	0.0049	0.9951	79.54
51.5	2,424,280	5,032	0.0021	0.9979	79.15
52.5	2,287,020	829	0.0004	0.9996	78.98
53.5	2,289,796	416	0.0002	0.9998	78.95
54.5	2,168,817	7,708	0.0036	0.9964	78.94
55.5	2,668,868	5,773	0.0022	0.9978	78.66
56.5	3,348,156	1,465	0.0004	0.9996	78.49
57.5	3,200,337	2,198	0.0007	0.9993	78.45
58.5	2,932,565	458	0.0002	0.9998	78.40
59.5	2,787,069	4,516	0.0016	0.9984	78.39
60.5	2,583,987	1,282	0.0005	0.9995	78.26
61.5	1,796,063	1,271	0.0007	0.9993	78.22
62.5	1,686,296	4,386	0.0026	0.9974	78.17
63.5	1,562,858	2,260	0.0014	0.9986	77.96
64.5	1,521,044	77	0.0001	0.9999	77.85
65.5	1,448,935	1,112	0.0008	0.9992	77.85
66.5	1,373,824	2,400	0.0017	0.9983	77.79
67.5	1,334,103	332	0.0002	0.9998	77.65
68.5	1,322,196		0.0000	1.0000	77.63
69.5	1,315,203	27	0.0000	1.0000	77.63
70.5	1,135,806	1,381	0.0012	0.9988	77.63
71.5	285,249	42	0.0001	0.9999	77.54
72.5	284,753	30	0.0001	0.9999	77.52
73.5	281,026	44	0.0002	0.9998	77.52
74.5	272,045	92	0.0003	0.9997	77.50
75.5	271,954	556	0.0020	0.9980	77.48
76.5	239,606		0.0000	1.0000	77.32
77.5	238,531	23	0.0001	0.9999	77.32
78.5	238,041		0.0000	1.0000	77.31

METROPOLITAN EDISON 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	116,046		0.0000	1.0000	77.31
80.5	116,046		0.0000	1.0000	77.31
81.5	39,543		0.0000	1.0000	77.31
82.5	33,083		0.0000	1.0000	77.31
83.5	33,083		0.0000	1.0000	77.31
84.5	9,386		0.0000	1.0000	77.31
85.5	9,386		0.0000	1.0000	77.31
86.5	9,386		0.0000	1.0000	77.31
87.5	9,386		0.0000	1.0000	77.31
88.5	9,386		0.0000	1.0000	77.31
89.5	9,386		0.0000	1.0000	77.31
90.5					77.31
91.5					
92.5					
93.5					
94.5					
95.5					
96.5					
97.5					
98.5					
99.5					
100.5	24,306		0.0000		
101.5	24,306		0.0000		
102.5	24,306		0.0000		
103.5	24,306		0.0000		
104.5					

## METROPOLITAN EDISON 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	23,193,667	46,564	0.0020	0.9980	100.00
0.5	23,546,634	78,527	0.0033	0.9967	99.80
1.5	23,722,558	81,608	0.0034	0.9966	99.47
2.5	23,628,030	54,999	0.0023	0.9977	99.12
3.5	21,839,525	61,666	0.0028	0.9972	98.89
4.5	22,161,022	64,400	0.0029	0.9971	98.61
5.5	22,490,006	63,564	0.0028	0.9972	98.33
6.5	22,746,006	63,434	0.0028	0.9972	98.05
7.5	23,017,959	48,830	0.0021	0.9979	97.78
8.5	23,127,012	52,242	0.0023	0.9977	97.57
9.5	23,363,579	46,380	0.0020	0.9980	97.35
10.5	23,793,082	846,043	0.0356	0.9644	97.16
11.5	23,808,070	33,916	0.0014	0.9986	93.70
12.5	23,238,138	28,376	0.0012	0.9988	93.57
13.5	22,065,070	1,224,459	0.0555	0.9445	93.45
14.5	19,954,405	34,808	0.0017	0.9983	88.27
15.5	19,498,776	20,261	0.0010	0.9990	88.11
16.5	18,476,096	1,112,057	0.0602	0.9398	88.02
17.5	17,410,264	14,636	0.0008	0.9992	82.72
18.5	17,346,226	15,956	0.0009	0.9991	82.65
19.5	16,524,261	527,355	0.0319	0.9681	82.58
20.5	15,372,428	18,844	0.0012	0.9988	79.94
21.5	15,460,294	12,428	0.0008	0.9992	79.84
22.5	14,469,132	26,374	0.0018	0.9982	79.78
23.5	13,093,851	30,743	0.0023	0.9977	79.63
24.5	13,202,216	17,784	0.0013	0.9987	79.45
25.5	12,244,071	16,734	0.0014	0.9986	79.34
26.5	11,109,675	13,768	0.0012	0.9988	79.23
27.5	11,254,735	10,134	0.0009	0.9991	79.13
28.5	10,326,517	8,700	0.0008	0.9992	79.06
29.5	9,620,027	7,533	0.0008	0.9992	79.00
30.5	9,842,343	6,472	0.0007	0.9993	78.93
31.5	9,505,060	2,067	0.0002	0.9998	78.88
32.5	9,354,048	8,485	0.0009	0.9991	78.87
33.5	9,081,606	6,295	0.0007	0.9993	78.79
34.5	8,776,837	2,190	0.0002	0.9998	78.74
35.5	8,471,091	14,835	0.0018	0.9982	78.72
36.5	8,087,608	17,135	0.0021	0.9979	78.58
37.5	7,760,625	2,637	0.0003	0.9997	78.42
38.5	7,573,656	7,262	0.0010	0.9990	78.39

## METROPOLITAN EDISON COMPANY

## ACCOUNT 366 UNDERGROUND CONDUIT

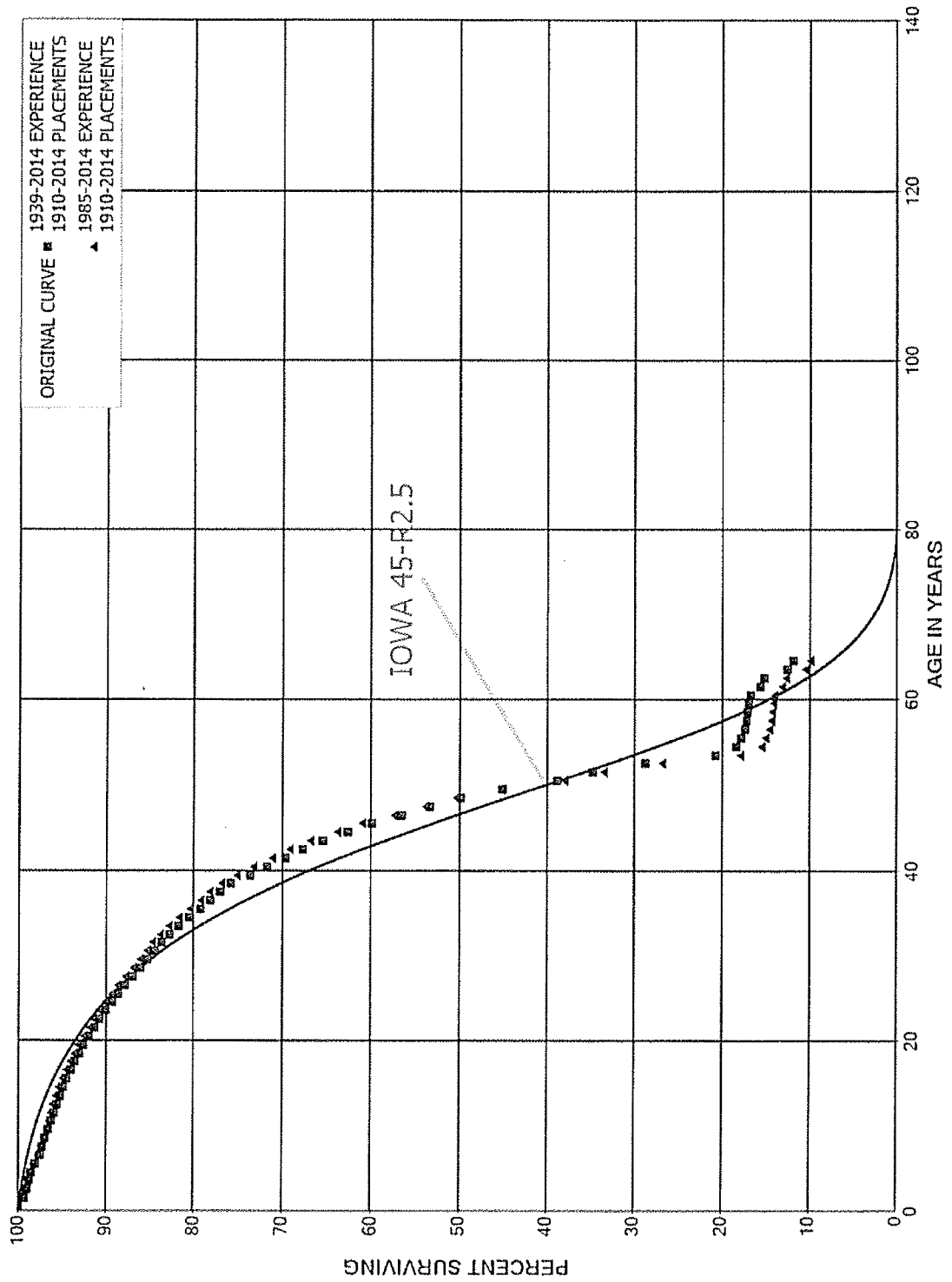
## ORIGINAL LIFE TABLE, CONT.

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	7,247,052	1,525	0.0002	0.9998	78.31	
40.5	6,697,176	1,677	0.0003	0.9997	78.30	
41.5	5,438,781	4,475	0.0008	0.9992	78.28	
42.5	4,722,122	7,329	0.0016	0.9984	78.21	
43.5	4,231,111		0.0000	1.0000	78.09	
44.5	3,832,669	322	0.0001	0.9999	78.09	
45.5	3,459,848	133	0.0000	1.0000	78.09	
46.5	3,127,425	187	0.0001	0.9999	78.08	
47.5	2,313,667	62	0.0000	1.0000	78.08	
48.5	1,999,285	8,228	0.0041	0.9959	78.08	
49.5	1,919,207	3,029	0.0016	0.9984	77.75	
50.5	1,833,447	4,531	0.0025	0.9975	77.63	
51.5	1,727,989	2,714	0.0016	0.9984	77.44	
52.5	1,593,896	573	0.0004	0.9996	77.32	
53.5	1,598,151	291	0.0002	0.9998	77.29	
54.5	1,544,352	6,608	0.0043	0.9957	77.28	
55.5	2,049,676	669	0.0003	0.9997	76.95	
56.5	2,780,847	1,149	0.0004	0.9996	76.92	
57.5	2,689,447	666	0.0002	0.9998	76.89	
58.5	2,464,274	178	0.0001	0.9999	76.87	
59.5	2,319,058	1,261	0.0005	0.9995	76.86	
60.5	2,119,263		0.0000	1.0000	76.82	
61.5	1,515,288	232	0.0002	0.9998	76.82	
62.5	1,408,753	4,273	0.0030	0.9970	76.81	
63.5	1,285,895	1,251	0.0010	0.9990	76.58	
64.5	1,245,090		0.0000	1.0000	76.50	
65.5	1,173,057		0.0000	1.0000	76.50	
66.5	1,099,087	1,037	0.0009	0.9991	76.50	
67.5	1,101,582	204	0.0002	0.9998	76.43	
68.5	1,089,803		0.0000	1.0000	76.42	
69.5	1,082,810		0.0000	1.0000	76.42	
70.5	903,995	1,381	0.0015	0.9985	76.42	
71.5	53,439		0.0000	1.0000	76.30	
72.5	251,670	30	0.0001	0.9999	76.30	
73.5	247,943	44	0.0002	0.9998	76.29	
74.5	238,962	92	0.0004	0.9996	76.28	
75.5	271,954	556	0.0020	0.9980	76.25	
76.5	239,606		0.0000	1.0000	76.09	
77.5	238,531	23	0.0001	0.9999	76.09	
78.5	238,041		0.0000	1.0000	76.08	

METROPOLITAN EDISON 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	116,046		0.0000	1.0000	76.08
80.5	116,046		0.0000	1.0000	76.08
81.5	39,543		0.0000	1.0000	76.08
82.5	33,083		0.0000	1.0000	76.08
83.5	33,083		0.0000	1.0000	76.08
84.5	9,386		0.0000	1.0000	76.08
85.5	9,386		0.0000	1.0000	76.08
86.5	9,386		0.0000	1.0000	76.08
87.5	9,386		0.0000	1.0000	76.08
88.5	9,386		0.0000	1.0000	76.08
89.5	9,386		0.0000	1.0000	76.08
90.5					76.08
91.5					
92.5					
93.5					
94.5					
95.5					
96.5					
97.5					
98.5					
99.5					
100.5	24,306		0.0000		
101.5	24,306		0.0000		
102.5	24,306		0.0000		
103.5	24,306		0.0000		
104.5					

METROPOLITAN EDISON COMPANY  
ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## METROPOLITAN EDISON COMPANY

## ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1910-2014

## 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	230,208,158	216,166	0.0009	0.9991	100.00
0.5	217,356,696	1,241,789	0.0057	0.9943	99.91
1.5	203,500,173	732,178	0.0036	0.9964	99.34
2.5	188,664,058	486,112	0.0026	0.9974	98.98
3.5	168,113,693	354,453	0.0021	0.9979	98.72
4.5	152,595,975	614,994	0.0040	0.9960	98.51
5.5	150,534,491	858,954	0.0057	0.9943	98.12
6.5	145,164,386	478,129	0.0033	0.9967	97.56
7.5	137,357,307	471,531	0.0034	0.9966	97.24
8.5	124,322,112	409,027	0.0033	0.9967	96.90
9.5	116,052,062	357,276	0.0031	0.9969	96.58
10.5	108,387,002	385,309	0.0036	0.9964	96.29
11.5	102,761,130	314,281	0.0031	0.9969	95.94
12.5	98,692,507	359,063	0.0036	0.9964	95.65
13.5	93,918,393	333,454	0.0036	0.9964	95.30
14.5	89,083,813	379,356	0.0043	0.9957	94.96
15.5	84,092,578	437,907	0.0052	0.9948	94.56
16.5	75,872,937	401,132	0.0053	0.9947	94.07
17.5	70,773,887	341,363	0.0048	0.9952	93.57
18.5	67,973,175	407,230	0.0060	0.9940	93.12
19.5	63,005,690	418,571	0.0066	0.9934	92.56
20.5	57,420,537	424,549	0.0074	0.9926	91.95
21.5	52,919,616	327,910	0.0062	0.9938	91.27
22.5	47,823,645	326,093	0.0068	0.9932	90.70
23.5	40,670,493	384,066	0.0094	0.9906	90.08
24.5	34,203,966	257,285	0.0075	0.9925	89.23
25.5	29,366,206	231,012	0.0079	0.9921	88.56
26.5	25,324,630	254,493	0.0100	0.9900	87.86
27.5	21,655,682	231,090	0.0107	0.9893	86.98
28.5	18,557,963	173,357	0.0093	0.9907	86.05
29.5	16,090,673	166,280	0.0103	0.9897	85.25
30.5	14,732,425	129,471	0.0088	0.9912	84.37
31.5	13,669,183	151,389	0.0111	0.9889	83.63
32.5	12,728,531	152,130	0.0120	0.9880	82.70
33.5	11,857,224	169,645	0.0143	0.9857	81.71
34.5	10,896,915	165,871	0.0152	0.9848	80.54
35.5	9,830,222	143,647	0.0146	0.9854	79.32
36.5	8,937,307	123,095	0.0138	0.9862	78.16
37.5	8,059,106	134,892	0.0167	0.9833	77.08
38.5	7,336,345	206,680	0.0282	0.9718	75.79



## METROPOLITAN EDISON COMPANY

## ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2014			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	6,627,651	176,359	0.0266	0.9734	73.66	
40.5	5,566,585	159,753	0.0287	0.9713	71.70	
41.5	4,600,259	130,185	0.0283	0.9717	69.64	
42.5	3,882,152	129,340	0.0333	0.9667	67.67	
43.5	3,147,291	135,375	0.0430	0.9570	65.41	
44.5	2,720,454	114,795	0.0422	0.9578	62.60	
45.5	2,395,001	133,848	0.0559	0.9441	59.96	
46.5	2,025,783	116,868	0.0577	0.9423	56.61	
47.5	1,694,478	110,265	0.0651	0.9349	53.34	
48.5	1,493,691	142,712	0.0955	0.9045	49.87	
49.5	1,260,065	176,211	0.1398	0.8602	45.11	
50.5	1,083,188	113,705	0.1050	0.8950	38.80	
51.5	968,450	168,301	0.1738	0.8262	34.73	
52.5	800,077	220,645	0.2758	0.7242	28.69	
53.5	579,418	67,460	0.1164	0.8836	20.78	
54.5	507,683	13,611	0.0268	0.9732	18.36	
55.5	620,535	16,823	0.0271	0.9729	17.87	
56.5	765,738	7,438	0.0097	0.9903	17.38	
57.5	733,192	8,394	0.0114	0.9886	17.21	
58.5	714,091	4,510	0.0063	0.9937	17.02	
59.5	707,296	9,210	0.0130	0.9870	16.91	
60.5	690,463	42,540	0.0616	0.9384	16.69	
61.5	528,172	15,760	0.0298	0.9702	15.66	
62.5	474,202	85,259	0.1798	0.8202	15.19	
63.5	333,384	17,446	0.0523	0.9477	12.46	
64.5	272,844	488	0.0018	0.9982	11.81	
65.5	219,540	215	0.0010	0.9990	11.79	
66.5	202,622	4	0.0000	1.0000	11.78	
67.5	165,050	95	0.0006	0.9994	11.78	
68.5	154,590	222	0.0014	0.9986	11.77	
69.5	16,994		0.0000	1.0000	11.75	
70.5	6,584		0.0000	1.0000	11.75	
71.5	6,584	235	0.0357	0.9643	11.75	
72.5	6,584		0.0000	1.0000	11.33	
73.5	6,572		0.0000	1.0000	11.33	
74.5	6,572		0.0000	1.0000	11.33	
75.5	6,572		0.0000	1.0000	11.33	
76.5	6,090		0.0000	1.0000	11.33	
77.5	6,090		0.0000	1.0000	11.33	
78.5	6,090		0.0000	1.0000	11.33	

## METROPOLITAN EDISON COMPANY

## ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2014			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	6,090		0.0000	1.0000	11.33
80.5	6,090		0.0000	1.0000	11.33
81.5	6,090		0.0000	1.0000	11.33
82.5	6,090		0.0000	1.0000	11.33
83.5					11.33

## METROPOLITAN EDISON COMPANY

## ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2014

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	209,750,959	169,538	0.0008	0.9992	100.00
0.5	198,325,719	1,179,392	0.0059	0.9941	99.92
1.5	185,987,501	687,968	0.0037	0.9963	99.32
2.5	172,467,785	427,000	0.0025	0.9975	98.96
3.5	153,148,372	313,795	0.0020	0.9980	98.71
4.5	138,763,295	537,419	0.0039	0.9961	98.51
5.5	138,052,859	783,301	0.0057	0.9943	98.13
6.5	133,796,784	418,619	0.0031	0.9969	97.57
7.5	127,078,304	432,818	0.0034	0.9966	97.27
8.5	114,650,627	342,884	0.0030	0.9970	96.94
9.5	107,019,249	240,829	0.0023	0.9977	96.65
10.5	100,608,018	249,646	0.0025	0.9975	96.43
11.5	96,240,043	255,793	0.0027	0.9973	96.19
12.5	93,061,001	311,662	0.0033	0.9967	95.93
13.5	89,113,054	306,633	0.0034	0.9966	95.61
14.5	84,667,611	361,400	0.0043	0.9957	95.28
15.5	80,031,853	405,765	0.0051	0.9949	94.88
16.5	72,204,601	327,934	0.0045	0.9955	94.40
17.5	67,581,759	313,872	0.0046	0.9954	93.97
18.5	65,032,414	354,796	0.0055	0.9945	93.53
19.5	60,337,412	395,003	0.0065	0.9935	93.02
20.5	54,901,845	381,838	0.0070	0.9930	92.41
21.5	50,567,708	290,613	0.0057	0.9943	91.77
22.5	45,658,892	298,974	0.0065	0.9935	91.24
23.5	38,638,211	344,434	0.0089	0.9911	90.64
24.5	32,408,966	235,492	0.0073	0.9927	89.84
25.5	27,672,167	215,211	0.0078	0.9922	89.18
26.5	23,765,987	225,822	0.0095	0.9905	88.49
27.5	20,341,387	209,573	0.0103	0.9897	87.65
28.5	17,478,085	150,339	0.0086	0.9914	86.75
29.5	15,136,911	139,948	0.0092	0.9908	86.00
30.5	13,911,193	112,849	0.0081	0.9919	85.20
31.5	12,895,746	137,638	0.0107	0.9893	84.51
32.5	12,014,248	142,581	0.0119	0.9881	83.61
33.5	11,202,719	151,997	0.0136	0.9864	82.62
34.5	10,302,339	156,509	0.0152	0.9848	81.50
35.5	9,309,685	134,681	0.0145	0.9855	80.26
36.5	8,442,590	114,253	0.0135	0.9865	79.10
37.5	7,584,512	127,796	0.0168	0.9832	78.03
38.5	6,886,965	159,111	0.0231	0.9769	76.71

## METROPOLITAN EDISON COMPANY

## ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2014			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	6,364,423	161,647	0.0254	0.9746	74.94
40.5	5,325,843	149,278	0.0280	0.9720	73.04
41.5	4,370,742	126,685	0.0290	0.9710	70.99
42.5	3,681,828	126,623	0.0344	0.9656	68.93
43.5	2,963,583	129,445	0.0437	0.9563	66.56
44.5	2,545,175	113,890	0.0447	0.9553	63.65
45.5	2,235,083	131,248	0.0587	0.9413	60.81
46.5	1,871,628	115,089	0.0615	0.9385	57.24
47.5	1,543,407	100,663	0.0652	0.9348	53.72
48.5	1,352,222	141,863	0.1049	0.8951	50.21
49.5	1,120,519	176,116	0.1572	0.8428	44.94
50.5	943,738	113,700	0.1205	0.8795	37.88
51.5	829,550	168,234	0.2028	0.7972	33.32
52.5	661,895	220,612	0.3333	0.6667	26.56
53.5	484,269	67,460	0.1393	0.8607	17.71
54.5	447,465	13,431	0.0300	0.9700	15.24
55.5	567,523	16,102	0.0284	0.9716	14.78
56.5	713,447	6,761	0.0095	0.9905	14.36
57.5	683,495	8,123	0.0119	0.9881	14.23
58.5	692,857	4,510	0.0065	0.9935	14.06
59.5	696,425	9,210	0.0132	0.9868	13.97
60.5	679,592	42,068	0.0619	0.9381	13.78
61.5	521,588	15,760	0.0302	0.9698	12.93
62.5	467,617	85,259	0.1823	0.8177	12.54
63.5	326,800	17,446	0.0534	0.9466	10.25
64.5	266,272	488	0.0018	0.9982	9.71
65.5	212,968	215	0.0010	0.9990	9.69
66.5	196,050	4	0.0000	1.0000	9.68
67.5	158,960	95	0.0006	0.9994	9.68
68.5	148,501	222	0.0015	0.9985	9.67
69.5	10,904		0.0000	1.0000	9.66
70.5	495		0.0000	1.0000	9.66
71.5	495	235	0.4748	0.5252	9.66
72.5	495		0.0000	1.0000	5.07
73.5	482		0.0000	1.0000	5.07
74.5	6,572		0.0000	1.0000	5.07
75.5	6,572		0.0000	1.0000	5.07
76.5	6,090		0.0000	1.0000	5.07
77.5	6,090		0.0000	1.0000	5.07
78.5	6,090		0.0000	1.0000	5.07

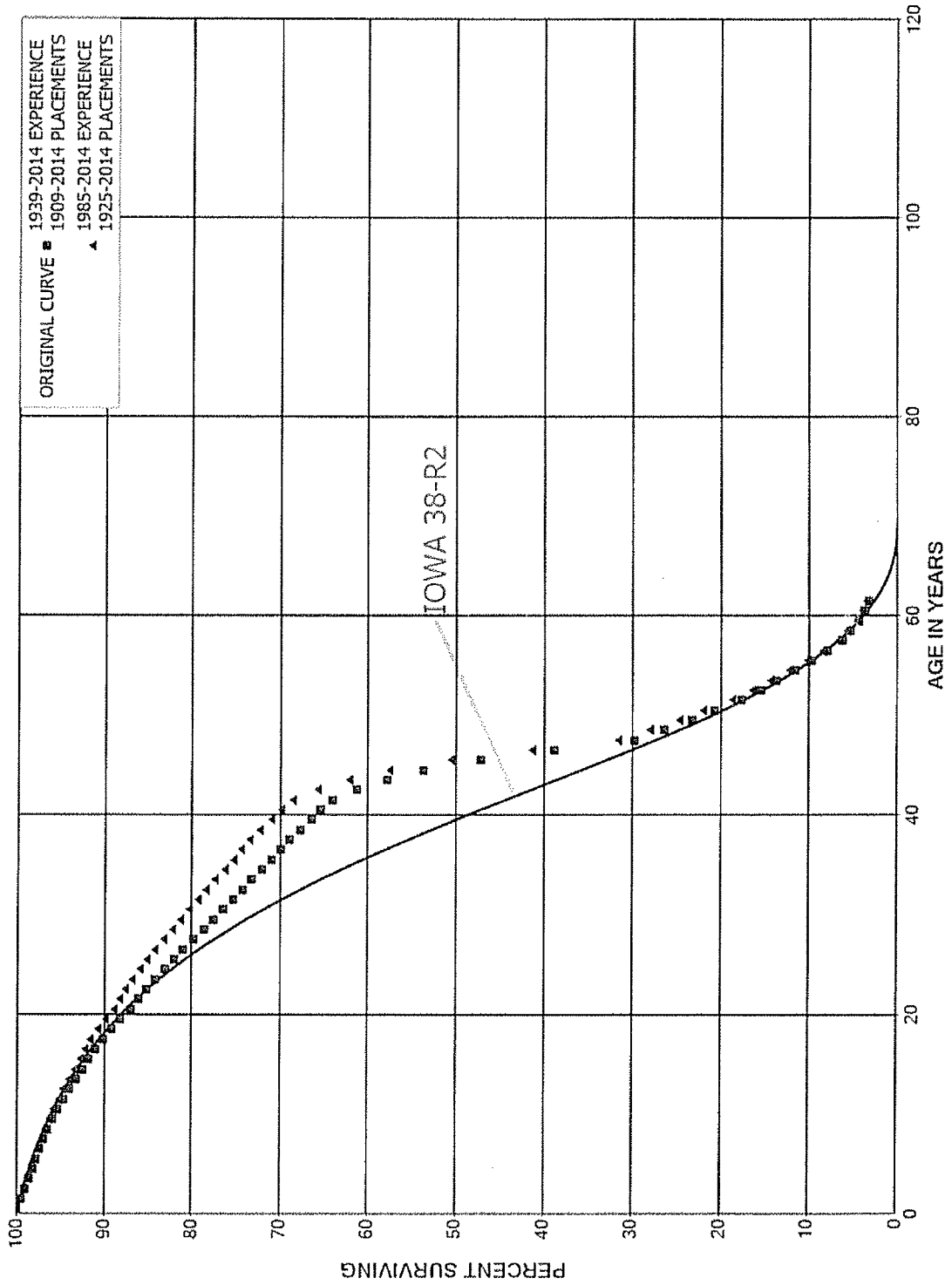
## METROPOLITAN EDISON COMPANY

## ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2014			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	6,090		0.0000	1.0000	5.07
80.5	6,090		0.0000	1.0000	5.07
81.5	6,090		0.0000	1.0000	5.07
82.5	6,090		0.0000	1.0000	5.07
83.5					5.07

METROPOLITAN EDISON COMPANY  
ACCOUNT 368 LINE TRANSFORMERS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## METROPOLITAN EDISON COMPANY

## ACCOUNT 368 LINE TRANSFORMERS

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1909-2014

## 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	455,728,426	399,927	0.0009	0.9991	100.00
0.5	447,213,466	2,000,327	0.0045	0.9955	99.91
1.5	433,168,164	1,740,059	0.0040	0.9960	99.47
2.5	412,898,538	1,817,757	0.0044	0.9956	99.07
3.5	378,896,689	1,543,816	0.0041	0.9959	98.63
4.5	341,480,711	1,532,736	0.0045	0.9955	98.23
5.5	336,560,969	1,393,749	0.0041	0.9959	97.79
6.5	321,499,726	1,446,059	0.0045	0.9955	97.38
7.5	296,215,336	1,413,768	0.0048	0.9952	96.94
8.5	276,888,170	1,601,542	0.0058	0.9942	96.48
9.5	250,997,406	1,398,045	0.0056	0.9944	95.92
10.5	233,327,236	1,622,050	0.0070	0.9930	95.39
11.5	222,880,658	1,565,334	0.0070	0.9930	94.73
12.5	213,916,388	1,698,739	0.0079	0.9921	94.06
13.5	203,543,130	1,673,976	0.0082	0.9918	93.31
14.5	192,730,988	1,577,839	0.0082	0.9918	92.55
15.5	184,972,322	1,553,795	0.0084	0.9916	91.79
16.5	176,963,316	1,571,687	0.0089	0.9911	91.02
17.5	168,410,145	1,911,921	0.0114	0.9886	90.21
18.5	161,323,891	1,896,274	0.0118	0.9882	89.18
19.5	152,499,503	2,054,552	0.0135	0.9865	88.14
20.5	143,696,934	1,491,340	0.0104	0.9896	86.95
21.5	136,217,627	1,438,836	0.0106	0.9894	86.05
22.5	129,723,341	1,531,450	0.0118	0.9882	85.14
23.5	121,285,277	1,531,255	0.0126	0.9874	84.13
24.5	111,190,121	1,351,998	0.0122	0.9878	83.07
25.5	101,586,346	1,255,378	0.0124	0.9876	82.06
26.5	91,986,918	1,427,573	0.0155	0.9845	81.05
27.5	83,047,236	1,196,170	0.0144	0.9856	79.79
28.5	75,165,018	1,030,029	0.0137	0.9863	78.64
29.5	69,685,738	991,705	0.0142	0.9858	77.56
30.5	62,993,488	909,988	0.0144	0.9856	76.46
31.5	58,647,836	811,551	0.0138	0.9862	75.35
32.5	55,164,585	780,341	0.0141	0.9859	74.31
33.5	52,149,478	831,842	0.0160	0.9840	73.26
34.5	48,483,976	761,059	0.0157	0.9843	72.09
35.5	44,547,779	631,799	0.0142	0.9858	70.96
36.5	39,904,909	572,389	0.0143	0.9857	69.95
37.5	36,522,072	638,472	0.0175	0.9825	68.95
38.5	34,112,996	660,813	0.0194	0.9806	67.74

## METROPOLITAN EDISON COMPANY

## ACCOUNT 368 LINE TRANSFORMERS

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2014			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	32,262,152	525,474	0.0163	0.9837	66.43
40.5	28,031,551	558,231	0.0199	0.9801	65.35
41.5	24,273,069	1,048,128	0.0432	0.9568	64.05
42.5	20,802,471	1,157,751	0.0557	0.9443	61.28
43.5	18,001,068	1,292,485	0.0718	0.9282	57.87
44.5	14,995,418	1,816,878	0.1212	0.8788	53.72
45.5	11,865,233	2,114,943	0.1782	0.8218	47.21
46.5	8,515,382	1,990,342	0.2337	0.7663	38.79
47.5	6,518,131	733,043	0.1125	0.8875	29.73
48.5	5,787,186	681,515	0.1178	0.8822	26.38
49.5	5,091,109	550,411	0.1081	0.8919	23.28
50.5	4,550,096	679,708	0.1494	0.8506	20.76
51.5	3,864,217	494,744	0.1280	0.8720	17.66
52.5	3,357,293	399,710	0.1191	0.8809	15.40
53.5	3,019,101	464,733	0.1539	0.8461	13.56
54.5	2,580,707	424,245	0.1644	0.8356	11.48
55.5	2,158,000	396,109	0.1836	0.8164	9.59
56.5	1,768,138	377,225	0.2133	0.7867	7.83
57.5	1,391,066	190,930	0.1373	0.8627	6.16
58.5	1,200,136	241,643	0.2013	0.7987	5.31
59.5	1,241,657	195,811	0.1577	0.8423	4.24
60.5	1,022,060	116,329	0.1138	0.8862	3.57
61.5	851,160	89,858	0.1056	0.8944	3.17
62.5	728,952	118,830	0.1630	0.8370	2.83
63.5	579,189	121,838	0.2104	0.7896	2.37
64.5	315,116	41,965	0.1332	0.8668	1.87
65.5	273,151	66,344	0.2429	0.7571	1.62
66.5	206,807	7,618	0.0368	0.9632	1.23
67.5	199,189	199,183	1.0000	0.0000	1.18
68.5	6		0.0000	1.0000	0.00
69.5	6	6	1.0000		0.00
70.5					



## METROPOLITAN EDISON COMPANY

## ACCOUNT 368 LINE TRANSFORMERS

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2014			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	388,503,466	344,875	0.0009	0.9991	100.00
0.5	384,932,576	1,861,076	0.0048	0.9952	99.91
1.5	373,624,134	1,546,437	0.0041	0.9959	99.43
2.5	355,306,764	1,559,611	0.0044	0.9956	99.02
3.5	322,602,824	1,269,776	0.0039	0.9961	98.58
4.5	287,226,863	1,238,120	0.0043	0.9957	98.19
5.5	284,855,707	1,129,468	0.0040	0.9960	97.77
6.5	273,553,737	1,101,776	0.0040	0.9960	97.38
7.5	251,111,723	1,046,408	0.0042	0.9958	96.99
8.5	233,649,285	1,123,229	0.0048	0.9952	96.59
9.5	208,862,760	968,728	0.0046	0.9954	96.12
10.5	195,280,278	1,141,152	0.0058	0.9942	95.68
11.5	188,387,367	1,090,695	0.0058	0.9942	95.12
12.5	182,304,403	1,228,483	0.0067	0.9933	94.57
13.5	174,608,073	1,217,838	0.0070	0.9930	93.93
14.5	166,729,956	1,095,530	0.0066	0.9934	93.27
15.5	161,547,061	1,025,275	0.0063	0.9937	92.66
16.5	156,283,028	1,031,854	0.0066	0.9934	92.07
17.5	151,130,864	1,384,314	0.0092	0.9908	91.47
18.5	146,549,186	1,414,990	0.0097	0.9903	90.63
19.5	139,362,093	1,568,821	0.0113	0.9887	89.75
20.5	131,221,633	1,006,125	0.0077	0.9923	88.74
21.5	124,378,339	920,677	0.0074	0.9926	88.06
22.5	118,663,157	1,067,740	0.0090	0.9910	87.41
23.5	111,207,372	1,147,392	0.0103	0.9897	86.62
24.5	102,204,250	968,982	0.0095	0.9905	85.73
25.5	93,588,111	894,403	0.0096	0.9904	84.92
26.5	84,788,082	1,039,880	0.0123	0.9877	84.11
27.5	76,871,226	893,800	0.0116	0.9884	83.07
28.5	69,916,306	791,774	0.0113	0.9887	82.11
29.5	65,197,512	790,094	0.0121	0.9879	81.18
30.5	59,159,041	736,428	0.0124	0.9876	80.19
31.5	55,256,732	659,308	0.0119	0.9881	79.20
32.5	52,190,818	635,054	0.0122	0.9878	78.25
33.5	49,671,666	699,777	0.0141	0.9859	77.30
34.5	46,285,411	637,624	0.0138	0.9862	76.21
35.5	42,700,676	496,401	0.0116	0.9884	75.16
36.5	38,559,672	497,273	0.0129	0.9871	74.29
37.5	35,461,201	573,157	0.0162	0.9838	73.33
38.5	33,229,310	613,307	0.0185	0.9815	72.14

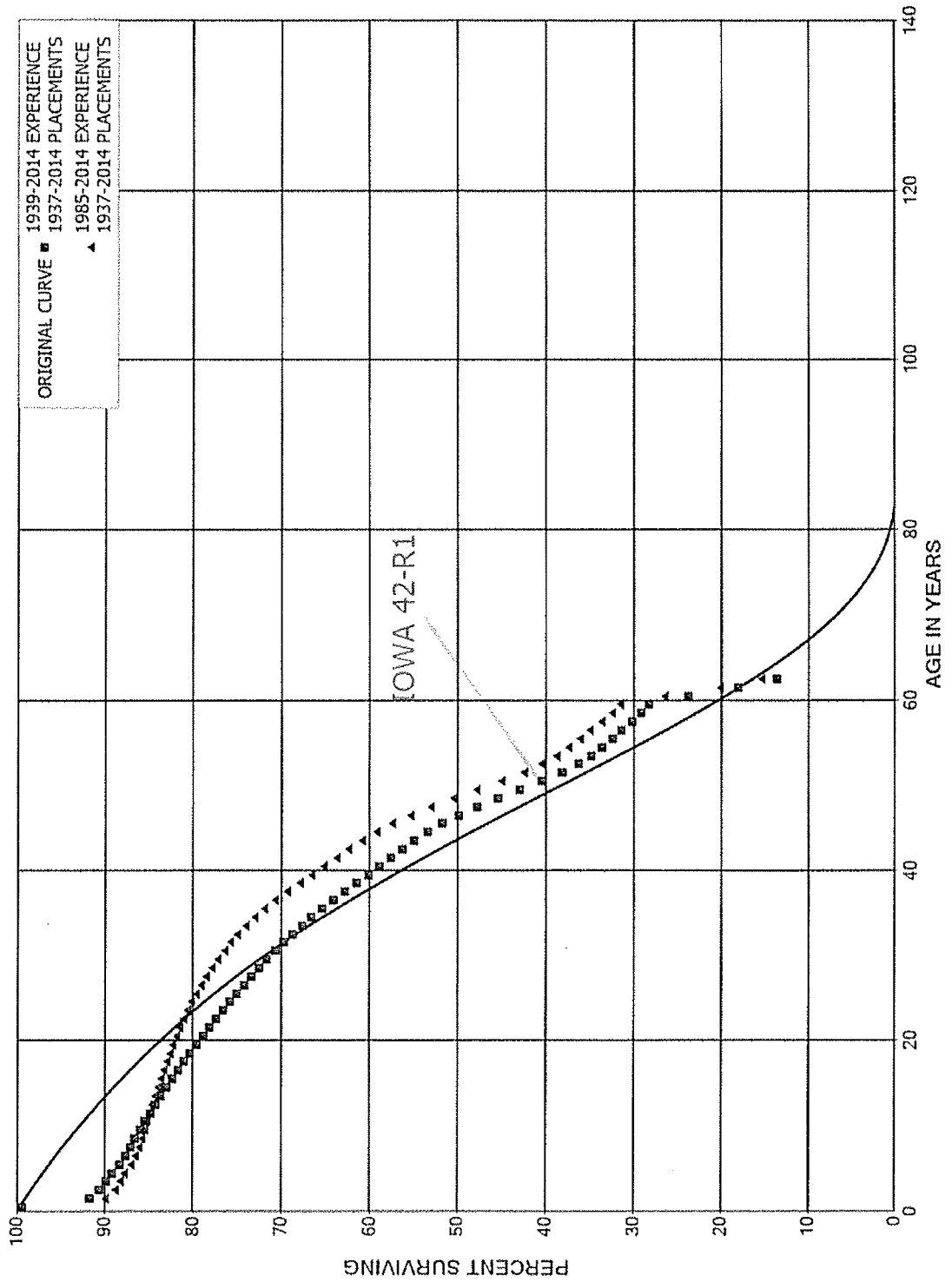
## METROPOLITAN EDISON COMPANY

## ACCOUNT 368 LINE TRANSFORMERS

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2014			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	31,482,131	474,766	0.0151	0.9849	70.81
40.5	27,338,687	508,633	0.0186	0.9814	69.74
41.5	23,647,692	1,011,310	0.0428	0.9572	68.45
42.5	20,218,779	1,118,218	0.0553	0.9447	65.52
43.5	17,541,624	1,265,252	0.0721	0.9279	61.90
44.5	14,590,562	1,793,244	0.1229	0.8771	57.43
45.5	11,516,960	2,100,217	0.1824	0.8176	50.37
46.5	8,353,182	1,977,677	0.2368	0.7632	41.19
47.5	6,381,990	722,870	0.1133	0.8867	31.44
48.5	5,662,051	674,274	0.1191	0.8809	27.87
49.5	4,974,091	544,566	0.1095	0.8905	24.56
50.5	4,438,922	674,319	0.1519	0.8481	21.87
51.5	3,759,057	486,231	0.1293	0.8707	18.55
52.5	3,261,560	394,034	0.1208	0.8792	16.15
53.5	2,901,169	455,183	0.1569	0.8431	14.20
54.5	2,517,625	420,454	0.1670	0.8330	11.97
55.5	2,140,642	396,109	0.1850	0.8150	9.97
56.5	1,761,702	373,874	0.2122	0.7878	8.12
57.5	1,388,465	189,134	0.1362	0.8638	6.40
58.5	1,199,331	241,161	0.2011	0.7989	5.53
59.5	1,241,657	195,811	0.1577	0.8423	4.42
60.5	1,022,060	116,329	0.1138	0.8862	3.72
61.5	851,160	89,858	0.1056	0.8944	3.30
62.5	728,952	118,830	0.1630	0.8370	2.95
63.5	579,189	121,838	0.2104	0.7896	2.47
64.5	315,116	41,965	0.1332	0.8668	1.95
65.5	273,151	66,344	0.2429	0.7571	1.69
66.5	206,807	7,618	0.0368	0.9632	1.28
67.5	199,189	199,183	1.0000	0.0000	1.23
68.5	6		0.0000	1.0000	0.00
69.5	6	6	1.0000		0.00
70.5					

METROPOLITAN EDISON COMPANY  
ACCOUNT 369 OVERHEAD SERVICES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## METROPOLITAN EDISON COMPANY

## ACCOUNT 369 OVERHEAD SERVICES

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1937-2014

## 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	86,702,323	524,037	0.0060	0.9940	100.00
0.5	81,428,534	6,278,590	0.0771	0.9229	99.40
1.5	70,194,355	870,576	0.0124	0.9876	91.73
2.5	65,231,167	509,809	0.0078	0.9922	90.59
3.5	62,546,024	504,820	0.0081	0.9919	89.89
4.5	60,279,379	586,096	0.0097	0.9903	89.16
5.5	55,436,893	395,188	0.0071	0.9929	88.29
6.5	53,379,828	335,720	0.0063	0.9937	87.66
7.5	52,128,316	330,255	0.0063	0.9937	87.11
8.5	50,658,223	337,085	0.0067	0.9933	86.56
9.5	50,343,875	305,504	0.0061	0.9939	85.98
10.5	50,015,526	350,636	0.0070	0.9930	85.46
11.5	49,047,150	309,630	0.0063	0.9937	84.86
12.5	47,302,773	359,632	0.0076	0.9924	84.33
13.5	45,496,969	356,364	0.0078	0.9922	83.69
14.5	43,710,066	335,004	0.0077	0.9923	83.03
15.5	41,524,415	322,400	0.0078	0.9922	82.40
16.5	38,869,742	322,238	0.0083	0.9917	81.76
17.5	36,308,842	316,243	0.0087	0.9913	81.08
18.5	33,418,275	306,607	0.0092	0.9908	80.37
19.5	31,111,735	292,478	0.0094	0.9906	79.63
20.5	29,041,972	279,465	0.0096	0.9904	78.89
21.5	27,521,219	259,878	0.0094	0.9906	78.13
22.5	26,086,230	257,278	0.0099	0.9901	77.39
23.5	24,494,628	252,099	0.0103	0.9897	76.63
24.5	22,622,835	238,771	0.0106	0.9894	75.84
25.5	20,677,546	235,914	0.0114	0.9886	75.04
26.5	19,288,747	216,299	0.0112	0.9888	74.18
27.5	18,037,811	219,343	0.0122	0.9878	73.35
28.5	16,933,649	202,985	0.0120	0.9880	72.46
29.5	15,927,606	212,930	0.0134	0.9866	71.59
30.5	14,953,865	195,985	0.0131	0.9869	70.63
31.5	13,974,310	200,393	0.0143	0.9857	69.71
32.5	12,970,096	195,612	0.0151	0.9849	68.71
33.5	11,987,983	192,595	0.0161	0.9839	67.67
34.5	11,033,908	189,421	0.0172	0.9828	66.58
35.5	10,094,460	192,797	0.0191	0.9809	65.44
36.5	9,200,215	193,033	0.0210	0.9790	64.19
37.5	8,402,967	176,089	0.0210	0.9790	62.84
38.5	7,677,696	164,923	0.0215	0.9785	61.53

METROPOLITAN EDISON COMPANY  
ACCOUNT 369 OVERHEAD SERVICES  
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1937-2014			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	7,046,727	150,773	0.0214	0.9786	60.20	
40.5	6,370,173	138,969	0.0218	0.9782	58.92	
41.5	5,679,853	130,601	0.0230	0.9770	57.63	
42.5	5,079,369	125,681	0.0247	0.9753	56.31	
43.5	4,511,200	124,164	0.0275	0.9725	54.91	
44.5	3,942,884	124,634	0.0316	0.9684	53.40	
45.5	3,392,805	125,354	0.0369	0.9631	51.71	
46.5	2,872,128	120,760	0.0420	0.9580	49.80	
47.5	2,413,502	117,911	0.0489	0.9511	47.71	
48.5	2,022,172	109,549	0.0542	0.9458	45.38	
49.5	1,696,701	98,252	0.0579	0.9421	42.92	
50.5	1,425,529	80,450	0.0564	0.9436	40.43	
51.5	1,193,884	57,595	0.0482	0.9518	38.15	
52.5	1,005,798	41,703	0.0415	0.9585	36.31	
53.5	835,729	28,421	0.0340	0.9660	34.81	
54.5	687,117	24,328	0.0354	0.9646	33.62	
55.5	620,895	20,011	0.0322	0.9678	32.43	
56.5	534,047	19,808	0.0371	0.9629	31.39	
57.5	427,224	15,486	0.0362	0.9638	30.22	
58.5	327,812	9,396	0.0287	0.9713	29.13	
59.5	251,649	40,330	0.1603	0.8397	28.29	
60.5	159,256	38,446	0.2414	0.7586	23.76	
61.5	40,085	9,700	0.2420	0.7580	18.02	
62.5	15,624	5,728	0.3666	0.6334	13.66	
63.5	3,276	79	0.0241	0.9759	8.65	
64.5					8.44	

## METROPOLITAN EDISON COMPANY

## ACCOUNT 369 OVERHEAD SERVICES

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1937-2014

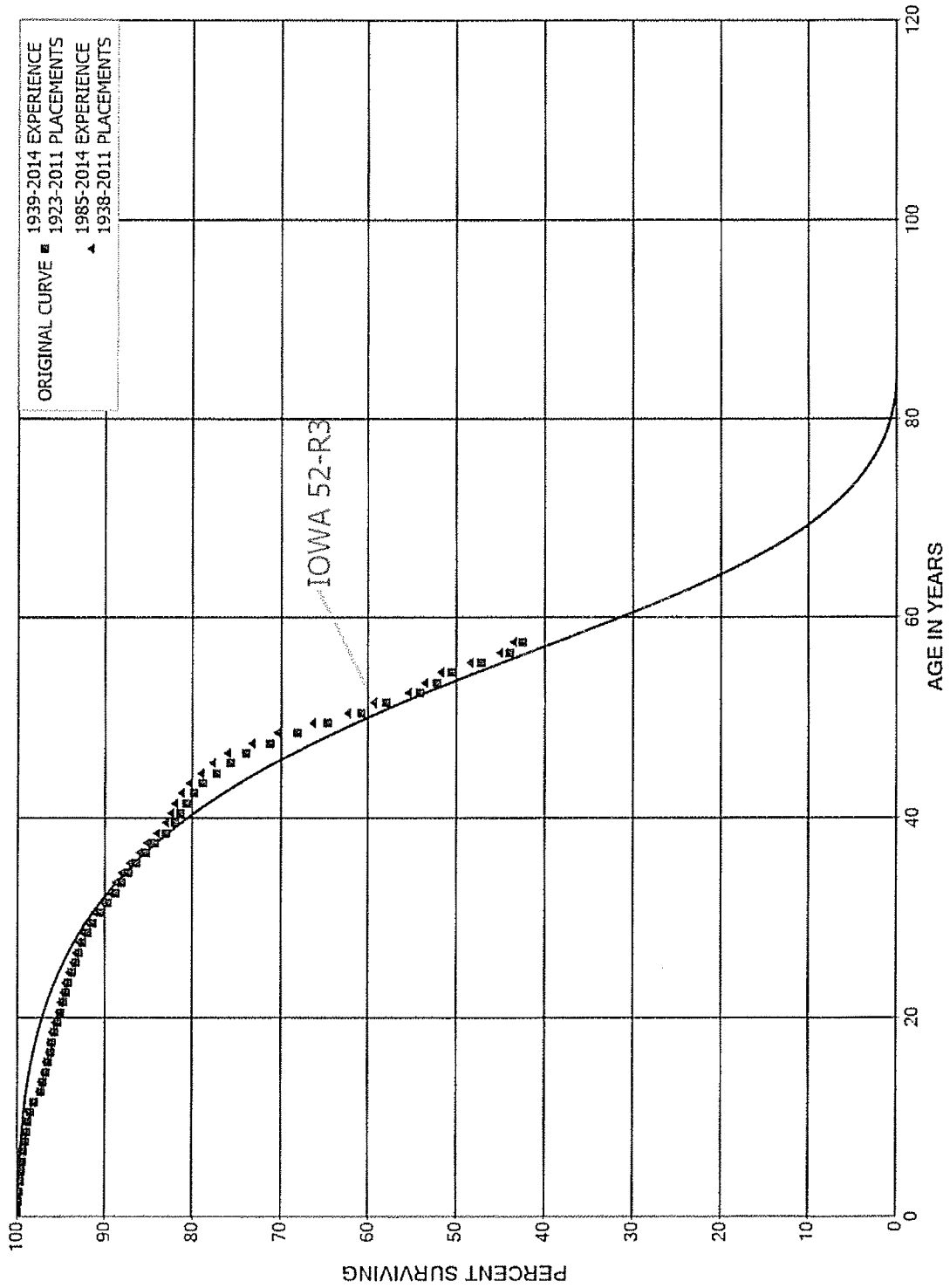
## EXPERIENCE BAND 1985-2014

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	64,423,622	273,026	0.0042	0.9958	100.00
0.5	60,292,439	5,956,938	0.0988	0.9012	99.58
1.5	50,288,017	614,062	0.0122	0.9878	89.74
2.5	45,286,924	270,673	0.0060	0.9940	88.64
3.5	43,804,809	266,780	0.0061	0.9939	88.11
4.5	42,713,485	384,404	0.0090	0.9910	87.58
5.5	38,985,993	200,105	0.0051	0.9949	86.79
6.5	37,978,944	146,204	0.0038	0.9962	86.34
7.5	37,657,082	148,805	0.0040	0.9960	86.01
8.5	37,060,724	149,663	0.0040	0.9960	85.67
9.5	37,525,631	106,483	0.0028	0.9972	85.32
10.5	38,064,624	152,441	0.0040	0.9960	85.08
11.5	38,018,930	113,124	0.0030	0.9970	84.74
12.5	37,124,891	147,106	0.0040	0.9960	84.49
13.5	36,007,569	156,618	0.0043	0.9957	84.15
14.5	35,062,272	137,695	0.0039	0.9961	83.79
15.5	33,708,114	119,857	0.0036	0.9964	83.46
16.5	31,865,034	121,192	0.0038	0.9962	83.16
17.5	30,055,182	118,992	0.0040	0.9960	82.85
18.5	27,829,328	122,408	0.0044	0.9956	82.52
19.5	26,098,158	119,509	0.0046	0.9954	82.16
20.5	24,529,589	114,851	0.0047	0.9953	81.78
21.5	23,477,901	112,327	0.0048	0.9952	81.40
22.5	22,474,562	124,561	0.0055	0.9945	81.01
23.5	21,300,775	131,571	0.0062	0.9938	80.56
24.5	19,837,461	130,822	0.0066	0.9934	80.06
25.5	18,257,742	134,371	0.0074	0.9926	79.53
26.5	17,226,300	127,820	0.0074	0.9926	78.95
27.5	16,304,707	138,597	0.0085	0.9915	78.36
28.5	15,517,970	125,717	0.0081	0.9919	77.69
29.5	14,799,501	139,932	0.0095	0.9905	77.07
30.5	14,071,244	134,601	0.0096	0.9904	76.34
31.5	13,287,511	143,757	0.0108	0.9892	75.61
32.5	12,416,962	151,590	0.0122	0.9878	74.79
33.5	11,519,203	157,848	0.0137	0.9863	73.88
34.5	10,634,164	162,164	0.0152	0.9848	72.86
35.5	9,753,713	168,260	0.0173	0.9827	71.75
36.5	8,914,089	169,561	0.0190	0.9810	70.51
37.5	8,165,955	164,811	0.0202	0.9798	69.17
38.5	7,469,035	153,207	0.0205	0.9795	67.78

METROPOLITAN EDISON COMPANY  
ACCOUNT 369 OVERHEAD SERVICES  
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1937-2014			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	6,853,468	141,893	0.0207	0.9793	66.39
40.5	6,194,267	129,308	0.0209	0.9791	65.01
41.5	5,515,462	122,120	0.0221	0.9779	63.65
42.5	4,928,365	118,510	0.0240	0.9760	62.25
43.5	4,379,835	117,713	0.0269	0.9731	60.75
44.5	3,827,585	119,128	0.0311	0.9689	59.12
45.5	3,293,556	120,798	0.0367	0.9633	57.28
46.5	2,777,436	116,075	0.0418	0.9582	55.18
47.5	2,413,502	117,911	0.0489	0.9511	52.87
48.5	2,022,172	109,549	0.0542	0.9458	50.29
49.5	1,696,701	98,252	0.0579	0.9421	47.56
50.5	1,425,529	80,450	0.0564	0.9436	44.81
51.5	1,193,884	57,595	0.0482	0.9518	42.28
52.5	1,005,798	41,703	0.0415	0.9585	40.24
53.5	835,729	28,421	0.0340	0.9660	38.57
54.5	687,117	24,328	0.0354	0.9646	37.26
55.5	620,895	20,011	0.0322	0.9678	35.94
56.5	534,047	19,808	0.0371	0.9629	34.78
57.5	427,224	15,486	0.0362	0.9638	33.49
58.5	327,812	9,396	0.0287	0.9713	32.28
59.5	251,649	40,330	0.1603	0.8397	31.35
60.5	159,256	38,446	0.2414	0.7586	26.33
61.5	40,085	9,700	0.2420	0.7580	19.97
62.5	15,624	5,728	0.3666	0.6334	15.14
63.5	3,276	79	0.0241	0.9759	9.59
64.5					9.36

METROPOLITAN EDISON COMPANY  
ACCOUNT 369.10 UNDERGROUND SERVICES  
ORIGINAL AND SMOOTH SURVIVOR CURVES





## METROPOLITAN EDISON COMPANY

## ACCOUNT 369.10 UNDERGROUND SERVICES

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1923-2011			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	110,181,548	95,878	0.0009	0.9991	100.00
0.5	111,718,761	91,344	0.0008	0.9992	99.91
1.5	113,670,149	153,585	0.0014	0.9986	99.83
2.5	114,805,207	102,123	0.0009	0.9991	99.70
3.5	104,499,392	127,672	0.0012	0.9988	99.61
4.5	104,326,029	138,959	0.0013	0.9987	99.49
5.5	104,173,791	122,427	0.0012	0.9988	99.35
6.5	102,438,396	143,913	0.0014	0.9986	99.24
7.5	100,274,288	130,389	0.0013	0.9987	99.10
8.5	98,673,309	257,190	0.0026	0.9974	98.97
9.5	98,416,641	224,471	0.0023	0.9977	98.71
10.5	98,331,386	454,271	0.0046	0.9954	98.49
11.5	96,015,170	683,801	0.0071	0.9929	98.03
12.5	91,233,598	221,589	0.0024	0.9976	97.33
13.5	85,851,093	332,303	0.0039	0.9961	97.10
14.5	80,651,449	205,249	0.0025	0.9975	96.72
15.5	74,639,742	208,535	0.0028	0.9972	96.47
16.5	68,858,802	135,316	0.0020	0.9980	96.20
17.5	63,760,499	161,951	0.0025	0.9975	96.02
18.5	58,000,542	213,265	0.0037	0.9963	95.77
19.5	52,924,153	203,319	0.0038	0.9962	95.42
20.5	46,751,613	141,277	0.0030	0.9970	95.05
21.5	41,163,444	144,191	0.0035	0.9965	94.77
22.5	35,949,457	106,027	0.0029	0.9971	94.43
23.5	30,482,224	137,604	0.0045	0.9955	94.15
24.5	24,582,501	112,718	0.0046	0.9954	93.73
25.5	19,706,920	79,290	0.0040	0.9960	93.30
26.5	16,139,964	72,422	0.0045	0.9955	92.92
27.5	13,679,241	80,256	0.0059	0.9941	92.51
28.5	11,572,790	74,448	0.0064	0.9936	91.97
29.5	9,819,264	87,476	0.0089	0.9911	91.37
30.5	8,422,721	90,633	0.0108	0.9892	90.56
31.5	7,562,164	68,607	0.0091	0.9909	89.58
32.5	6,852,495	57,314	0.0084	0.9916	88.77
33.5	6,091,115	52,556	0.0086	0.9914	88.03
34.5	5,337,653	55,207	0.0103	0.9897	87.27
35.5	4,495,533	57,343	0.0128	0.9872	86.37
36.5	3,794,596	43,634	0.0115	0.9885	85.27
37.5	3,289,829	46,118	0.0140	0.9860	84.29
38.5	2,785,909	35,227	0.0126	0.9874	83.10

## METROPOLITAN EDISON COMPANY

## ACCOUNT 369.10 UNDERGROUND SERVICES

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2011			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	2,333,343	18,239	0.0078	0.9922	82.05
40.5	1,936,737	16,844	0.0087	0.9913	81.41
41.5	1,470,348	15,629	0.0106	0.9894	80.70
42.5	1,174,277	14,943	0.0127	0.9873	79.85
43.5	969,108	18,778	0.0194	0.9806	78.83
44.5	783,007	15,443	0.0197	0.9803	77.30
45.5	620,438	15,021	0.0242	0.9758	75.78
46.5	455,493	16,875	0.0370	0.9630	73.94
47.5	359,599	15,212	0.0423	0.9577	71.20
48.5	271,857	13,640	0.0502	0.9498	68.19
49.5	168,023	10,231	0.0609	0.9391	64.77
50.5	140,970	6,770	0.0480	0.9520	60.83
51.5	125,620	8,390	0.0668	0.9332	57.91
52.5	106,409	3,673	0.0345	0.9655	54.04
53.5	98,421	3,188	0.0324	0.9676	52.17
54.5	85,099	5,586	0.0656	0.9344	50.48
55.5	69,884	4,766	0.0682	0.9318	47.17
56.5	79,280	2,702	0.0341	0.9659	43.95
57.5	66,213	5,252	0.0793	0.9207	42.45
58.5	54,126	1,826	0.0337	0.9663	39.09
59.5	47,505	6,959	0.1465	0.8535	37.77
60.5	35,866	15,088	0.4207	0.5793	32.24
61.5	2,666	96	0.0360	0.9640	18.67
62.5	1,214		0.0000	1.0000	18.00
63.5	595		0.0000	1.0000	18.00
64.5	234		0.0000	1.0000	18.00
65.5					18.00

## METROPOLITAN EDISON COMPANY

## ACCOUNT 369.10 UNDERGROUND SERVICES

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1938-2011			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	97,924,704	87,582	0.0009	0.9991	100.00
0.5	100,917,693	66,905	0.0007	0.9993	99.91
1.5	103,852,352	134,369	0.0013	0.9987	99.84
2.5	106,002,639	87,021	0.0008	0.9992	99.72
3.5	96,656,657	106,286	0.0011	0.9989	99.63
4.5	97,430,257	119,357	0.0012	0.9988	99.52
5.5	98,320,269	101,251	0.0010	0.9990	99.40
6.5	97,548,176	129,348	0.0013	0.9987	99.30
7.5	96,037,129	116,641	0.0012	0.9988	99.17
8.5	95,030,023	244,438	0.0026	0.9974	99.05
9.5	95,343,952	211,185	0.0022	0.9978	98.79
10.5	95,656,170	440,329	0.0046	0.9954	98.57
11.5	93,923,213	670,174	0.0071	0.9929	98.12
12.5	89,493,892	211,556	0.0024	0.9976	97.42
13.5	84,405,080	319,237	0.0038	0.9962	97.19
14.5	79,445,206	194,607	0.0024	0.9976	96.82
15.5	73,659,130	198,833	0.0027	0.9973	96.58
16.5	68,083,560	126,778	0.0019	0.9981	96.32
17.5	63,115,372	155,158	0.0025	0.9975	96.14
18.5	57,476,056	201,379	0.0035	0.9965	95.91
19.5	52,460,363	193,361	0.0037	0.9963	95.57
20.5	46,328,749	131,960	0.0028	0.9972	95.22
21.5	40,764,966	135,583	0.0033	0.9967	94.95
22.5	35,580,382	99,506	0.0028	0.9972	94.63
23.5	30,137,788	131,483	0.0044	0.9956	94.37
24.5	24,263,909	105,746	0.0044	0.9956	93.96
25.5	19,417,354	72,450	0.0037	0.9963	93.55
26.5	15,878,649	61,813	0.0039	0.9961	93.20
27.5	13,456,305	71,705	0.0053	0.9947	92.84
28.5	11,381,314	67,679	0.0059	0.9941	92.34
29.5	9,662,373	81,660	0.0085	0.9915	91.79
30.5	8,282,019	84,983	0.0103	0.9897	91.02
31.5	7,434,814	63,715	0.0086	0.9914	90.08
32.5	6,735,154	51,226	0.0076	0.9924	89.31
33.5	5,984,226	47,882	0.0080	0.9920	88.63
34.5	5,238,700	52,083	0.0099	0.9901	87.92
35.5	4,404,818	54,569	0.0124	0.9876	87.05
36.5	3,711,126	40,063	0.0108	0.9892	85.97
37.5	3,212,630	41,612	0.0130	0.9870	85.04
38.5	2,715,168	31,875	0.0117	0.9883	83.94

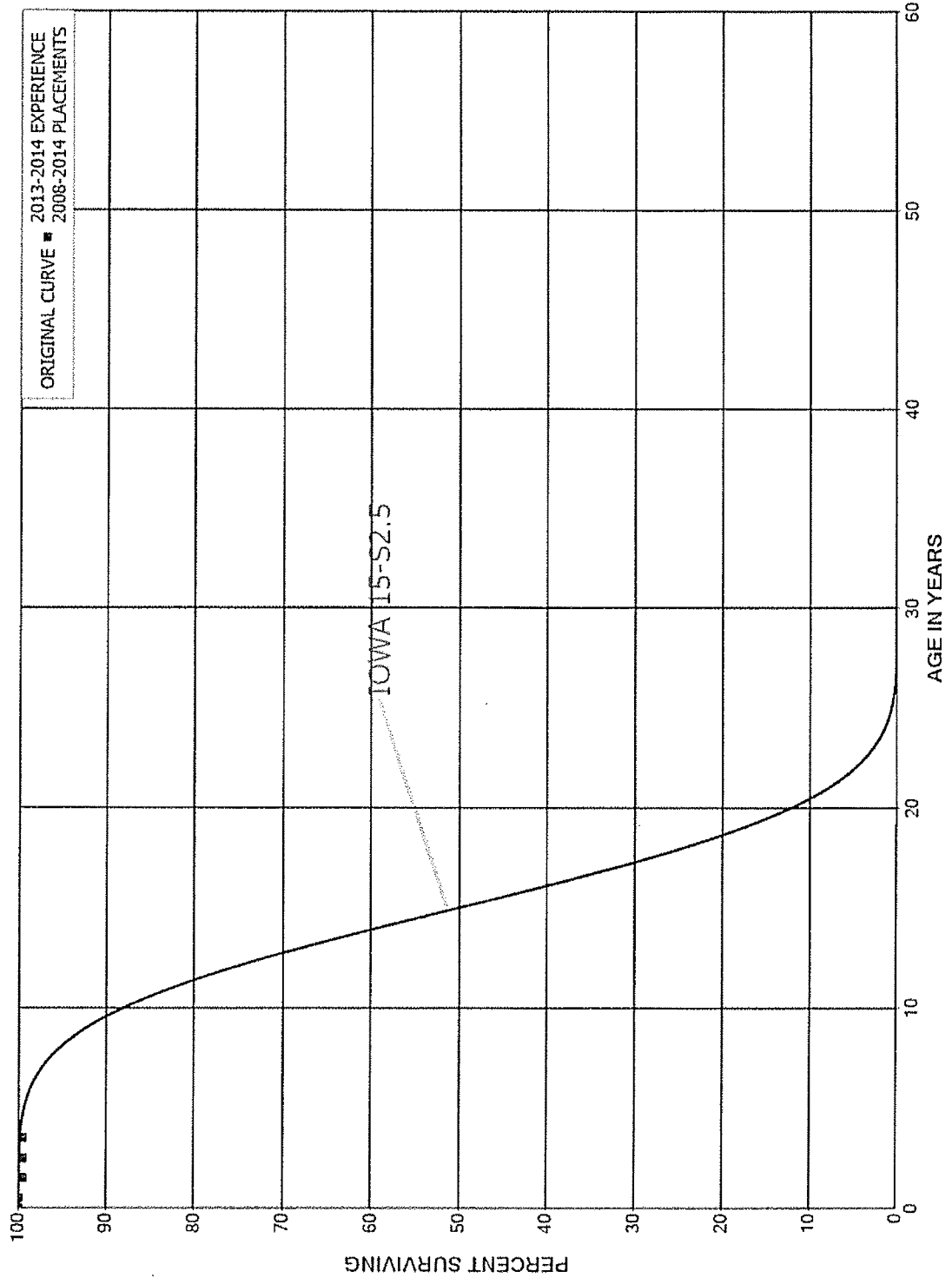
## METROPOLITAN EDISON COMPANY

## ACCOUNT 369.10 UNDERGROUND SERVICES

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1938-2011			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	2,266,981	14,577	0.0064	0.9936	82.95	
40.5	1,840,248	11,543	0.0063	0.9937	82.42	
41.5	1,379,952	11,683	0.0085	0.9915	81.90	
42.5	1,089,125	12,064	0.0111	0.9889	81.21	
43.5	889,337	15,341	0.0173	0.9827	80.31	
44.5	707,351	12,038	0.0170	0.9830	78.93	
45.5	550,748	11,718	0.0213	0.9787	77.58	
46.5	418,288	15,425	0.0369	0.9631	75.93	
47.5	323,844	12,580	0.0388	0.9612	73.13	
48.5	238,780	13,640	0.0571	0.9429	70.29	
49.5	167,795	10,231	0.0610	0.9390	66.28	
50.5	140,743	6,770	0.0481	0.9519	62.23	
51.5	125,393	8,390	0.0669	0.9331	59.24	
52.5	106,181	3,673	0.0346	0.9654	55.28	
53.5	98,193	3,188	0.0325	0.9675	53.36	
54.5	84,871	5,586	0.0658	0.9342	51.63	
55.5	69,884	4,766	0.0682	0.9318	48.23	
56.5	79,280	2,702	0.0341	0.9659	44.94	
57.5	66,213	5,252	0.0793	0.9207	43.41	
58.5	54,126	1,826	0.0337	0.9663	39.97	
59.5	47,505	6,959	0.1465	0.8535	38.62	
60.5	35,866	15,088	0.4207	0.5793	32.96	
61.5	2,666	96	0.0360	0.9640	19.10	
62.5	1,214		0.0000	1.0000	18.41	
63.5	595		0.0000	1.0000	18.41	
64.5	234		0.0000	1.0000	18.41	
65.5					18.41	

METROPOLITAN EDISON COMPANY  
ACCOUNT 370.10 METERS - SMART GRID 15 YEAR LIFE  
ORIGINAL AND SMOOTH SURVIVOR CURVES



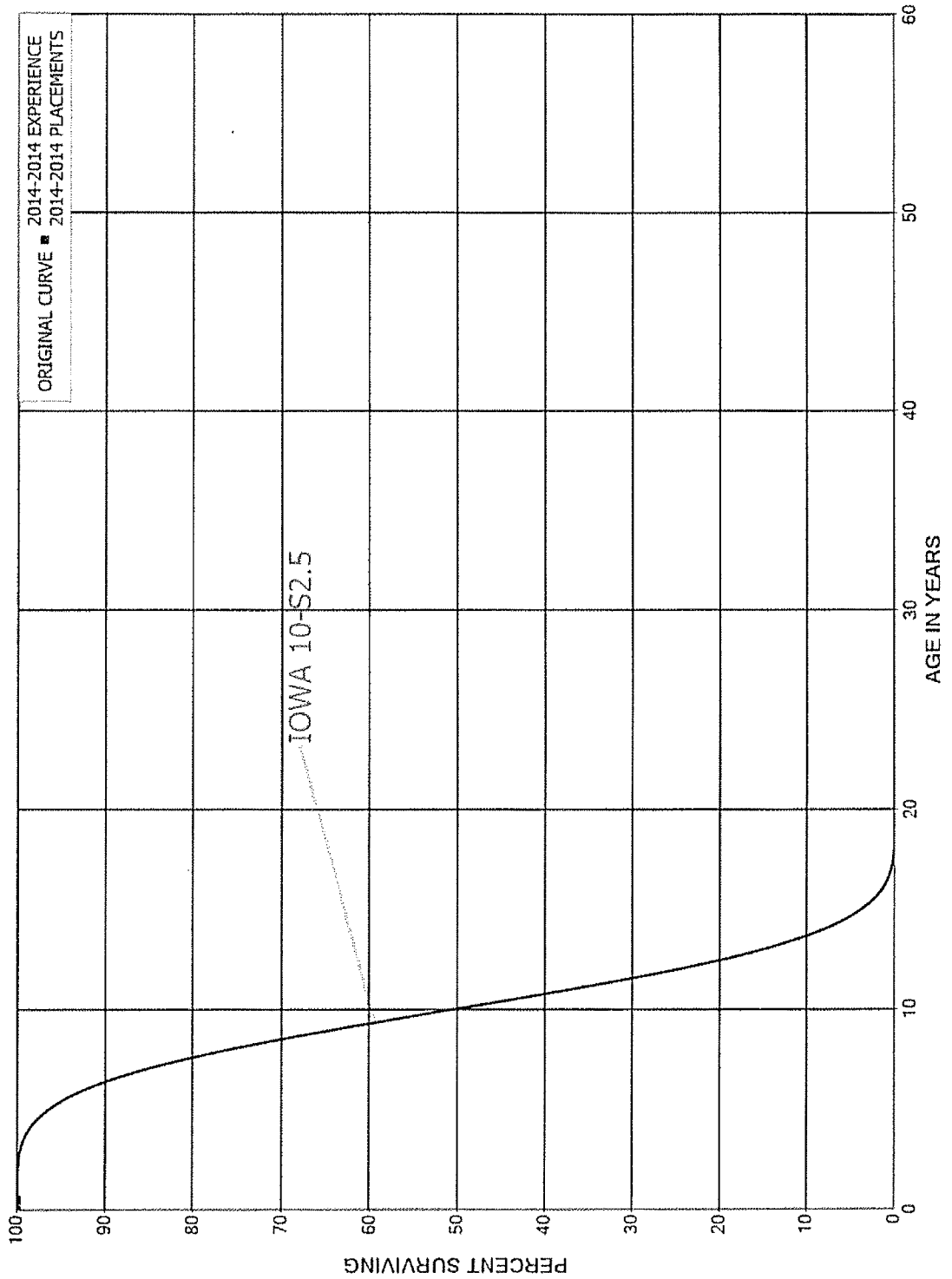
## METROPOLITAN EDISON COMPANY

ACCOUNT 370.10 METERS - SMART GRID 15 YEAR LIFE

## ORIGINAL LIFE TABLE

PLACEMENT BAND 2008-2014			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	3,076,822	2,651	0.0009	0.9991	100.00
0.5	1,327,243	5,840	0.0044	0.9956	99.91
1.5	4,922,936		0.0000	1.0000	99.47
2.5	4,922,936		0.0000	1.0000	99.47
3.5					99.47
4.5	22,193		0.0000		
5.5	22,193		0.0000		
6.5					

METROPOLITAN EDISON COMPANY  
ACCOUNT 370.20 METERS - SMART GRID 10 YEAR LIFE  
ORIGINAL AND SMOOTH SURVIVOR CURVES



METROPOLITAN EDISON COMPANY

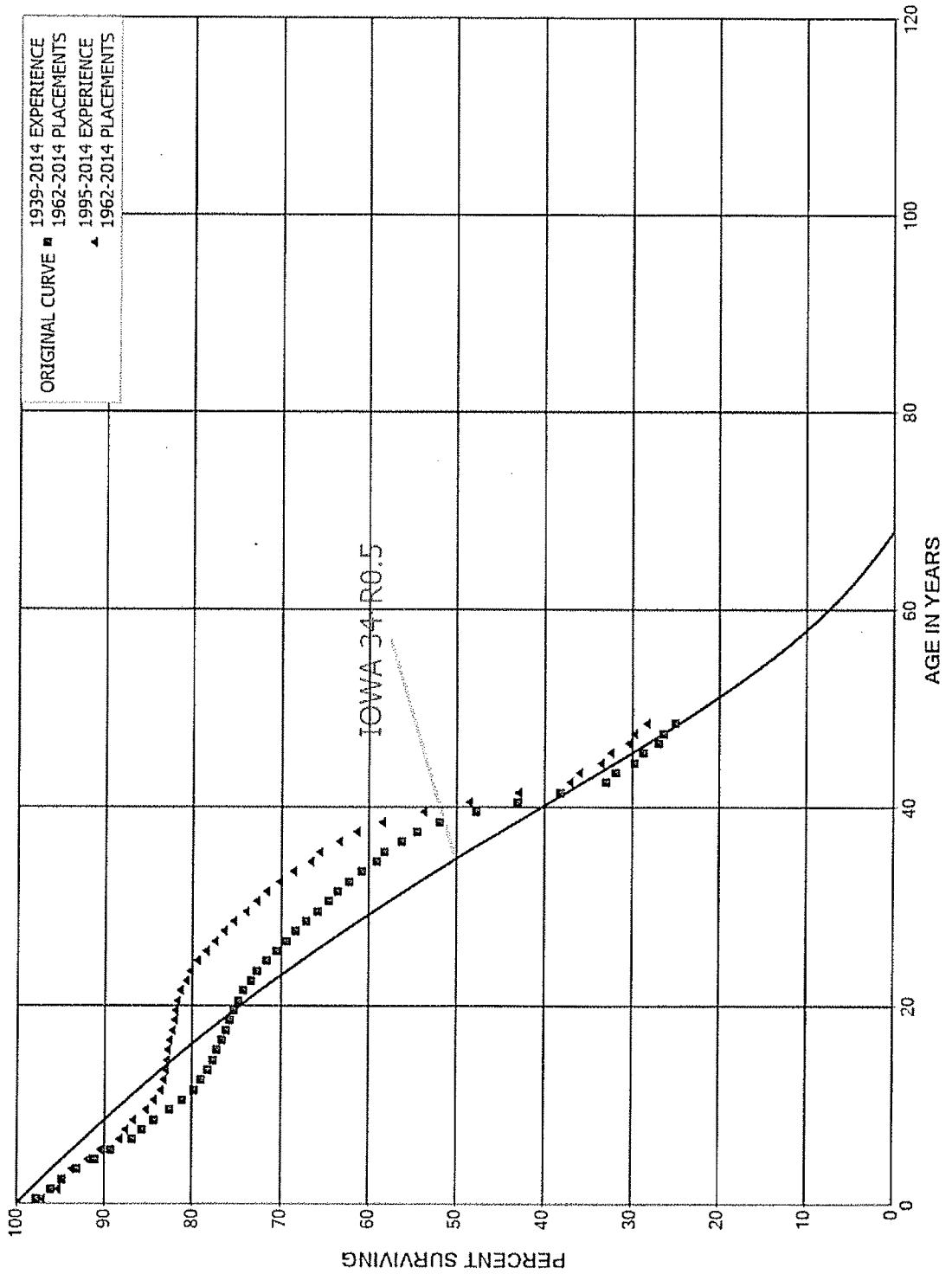
ACCOUNT 370.20 METERS - SMART GRID 10 YEAR LIFE

ORIGINAL LIFE TABLE

PLACEMENT BAND 2014-2014			EXPERIENCE BAND 2014-2014		
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	2,532,395		0.0000	1.0000	100.00
0.5					100.00



METROPOLITAN EDISON COMPANY  
ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## METROPOLITAN EDISON COMPANY

ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1962-2014

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	4,316,338	99,982	0.0232	0.9768	100.00
0.5	4,129,673	69,597	0.0169	0.9831	97.68
1.5	4,033,570	49,394	0.0122	0.9878	96.04
2.5	3,785,403	66,122	0.0175	0.9825	94.86
3.5	3,676,362	83,361	0.0227	0.9773	93.20
4.5	3,290,806	66,709	0.0203	0.9797	91.09
5.5	3,434,940	92,728	0.0270	0.9730	89.24
6.5	3,366,361	44,095	0.0131	0.9869	86.84
7.5	3,329,677	51,448	0.0155	0.9845	85.70
8.5	3,159,811	67,090	0.0212	0.9788	84.37
9.5	3,018,695	49,900	0.0165	0.9835	82.58
10.5	2,849,843	46,790	0.0164	0.9836	81.22
11.5	2,782,645	29,401	0.0106	0.9894	79.88
12.5	2,728,696	25,528	0.0094	0.9906	79.04
13.5	2,653,962	20,125	0.0076	0.9924	78.30
14.5	2,582,933	15,452	0.0060	0.9940	77.71
15.5	2,509,655	15,296	0.0061	0.9939	77.24
16.5	2,196,036	14,983	0.0068	0.9932	76.77
17.5	2,088,717	12,191	0.0058	0.9942	76.25
18.5	1,933,510	11,736	0.0061	0.9939	75.80
19.5	1,766,107	12,678	0.0072	0.9928	75.34
20.5	1,613,384	11,286	0.0070	0.9930	74.80
21.5	1,227,618	13,821	0.0113	0.9887	74.28
22.5	989,537	10,133	0.0102	0.9898	73.44
23.5	790,375	11,091	0.0140	0.9860	72.69
24.5	628,664	10,623	0.0169	0.9831	71.67
25.5	566,671	8,406	0.0148	0.9852	70.46
26.5	539,522	7,643	0.0142	0.9858	69.41
27.5	518,058	9,663	0.0187	0.9813	68.43
28.5	492,161	9,801	0.0199	0.9801	67.15
29.5	461,062	8,511	0.0185	0.9815	65.82
30.5	437,433	6,940	0.0159	0.9841	64.60
31.5	416,729	8,337	0.0200	0.9800	63.58
32.5	394,414	9,053	0.0230	0.9770	62.30
33.5	367,997	10,521	0.0286	0.9714	60.87
34.5	345,391	5,195	0.0150	0.9850	59.13
35.5	330,944	11,194	0.0338	0.9662	58.24
36.5	314,055	10,174	0.0324	0.9676	56.27
37.5	298,847	13,858	0.0464	0.9536	54.45
38.5	281,263	22,895	0.0814	0.9186	51.93

## METROPOLITAN EDISON COMPANY

ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1962-2014			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	255,190	24,890	0.0975	0.9025	47.70	
40.5	222,638	25,455	0.1143	0.8857	43.05	
41.5	187,424	25,726	0.1373	0.8627	38.13	
42.5	154,965	5,037	0.0325	0.9675	32.89	
43.5	149,928	10,109	0.0674	0.9326	31.82	
44.5	139,819	4,536	0.0324	0.9676	29.68	
45.5	135,283	8,225	0.0608	0.9392	28.71	
46.5	127,058	2,930	0.0231	0.9769	26.97	
47.5	124,128	6,154	0.0496	0.9504	26.35	
48.5	106,234	3,935	0.0370	0.9630	25.04	
49.5	79,392	2,814	0.0354	0.9646	24.11	
50.5	58,297	1,959	0.0336	0.9664	23.26	
51.5	15,550	563	0.0362	0.9638	22.48	
52.5					21.66	

## METROPOLITAN EDISON COMPANY

ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1962-2014

EXPERIENCE BAND 1995-2014

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	2,466,444	73,903	0.0300	0.9700	100.00
0.5	2,476,185	47,028	0.0190	0.9810	97.00
1.5	2,786,109	16,314	0.0059	0.9941	95.16
2.5	2,851,320	30,725	0.0108	0.9892	94.60
3.5	2,969,640	54,543	0.0184	0.9816	93.58
4.5	2,753,467	43,537	0.0158	0.9842	91.87
5.5	2,933,339	71,502	0.0244	0.9756	90.41
6.5	2,853,641	23,779	0.0083	0.9917	88.21
7.5	2,796,149	28,686	0.0103	0.9897	87.47
8.5	2,603,333	41,637	0.0160	0.9840	86.58
9.5	2,429,333	24,834	0.0102	0.9898	85.19
10.5	2,204,754	22,422	0.0102	0.9898	84.32
11.5	2,150,104	8,127	0.0038	0.9962	83.46
12.5	2,135,328	3,650	0.0017	0.9983	83.15
13.5	2,104,272	4,824	0.0023	0.9977	83.01
14.5	2,067,457	3,574	0.0017	0.9983	82.82
15.5	2,018,788	4,283	0.0021	0.9979	82.67
16.5	1,724,483	5,773	0.0033	0.9967	82.50
17.5	1,633,231	4,586	0.0028	0.9972	82.22
18.5	1,492,230	3,489	0.0023	0.9977	81.99
19.5	1,339,385	3,682	0.0027	0.9973	81.80
20.5	1,206,919	4,508	0.0037	0.9963	81.57
21.5	844,806	6,392	0.0076	0.9924	81.27
22.5	631,900	3,551	0.0056	0.9944	80.65
23.5	457,738	4,522	0.0099	0.9901	80.20
24.5	326,161	4,226	0.0130	0.9870	79.41
25.5	298,754	3,698	0.0124	0.9876	78.38
26.5	304,130	3,771	0.0124	0.9876	77.41
27.5	317,475	4,978	0.0157	0.9843	76.45
28.5	328,522	6,338	0.0193	0.9807	75.25
29.5	334,742	5,342	0.0160	0.9840	73.80
30.5	357,802	5,437	0.0152	0.9848	72.62
31.5	397,319	8,042	0.0202	0.9798	71.52
32.5	394,414	9,053	0.0230	0.9770	70.07
33.5	367,997	10,521	0.0286	0.9714	68.46
34.5	345,391	5,195	0.0150	0.9850	66.50
35.5	330,944	11,194	0.0338	0.9662	65.50
36.5	314,055	10,174	0.0324	0.9676	63.29
37.5	298,847	13,858	0.0464	0.9536	61.24
38.5	281,263	22,895	0.0814	0.9186	58.40

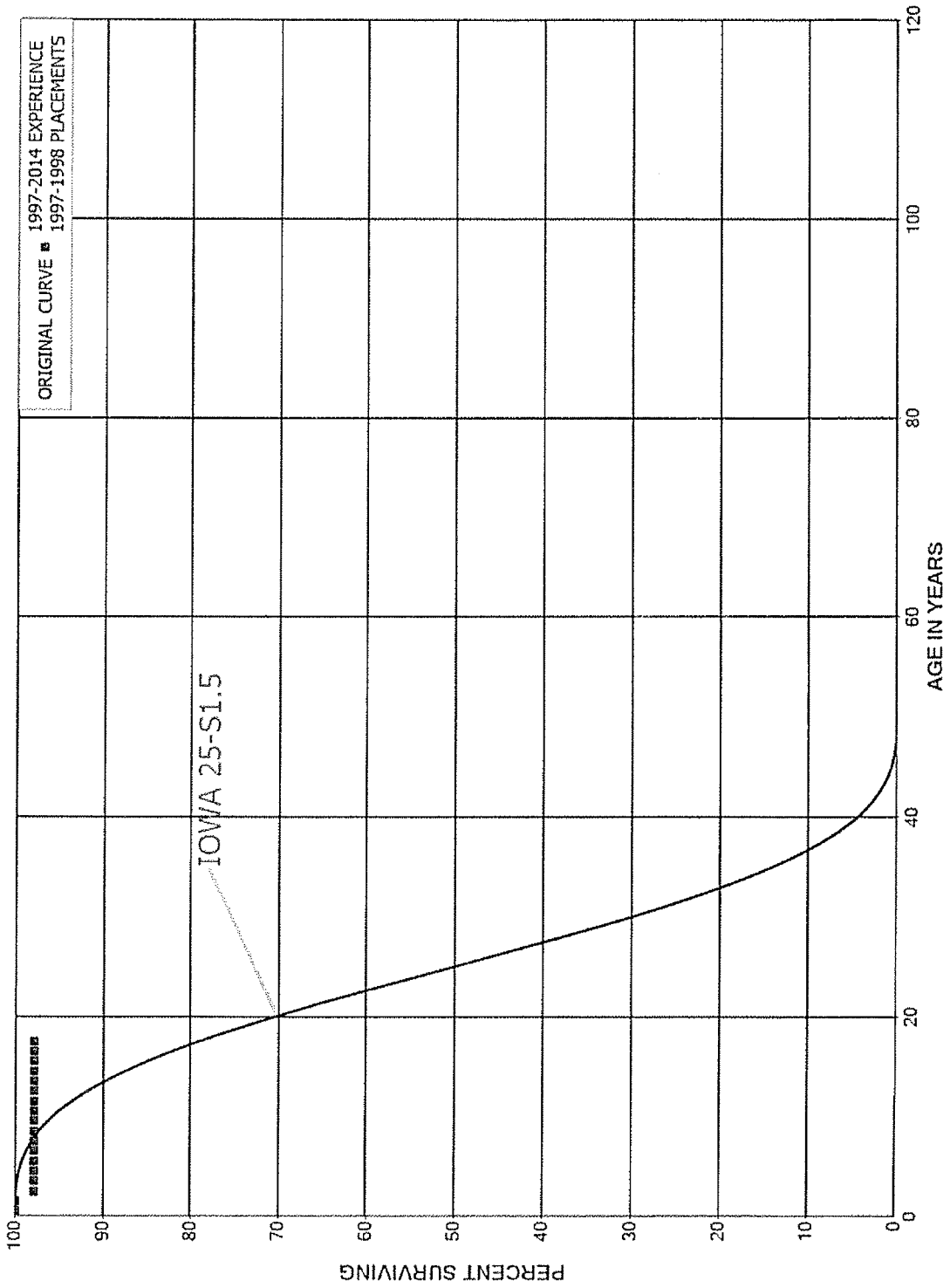
## METROPOLITAN EDISON COMPANY

ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1962-2014			EXPERIENCE BAND 1995-2014			
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	255,190	24,890	0.0975	0.9025	53.65	
40.5	222,638	25,455	0.1143	0.8857	48.41	
41.5	187,424	25,726	0.1373	0.8627	42.88	
42.5	154,965	5,037	0.0325	0.9675	36.99	
43.5	149,928	10,109	0.0674	0.9326	35.79	
44.5	139,819	4,536	0.0324	0.9676	33.38	
45.5	135,283	8,225	0.0608	0.9392	32.29	
46.5	127,058	2,930	0.0231	0.9769	30.33	
47.5	124,128	6,154	0.0496	0.9504	29.63	
48.5	106,234	3,935	0.0370	0.9630	28.16	
49.5	79,392	2,814	0.0354	0.9646	27.12	
50.5	58,297	1,959	0.0336	0.9664	26.16	
51.5	15,550	563	0.0362	0.9638	25.28	
52.5					24.36	

METROPOLITAN EDISON COMPANY  
 ACCOUNT 371.21 INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



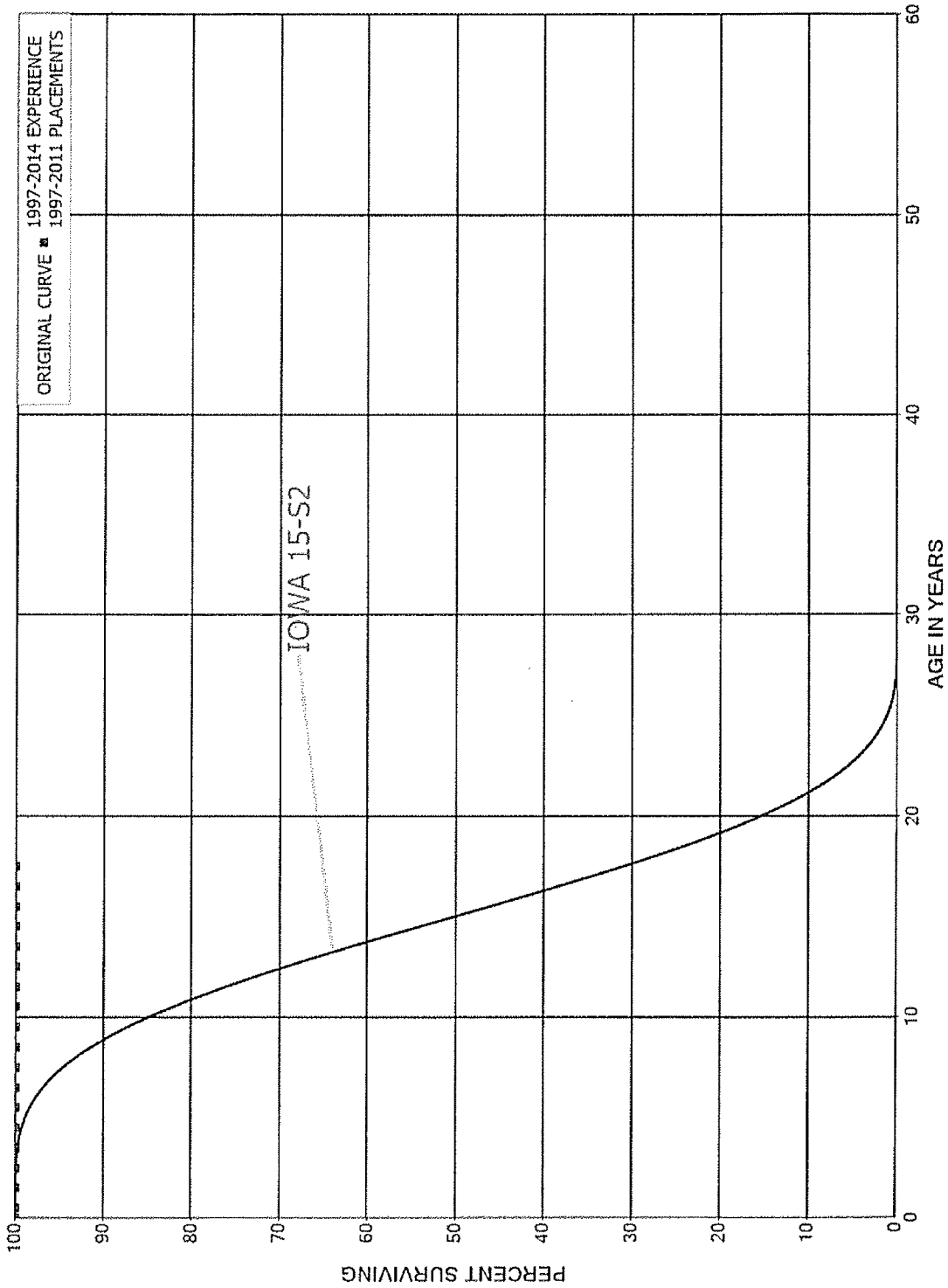
## METROPOLITAN EDISON COMPANY

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	421,293		0.0000	1.0000	100.00
0.5	421,293		0.0000	1.0000	100.00
1.5	421,293	9,085	0.0216	0.9784	100.00
2.5	412,208		0.0000	1.0000	97.84
3.5	412,208		0.0000	1.0000	97.84
4.5	412,208		0.0000	1.0000	97.84
5.5	412,208		0.0000	1.0000	97.84
6.5	412,208		0.0000	1.0000	97.84
7.5	412,208		0.0000	1.0000	97.84
8.5	412,208		0.0000	1.0000	97.84
9.5	412,208		0.0000	1.0000	97.84
10.5	412,208		0.0000	1.0000	97.84
11.5	412,208		0.0000	1.0000	97.84
12.5	412,208		0.0000	1.0000	97.84
13.5	412,208		0.0000	1.0000	97.84
14.5	412,208		0.0000	1.0000	97.84
15.5	412,208		0.0000	1.0000	97.84
16.5	403,402		0.0000	1.0000	97.84
17.5					97.84

METROPOLITAN EDISON COMPANY  
ACCOUNT 371.23 INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION  
ORIGINAL AND SMOOTH SURVIVOR CURVES





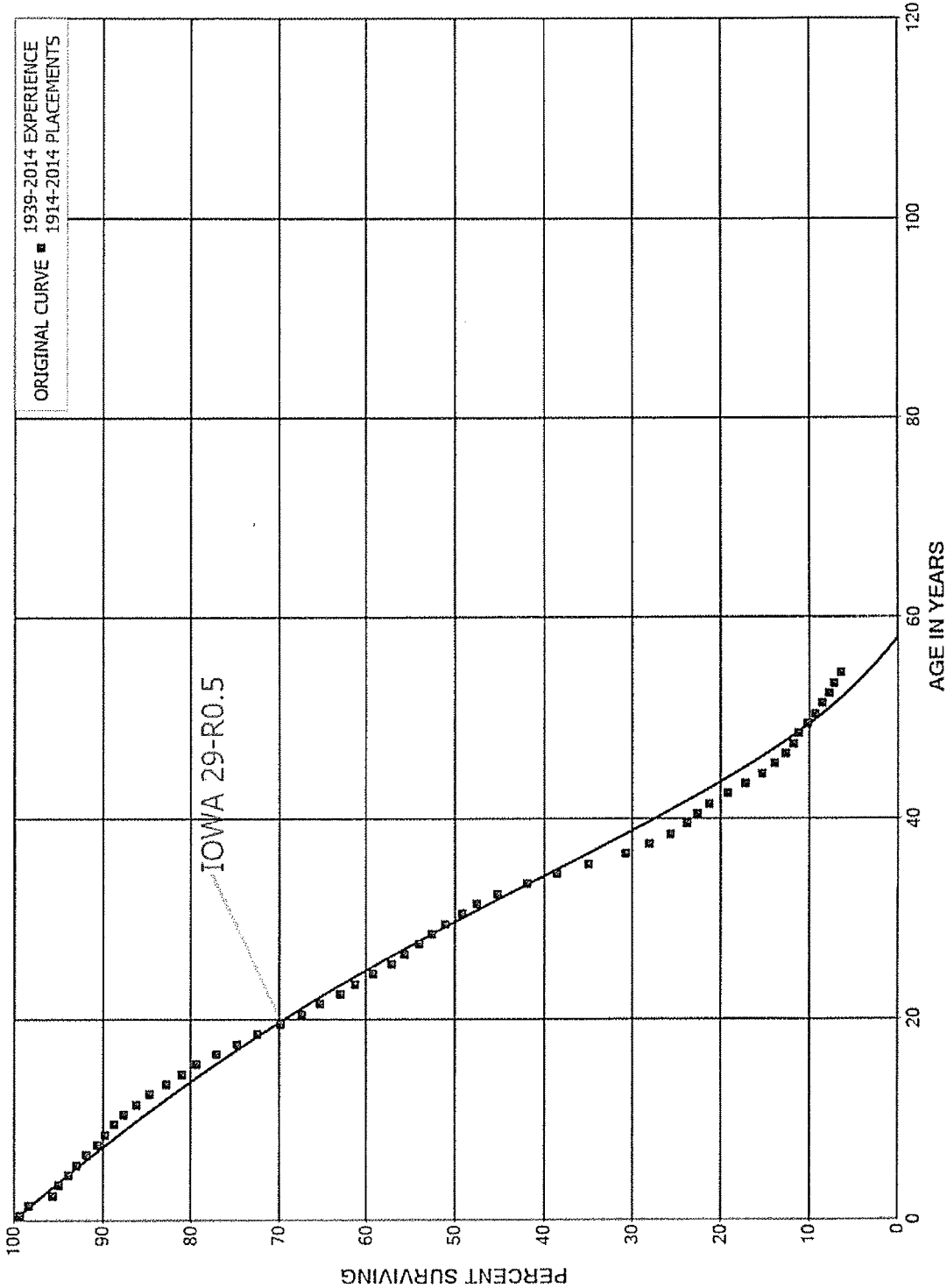
## METROPOLITAN EDISON COMPANY

ACCOUNT 371.23 INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1997-2011			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	480,617		0.0000	1.0000	100.00
0.5	480,617		0.0000	1.0000	100.00
1.5	480,617		0.0000	1.0000	100.00
2.5	480,617		0.0000	1.0000	100.00
3.5	276,708		0.0000	1.0000	100.00
4.5	276,708		0.0000	1.0000	100.00
5.5	276,708		0.0000	1.0000	100.00
6.5	276,708		0.0000	1.0000	100.00
7.5	276,708		0.0000	1.0000	100.00
8.5	276,708		0.0000	1.0000	100.00
9.5	276,708		0.0000	1.0000	100.00
10.5	276,708		0.0000	1.0000	100.00
11.5	276,708		0.0000	1.0000	100.00
12.5	276,708		0.0000	1.0000	100.00
13.5	276,708		0.0000	1.0000	100.00
14.5	276,708		0.0000	1.0000	100.00
15.5	276,708		0.0000	1.0000	100.00
16.5	255,519		0.0000	1.0000	100.00
17.5					100.00

METROPOLITAN EDISON COMPANY  
ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## METROPOLITAN EDISON COMPANY

## ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1914-2014			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	22,428,203	150,352	0.0067	0.9933	100.00
0.5	21,658,858	229,973	0.0106	0.9894	99.33
1.5	20,824,279	555,672	0.0267	0.9733	98.27
2.5	19,592,394	148,341	0.0076	0.9924	95.65
3.5	17,302,189	199,240	0.0115	0.9885	94.93
4.5	16,382,362	148,430	0.0091	0.9909	93.84
5.5	16,338,656	193,197	0.0118	0.9882	92.99
6.5	15,915,004	215,091	0.0135	0.9865	91.89
7.5	15,558,066	163,343	0.0105	0.9895	90.64
8.5	14,770,925	151,796	0.0103	0.9897	89.69
9.5	14,420,661	180,897	0.0125	0.9875	88.77
10.5	13,680,912	231,284	0.0169	0.9831	87.66
11.5	13,147,799	225,464	0.0171	0.9829	86.17
12.5	12,705,326	273,663	0.0215	0.9785	84.70
13.5	12,140,905	263,099	0.0217	0.9783	82.87
14.5	11,498,632	239,917	0.0209	0.9791	81.08
15.5	10,710,827	299,629	0.0280	0.9720	79.39
16.5	9,956,685	295,446	0.0297	0.9703	77.16
17.5	9,456,116	303,045	0.0320	0.9680	74.87
18.5	8,999,508	326,929	0.0363	0.9637	72.48
19.5	8,525,671	295,647	0.0347	0.9653	69.84
20.5	7,805,199	248,214	0.0318	0.9682	67.42
21.5	7,179,164	258,759	0.0360	0.9640	65.28
22.5	6,750,797	178,256	0.0264	0.9736	62.92
23.5	6,270,914	201,600	0.0321	0.9679	61.26
24.5	5,864,184	205,105	0.0350	0.9650	59.29
25.5	5,550,978	147,151	0.0265	0.9735	57.22
26.5	5,294,205	153,103	0.0289	0.9711	55.70
27.5	4,949,573	139,488	0.0282	0.9718	54.09
28.5	4,704,411	131,230	0.0279	0.9721	52.57
29.5	4,512,935	169,416	0.0375	0.9625	51.10
30.5	4,242,885	144,895	0.0342	0.9658	49.18
31.5	4,021,129	195,328	0.0486	0.9514	47.50
32.5	3,769,455	283,397	0.0752	0.9248	45.20
33.5	3,436,039	273,731	0.0797	0.9203	41.80
34.5	3,117,937	285,998	0.0917	0.9083	38.47
35.5	2,797,098	338,646	0.1211	0.8789	34.94
36.5	2,447,796	206,558	0.0844	0.9156	30.71
37.5	2,210,504	198,741	0.0899	0.9101	28.12
38.5	1,996,629	146,209	0.0732	0.9268	25.59

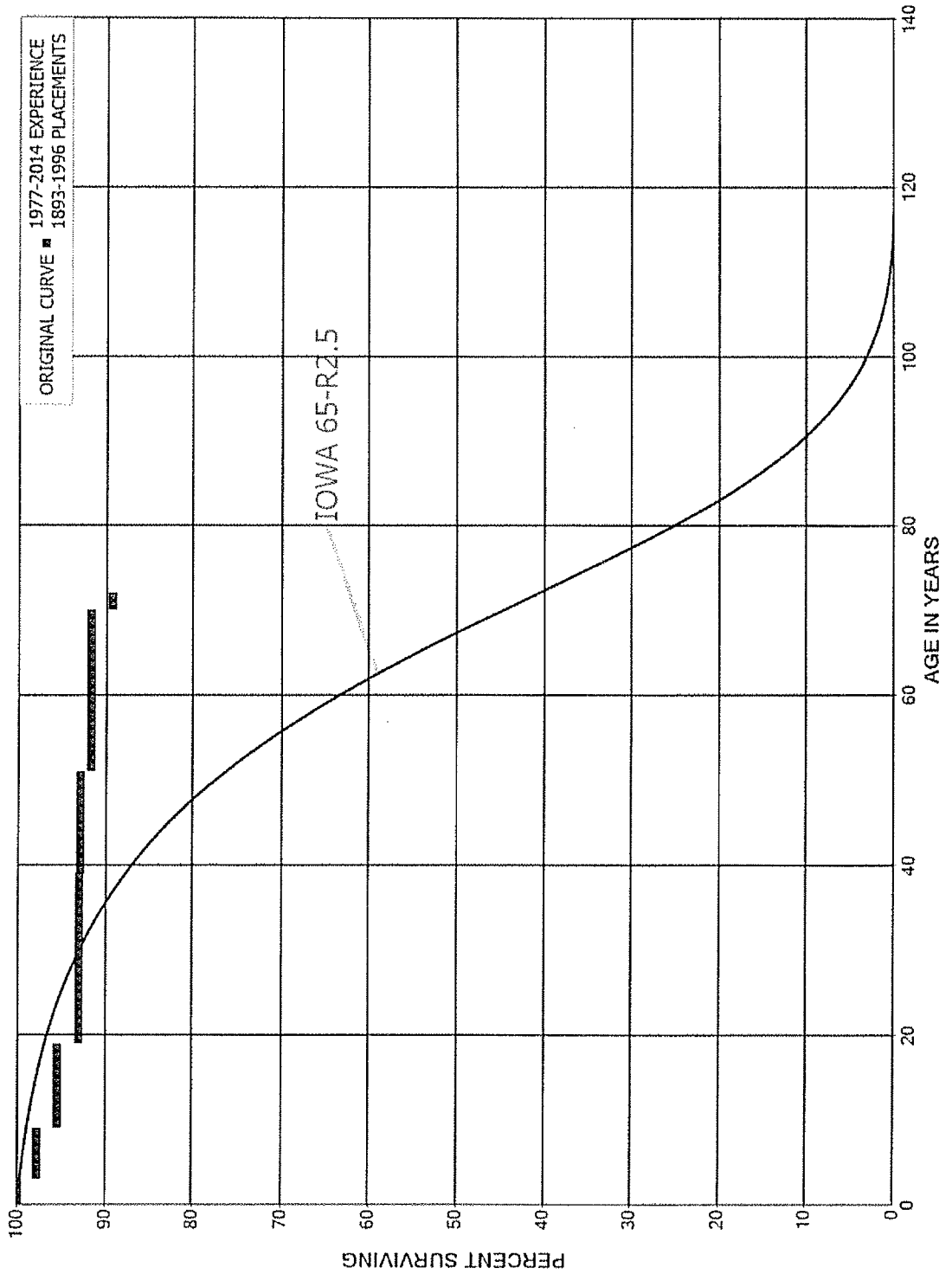
## METROPOLITAN EDISON COMPANY

## ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2014			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	1,836,155	84,275	0.0459	0.9541	23.72
40.5	1,726,890	104,916	0.0608	0.9392	22.63
41.5	1,558,907	153,492	0.0985	0.9015	21.25
42.5	1,361,828	138,180	0.1015	0.8985	19.16
43.5	1,184,721	131,993	0.1114	0.8886	17.22
44.5	1,015,206	98,408	0.0969	0.9031	15.30
45.5	827,366	74,819	0.0904	0.9096	13.81
46.5	693,048	44,793	0.0646	0.9354	12.57
47.5	598,121	28,575	0.0478	0.9522	11.75
48.5	545,561	47,084	0.0863	0.9137	11.19
49.5	425,466	38,899	0.0914	0.9086	10.23
50.5	353,321	29,469	0.0834	0.9166	9.29
51.5	306,534	28,174	0.0919	0.9081	8.52
52.5	265,799	19,205	0.0723	0.9277	7.73
53.5	222,907	25,792	0.1157	0.8843	7.17
54.5	182,553	15,573	0.0853	0.9147	6.34
55.5	192,955	15,863	0.0822	0.9178	5.80
56.5	227,645	13,076	0.0574	0.9426	5.33
57.5	208,008	7,409	0.0356	0.9644	5.02
58.5	185,866	10,167	0.0547	0.9453	4.84
59.5	170,911	10,560	0.0618	0.9382	4.58
60.5	146,697	2,461	0.0168	0.9832	4.29
61.5	103,157	1,079	0.0105	0.9895	4.22
62.5	92,052	860	0.0093	0.9907	4.18
63.5	74,533	529	0.0071	0.9929	4.14
64.5	72,913	2,716	0.0373	0.9627	4.11
65.5	70,189	618	0.0088	0.9912	3.96
66.5	69,571	5,336	0.0767	0.9233	3.92
67.5	64,215	22,020	0.3429	0.6571	3.62
68.5	41,244	2,379	0.0577	0.9423	2.38
69.5	38,795	545	0.0140	0.9860	2.24
70.5	36,490	529	0.0145	0.9855	2.21
71.5	1,939		0.0000	1.0000	2.18
72.5	1,939		0.0000	1.0000	2.18
73.5	1,939		0.0000	1.0000	2.18
74.5	1,939		0.0000	1.0000	2.18
75.5	1,937		0.0000	1.0000	2.18
76.5	1,793	183	0.1022	0.8978	2.18
77.5	1,471		0.0000	1.0000	1.96
78.5	1,471		0.0000	1.0000	1.96
79.5					1.96

METROPOLITAN EDISON COMPANY  
ACCOUNT 389.20 LAND RIGHTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## METROPOLITAN EDISON COMPANY

## ACCOUNT 389.20 LAND RIGHTS

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1893-1996

EXPERIENCE BAND 1977-2014

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	558,260		0.0000	1.0000	100.00
0.5	558,260		0.0000	1.0000	100.00
1.5	469,756		0.0000	1.0000	100.00
2.5	469,756	10,414	0.0222	0.9778	100.00
3.5	498,687		0.0000	1.0000	97.78
4.5	456,676		0.0000	1.0000	97.78
5.5	221,088		0.0000	1.0000	97.78
6.5	221,088		0.0000	1.0000	97.78
7.5	106,160		0.0000	1.0000	97.78
8.5	346,460	8,106	0.0234	0.9766	97.78
9.5	368,688		0.0000	1.0000	95.50
10.5	390,712		0.0000	1.0000	95.50
11.5	390,712		0.0000	1.0000	95.50
12.5	526,033		0.0000	1.0000	95.50
13.5	515,849		0.0000	1.0000	95.50
14.5	606,213		0.0000	1.0000	95.50
15.5	612,199		0.0000	1.0000	95.50
16.5	612,199		0.0000	1.0000	95.50
17.5	595,712		0.0000	1.0000	95.50
18.5	572,986	14,519	0.0253	0.9747	95.50
19.5	560,212		0.0000	1.0000	93.08
20.5	554,995		0.0000	1.0000	93.08
21.5	534,807		0.0000	1.0000	93.08
22.5	537,058		0.0000	1.0000	93.08
23.5	608,444		0.0000	1.0000	93.08
24.5	608,389		0.0000	1.0000	93.08
25.5	589,582		0.0000	1.0000	93.08
26.5	456,317		0.0000	1.0000	93.08
27.5	426,077		0.0000	1.0000	93.08
28.5	401,385		0.0000	1.0000	93.08
29.5	400,393		0.0000	1.0000	93.08
30.5	237,673		0.0000	1.0000	93.08
31.5	236,962		0.0000	1.0000	93.08
32.5	137,155		0.0000	1.0000	93.08
33.5	141,739		0.0000	1.0000	93.08
34.5	139,648		0.0000	1.0000	93.08
35.5	125,461		0.0000	1.0000	93.08
36.5	125,461		0.0000	1.0000	93.08
37.5	123,262		0.0000	1.0000	93.08
38.5	125,225	129	0.0010	0.9990	93.08

## METROPOLITAN EDISON COMPANY

ACCOUNT 389.20 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1893-1996			EXPERIENCE BAND 1977-2014		
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	128,091		0.0000	1.0000	92.98
40.5	124,184		0.0000	1.0000	92.98
41.5	39,843		0.0000	1.0000	92.98
42.5	24,948		0.0000	1.0000	92.98
43.5	24,948		0.0000	1.0000	92.98
44.5	1,827		0.0000	1.0000	92.98
45.5	1,826		0.0000	1.0000	92.98
46.5	2,298		0.0000	1.0000	92.98
47.5	2,798		0.0000	1.0000	92.98
48.5	2,798		0.0000	1.0000	92.98
49.5	2,798		0.0000	1.0000	92.98
50.5	4,337	57	0.0132	0.9868	92.98
51.5	48,092		0.0000	1.0000	91.75
52.5	46,610		0.0000	1.0000	91.75
53.5	46,610		0.0000	1.0000	91.75
54.5	46,610		0.0000	1.0000	91.75
55.5	47,891		0.0000	1.0000	91.75
56.5	56,078		0.0000	1.0000	91.75
57.5	62,248		0.0000	1.0000	91.75
58.5	67,548		0.0000	1.0000	91.75
59.5	66,658		0.0000	1.0000	91.75
60.5	65,888		0.0000	1.0000	91.75
61.5	65,888		0.0000	1.0000	91.75
62.5	65,176		0.0000	1.0000	91.75
63.5	65,176		0.0000	1.0000	91.75
64.5	65,176		0.0000	1.0000	91.75
65.5	64,704		0.0000	1.0000	91.75
66.5	59,488		0.0000	1.0000	91.75
67.5	61,383		0.0000	1.0000	91.75
68.5	61,377		0.0000	1.0000	91.75
69.5	25,783	696	0.0270	0.9730	91.75
70.5	23,087		0.0000	1.0000	89.27
71.5	14,900		0.0000	1.0000	89.27
72.5	14,900		0.0000	1.0000	89.27
73.5	15,084		0.0000	1.0000	89.27
74.5	15,084		0.0000	1.0000	89.27
75.5	17,671		0.0000	1.0000	89.27
76.5	17,671		0.0000	1.0000	89.27
77.5	18,421		0.0000	1.0000	89.27
78.5	18,421		0.0000	1.0000	89.27

## METROPOLITAN EDISON COMPANY

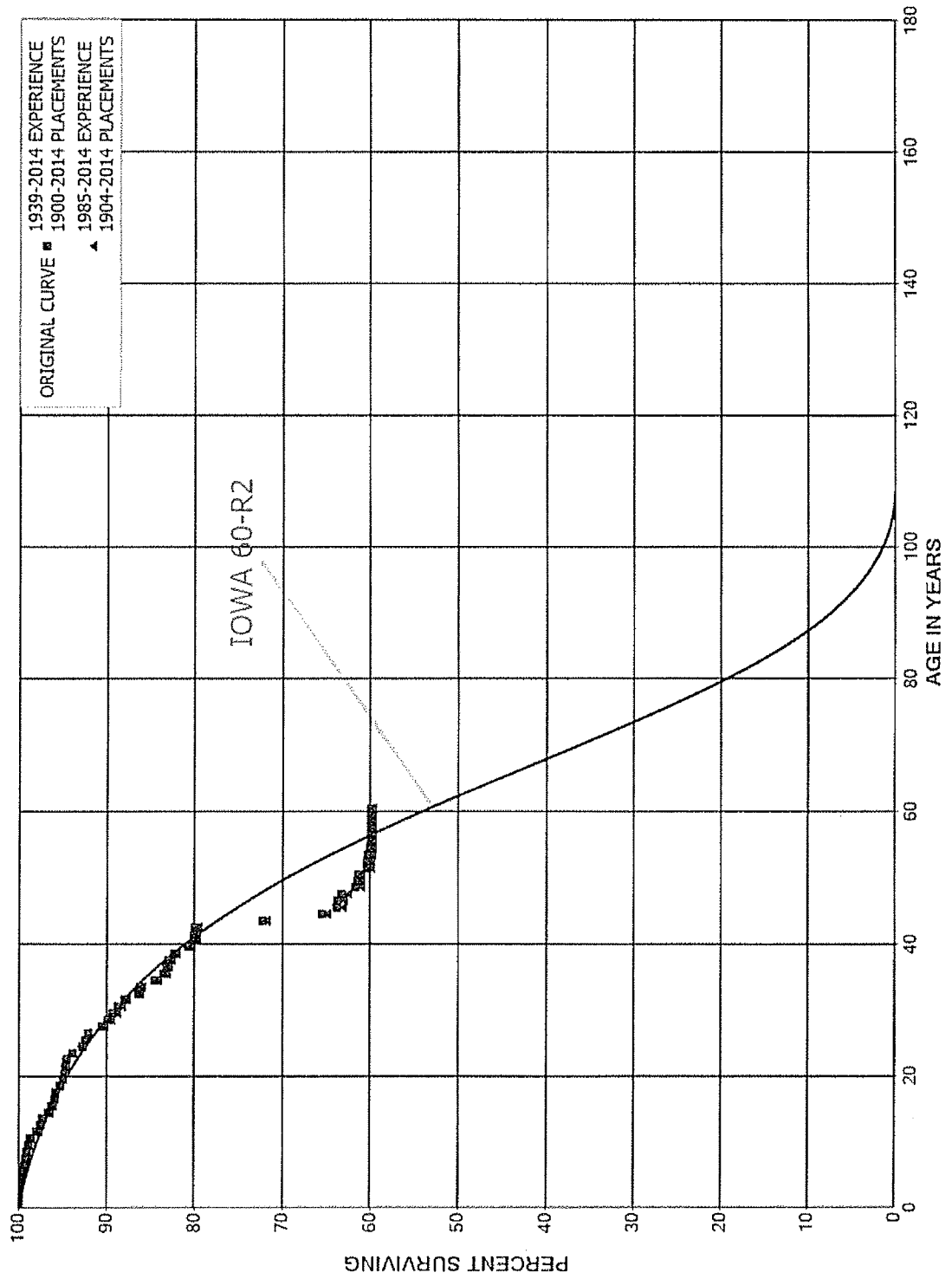
ACCOUNT 389.20 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1893-1996			EXPERIENCE BAND 1977-2014		
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	19,346		0.0000	1.0000	89.27
80.5	19,346		0.0000	1.0000	89.27
81.5	8,046		0.0000	1.0000	89.27
82.5	3,996		0.0000	1.0000	89.27
83.5	3,996		0.0000	1.0000	89.27
84.5	3,446		0.0000	1.0000	89.27
85.5	3,446		0.0000	1.0000	89.27
86.5	3,446		0.0000	1.0000	89.27
87.5	3,446		0.0000	1.0000	89.27
88.5	3,446		0.0000	1.0000	89.27
89.5	3,446		0.0000	1.0000	89.27
90.5	3,446		0.0000	1.0000	89.27
91.5	4,572		0.0000	1.0000	89.27
92.5	4,572		0.0000	1.0000	89.27
93.5	375		0.0000	1.0000	89.27
94.5	375		0.0000	1.0000	89.27
95.5	375		0.0000	1.0000	89.27
96.5					89.27



METROPOLITAN EDISON COMPANY  
ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## METROPOLITAN EDISON COMPANY

## ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

## 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	105,256,216	24	0.0000	1.0000	100.00
0.5	104,264,271	6,537	0.0001	0.9999	100.00
1.5	101,528,858	3,555	0.0000	1.0000	99.99
2.5	98,608,641	27,434	0.0003	0.9997	99.99
3.5	95,529,743	176,215	0.0018	0.9982	99.96
4.5	93,586,992	114,817	0.0012	0.9988	99.78
5.5	91,381,906	353,876	0.0039	0.9961	99.66
6.5	89,190,359	92,856	0.0010	0.9990	99.27
7.5	87,736,192	112,166	0.0013	0.9987	99.17
8.5	87,073,357	202,151	0.0023	0.9977	99.04
9.5	84,483,935	146,210	0.0017	0.9983	98.81
10.5	81,814,840	609,244	0.0074	0.9926	98.64
11.5	80,622,809	298,651	0.0037	0.9963	97.90
12.5	79,524,427	170,039	0.0021	0.9979	97.54
13.5	78,162,246	620,268	0.0079	0.9921	97.33
14.5	76,613,779	176,161	0.0023	0.9977	96.56
15.5	76,030,461	314,346	0.0041	0.9959	96.34
16.5	72,481,795	75,880	0.0010	0.9990	95.94
17.5	71,537,826	393,358	0.0055	0.9945	95.84
18.5	67,228,575	259,384	0.0039	0.9961	95.31
19.5	63,236,306	129,236	0.0020	0.9980	94.94
20.5	57,749,277	91,884	0.0016	0.9984	94.75
21.5	52,571,185	58,949	0.0011	0.9989	94.60
22.5	51,206,514	373,404	0.0073	0.9927	94.49
23.5	36,931,987	412,500	0.0112	0.9888	93.81
24.5	30,114,851	115,439	0.0038	0.9962	92.76
25.5	27,130,676	88,470	0.0033	0.9967	92.40
26.5	24,817,980	434,737	0.0175	0.9825	92.10
27.5	17,795,163	119,145	0.0067	0.9933	90.49
28.5	16,759,823	111,208	0.0066	0.9934	89.88
29.5	16,254,124	94,615	0.0058	0.9942	89.28
30.5	15,112,461	146,472	0.0097	0.9903	88.77
31.5	14,671,716	251,249	0.0171	0.9829	87.90
32.5	14,275,943	36,867	0.0026	0.9974	86.40
33.5	14,235,147	283,882	0.0199	0.9801	86.18
34.5	13,729,173	151,996	0.0111	0.9889	84.46
35.5	13,378,039	52,797	0.0039	0.9961	83.52
36.5	12,429,900	36,519	0.0029	0.9971	83.19
37.5	12,249,664	97,055	0.0079	0.9921	82.95
38.5	12,117,936	235,515	0.0194	0.9806	82.29

## METROPOLITAN EDISON COMPANY

## ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

## 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	11,527,545	89,586	0.0078	0.9922	80.69
40.5	11,212,298	4,699	0.0004	0.9996	80.07
41.5	10,790,924	9,950	0.0009	0.9991	80.03
42.5	10,409,230	994,664	0.0956	0.9044	79.96
43.5	9,361,392	881,775	0.0942	0.9058	72.32
44.5	8,359,869	216,388	0.0259	0.9741	65.51
45.5	7,625,880	15,457	0.0020	0.9980	63.81
46.5	7,131,109	50,225	0.0070	0.9930	63.68
47.5	5,516,570	127,808	0.0232	0.9768	63.23
48.5	4,795,405	23,598	0.0049	0.9951	61.77
49.5	3,126,700	688	0.0002	0.9998	61.46
50.5	3,070,572	53,440	0.0174	0.9826	61.45
51.5	1,711,419	83	0.0000	1.0000	60.38
52.5	1,707,165	3,553	0.0021	0.9979	60.38
53.5	1,696,499	5,806	0.0034	0.9966	60.25
54.5	1,766,334	1,208	0.0007	0.9993	60.05
55.5	1,761,759	15	0.0000	1.0000	60.00
56.5	1,761,574		0.0000	1.0000	60.00
57.5	1,755,683		0.0000	1.0000	60.00
58.5	1,713,327	110	0.0001	0.9999	60.00
59.5	1,633,379	316	0.0002	0.9998	60.00
60.5	561,099		0.0000	1.0000	59.99
61.5	336,724		0.0000	1.0000	59.99
62.5	336,643	1,475	0.0044	0.9956	59.99
63.5	327,224		0.0000	1.0000	59.73
64.5	321,959		0.0000	1.0000	59.73
65.5	303,418		0.0000	1.0000	59.73
66.5	302,645	114	0.0004	0.9996	59.73
67.5	293,510		0.0000	1.0000	59.70
68.5	290,435	5,873	0.0202	0.9798	59.70
69.5	284,136		0.0000	1.0000	58.50
70.5	276,672		0.0000	1.0000	58.50
71.5	276,190		0.0000	1.0000	58.50
72.5	276,190		0.0000	1.0000	58.50
73.5	276,156	224	0.0008	0.9992	58.50
74.5	275,932		0.0000	1.0000	58.45
75.5	275,634		0.0000	1.0000	58.45
76.5	231,321	331	0.0014	0.9986	58.45
77.5	230,640	1,242	0.0054	0.9946	58.36
78.5	229,087		0.0000	1.0000	58.05

## METROPOLITAN EDISON COMPANY

## ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

## 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	228,496	60	0.0003	0.9997	58.05	
80.5	228,436		0.0000	1.0000	58.03	
81.5	228,436	2,083	0.0091	0.9909	58.03	
82.5	226,353		0.0000	1.0000	57.51	
83.5	226,353		0.0000	1.0000	57.51	
84.5	225,946		0.0000	1.0000	57.51	
85.5	225,931		0.0000	1.0000	57.51	
86.5	129,472		0.0000	1.0000	57.51	
87.5	127,296		0.0000	1.0000	57.51	
88.5	126,983		0.0000	1.0000	57.51	
89.5	123,554		0.0000	1.0000	57.51	
90.5	123,554		0.0000	1.0000	57.51	
91.5	43,461		0.0000	1.0000	57.51	
92.5	39,293		0.0000	1.0000	57.51	
93.5	27,222		0.0000	1.0000	57.51	
94.5	27,222	840	0.0308	0.9692	57.51	
95.5	24,918		0.0000	1.0000	55.73	
96.5	24,918		0.0000	1.0000	55.73	
97.5	24,449		0.0000	1.0000	55.73	
98.5	24,449		0.0000	1.0000	55.73	
99.5	24,449		0.0000	1.0000	55.73	
100.5	24,449		0.0000	1.0000	55.73	
101.5	24,449		0.0000	1.0000	55.73	
102.5	24,449		0.0000	1.0000	55.73	
103.5	24,449		0.0000	1.0000	55.73	
104.5	24,449		0.0000	1.0000	55.73	
105.5	24,449		0.0000	1.0000	55.73	
106.5	24,008		0.0000	1.0000	55.73	
107.5	24,008		0.0000	1.0000	55.73	
108.5	24,008		0.0000	1.0000	55.73	
109.5	24,008		0.0000	1.0000	55.73	
110.5					55.73	

## METROPOLITAN EDISON COMPANY

## ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1904-2014

## EXPERIENCE BAND 1985-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETM RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	83,555,221		0.0000	1.0000	100.00
0.5	83,204,238	1,200	0.0000	1.0000	100.00
1.5	80,940,532	283	0.0000	1.0000	100.00
2.5	78,709,356	19,118	0.0002	0.9998	100.00
3.5	75,760,531	170,903	0.0023	0.9977	99.97
4.5	74,056,403	97,085	0.0013	0.9987	99.75
5.5	72,216,339	321,364	0.0045	0.9955	99.62
6.5	71,317,953	79,071	0.0011	0.9989	99.17
7.5	69,962,977	105,452	0.0015	0.9985	99.06
8.5	69,383,442	194,603	0.0028	0.9972	98.92
9.5	66,913,899	128,397	0.0019	0.9981	98.64
10.5	64,932,137	593,780	0.0091	0.9909	98.45
11.5	64,507,248	126,136	0.0020	0.9980	97.55
12.5	64,107,779	113,311	0.0018	0.9982	97.36
13.5	62,894,906	599,547	0.0095	0.9905	97.19
14.5	61,595,943	163,864	0.0027	0.9973	96.26
15.5	61,806,971	200,978	0.0033	0.9967	96.00
16.5	59,115,522	53,693	0.0009	0.9991	95.69
17.5	60,213,843	302,815	0.0050	0.9950	95.60
18.5	57,018,899	144,898	0.0025	0.9975	95.12
19.5	55,910,508	53,821	0.0010	0.9990	94.88
20.5	50,610,172	54,999	0.0011	0.9989	94.79
21.5	47,398,028	56,156	0.0012	0.9988	94.69
22.5	45,983,088	369,288	0.0080	0.9920	94.57
23.5	31,736,659	327,518	0.0103	0.9897	93.82
24.5	25,021,919	110,324	0.0044	0.9956	92.85
25.5	22,074,877	82,330	0.0037	0.9963	92.44
26.5	19,778,232	434,634	0.0220	0.9780	92.09
27.5	12,788,607	109,681	0.0086	0.9914	90.07
28.5	11,840,371	93,622	0.0079	0.9921	89.30
29.5	11,453,405	64,732	0.0057	0.9943	88.59
30.5	13,358,776	94,947	0.0071	0.9929	88.09
31.5	14,273,134	250,230	0.0175	0.9825	87.46
32.5	13,893,400	36,530	0.0026	0.9974	85.93
33.5	13,841,765	283,716	0.0205	0.9795	85.70
34.5	13,336,047	150,208	0.0113	0.9887	83.95
35.5	12,996,738	51,783	0.0040	0.9960	83.00
36.5	12,073,034	34,520	0.0029	0.9971	82.67
37.5	11,904,636	91,586	0.0077	0.9923	82.44
38.5	11,780,164	233,027	0.0198	0.9802	81.80

## METROPOLITAN EDISON COMPANY

## ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

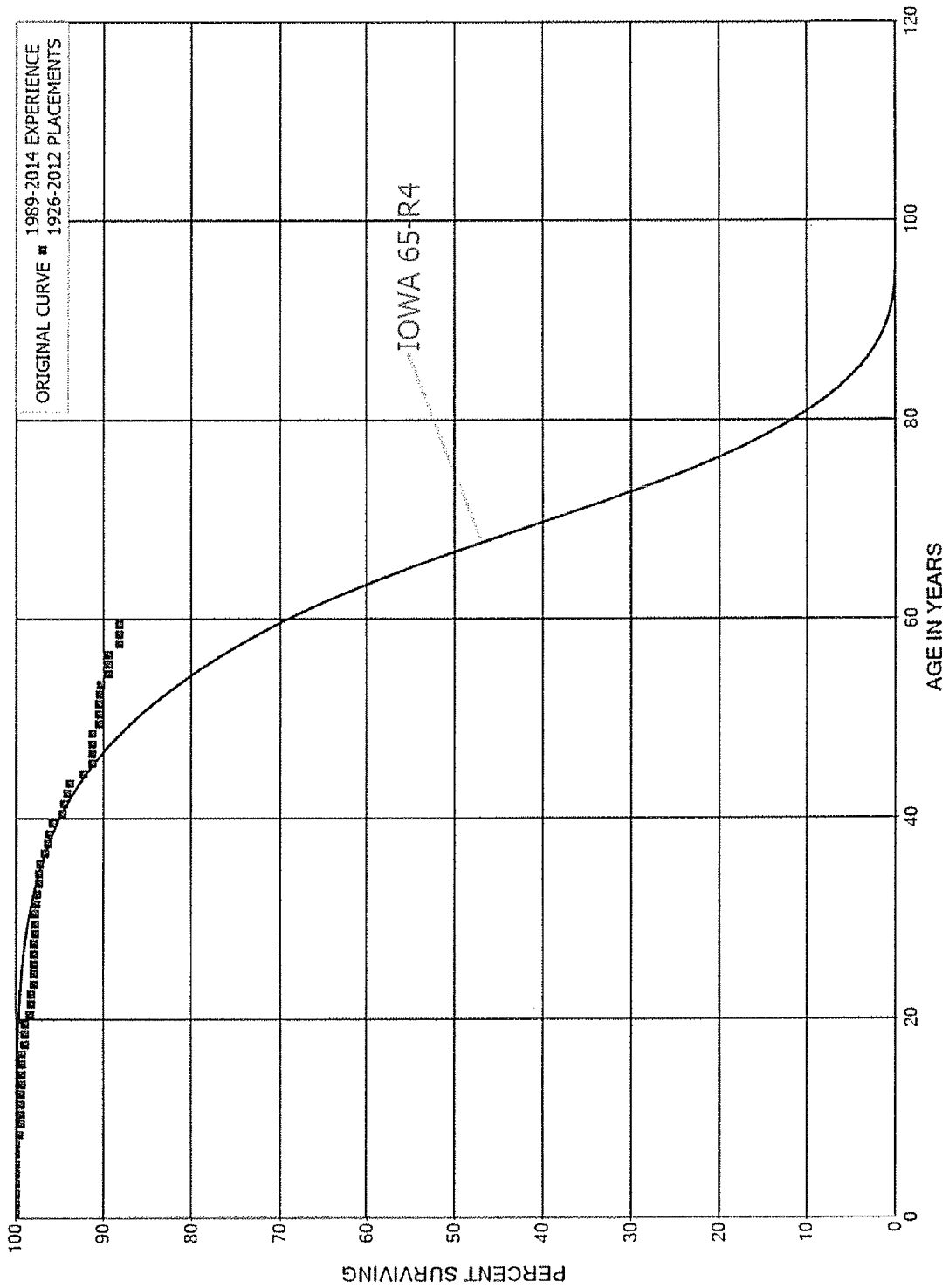
## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2014			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	11,195,036	89,049	0.0080	0.9920	80.18
40.5	10,899,746	4,475	0.0004	0.9996	79.54
41.5	10,492,655	9,929	0.0009	0.9991	79.51
42.5	10,113,315	994,516	0.0983	0.9017	79.44
43.5	9,066,084	879,293	0.0970	0.9030	71.63
44.5	8,067,043	216,388	0.0268	0.9732	64.68
45.5	7,333,506	15,457	0.0021	0.9979	62.94
46.5	6,942,477	50,225	0.0072	0.9928	62.81
47.5	5,328,289	127,808	0.0240	0.9760	62.36
48.5	4,607,434	66	0.0000	1.0000	60.86
49.5	2,962,261		0.0000	1.0000	60.86
50.5	2,885,561	53,035	0.0184	0.9816	60.86
51.5	1,523,224	83	0.0001	0.9999	59.74
52.5	1,517,496	3,553	0.0023	0.9977	59.74
53.5	1,506,911	1,989	0.0013	0.9987	59.60
54.5	1,501,123	1,208	0.0008	0.9992	59.52
55.5	1,500,962		0.0000	1.0000	59.47
56.5	1,599,845		0.0000	1.0000	59.47
57.5	1,596,641		0.0000	1.0000	59.47
58.5	1,556,810		0.0000	1.0000	59.47
59.5	1,481,159	316	0.0002	0.9998	59.47
60.5	409,744		0.0000	1.0000	59.46
61.5	269,972		0.0000	1.0000	59.46
62.5	275,865	1,475	0.0053	0.9947	59.46
63.5	279,398		0.0000	1.0000	59.14
64.5	288,079		0.0000	1.0000	59.14
65.5	271,064		0.0000	1.0000	59.14
66.5	270,291		0.0000	1.0000	59.14
67.5	261,757		0.0000	1.0000	59.14
68.5	258,682		0.0000	1.0000	59.14
69.5	258,256		0.0000	1.0000	59.14
70.5	250,791		0.0000	1.0000	59.14
71.5	250,310		0.0000	1.0000	59.14
72.5	250,310		0.0000	1.0000	59.14
73.5	250,276	224	0.0009	0.9991	59.14
74.5	250,052		0.0000	1.0000	59.09
75.5	250,344		0.0000	1.0000	59.09
76.5	206,473	331	0.0016	0.9984	59.09
77.5	205,791	1,242	0.0060	0.9940	58.99
78.5	204,239		0.0000	1.0000	58.64

METROPOLITAN EDISON COMPANY  
ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS  
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2014			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	203,648	60	0.0003	0.9997	58.64	
80.5	228,436		0.0000	1.0000	58.62	
81.5	228,436	2,083	0.0091	0.9909	58.62	
82.5	226,353		0.0000	1.0000	58.09	
83.5	226,353		0.0000	1.0000	58.09	
84.5	225,946		0.0000	1.0000	58.09	
85.5	225,931		0.0000	1.0000	58.09	
86.5	129,472		0.0000	1.0000	58.09	
87.5	127,296		0.0000	1.0000	58.09	
88.5	126,983		0.0000	1.0000	58.09	
89.5	123,554		0.0000	1.0000	58.09	
90.5	123,554		0.0000	1.0000	58.09	
91.5	43,461		0.0000	1.0000	58.09	
92.5	39,293		0.0000	1.0000	58.09	
93.5	27,222		0.0000	1.0000	58.09	
94.5	27,222	840	0.0308	0.9692	58.09	
95.5	24,918		0.0000	1.0000	56.29	
96.5	24,918		0.0000	1.0000	56.29	
97.5	24,449		0.0000	1.0000	56.29	
98.5	24,449		0.0000	1.0000	56.29	
99.5	24,449		0.0000	1.0000	56.29	
100.5	24,449		0.0000	1.0000	56.29	
101.5	24,449		0.0000	1.0000	56.29	
102.5	24,449		0.0000	1.0000	56.29	
103.5	24,449		0.0000	1.0000	56.29	
104.5	24,449		0.0000	1.0000	56.29	
105.5	24,449		0.0000	1.0000	56.29	
106.5	24,008		0.0000	1.0000	56.29	
107.5	24,008		0.0000	1.0000	56.29	
108.5	24,008		0.0000	1.0000	56.29	
109.5	24,008		0.0000	1.0000	56.29	
110.5					56.29	

METROPOLITAN EDISON COMPANY  
ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING  
ORIGINAL AND SMOOTH SURVIVOR CURVES





## METROPOLITAN EDISON COMPANY

## ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2012

EXPERIENCE BAND 1989-2014

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	3,542,245		0.0000	1.0000	100.00
0.5	3,946,791		0.0000	1.0000	100.00
1.5	4,614,414		0.0000	1.0000	100.00
2.5	5,466,581		0.0000	1.0000	100.00
3.5	5,645,447	3,300	0.0006	0.9994	100.00
4.5	7,009,883		0.0000	1.0000	99.94
5.5	7,625,497		0.0000	1.0000	99.94
6.5	7,989,723		0.0000	1.0000	99.94
7.5	7,734,842	29,434	0.0038	0.9962	99.94
8.5	7,861,184	11,219	0.0014	0.9986	99.56
9.5	8,120,329	1,985	0.0002	0.9998	99.42
10.5	8,152,890		0.0000	1.0000	99.39
11.5	7,824,896		0.0000	1.0000	99.39
12.5	8,138,460	4,545	0.0006	0.9994	99.39
13.5	8,091,935		0.0000	1.0000	99.34
14.5	7,843,086	1,248	0.0002	0.9998	99.34
15.5	8,043,608		0.0000	1.0000	99.32
16.5	8,493,285	26,819	0.0032	0.9968	99.32
17.5	8,364,197	1,514	0.0002	0.9998	99.01
18.5	8,305,288	1,724	0.0002	0.9998	98.99
19.5	8,509,127	48,135	0.0057	0.9943	98.97
20.5	7,882,809	8,543	0.0011	0.9989	98.41
21.5	6,875,336	4,102	0.0006	0.9994	98.30
22.5	6,600,060	19,434	0.0029	0.9971	98.25
23.5	5,298,424		0.0000	1.0000	97.96
24.5	3,581,400	221	0.0001	0.9999	97.96
25.5	3,590,243	733	0.0002	0.9998	97.95
26.5	3,061,444	393	0.0001	0.9999	97.93
27.5	2,087,933	620	0.0003	0.9997	97.92
28.5	2,461,877		0.0000	1.0000	97.89
29.5	2,341,145	2,000	0.0009	0.9991	97.89
30.5	2,316,475	1,306	0.0006	0.9994	97.81
31.5	2,299,359	3,178	0.0014	0.9986	97.75
32.5	2,296,602	5,928	0.0026	0.9974	97.62
33.5	2,251,750	351	0.0002	0.9998	97.36
34.5	2,269,688	1,913	0.0008	0.9992	97.35
35.5	2,246,343	13,255	0.0059	0.9941	97.27
36.5	2,101,863	5,954	0.0028	0.9972	96.69
37.5	2,132,904	3,782	0.0018	0.9982	96.42
38.5	2,113,394	9,630	0.0046	0.9954	96.25

## METROPOLITAN EDISON COMPANY

## ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2012			EXPERIENCE BAND 1989-2014			
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	2,394,189	28,304	0.0118	0.9882	95.81	
40.5	2,419,056	5,063	0.0021	0.9979	94.68	
41.5	2,223,270	6,535	0.0029	0.9971	94.48	
42.5	2,128,451	9,262	0.0044	0.9956	94.20	
43.5	2,015,671	32,295	0.0160	0.9840	93.79	
44.5	1,860,909	20,502	0.0110	0.9890	92.29	
45.5	1,651,155		0.0000	1.0000	91.27	
46.5	1,475,803		0.0000	1.0000	91.27	
47.5	1,249,053		0.0000	1.0000	91.27	
48.5	1,128,962	8,943	0.0079	0.9921	91.27	
49.5	609,225	152	0.0002	0.9998	90.55	
50.5	576,810		0.0000	1.0000	90.53	
51.5	402,751	667	0.0017	0.9983	90.53	
52.5	396,914	550	0.0014	0.9986	90.38	
53.5	395,708	3,646	0.0092	0.9908	90.25	
54.5	389,037		0.0000	1.0000	89.42	
55.5	384,796		0.0000	1.0000	89.42	
56.5	380,802	5,397	0.0142	0.9858	89.42	
57.5	371,525		0.0000	1.0000	88.15	
58.5	344,194		0.0000	1.0000	88.15	
59.5	323,835		0.0000	1.0000	88.15	
60.5	90,593		0.0000	1.0000	88.15	
61.5	11,473		0.0000	1.0000	88.15	
62.5	11,273		0.0000	1.0000	88.15	
63.5	11,273		0.0000	1.0000	88.15	
64.5	15,673		0.0000	1.0000	88.15	
65.5	15,843		0.0000	1.0000	88.15	
66.5	16,228		0.0000	1.0000	88.15	
67.5	16,580	721	0.0435	0.9565	88.15	
68.5	15,550	170	0.0109	0.9891	84.32	
69.5	15,380	385	0.0250	0.9750	83.40	
70.5	14,995	159	0.0106	0.9894	81.31	
71.5	5,894		0.0000	1.0000	80.44	
72.5	5,894		0.0000	1.0000	80.44	
73.5	5,846		0.0000	1.0000	80.44	
74.5	5,846		0.0000	1.0000	80.44	
75.5	5,846		0.0000	1.0000	80.44	
76.5	5,846		0.0000	1.0000	80.44	
77.5	5,846		0.0000	1.0000	80.44	
78.5	5,846		0.0000	1.0000	80.44	

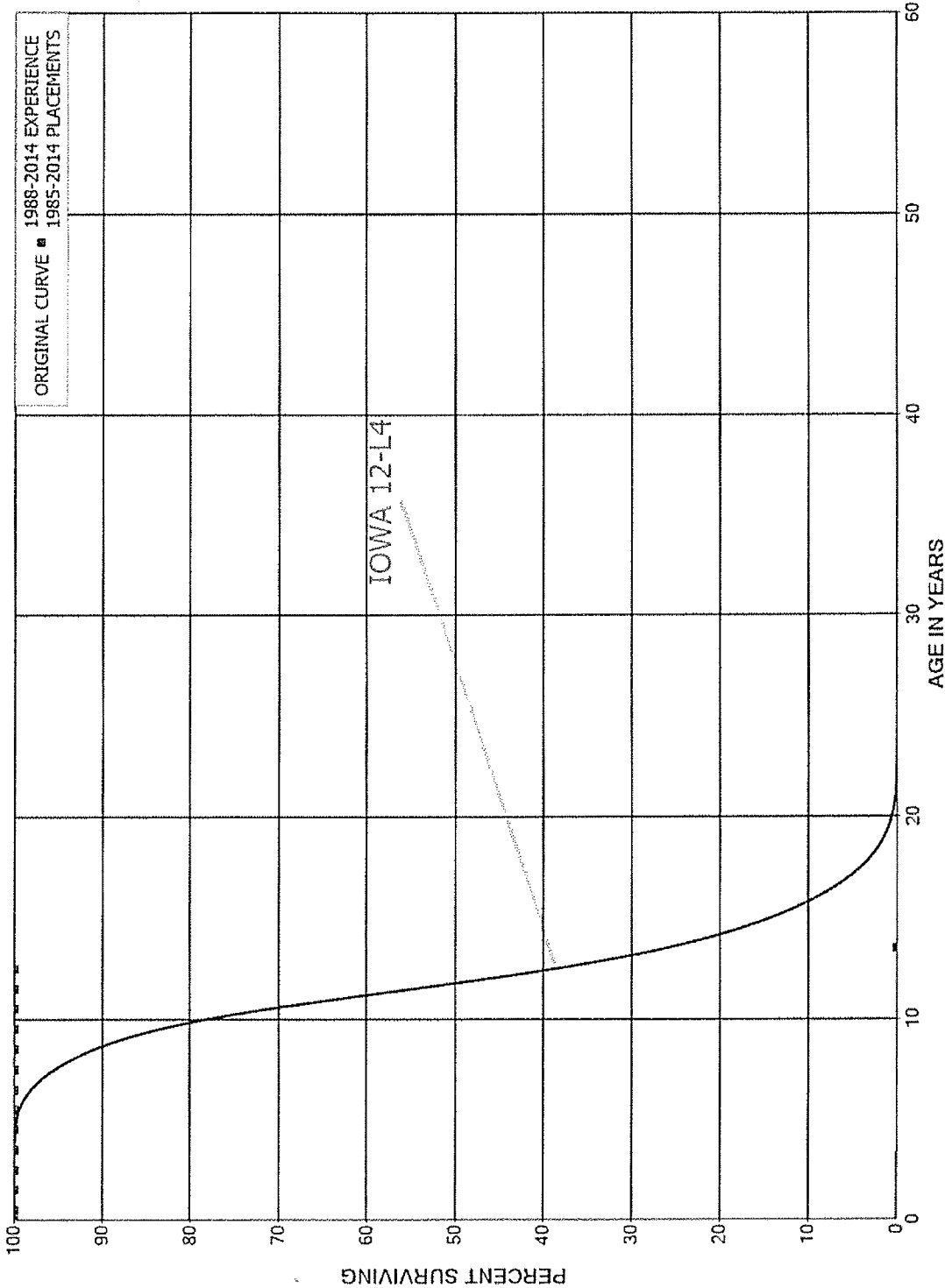
## METROPOLITAN EDISON COMPANY

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2012			EXPERIENCE BAND 1989-2014		
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	5,846		0.0000	1.0000	80.44
80.5	5,846		0.0000	1.0000	80.44
81.5	5,846		0.0000	1.0000	80.44
82.5	5,846		0.0000	1.0000	80.44
83.5	5,766		0.0000	1.0000	80.44
84.5	5,766		0.0000	1.0000	80.44
85.5	2,087		0.0000	1.0000	80.44
86.5	2,087		0.0000	1.0000	80.44
87.5	2,087		0.0000	1.0000	80.44
88.5					80.44

METROPOLITAN EDISON COMPANY  
ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



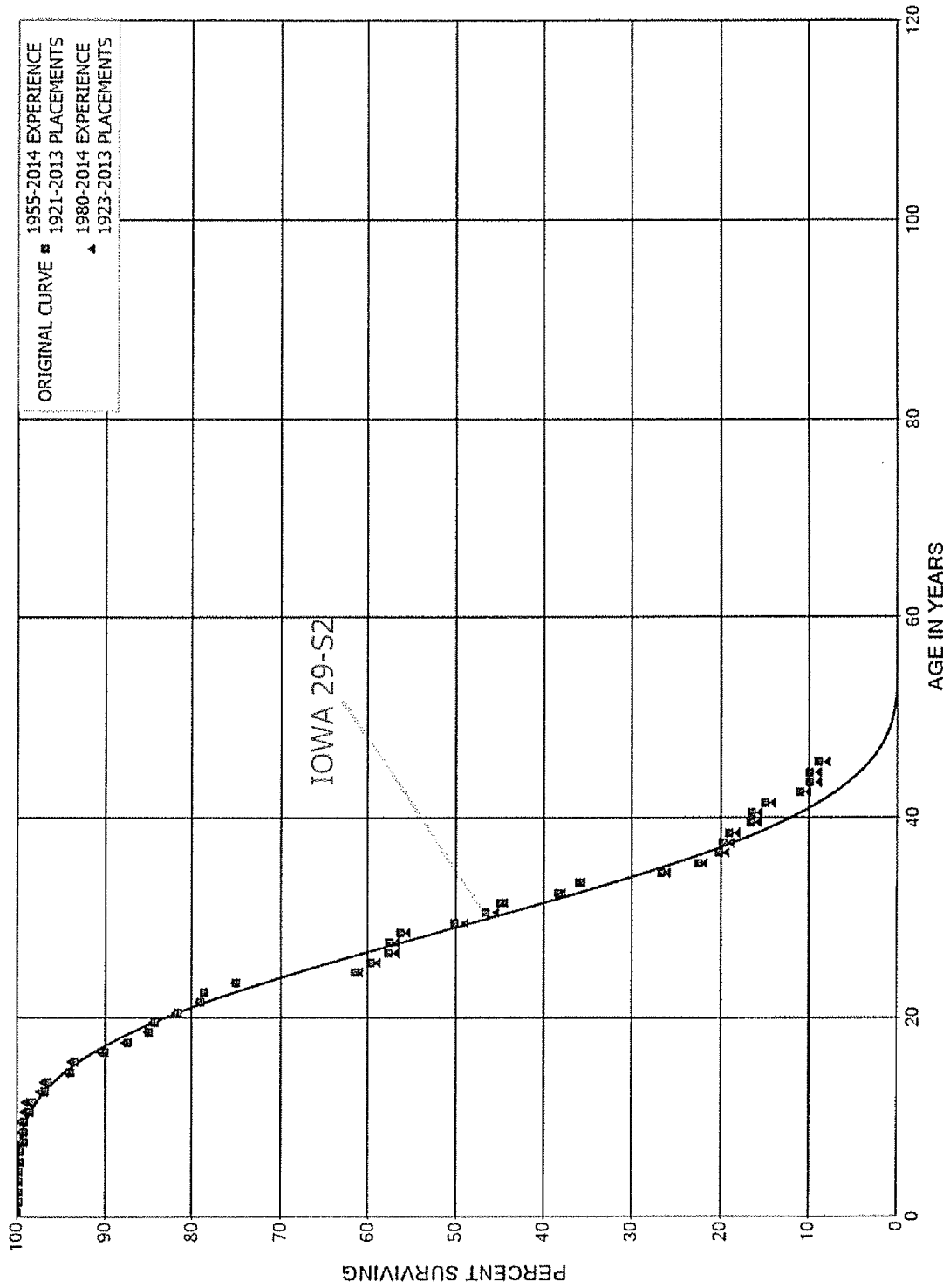
## METROPOLITAN EDISON COMPANY

ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1985-2014			EXPERIENCE BAND 1988-2014		
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	255,879		0.0000	1.0000	100.00
0.5	255,879		0.0000	1.0000	100.00
1.5	255,879		0.0000	1.0000	100.00
2.5	255,879		0.0000	1.0000	100.00
3.5	212,228		0.0000	1.0000	100.00
4.5	45,824		0.0000	1.0000	100.00
5.5	16,494		0.0000	1.0000	100.00
6.5	16,494		0.0000	1.0000	100.00
7.5	16,494		0.0000	1.0000	100.00
8.5	16,494		0.0000	1.0000	100.00
9.5	66,359		0.0000	1.0000	100.00
10.5	16,494		0.0000	1.0000	100.00
11.5	16,494		0.0000	1.0000	100.00
12.5	16,494	16,494	1.0000		100.00
13.5					
14.5					
15.5					
16.5					
17.5					
18.5					
19.5					
20.5					
21.5					
22.5	76,094		0.0000		
23.5					

METROPOLITAN EDISON COMPANY  
ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - POLE TRAILERS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## METROPOLITAN EDISON COMPANY

## ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - POLE TRAILERS

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1921-2013			EXPERIENCE BAND 1955-2014		
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	1,210,415		0.0000	1.0000	100.00
0.5	1,210,415	2,700	0.0022	0.9978	100.00
1.5	1,110,707		0.0000	1.0000	99.78
2.5	960,416	223	0.0002	0.9998	99.78
3.5	959,906		0.0000	1.0000	99.75
4.5	950,689	1,123	0.0012	0.9988	99.75
5.5	1,161,671		0.0000	1.0000	99.64
6.5	1,156,701	5,318	0.0046	0.9954	99.64
7.5	1,159,378		0.0000	1.0000	99.18
8.5	1,154,804		0.0000	1.0000	99.18
9.5	1,108,837	7,297	0.0066	0.9934	99.18
10.5	1,140,222	2,779	0.0024	0.9976	98.53
11.5	1,078,690	15,447	0.0143	0.9857	98.29
12.5	1,061,366	3,575	0.0034	0.9966	96.88
13.5	1,053,932	28,402	0.0269	0.9731	96.55
14.5	1,020,718	4,689	0.0046	0.9954	93.95
15.5	924,985	34,628	0.0374	0.9626	93.52
16.5	840,493	24,006	0.0286	0.9714	90.02
17.5	595,106	16,632	0.0279	0.9721	87.45
18.5	585,884	5,035	0.0086	0.9914	85.00
19.5	582,039	18,231	0.0313	0.9687	84.27
20.5	489,165	15,324	0.0313	0.9687	81.63
21.5	455,251	2,934	0.0064	0.9936	79.07
22.5	367,059	16,290	0.0444	0.9556	78.56
23.5	422,363	76,094	0.1802	0.8198	75.08
24.5	275,480	8,145	0.0296	0.9704	61.55
25.5	267,336	8,877	0.0332	0.9668	59.73
26.5	257,293	812	0.0032	0.9968	57.75
27.5	239,321	4,798	0.0200	0.9800	57.57
28.5	234,647	25,941	0.1106	0.8894	56.41
29.5	209,261	14,826	0.0709	0.9291	50.18
30.5	183,485	6,959	0.0379	0.9621	46.62
31.5	157,749	23,161	0.1468	0.8532	44.85
32.5	131,354	7,865	0.0599	0.9401	38.27
33.5	123,489	32,275	0.2614	0.7386	35.98
34.5	91,083	13,828	0.1518	0.8482	26.57
35.5	73,063	7,540	0.1032	0.8968	22.54
36.5	65,307	1,751	0.0268	0.9732	20.21
37.5	64,023	2,094	0.0327	0.9673	19.67
38.5	62,181	7,872	0.1266	0.8734	19.03

## METROPOLITAN EDISON COMPANY

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - POLE TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2013			EXPERIENCE BAND 1955-2014			
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	51,179	418	0.0082	0.9918	16.62	
40.5	50,760	4,685	0.0923	0.9077	16.48	
41.5	46,075	12,450	0.2702	0.7298	14.96	
42.5	28,585	2,976	0.1041	0.8959	10.92	
43.5	22,565		0.0000	1.0000	9.78	
44.5	15,629	1,552	0.0993	0.9007	9.78	
45.5	14,077	1,631	0.1159	0.8841	8.81	
46.5	9,388		0.0000	1.0000	7.79	
47.5	9,388	591	0.0630	0.9370	7.79	
48.5	8,796	403	0.0458	0.9542	7.30	
49.5	8,393	3,511	0.4183	0.5817	6.96	
50.5	4,883		0.0000	1.0000	4.05	
51.5	5,229		0.0000	1.0000	4.05	
52.5	5,229	593	0.1134	0.8866	4.05	
53.5	4,636	381	0.0821	0.9179	3.59	
54.5	4,256	592	0.1391	0.8609	3.30	
55.5	3,664	1,448	0.3951	0.6049	2.84	
56.5	2,216	994	0.4486	0.5514	1.72	
57.5	1,222		0.0000	1.0000	0.95	
58.5	1,222	347	0.2837	0.7163	0.95	
59.5	875		0.0000	1.0000	0.68	
60.5	875		0.0000	1.0000	0.68	
61.5	875		0.0000	1.0000	0.68	
62.5	875		0.0000	1.0000	0.68	
63.5					0.68	



## METROPOLITAN EDISON COMPANY

## ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - POLE TRAILERS

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1923-2013

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	811,016		0.0000	1.0000	100.00
0.5	815,209		0.0000	1.0000	100.00
1.5	714,260		0.0000	1.0000	100.00
2.5	560,757		0.0000	1.0000	100.00
3.5	571,396		0.0000	1.0000	100.00
4.5	583,094		0.0000	1.0000	100.00
5.5	799,641		0.0000	1.0000	100.00
6.5	801,042	3,998	0.0050	0.9950	100.00
7.5	847,403		0.0000	1.0000	99.50
8.5	867,289		0.0000	1.0000	99.50
9.5	893,199	2,865	0.0032	0.9968	99.50
10.5	969,061	2,779	0.0029	0.9971	99.18
11.5	985,399	15,447	0.0157	0.9843	98.90
12.5	978,039	3,575	0.0037	0.9963	97.35
13.5	998,282	28,402	0.0285	0.9715	96.99
14.5	966,936	3,939	0.0041	0.9959	94.23
15.5	875,077	31,546	0.0360	0.9640	93.85
16.5	793,667	24,006	0.0302	0.9698	90.46
17.5	561,663	16,632	0.0296	0.9704	87.73
18.5	552,344	4,043	0.0073	0.9927	85.13
19.5	551,361	17,532	0.0318	0.9682	84.51
20.5	460,956	15,104	0.0328	0.9672	81.82
21.5	427,465	2,543	0.0059	0.9941	79.14
22.5	340,757	14,979	0.0440	0.9560	78.67
23.5	397,372	76,094	0.1915	0.8085	75.21
24.5	252,874	8,145	0.0322	0.9678	60.81
25.5	247,342	8,877	0.0359	0.9641	58.85
26.5	234,590		0.0000	1.0000	56.74
27.5	217,548	4,798	0.0221	0.9779	56.74
28.5	216,440	25,941	0.1199	0.8801	55.49
29.5	190,499	13,842	0.0727	0.9273	48.84
30.5	165,274	3,673	0.0222	0.9778	45.29
31.5	151,001	22,469	0.1488	0.8512	44.28
32.5	125,403	7,287	0.0581	0.9419	37.69
33.5	118,116	32,275	0.2732	0.7268	35.50
34.5	85,841	13,687	0.1594	0.8406	25.80
35.5	67,962	7,540	0.1109	0.8891	21.69
36.5	60,422	1,751	0.0290	0.9710	19.28
37.5	58,670	2,094	0.0357	0.9643	18.72
38.5	56,237	7,454	0.1325	0.8675	18.05

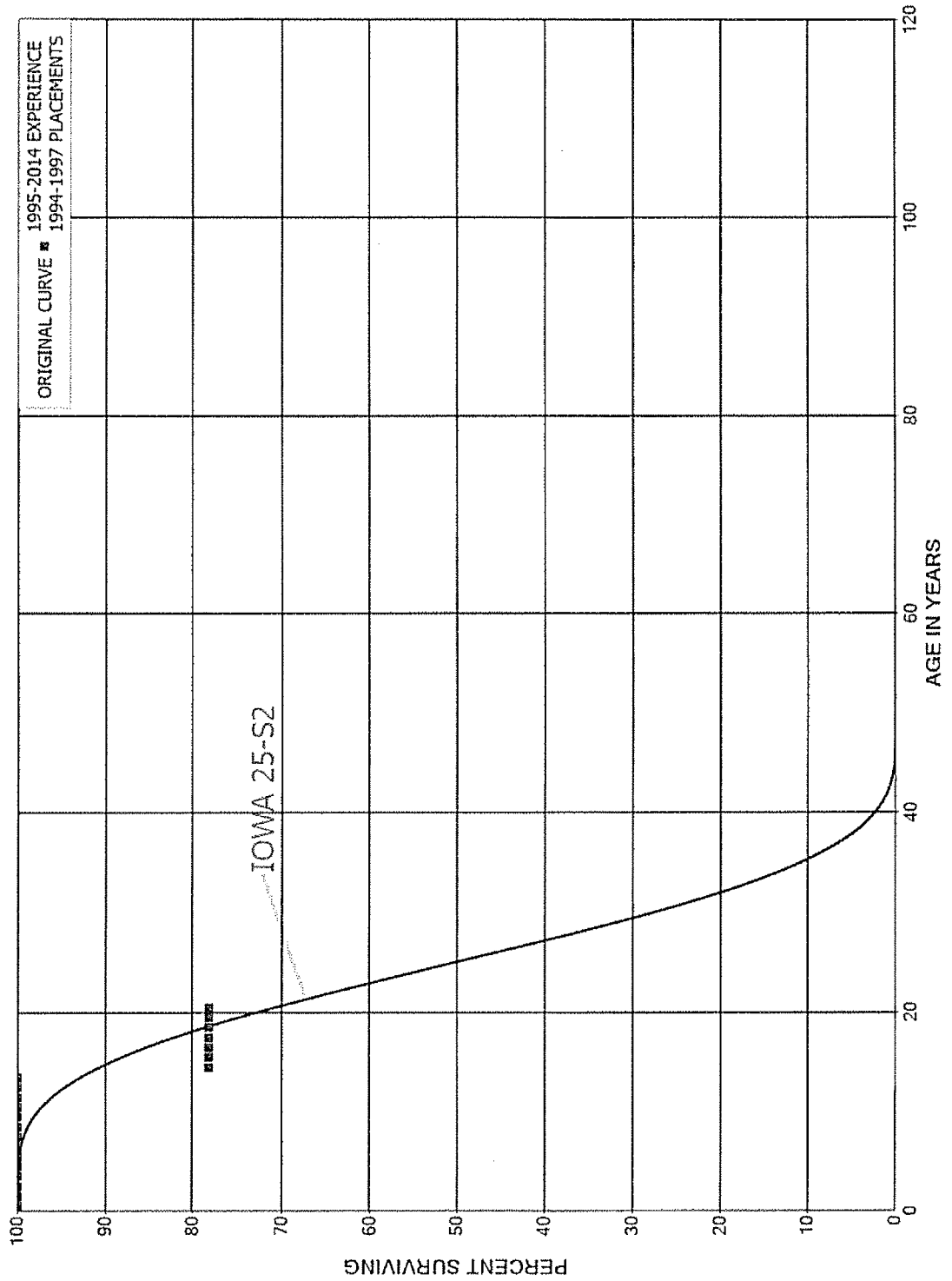
## METROPOLITAN EDISON COMPANY

## ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - POLE TRAILERS

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2013			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	46,891	418	0.0089	0.9911	15.66	
40.5	46,473	4,685	0.1008	0.8992	15.52	
41.5	41,788	11,983	0.2867	0.7133	13.96	
42.5	24,765	2,976	0.1202	0.8798	9.95	
43.5	19,935		0.0000	1.0000	8.76	
44.5	12,998	1,552	0.1194	0.8806	8.76	
45.5	11,446	1,631	0.1425	0.8575	7.71	
46.5	6,757		0.0000	1.0000	6.61	
47.5	6,757		0.0000	1.0000	6.61	
48.5	6,757	403	0.0596	0.9404	6.61	
49.5	6,354	3,511	0.5525	0.4475	6.22	
50.5	4,291		0.0000	1.0000	2.78	
51.5	4,883		0.0000	1.0000	2.78	
52.5	4,883	593	0.1215	0.8785	2.78	
53.5	4,290	381	0.0888	0.9112	2.45	
54.5	3,909	592	0.1514	0.8486	2.23	
55.5	3,317	1,448	0.4364	0.5636	1.89	
56.5	2,216	994	0.4486	0.5514	1.07	
57.5	1,222		0.0000	1.0000	0.59	
58.5	1,222	347	0.2837	0.7163	0.59	
59.5	875		0.0000	1.0000	0.42	
60.5	875		0.0000	1.0000	0.42	
61.5	875		0.0000	1.0000	0.42	
62.5	875		0.0000	1.0000	0.42	
63.5					0.42	

METROPOLITAN EDISON COMPANY  
ACCOUNT 392.50 TRANSPORTATION EQUIPMENT - VAN TRAILERS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



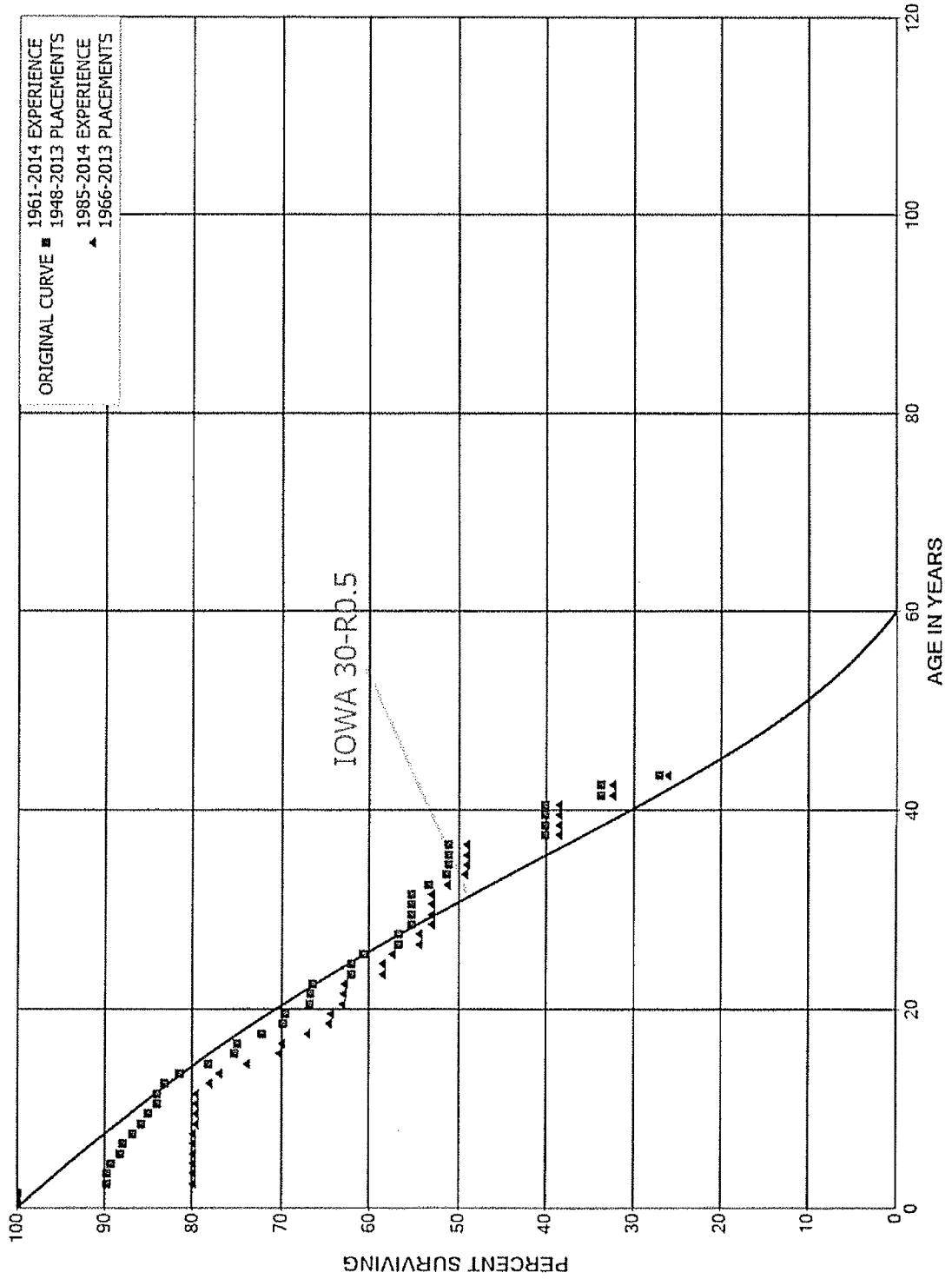
## METROPOLITAN EDISON COMPANY

ACCOUNT 392.50 TRANSPORTATION EQUIPMENT - VAN TRAILERS

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1994-1997			EXPERIENCE BAND 1995-2014		
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	110,180		0.0000	1.0000	100.00
0.5	110,180		0.0000	1.0000	100.00
1.5	110,180		0.0000	1.0000	100.00
2.5	111,521		0.0000	1.0000	100.00
3.5	111,521		0.0000	1.0000	100.00
4.5	111,521		0.0000	1.0000	100.00
5.5	111,521		0.0000	1.0000	100.00
6.5	111,521		0.0000	1.0000	100.00
7.5	111,521		0.0000	1.0000	100.00
8.5	111,521		0.0000	1.0000	100.00
9.5	111,521		0.0000	1.0000	100.00
10.5	111,521		0.0000	1.0000	100.00
11.5	111,521		0.0000	1.0000	100.00
12.5	111,521		0.0000	1.0000	100.00
13.5	111,521	24,284	0.2178	0.7822	100.00
14.5	87,237		0.0000	1.0000	78.22
15.5	87,237		0.0000	1.0000	78.22
16.5	87,237		0.0000	1.0000	78.22
17.5	1,341		0.0000	1.0000	78.22
18.5	1,341		0.0000	1.0000	78.22
19.5	1,341		0.0000	1.0000	78.22
20.5					78.22

METROPOLITAN EDISON COMPANY  
ACCOUNT 396 POWER OPERATED EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## METROPOLITAN EDISON COMPANY

## ACCOUNT 396 POWER OPERATED EQUIPMENT

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1948-2013

## EXPERIENCE BAND 1961-2014

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	1,496,454		0.0000	1.0000	100.00
0.5	1,571,597		0.0000	1.0000	100.00
1.5	1,462,222	149,966	0.1026	0.8974	100.00
2.5	1,358,247		0.0000	1.0000	89.74
3.5	1,421,215	8,110	0.0057	0.9943	89.74
4.5	1,413,105	14,559	0.0103	0.9897	89.23
5.5	1,193,923	4,756	0.0040	0.9960	88.31
6.5	1,189,166	14,880	0.0125	0.9875	87.96
7.5	1,104,431	13,450	0.0122	0.9878	86.86
8.5	1,090,981	9,630	0.0088	0.9912	85.80
9.5	1,031,486	11,304	0.0110	0.9890	85.04
10.5	1,020,182		0.0000	1.0000	84.11
11.5	1,020,447	11,375	0.0111	0.9889	84.11
12.5	934,422	18,289	0.0196	0.9804	83.18
13.5	886,573	37,103	0.0419	0.9581	81.55
14.5	757,225	27,158	0.0359	0.9641	78.13
15.5	761,428	3,340	0.0044	0.9956	75.33
16.5	758,088	28,442	0.0375	0.9625	75.00
17.5	729,646	23,678	0.0325	0.9675	72.19
18.5	682,458	2,385	0.0035	0.9965	69.85
19.5	680,073	27,443	0.0404	0.9596	69.60
20.5	652,630	1,093	0.0017	0.9983	66.79
21.5	511,330	1,684	0.0033	0.9967	66.68
22.5	511,283	33,915	0.0663	0.9337	66.46
23.5	476,480		0.0000	1.0000	62.05
24.5	476,480	10,139	0.0213	0.9787	62.05
25.5	467,978	31,216	0.0667	0.9333	60.73
26.5	430,324		0.0000	1.0000	56.68
27.5	428,688	10,478	0.0244	0.9756	56.68
28.5	406,922		0.0000	1.0000	55.30
29.5	406,922		0.0000	1.0000	55.30
30.5	406,922		0.0000	1.0000	55.30
31.5	406,922	14,094	0.0346	0.9654	55.30
32.5	365,374	13,712	0.0375	0.9625	53.38
33.5	351,662	1,496	0.0043	0.9957	51.38
34.5	350,166		0.0000	1.0000	51.16
35.5	347,940		0.0000	1.0000	51.16
36.5	316,578	68,364	0.2159	0.7841	51.16
37.5	213,893		0.0000	1.0000	40.11
38.5	213,893		0.0000	1.0000	40.11

METROPOLITAN EDISON COMPANY  
ACCOUNT 396 POWER OPERATED EQUIPMENT  
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1948-2013			EXPERIENCE BAND 1961-2014		
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	213,893		0.0000	1.0000	40.11
40.5	213,289	34,114	0.1599	0.8401	40.11
41.5	152,934		0.0000	1.0000	33.70
42.5	64,188	12,667	0.1973	0.8027	33.70
43.5					27.05

## METROPOLITAN EDISON COMPANY

## ACCOUNT 396 POWER OPERATED EQUIPMENT

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1966-2013			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	785,741		0.0000	1.0000	100.00
0.5	860,884		0.0000	1.0000	100.00
1.5	745,177	149,966	0.2012	0.7988	100.00
2.5	660,775		0.0000	1.0000	79.88
3.5	666,205		0.0000	1.0000	79.88
4.5	666,205		0.0000	1.0000	79.88
5.5	505,333		0.0000	1.0000	79.88
6.5	505,333		0.0000	1.0000	79.88
7.5	527,336	2,226	0.0042	0.9958	79.88
8.5	525,110		0.0000	1.0000	79.54
9.5	475,245		0.0000	1.0000	79.54
10.5	475,849		0.0000	1.0000	79.54
11.5	553,782	11,375	0.0205	0.9795	79.54
12.5	593,820	7,784	0.0131	0.9869	77.90
13.5	665,037	27,778	0.0418	0.9582	76.88
14.5	574,722	27,158	0.0473	0.9527	73.67
15.5	581,141	3,340	0.0057	0.9943	70.19
16.5	689,924	28,442	0.0412	0.9588	69.79
17.5	661,482	23,678	0.0358	0.9642	66.91
18.5	660,323	2,385	0.0036	0.9964	64.51
19.5	657,938	13,238	0.0201	0.9799	64.28
20.5	644,700	1,093	0.0017	0.9983	62.99
21.5	503,399	1,684	0.0033	0.9967	62.88
22.5	503,352	33,915	0.0674	0.9326	62.67
23.5	468,549		0.0000	1.0000	58.45
24.5	468,549	9,645	0.0206	0.9794	58.45
25.5	460,541	23,779	0.0516	0.9484	57.25
26.5	430,324		0.0000	1.0000	54.29
27.5	428,688	10,478	0.0244	0.9756	54.29
28.5	406,922		0.0000	1.0000	52.96
29.5	406,922		0.0000	1.0000	52.96
30.5	406,922		0.0000	1.0000	52.96
31.5	406,922	14,094	0.0346	0.9654	52.96
32.5	365,374	13,712	0.0375	0.9625	51.13
33.5	351,662	1,496	0.0043	0.9957	49.21
34.5	350,166		0.0000	1.0000	49.00
35.5	347,940		0.0000	1.0000	49.00
36.5	316,578	68,364	0.2159	0.7841	49.00
37.5	213,893		0.0000	1.0000	38.42
38.5	213,893		0.0000	1.0000	38.42



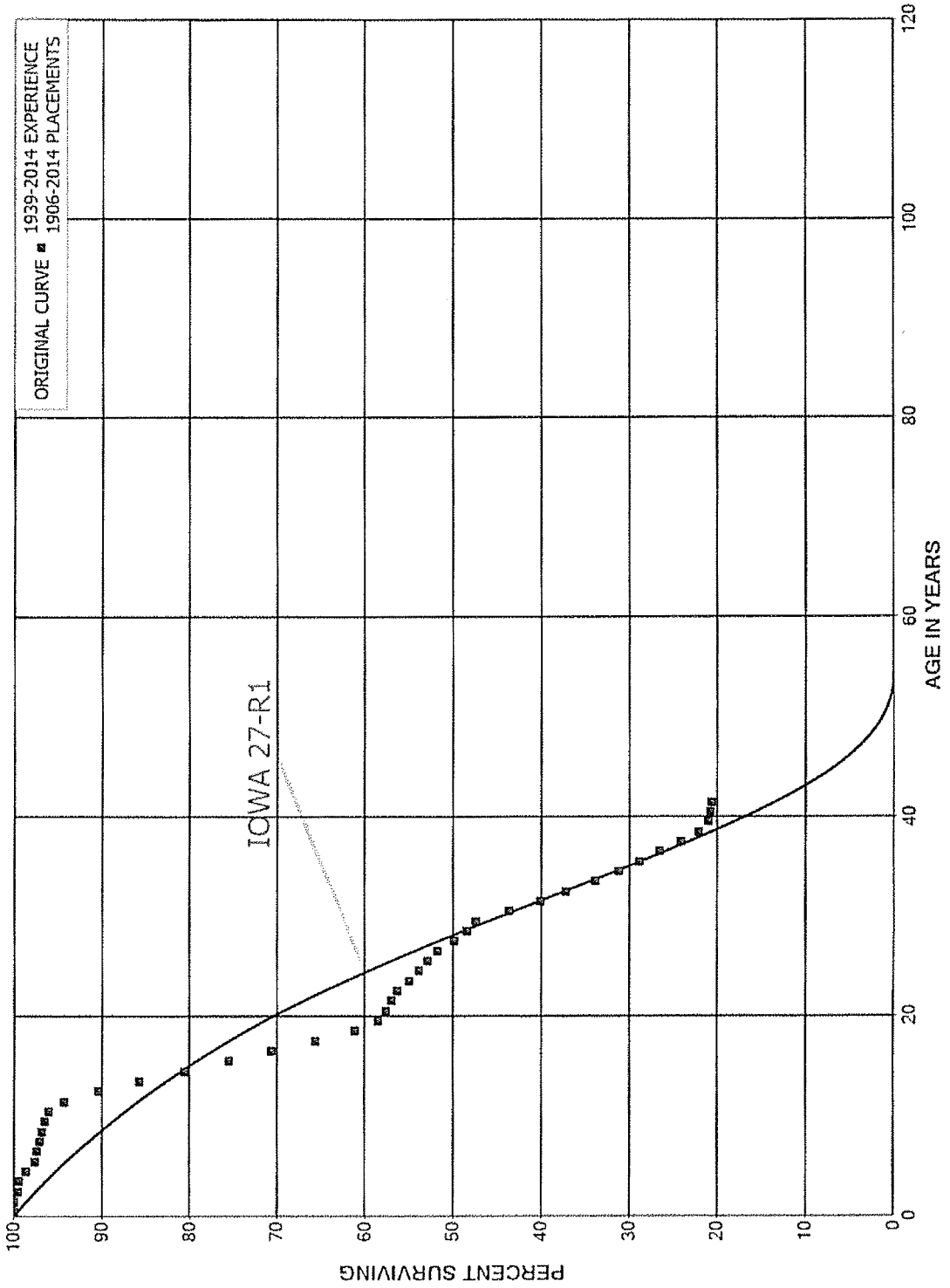
## METROPOLITAN EDISON COMPANY

## ACCOUNT 396 POWER OPERATED EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1966-2013			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	213,893		0.0000	1.0000	38.42
40.5	213,289	34,114	0.1599	0.8401	38.42
41.5	152,934		0.0000	1.0000	32.27
42.5	64,188	12,667	0.1973	0.8027	32.27
43.5					25.91

METROPOLITAN EDISON COMPANY  
ACCOUNT 397 COMMUNICATION EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## METROPOLITAN EDISON COMPANY

## ACCOUNT 397 COMMUNICATION EQUIPMENT

## 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	58,000,593	249	0.0000	1.0000	100.00
0.5	57,090,240	3,223	0.0001	0.9999	100.00
1.5	55,343,986	266,774	0.0048	0.9952	99.99
2.5	53,463,306	37,830	0.0007	0.9993	99.51
3.5	54,711,716	436,225	0.0080	0.9920	99.44
4.5	50,478,491	540,725	0.0107	0.9893	98.65
5.5	46,583,557	68,810	0.0015	0.9985	97.59
6.5	44,734,141	157,422	0.0035	0.9965	97.45
7.5	44,366,125	142,854	0.0032	0.9968	97.10
8.5	44,232,492	127,611	0.0029	0.9971	96.79
9.5	45,033,497	233,495	0.0052	0.9948	96.51
10.5	44,806,666	793,789	0.0177	0.9823	96.01
11.5	44,012,656	1,845,571	0.0419	0.9581	94.31
12.5	41,965,097	2,127,642	0.0507	0.9493	90.36
13.5	39,756,728	2,377,365	0.0598	0.9402	85.78
14.5	36,922,908	2,335,752	0.0633	0.9367	80.65
15.5	34,456,119	2,247,178	0.0652	0.9348	75.54
16.5	30,919,830	2,169,518	0.0702	0.9298	70.62
17.5	27,959,077	1,918,899	0.0686	0.9314	65.66
18.5	22,959,447	1,000,968	0.0436	0.9564	61.16
19.5	17,988,900	278,227	0.0155	0.9845	58.49
20.5	17,481,415	203,381	0.0116	0.9884	57.59
21.5	16,532,052	180,123	0.0109	0.9891	56.92
22.5	7,432,497	184,212	0.0248	0.9752	56.30
23.5	6,589,433	129,481	0.0196	0.9804	54.90
24.5	3,958,539	74,038	0.0187	0.9813	53.82
25.5	3,014,845	59,418	0.0197	0.9803	52.81
26.5	2,745,806	104,364	0.0380	0.9620	51.77
27.5	2,594,204	70,707	0.0273	0.9727	49.81
28.5	2,314,380	49,053	0.0212	0.9788	48.45
29.5	2,069,017	164,424	0.0795	0.9205	47.42
30.5	1,814,487	146,862	0.0809	0.9191	43.65
31.5	1,565,940	115,646	0.0739	0.9261	40.12
32.5	1,422,149	125,680	0.0884	0.9116	37.16
33.5	1,281,030	101,068	0.0789	0.9211	33.87
34.5	1,168,881	88,736	0.0759	0.9241	31.20
35.5	891,482	72,933	0.0818	0.9182	28.83
36.5	769,901	68,939	0.0895	0.9105	26.47
37.5	619,193	53,446	0.0863	0.9137	24.10
38.5	560,820	27,535	0.0491	0.9509	22.02

## METROPOLITAN EDISON COMPANY

## ACCOUNT 397 COMMUNICATION EQUIPMENT

## 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	516,624	4,904	0.0095	0.9905	20.94	
40.5	471,812	2,318	0.0049	0.9951	20.74	
41.5	411,011	274	0.0007	0.9993	20.64	
42.5	259,734		0.0000	1.0000	20.63	
43.5	209,242	650	0.0031	0.9969	20.63	
44.5	205,799		0.0000	1.0000	20.56	
45.5	173,373	1,263	0.0073	0.9927	20.56	
46.5	153,809	307	0.0020	0.9980	20.41	
47.5	145,504	4,205	0.0289	0.9711	20.37	
48.5	124,684	1,502	0.0120	0.9880	19.78	
49.5	96,070	1,242	0.0129	0.9871	19.55	
50.5	76,915	49	0.0006	0.9994	19.29	
51.5	35,792	116	0.0032	0.9968	19.28	
52.5	30,764	148	0.0048	0.9952	19.22	
53.5	30,552		0.0000	1.0000	19.13	
54.5	25,077		0.0000	1.0000	19.13	
55.5	24,007	349	0.0146	0.9854	19.13	
56.5	23,556	34	0.0014	0.9986	18.85	
57.5	23,335	7	0.0003	0.9997	18.82	
58.5	21,949		0.0000	1.0000	18.81	
59.5	20,050		0.0000	1.0000	18.81	
60.5	18,345		0.0000	1.0000	18.81	
61.5	17,518		0.0000	1.0000	18.81	
62.5	17,518		0.0000	1.0000	18.81	
63.5	15,693	3	0.0002	0.9998	18.81	
64.5	12,858		0.0000	1.0000	18.81	
65.5	12,858		0.0000	1.0000	18.81	
66.5	668	26	0.0382	0.9618	18.81	
67.5	156		0.0000	1.0000	18.09	
68.5	156		0.0000	1.0000	18.09	
69.5	156	101	0.6479	0.3521	18.09	
70.5	55		0.0000	1.0000	6.37	
71.5	55		0.0000	1.0000	6.37	
72.5	55		0.0000	1.0000	6.37	
73.5	55		0.0000	1.0000	6.37	
74.5	55		0.0000	1.0000	6.37	
75.5	55		0.0000	1.0000	6.37	
76.5	55		0.0000	1.0000	6.37	
77.5	55		0.0000	1.0000	6.37	
78.5	55		0.0000	1.0000	6.37	

METROPOLITAN EDISON COMPANY  
ACCOUNT 397 COMMUNICATION EQUIPMENT

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	24		0.0000	1.0000	6.37
80.5	24		0.0000	1.0000	6.37
81.5	24		0.0000	1.0000	6.37
82.5	24		0.0000	1.0000	6.37
83.5	24		0.0000	1.0000	6.37
84.5	24		0.0000	1.0000	6.37
85.5	24		0.0000	1.0000	6.37
86.5	24		0.0000	1.0000	6.37
87.5	24		0.0000	1.0000	6.37
88.5					6.37

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**PART VII. DETAILED DEPRECIATION  
CALCULATIONS**

CUMULATIVE DEPRECIATED ORIGINAL COST

## METROPOLITAN EDISON 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 CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
1900	8,024	8,024				0.0
1901	220	220				0.0
1903	2,378	2,378				0.0
1904	24,008	24,008				0.0
1905	2,228	2,228				0.0
1906	1,303	1,303				0.0
1907	299	299				0.0
1908	441	441				0.0
1910	2,026	2,026				0.0
1911	386	386				0.0
1912	1,847	1,848		1-		0.0
1914	617	616		1		0.0
1916	72	72				0.0
1917	1,932	1,910		22	22	0.0
1918	1,294	1,281		13	35	0.0
1919	2,134	2,099		35	70	0.0
1920	1,543	1,527		16	86	0.0
1921	41,546	40,613		933	1,019	0.0
1922	8,842	8,618		224	1,243	0.0
1923	160,022	158,179		1,843	3,086	0.0
1924	490,923	489,799		1,124	4,210	0.0
1925	128,883	125,735		3,148	7,358	0.0
1926	58,297	56,040		2,257	9,615	0.0
1927	220,365	212,004		8,361	17,976	0.0
1928	185,737	184,235		1,502	19,478	0.0
1929	106,995	102,508		4,487	23,965	0.0
1930	51,666	49,381		2,285	26,250	0.0
1931	56,610	54,421		2,189	28,439	0.0
1932	1,160	1,096		64	28,503	0.0
1933	7,221	6,885		336	28,839	0.0
1934	417	392		25	28,864	0.0
1935	8,750	8,220		530	29,394	0.0
1936	2,309	2,165		144	29,538	0.0
1937	46,590	43,627		2,963	32,501	0.0
1938	3,588,986	3,021,114		567,872	600,373	0.0
1939	24,339	23,728		611	600,984	0.0
1940	59,369	54,746		4,623	605,607	0.0
1941	740,831	657,642		83,189	688,796	0.0
1942	155,172	132,901		22,271	711,067	0.0
1943	3,409,208	2,573,630		835,578	1,546,645	0.1
1944	174,501	139,644		34,857	1,581,502	0.1
1945	454,217	378,516		75,701	1,657,203	0.1
1946	573,990	449,957		124,033	1,781,236	0.1
1947	786,805	632,105		154,700	1,935,936	0.1
1948	1,436,490	1,131,845		304,645	2,240,581	0.1
1949	1,742,737	1,388,718		354,019	2,594,600	0.1



## METROPOLITAN EDISON 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)
1950	2,152,466	1,724,574		427,892	3,022,492	0.2
1951	2,010,851	1,639,067		371,784	3,394,276	0.2
1952	2,233,162	1,739,183		493,979	3,888,255	0.2
1953	4,763,798	3,826,319		937,479	4,825,734	0.3
1954	11,589,546	9,456,911		2,132,635	6,958,369	0.4
1955	3,530,054	2,696,422		833,632	7,792,001	0.4
1956	3,215,138	2,412,640		802,498	8,594,499	0.5
1957	4,690,280	3,543,036		1,147,244	9,741,743	0.5
1958	3,909,326	2,900,418		1,008,908	10,750,651	0.6
1959	4,457,777	3,214,131		1,243,646	11,994,297	0.6
1960	3,507,673	2,501,560		1,006,113	13,000,410	0.7
1961	4,049,749	2,844,728		1,205,021	14,205,431	0.8
1962	5,505,888	3,908,967		1,596,921	15,802,352	0.8
1963	7,574,224	5,665,993		1,908,231	17,710,583	0.9
1964	4,986,162	3,383,630		1,602,532	19,313,115	1.0
1965	7,911,071	5,793,865		2,117,206	21,430,321	1.1
1966	10,680,414	7,343,433		3,336,981	24,767,302	1.3
1967	27,532,078	18,922,069		8,610,009	33,377,311	1.8
1968	20,749,870	14,290,476		6,459,394	39,836,705	2.1
1969	15,061,734	10,266,633		4,795,101	44,631,806	2.4
1970	21,462,803	14,410,710		7,052,093	51,683,899	2.8
1971	23,049,808	15,255,355		7,794,453	59,478,352	3.2
1972	18,035,442	11,996,018		6,039,424	65,517,776	3.5
1973	23,676,937	15,163,799		8,513,138	74,030,914	3.9
1974	17,966,972	11,639,576		6,327,396	80,358,310	4.3
1975	11,015,912	6,855,132		4,160,780	84,519,090	4.5
1976	46,140,280	27,666,733		18,473,547	102,992,637	5.5
1977	12,621,547	7,922,935		4,698,612	107,691,249	5.7
1978	13,736,402	8,775,904		4,960,498	112,651,747	6.0
1979	12,742,372	8,015,295		4,727,077	117,378,824	6.2
1980	12,192,643	7,332,086		4,860,557	122,239,381	6.5
1981	12,201,884	7,153,571		5,048,313	127,287,694	6.8
1982	12,717,657	7,317,604		5,400,053	132,687,747	7.1
1983	20,562,467	11,406,507		9,155,960	141,843,707	7.5
1984	24,377,466	13,801,331		10,576,135	152,419,842	8.1
1985	35,494,581	19,082,511		16,412,070	168,831,912	9.0
1986	39,809,538	21,282,117		18,527,421	187,359,333	10.0
1987	42,996,256	23,648,238		19,348,018	206,707,351	11.0
1988	42,194,018	22,441,668		19,752,350	226,459,701	12.1
1989	50,071,763	26,394,856		23,676,907	250,136,608	13.3
1990	66,816,242	35,201,292		31,614,950	281,751,558	15.0
1991	73,254,355	36,707,192		36,547,163	318,298,721	16.9
1992	63,043,344	32,469,668		30,573,676	348,872,397	18.6
1993	60,671,021	27,697,778		32,973,243	381,845,640	20.3
1994	59,473,735	27,966,712		31,507,023	413,352,663	22.0
1995	54,428,811	24,690,885		29,737,926	443,090,589	23.6

## METROPOLITAN EDISON 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		PCT OF COL 4 TOTAL (6)
			AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	
1996	42,071,442	20,951,518	21,119,924	464,210,513	24.7
1997	50,019,446	21,505,664	28,513,782	492,724,295	26.2
1998	58,785,015	23,955,883	34,829,132	527,553,427	28.1
1999	41,733,512	15,560,288	26,173,224	553,726,651	29.5
2000	43,453,123	15,926,733	27,526,390	581,253,041	30.9
2001	46,817,072	15,926,803	30,890,269	612,143,310	32.6
2002	33,565,640	10,824,238	22,741,402	634,884,712	33.8
2003	42,452,143	19,094,258	23,357,885	658,242,597	35.0
2004	51,842,954	17,823,420	34,019,534	692,262,131	36.8
2005	72,548,418	19,907,402	52,641,016	744,903,147	39.6
2006	76,371,271	19,326,493	57,044,778	801,947,925	42.7
2007	77,635,934	22,322,514	55,313,420	857,261,345	45.6
2008	104,514,169	21,233,018	83,281,151	940,542,496	50.1
2009	105,077,399	19,798,474	85,278,925	1,025,821,421	54.6
2010	80,120,509	12,744,519	67,375,990	1,093,197,411	58.2
2011	236,572,682	35,545,346	201,027,336	1,294,224,747	68.9
2012	112,189,884	12,788,120	99,401,764	1,393,626,511	74.2
2013	137,436,787	12,245,660	125,191,127	1,518,817,638	80.8
2014	117,566,714	11,337,046	106,229,668	1,625,047,306	86.5
2015	118,389,990	7,660,672	110,729,318	1,735,776,624	92.4
2016	146,613,144	3,431,131	143,182,013	1,878,958,637	100.0
TOTAL	2,831,416,495	952,457,858	1,878,958,637		

UTILITY PLANT IN SERVICE

## METROPOLITAN EDISON 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	1,778,889.40	1,778,889	1,778,889			
1997	32,387.07	32,387	32,387			
2000	8.66	9	9			
2001	11,953.04	11,953	11,953			
2002	126,412.52	126,413	126,413			
2003	859,000.35	859,000	859,000			
2004	3,919,197.54	3,919,198	3,919,198			
2005	794,414.65	794,415	794,415			
2006	1,212,256.65	1,212,257	1,212,257			
2007	6,556,772.80	6,556,773	6,556,773			
2008	754,155.12	754,155	754,155			
2009	2,395,595.32	2,395,595	2,395,595			
2010	1,309,486.49	1,215,950	1,202,208	107,278	0.50	107,278
2011	6,511,283.78	5,115,981	5,058,163	1,453,121	1.50	968,747
2012	620,553.12	398,929	394,421	226,132	2.50	90,453
2013	3,336,996.69	1,668,498	1,649,641	1,687,356	3.50	482,102
2014	3,829,537.54	1,367,681	1,352,224	2,477,314	4.50	550,514
2015	3,788,269.57	811,788	802,614	2,985,656	5.50	542,847
2016	4,396,046.00	314,010	310,461	4,085,585	6.50	628,552
	42,233,216.31	29,333,881	29,210,776	13,022,440		3,370,493

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.9 7.98

## METROPOLITAN EDISON COMPANY

ACCOUNT 303.30 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT ENTERPRISE

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						
2000	58,619.79	58,620	58,620			
2001	563,365.21	563,365	563,365			
	621,985.00	621,985	621,985			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

METROPOLITAN EDISON COMPANY

ACCOUNT 303.60 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	8,047,879.06	8,047,879	8,047,879			
	8,047,879.06	8,047,879	8,047,879			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

## METROPOLITAN EDISON COMPANY

ACCOUNT 303.90 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	5,879,985.83	2,099,978	1,832,249	4,047,737	4.50	899,497
2015	7,027,372.50	1,505,896	1,313,907	5,713,466	5.50	1,038,812
2016	4,174,147.00	298,159	260,146	3,914,001	6.50	602,154
	17,081,505.33	3,904,033	3,406,302	13,675,203		2,540,463
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.4						14.87

## METROPOLITAN EDISON 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						
1901	220.00	220	220			
1907	25.00	25	25			
1914	2.00	2	2			
1924	891.75	850	681	211	4.58	46
1929	313.17	293	235	78	5.96	13
1938	612,259.53	547,911	438,906	173,354	9.22	18,802
1939	368.25	328	263	105	9.46	11
1940	1,737.64	1,542	1,235	503	9.71	52
1941	74,176.31	65,527	52,491	21,685	9.97	2,175
1942	29,045.25	25,534	20,454	8,591	10.25	838
1943	42,642.59	36,984	29,626	13,017	11.25	1,157
1944	3,053.77	2,635	2,111	943	11.53	82
1945	12,030.13	10,322	8,268	3,762	11.83	318
1946	215.95	184	147	69	12.15	6
1947	6,420.22	5,399	4,325	2,095	13.14	159
1948	57,629.06	48,161	38,580	19,049	13.47	1,414
1949	67,095.54	55,703	44,621	22,475	13.80	1,629
1950	201,972.46	165,213	132,345	69,627	14.80	4,705
1951	86,567.94	70,310	56,322	30,246	15.15	1,996
1952	138,944.04	111,127	89,019	49,925	16.15	3,091
1953	609,458.00	483,788	387,540	221,918	16.50	13,450
1954	630,233.45	496,309	397,570	232,663	16.87	13,792
1955	218,293.92	169,156	135,503	82,791	17.87	4,633
1956	159,988.62	122,935	98,478	61,511	18.24	3,372
1957	194,240.54	146,768	117,569	76,672	19.24	3,985
1958	39,583.64	29,640	23,743	15,841	19.62	807
1959	387,424.80	285,145	228,417	159,008	20.62	7,711
1960	67,357.92	49,090	39,324	28,034	21.02	1,334
1961	131,977.42	95,222	76,278	55,699	21.42	2,600
1962	78,738.70	55,786	44,688	34,051	22.42	1,519
1963	330,660.51	231,727	185,626	145,035	22.84	6,350
1964	161,209.48	110,880	88,821	72,388	23.83	3,038
1965	272,165.88	185,018	148,209	123,957	24.26	5,110
1966	711,865.75	474,530	380,124	331,742	25.26	13,133
1967	3,097,937.83	2,039,682	1,633,895	1,464,043	25.68	57,011
1968	1,954,050.94	1,260,363	1,009,619	944,432	26.69	35,385
1969	499,170.03	317,722	254,512	244,658	27.13	9,018
1970	845,645.51	526,922	422,093	423,553	28.13	15,057
1971	1,266,471.73	772,168	618,548	647,924	29.13	22,242
1972	473,174.41	284,283	227,726	245,448	29.57	8,301
1973	2,007,475.04	1,178,789	944,273	1,063,202	30.58	34,768
1974	283,812.63	164,044	131,408	152,405	31.03	4,912
1975	447,702.82	252,683	202,413	245,290	32.03	7,658



## METROPOLITAN EDISON 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						
1976	6,112,490.51	3,366,760	2,696,956	3,415,535	33.03	103,407
1977	275,265.63	148,974	119,336	155,930	33.49	4,656
1978	8,420.26	4,441	3,557	4,863	34.50	141
1979	100,125.74	51,445	41,210	58,916	35.49	1,660
1980	114,508.39	57,678	46,203	68,305	35.96	1,899
1981	12,944.11	6,341	5,079	7,865	36.96	213
1982	14,887.51	7,088	5,678	9,210	37.96	243
1983	295,517.04	136,618	109,439	186,078	38.96	4,776
1984	218,073.20	98,525	78,924	139,149	39.44	3,528
1985	417,272.31	182,682	146,338	270,934	40.45	6,698
1986	65,939.13	27,958	22,396	43,543	41.44	1,051
1987	33,007.08	13,533	10,841	22,166	42.45	522
1988	68,838.58	27,274	21,848	46,991	43.44	1,082
1989	8,041.09	3,096	2,480	5,561	43.93	127
1990	556,414.29	206,430	165,362	391,052	44.93	8,704
1991	119,303.21	42,591	34,118	85,185	45.93	1,855
1992	45,883.80	15,738	12,607	33,277	46.93	709
1993	1,289,627.27	424,287	339,877	949,750	47.93	19,815
1994	714,064.13	224,930	180,181	533,883	48.93	10,911
1995	115.53	35	28	88	49.93	2
1996	140.38	41	33	107	50.43	2
2003	252,332.78	48,044	38,485	213,848	57.42	3,724
2007	5,810.40	779	624	5,186	61.42	84
2009	4.84	1	1	4	62.92	
2011	598.69	47	38	561	64.92	9
2014	3,762.72	134	107	3,656	67.92	54
	26,937,638.79	15,976,390	12,797,999	14,139,640		487,552
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.0						1.81

## METROPOLITAN EDISON 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-R4						
NET SALVAGE PERCENT.. 0						
1938	70,429.82	66,345	61,554	8,876	4.83	1,838
1940	1,225.20	1,143	1,060	165	5.47	30
1941	7,051.74	6,602	6,125	927	5.15	180
1942	989.13	921	854	135	5.50	25
1943	22,891.38	21,200	19,669	3,222	5.87	549
1944	16.48	15	14	2	6.24	
1946	177.20	161	149	28	7.02	4
1947	121.29	110	102	19	7.42	3
1948	3,450.08	3,096	2,872	578	7.83	74
1949	2,483.47	2,213	2,053	430	8.26	52
1950	114.70	102	95	20	8.13	2
1951	10,249.96	9,063	8,409	1,841	8.58	215
1952	9,802.69	8,599	7,978	1,825	9.03	202
1953	4,365.90	3,798	3,524	842	9.49	89
1954	385,982.74	332,910	308,872	77,111	9.96	7,742
1955	40,439.48	34,568	32,072	8,367	10.45	801
1956	965.78	818	759	207	10.93	19
1957	4,813.27	4,038	3,746	1,067	11.42	93
1958	56,306.56	46,442	43,089	13,218	12.43	1,063
1959	3,674.92	3,001	2,784	891	12.92	69
1960	306.55	248	230	77	13.43	6
1961	230.12	184	171	59	13.94	4
1962	33,966.72	26,841	24,903	9,064	14.47	626
1963	83,377.78	64,684	60,013	23,365	15.46	1,511
1964	1,948.25	1,493	1,385	563	15.99	35
1965	20,753.26	15,710	14,576	6,177	16.53	374
1966	93,939.69	70,211	65,141	28,799	17.07	1,687
1967	3,072.67	2,266	2,102	971	17.61	55
1968	169,691.80	122,619	113,765	55,927	18.62	3,004
1969	161,790.02	115,275	106,952	54,838	19.17	2,861
1970	458,817.08	322,181	298,918	159,899	19.72	8,108
1971	182,292.59	125,235	116,192	66,101	20.73	3,189
1972	78,917.81	53,380	49,526	29,392	21.29	1,381
1973	223,885.85	149,018	138,258	85,628	21.86	3,917
1974	4,418.89	2,873	2,666	1,753	22.86	77
1975	15,881.75	10,150	9,417	6,465	23.44	276
1976	519,213.56	323,833	300,451	218,763	24.44	8,951
1977	12,628.40	7,731	7,173	5,455	25.02	218
1978	1,291.00	775	719	572	25.60	22
1980	1,203.31	689	639	564	27.20	21
1981	1,155.53	644	597	559	28.19	20
1982	16,828.77	9,173	8,511	8,318	28.79	289
1983	47,435.12	25,107	23,294	24,141	29.79	810

## METROPOLITAN EDISON 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-R4						
NET SALVAGE PERCENT.. 0						
1984	16,541.60	8,494	7,881	8,661	30.79	281
1985	813,258.20	407,280	377,872	435,386	31.40	13,866
1986	326,108.13	158,162	146,742	179,366	32.39	5,538
1987	26,159.62	12,269	11,383	14,777	33.40	442
1988	189,670.87	86,490	80,245	109,426	34.00	3,218
1989	11,649.27	5,126	4,756	6,893	35.00	197
1990	430,859.49	182,684	169,493	261,366	36.00	7,260
1991	388,261.82	159,420	147,909	240,353	36.61	6,565
1992	145,373.97	57,335	53,195	92,179	37.61	2,451
1993	13,360.88	5,056	4,691	8,670	38.61	225
1994	61,378.57	22,231	20,626	40,753	39.61	1,029
1995	8,844.99	3,081	2,859	5,986	40.23	149
1996	22,039.63	7,319	6,791	15,249	41.23	370
1998	4,008.60	1,201	1,114	2,895	43.23	67
1999	17,215.09	4,880	4,528	12,687	44.23	287
2000	28,523.81	7,624	7,073	21,451	45.23	474
2001	118,437.06	29,740	27,593	90,844	46.23	1,965
2003	856.48	188	174	682	47.85	14
2006	10,711.03	1,834	1,702	9,009	50.85	177
2007	2,116.65	328	304	1,813	51.85	35
2011	1,142,255.53	102,346	94,956	1,047,300	55.85	18,752
2012	81,234.44	5,963	5,532	75,702	56.85	1,332
2013	62,451.31	3,560	3,303	59,148	57.85	1,022
2015	0.27					
	6,679,915.62	3,268,076	3,032,101	3,647,815		116,208
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						31.4 1.74

## METROPOLITAN EDISON 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 56-R1.5						
NET SALVAGE PERCENT.. 0						
1919	18.97	18	18	1	4.54	
1921	70.27	67	67	3	4.50	1
1922	121.23	115	115	6	5.50	1
1923	4,970.20	4,694	4,681	289	5.50	53
1924	15.00	14	14	1	5.54	
1925	29,568.55	27,865	27,790	1,779	5.59	318
1926	12,600.26	11,859	11,827	773	5.65	137
1927	14,444.31	13,445	13,409	1,035	6.65	156
1928	995.83	925	923	73	6.74	11
1929	12,286.91	11,396	11,365	922	6.84	135
1930	7,404.39	6,854	6,836	568	6.95	82
1931	1,896.39	1,751	1,746	150	7.09	21
1935	198.34	179	179	19	8.59	2
1937	9.51	9	9	1	8.99	
1938	229.37	205	204	25	9.22	3
1940	5,035.60	4,469	4,457	579	9.71	60
1941	103,093.50	91,073	90,828	12,266	9.97	1,230
1942	10,346.00	9,095	9,070	1,276	10.25	124
1943	159,276.61	139,303	138,928	20,349	10.54	1,931
1944	61.13	53	53	8	10.83	1
1945	203.71	176	176	28	11.14	3
1946	4,399.05	3,784	3,774	625	11.47	54
1947	3,841.26	3,284	3,275	566	11.80	48
1948	11,231.57	9,540	9,514	1,718	12.15	141
1949	9,829.15	8,360	8,337	1,492	11.87	126
1950	24,746.19	20,901	20,845	3,901	12.24	319
1951	161,244.37	135,187	134,823	26,421	12.62	2,094
1952	511,615.62	425,664	424,517	87,099	13.02	6,690
1953	96,736.29	79,856	79,641	17,095	13.42	1,274
1954	2,248,002.51	1,840,664	1,835,703	412,300	13.83	29,812
1955	338,840.66	275,071	274,330	64,511	14.26	4,524
1956	26,580.67	21,387	21,329	5,252	14.69	358
1957	60,775.93	48,457	48,326	12,450	15.13	823
1958	379,443.00	301,885	301,071	78,372	15.03	5,214
1959	80,463.38	63,389	63,218	17,245	15.49	1,113
1960	37,372.99	29,140	29,061	8,312	15.96	521
1961	71,964.55	55,513	55,363	16,602	16.45	1,009
1962	1,104,036.50	842,380	840,110	263,926	16.93	15,589
1963	948,472.25	720,554	718,612	229,860	16.92	13,585
1964	279,445.12	209,807	209,242	70,203	17.43	4,028
1965	411,468.82	305,145	304,323	107,146	17.94	5,972
1966	713,151.10	522,169	520,762	192,389	18.47	10,416
1967	262,314.86	189,575	189,064	73,251	18.99	3,857

## METROPOLITAN EDISON 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 56-R1.5						
NET SALVAGE PERCENT.. 0						
1968	1,535,108.05	1,101,901	1,098,931	436,177	19.07	22,872
1969	1,885,384.56	1,334,475	1,330,879	554,506	19.61	28,277
1970	3,864,144.93	2,695,241	2,687,977	1,176,168	20.17	58,313
1971	2,877,266.33	1,976,682	1,971,355	905,911	20.73	43,700
1972	2,087,852.68	1,421,410	1,417,579	670,274	20.86	32,132
1973	2,204,112.84	1,476,535	1,472,556	731,557	21.44	34,121
1974	166,179.29	109,479	109,184	56,995	22.01	2,590
1975	1,373,413.55	894,916	892,504	480,910	22.19	21,672
1976	10,071,820.23	6,444,958	6,427,589	3,644,231	22.79	159,905
1977	621,512.31	390,310	389,258	232,254	23.40	9,925
1978	356,630.33	221,039	220,443	136,187	23.61	5,768
1979	162,564.75	98,758	98,492	64,073	24.23	2,644
1980	131,279.07	78,111	77,900	53,379	24.85	2,148
1981	304,127.17	178,158	177,678	126,449	25.10	5,038
1982	288,289.18	165,103	164,658	123,631	25.74	4,803
1983	875,480.62	489,744	488,424	387,057	26.38	14,672
1984	930,779.52	511,184	509,806	420,974	26.67	15,785
1985	3,249,296.12	1,739,998	1,735,309	1,513,987	27.32	55,417
1986	5,926,479.45	3,109,031	3,100,652	2,825,827	27.64	102,237
1987	642,872.84	328,122	327,238	315,635	28.30	11,153
1988	681,260.73	339,813	338,897	342,364	28.64	11,954
1989	1,891,785.71	920,921	918,439	973,347	28.99	33,575
1990	1,198,734.51	565,443	563,919	634,816	29.68	21,389
1991	2,887,836.44	1,325,517	1,321,945	1,565,891	30.06	52,092
1992	5,132,632.56	2,288,641	2,282,473	2,850,160	30.45	93,601
1993	1,533,556.72	659,429	657,652	875,905	31.15	28,119
1994	4,787,539.10	1,992,574	1,987,204	2,800,335	31.56	88,731
1995	2,044,007.61	821,691	819,477	1,224,531	31.98	38,291
1996	1,278,838.23	495,422	494,087	784,751	32.41	24,213
1997	3,158,944.80	1,176,391	1,173,221	1,985,724	32.86	60,430
1998	2,341,333.77	835,856	833,603	1,507,731	33.32	45,250
1999	371,755.38	126,843	126,501	245,254	33.78	7,260
2000	4,060,058.44	1,319,519	1,315,963	2,744,095	34.26	80,096
2001	1,945,962.63	603,248	601,622	1,344,341	34.50	38,966
2002	937,837.55	274,693	273,953	663,885	35.00	18,968
2003	1,459,841.24	404,084	402,995	1,056,846	35.28	29,956
2004	2,129,608.56	553,698	552,206	1,577,403	35.58	44,334
2005	1,191,490.47	289,056	288,277	903,213	35.90	25,159
2006	14,962,679.36	3,362,114	3,353,053	11,609,626	36.23	320,442
2007	1,132,824.62	234,608	233,976	898,849	36.37	24,714
2008	22,443,661.90	4,214,920	4,203,561	18,240,101	36.75	496,329
2009	5,488,884.20	930,366	927,859	4,561,025	36.75	124,110
2010	5,300,709.82	796,167	794,021	4,506,689	36.79	122,498

## METROPOLITAN EDISON 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 56-R1.5						
NET SALVAGE PERCENT.. 0						
2011	20,034,696.83	2,600,504	2,593,496	17,441,201	36.87	473,046
2012	9,339,290.04	1,021,718	1,018,965	8,320,325	36.65	227,021
2013	3,380,199.32	296,782	295,982	3,084,217	36.34	84,871
2014	9,594,767.29	628,457	626,764	8,968,003	35.67	251,416
2015	9,030,736.12	377,485	376,468	8,654,268	34.34	252,017
2016	11,002,583.00	176,041	175,566	10,827,017	30.65	353,247
	198,447,472.69	60,832,433	60,668,492	137,778,981		4,217,103
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					32.7	2.13

## METROPOLITAN EDISON 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-R4						
NET SALVAGE PERCENT.. 0						
1921	1,003.82	959	1,004			
1923	2,313.86	2,207	2,314			
1924	447,111.66	426,008	447,112			
1925	59,148.39	55,741	59,148			
1926	2,669.76	2,513	2,670			
1928	44,404.24	41,656	44,404			
1929	4,164.81	3,899	4,165			
1930	9,071.14	8,474	9,071			
1931	13,302.87	12,284	13,303			
1940	9,720.09	8,626	9,720			
1941	128,574.12	113,582	128,574			
1943	1,939.14	1,682	1,939			
1948	2,335.61	1,952	2,336			
1950	85,910.00	70,274	84,650	1,260	14.80	85
1951	54,557.17	44,311	53,376	1,181	15.15	78
1953	970,063.28	770,036	927,568	42,495	16.50	2,575
1954	2,484,182.81	1,956,294	2,356,508	127,675	16.87	7,568
1955	109,452.98	84,815	102,166	7,287	17.87	408
1956	26,134.23	20,082	24,190	1,944	18.24	107
1957	128,568.38	97,146	117,020	11,548	19.24	600
1959	180,389.43	132,767	159,928	20,461	20.62	992
1960	17,765.87	12,948	15,597	2,169	21.02	103
1962	55,077.00	39,022	47,005	8,072	22.42	360
1963	50,713.84	35,540	42,811	7,903	22.84	346
1964	24.52	17	20	5	23.83	
1965	4,008.81	2,725	3,282	727	24.26	30
1966	1,337,384.34	891,500	1,073,881	263,503	25.26	10,432
1967	6,612,656.50	4,353,773	5,244,459	1,368,198	25.68	53,279
1968	4,763,883.56	3,072,705	3,701,312	1,062,572	26.69	39,812
1970	2,521,730.04	1,571,290	1,892,741	628,989	28.13	22,360
1971	2,263,525.90	1,380,072	1,662,404	601,122	29.13	20,636
1972	173,400.62	104,179	125,492	47,909	29.57	1,620
1973	329,661.86	193,577	233,179	96,483	30.58	3,155
1974	645,296.58	372,981	449,285	196,012	31.03	6,317
1976	10,301,082.61	5,673,836	6,834,577	3,466,506	33.03	104,950
1984	978,223.02	441,961	532,376	445,847	39.44	11,304
1985	1,131,748.22	495,479	596,843	534,905	40.45	13,224
1986	604,439.36	256,282	308,712	295,727	41.44	7,136
1989	26,995.32	10,393	12,519	14,476	43.93	330
1991	10,026.50	3,579	4,311	5,716	45.93	124
1992	39,700.54	13,617	16,403	23,298	46.93	496
1993	132,283.11	43,521	52,424	79,859	47.93	1,666
1998	21,268.34	5,547	6,682	14,586	52.43	278

## METROPOLITAN EDISON 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-R4						
NET SALVAGE PERCENT.. 0						
2011	4,168,409.22	325,553	392,155	3,776,254	64.92	58,168
2012	150,456.25	9,614	11,580	138,876	65.92	2,107
2014	95.30	3	4	91	67.92	1
	41,104,875.02	23,165,022	27,811,220	13,293,655		370,647
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					35.9	0.90



## METROPOLITAN EDISON 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-R2						
NET SALVAGE PERCENT.. 0						
1929	702.85	658	683	20	5.96	3
1938	11,523.90	10,313	10,706	818	9.22	89
1939	265.23	236	245	20	9.46	2
1940	2,940.38	2,609	2,708	232	9.71	24
1941	43,160.16	38,128	39,582	3,578	9.97	359
1942	2,732.98	2,403	2,495	238	10.25	23
1943	19,815.57	17,331	17,992	1,824	10.54	173
1944	2,169.06	1,887	1,959	210	10.83	19
1945	886.26	767	796	90	11.14	8
1946	1,397.44	1,202	1,248	149	11.47	13
1947	5,821.93	4,977	5,167	655	11.80	56
1948	56,172.07	47,713	49,532	6,640	12.15	547
1949	100,959.26	85,189	88,437	12,522	12.50	1,002
1950	126,822.57	106,265	110,316	16,507	12.87	1,283
1951	45,190.05	37,589	39,022	6,168	13.24	466
1952	96,379.31	79,571	82,604	13,775	13.62	1,011
1953	60,985.49	49,959	51,864	9,121	14.02	651
1954	93,759.19	76,770	79,697	14,062	13.83	1,017
1955	68,170.36	55,341	57,451	10,719	14.26	752
1956	98,926.64	79,596	82,630	16,297	14.69	1,109
1957	198,442.62	158,218	164,250	34,193	15.13	2,260
1958	47,348.27	37,396	38,822	8,526	15.57	548
1959	277,097.19	216,690	224,951	52,146	16.03	3,253
1960	144,244.17	111,645	115,901	28,343	16.50	1,718
1961	171,977.16	131,717	136,738	35,239	16.96	2,078
1962	99,066.60	75,053	77,914	21,153	17.44	1,213
1963	262,407.13	196,543	204,036	58,371	17.93	3,255
1964	146,752.06	108,626	112,767	33,985	18.43	1,844
1965	158,279.98	115,750	120,163	38,117	18.92	2,015
1966	256,816.31	185,473	192,544	64,272	19.43	3,308
1967	266,464.22	189,936	197,177	69,287	19.94	3,475
1968	484,747.57	343,250	356,335	128,413	19.99	6,424
1969	385,180.13	268,933	279,185	105,995	20.53	5,163
1970	1,300,500.29	895,004	929,124	371,376	21.07	17,626
1971	710,730.74	481,875	500,245	210,486	21.61	9,740
1972	756,093.91	504,693	523,933	232,161	22.17	10,472
1973	980,463.93	643,969	668,519	311,945	22.73	13,724
1974	439,252.24	283,757	294,574	144,678	23.29	6,212
1975	496,993.35	315,591	327,622	169,371	23.86	7,099
1976	17,924.73	11,180	11,606	6,319	24.44	259
1977	568,148.12	350,093	363,439	204,709	24.60	8,322
1978	76,469.24	46,218	47,980	28,489	25.20	1,131
1979	316,174.63	187,333	194,475	121,700	25.79	4,719

## METROPOLITAN EDISON 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-R2						
NET SALVAGE PERCENT.. 0						
1980	372,645.44	216,283	224,528	148,117	26.39	5,613
1981	567,979.28	322,612	334,911	233,068	27.00	8,632
1982	253,926.31	141,031	146,407	107,519	27.61	3,894
1983	749,899.20	409,445	425,054	324,845	27.85	11,664
1984	425,251.10	226,659	235,300	189,951	28.48	6,670
1985	3,102,389.83	1,612,622	1,674,099	1,428,291	29.10	49,082
1986	1,006,871.14	509,779	529,213	477,658	29.74	16,061
1987	1,083,455.82	533,710	554,056	529,400	30.38	17,426
1988	1,464,033.72	705,079	731,958	732,076	30.67	23,869
1989	504,555.78	235,880	244,872	259,684	31.32	8,291
1990	2,013,233.04	912,397	947,180	1,066,053	31.98	33,335
1991	782,794.43	345,369	358,535	424,259	32.30	13,135
1992	785,000.00	334,646	347,403	437,597	32.97	13,273
1993	3,204,761.56	1,317,798	1,368,035	1,836,727	33.65	54,583
1994	572,372.29	227,919	236,608	335,764	34.00	9,875
1995	1,784,836.16	683,057	709,097	1,075,739	34.68	31,019
1996	328,169.07	120,438	125,029	203,140	35.36	5,745
1997	1,316,094.80	464,581	482,292	833,803	35.75	23,323
1998	1,982,743.00	667,590	693,040	1,289,703	36.45	35,383
1999	2,748,203.12	884,921	918,656	1,829,547	36.85	49,648
2000	276,362.59	84,346	87,561	188,802	37.56	5,027
2003	375,600.38	96,830	100,521	275,079	38.86	7,079
2004	193,787.37	46,509	48,282	145,505	39.58	3,676
2005	746,112.64	166,458	172,804	573,309	40.05	14,315
2006	620,340.34	127,666	132,533	487,807	40.52	12,039
2007	176,834.00	33,422	34,696	142,138	40.75	3,488
2008	1,208,501.98	206,412	214,281	994,221	41.25	24,102
2009	805,940.71	122,664	127,340	678,601	41.76	16,250
2010	442,549.94	59,257	61,516	381,034	42.04	9,064
2011	2,816,441.82	323,891	336,239	2,480,203	42.34	58,578
2012	957,303.73	91,710	95,206	862,098	42.45	20,309
2013	2,127,600.73	162,336	168,525	1,959,076	42.37	46,237
2014	1,229,972.33	68,878	71,504	1,158,468	42.14	27,491
2015	7,252,461.20	252,386	262,008	6,990,453	41.60	168,040
	53,679,380.14	19,272,028	20,006,723	33,672,657		960,681

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 35.1 1.79

## METROPOLITAN EDISON 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						
1938	1,691,721.95	1,500,557	1,377,323	314,399	10.00	31,440
1939	32.29	29	27	5	10.22	
1940	4,960.43	4,364	4,006	954	10.45	91
1941	105,377.55	92,290	84,711	20,667	10.71	1,930
1942	10,926.41	9,523	8,741	2,185	10.97	199
1943	36,823.36	31,937	29,314	7,509	11.25	667
1944	95.31	82	75	20	11.53	2
1945	5,237.02	4,493	4,124	1,113	11.83	94
1946	287.69	245	225	63	12.15	5
1947	8,468.71	7,181	6,591	1,878	12.47	151
1948	65,199.45	54,937	50,425	14,774	12.80	1,154
1949	91,585.65	76,657	70,361	21,225	13.15	1,614
1950	227,548.84	189,139	173,606	53,943	13.50	3,996
1951	54,148.30	44,689	41,019	13,129	13.87	947
1952	85,333.33	69,905	64,164	21,169	14.24	1,487
1953	376,089.90	305,686	280,581	95,509	14.62	6,533
1954	1,075,864.75	867,362	796,129	279,736	15.02	18,624
1955	129,995.78	103,932	95,397	34,599	15.42	2,244
1956	183,072.17	145,103	133,186	49,886	15.83	3,151
1957	277,110.64	215,980	198,242	78,869	16.84	4,683
1958	49,888.10	38,524	35,360	14,528	17.26	842
1959	366,304.06	280,149	257,142	109,162	17.68	6,174
1960	98,661.78	74,697	68,562	30,100	18.13	1,660
1961	144,973.66	108,614	99,694	45,280	18.58	2,437
1962	165,178.80	122,431	112,376	52,803	19.03	2,775
1963	356,623.78	261,405	239,937	116,687	19.49	5,987
1964	357,323.09	258,881	237,620	119,703	19.96	5,997
1965	150,865.66	107,990	99,121	51,745	20.45	2,530
1966	903,896.43	639,055	586,572	317,324	20.93	15,161
1967	5,616,984.86	3,920,655	3,598,669	2,018,316	21.42	94,226
1968	2,485,903.61	1,712,042	1,571,439	914,465	21.92	41,718
1969	355,849.33	240,020	220,308	135,541	22.92	5,914
1970	1,912,686.16	1,271,936	1,167,477	745,209	23.43	31,806
1971	1,331,833.12	872,617	800,953	530,880	23.94	22,175
1972	357,544.36	230,688	211,743	145,801	24.47	5,958
1973	815,916.71	518,189	475,632	340,285	24.99	13,617
1974	638,766.51	399,101	366,325	272,442	25.52	10,676
1975	295,539.79	181,521	166,613	128,927	26.07	4,945
1976	7,714,166.79	4,654,728	4,272,456	3,441,711	26.62	129,290
1977	283,869.00	168,192	154,379	129,490	27.17	4,766
1978	143,634.97	82,949	76,137	67,498	28.17	2,396
1979	268,438.13	151,990	139,508	128,930	28.73	4,488
1980	98,265.49	54,518	50,041	48,224	29.29	1,646

## METROPOLITAN EDISON 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						
1981	235,128.58	127,722	117,233	117,896	29.86	3,948
1982	154,459.70	82,064	75,324	79,136	30.44	2,600
1983	507,239.26	263,359	241,730	265,509	31.02	8,559
1984	440,241.52	223,202	204,871	235,371	31.60	7,448
1985	2,234,397.74	1,105,133	1,014,373	1,220,025	32.19	37,901
1986	1,042,042.84	498,930	457,955	584,088	33.20	17,593
1987	664,187.89	309,578	284,154	380,034	33.79	11,247
1988	620,410.84	281,170	258,079	362,332	34.39	10,536
1989	678,578.78	298,575	274,054	404,525	35.00	11,558
1990	1,096,183.78	467,632	429,227	666,957	35.61	18,729
1991	1,056,191.17	436,313	400,481	655,710	36.23	18,099
1992	1,360,103.78	543,225	498,612	861,492	36.85	23,378
1993	1,575,196.71	607,081	557,224	1,017,973	37.48	27,160
1994	419,525.06	155,728	142,939	276,586	38.11	7,258
1995	848,314.25	302,763	277,898	570,416	38.74	14,724
1996	57,732.82	19,768	18,145	39,588	39.38	1,005
1997	271,063.04	88,800	81,507	189,556	40.02	4,737
1998	619,441.78	193,638	177,735	441,707	40.67	10,861
1999	241,816.97	71,941	66,033	175,784	41.32	4,254
2000	188,876.71	53,301	48,924	139,953	41.98	3,334
2001	1,138,987.41	303,654	278,716	860,271	42.64	20,175
2002	78,727.98	19,745	18,123	60,605	43.31	1,399
2003	55,649.55	13,072	11,998	43,652	43.97	993
2004	3,037,172.64	664,533	609,958	2,427,215	44.64	54,373
2005	1,608,747.25	325,610	298,869	1,309,878	45.32	28,903
2006	1,812,119.04	336,692	309,041	1,503,078	46.00	32,676
2007	443,179.13	74,942	68,787	374,392	46.68	8,020
2008	3,341,563.69	511,259	469,272	2,872,292	47.06	61,035
2009	1,404,795.10	190,771	175,104	1,229,691	47.75	25,753
2010	765,611.02	91,108	83,626	681,985	48.14	14,167
2011	4,482,987.38	456,368	418,889	4,064,098	48.55	83,710
2012	2,358,930.21	198,622	182,310	2,176,620	48.97	44,448
2013	5,288,944.25	350,128	321,374	4,967,570	49.41	100,538
2014	1,339,642.64	64,571	59,268	1,280,375	49.32	25,961
2015	6,241,263.86	184,741	169,569	6,071,695	49.26	123,258
2016	14,845,644.00	154,395	141,715	14,703,929	47.35	310,537
	91,898,092.09	30,145,117	27,669,428	64,228,664		1,677,071

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.3 1.82

## METROPOLITAN EDISON 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-R3						
NET SALVAGE PERCENT.. 0						
1938	385,855.52	333,186	316,268	69,588	12.41	5,607
1940	2,696.13	2,290	2,174	522	13.59	38
1941	12,053.74	10,193	9,675	2,379	13.79	173
1942	8,213.91	6,914	6,563	1,651	14.00	118
1943	17,190.26	14,278	13,553	3,637	14.99	243
1944	344.26	285	271	73	15.22	5
1945	677.37	557	529	148	15.46	10
1947	2,306.04	1,859	1,765	541	16.71	32
1948	28,385.62	22,748	21,593	6,793	16.97	400
1949	17,576.35	14,000	13,289	4,287	17.25	249
1950	121,026.32	94,969	90,147	30,879	18.25	1,692
1951	9,092.20	7,086	6,726	2,366	18.54	128
1952	38,166.65	29,541	28,041	10,126	18.83	538
1953	271,023.32	206,520	196,034	74,989	19.83	3,782
1954	475,003.02	359,197	340,958	134,045	20.15	6,652
1955	17,135.40	12,857	12,204	4,931	20.47	241
1956	44,484.67	32,834	31,167	13,318	21.47	620
1957	100,024.36	73,198	69,481	30,543	21.80	1,401
1958	11,032.22	8,003	7,597	3,435	22.15	155
1959	38,695.97	27,590	26,189	12,507	23.15	540
1960	2,742.90	1,937	1,839	904	23.50	38
1961	30,625.27	21,416	20,329	10,296	23.87	431
1962	15,362.39	10,549	10,013	5,349	24.87	215
1963	77,911.56	52,933	50,245	27,667	25.24	1,096
1964	21,292.83	14,309	13,582	7,711	25.62	301
1965	30,595.90	20,169	19,145	11,451	26.62	430
1966	169,956.11	110,709	105,088	64,868	27.02	2,401
1967	452,887.65	289,214	274,529	178,359	28.02	6,365
1968	261,004.26	164,563	156,207	104,797	28.42	3,687
1969	68,365.09	42,537	40,377	27,988	28.84	970
1970	98,221.66	59,837	56,799	41,423	29.83	1,389
1971	139,791.74	83,959	79,696	60,096	30.26	1,986
1972	64,097.81	37,651	35,739	28,359	31.26	907
1973	122,095.11	70,644	67,057	55,038	31.68	1,737
1974	54,579.46	31,083	29,505	25,074	32.13	780
1975	30,661.04	17,051	16,185	14,476	33.13	437
1976	724,254.96	396,023	375,914	348,341	33.57	10,377
1977	29,595.74	15,780	14,979	14,617	34.58	423
1979	21,605.43	11,019	10,459	11,146	36.03	309
1980	958.76	479	455	504	36.50	14
1981	6,706.28	3,262	3,096	3,610	37.49	96
1982	33,956.88	16,167	15,346	18,611	37.96	490
1983	61,932.49	28,631	27,177	34,755	38.96	892

## METROPOLITAN EDISON 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-R3						
NET SALVAGE PERCENT.. 0						
1984	63,710.14	28,784	27,322	36,388	39.44	923
1985	186,854.67	82,403	78,219	108,636	39.93	2,721
1986	33,931.79	14,489	13,753	20,179	40.93	493
1987	16,538.15	6,880	6,531	10,007	41.42	242
1988	71,653.01	28,790	27,328	44,325	42.43	1,045
1989	2,260.39	883	838	1,422	42.92	33
1990	54,886.86	20,654	19,605	35,282	43.92	803
1991	4,308.80	1,571	1,491	2,818	44.43	63
1992	13,356.93	4,680	4,442	8,915	45.43	196
1993	141,491.80	47,881	45,450	96,042	45.94	2,091
1994	30,263.62	9,805	9,307	20,957	46.94	446
1995	219,680.91	68,013	64,560	155,121	47.94	3,236
1996	98,580.39	29,298	27,810	70,770	48.47	1,460
1998	469,216.84	126,735	120,300	348,917	49.99	6,980
2005	456.15	78	74	382	55.61	7
2006	98,078.75	15,340	14,561	83,518	56.62	1,475
2007	59,049.43	8,415	7,988	51,061	57.17	893
2008	605,544.74	77,207	73,287	532,258	58.17	9,150
2009	1,573,986.78	178,175	169,128	1,404,859	58.73	23,921
2010	904,213.74	88,794	84,285	819,929	59.72	13,730
2011	901,333.51	75,351	71,525	829,809	60.29	13,764
2012	380,998.08	26,213	24,882	356,116	60.86	5,851
2013	6,527,464.86	349,872	332,107	6,195,358	61.86	100,151
2014	2,855,947.48	109,954	104,371	2,751,576	62.44	44,068
2015	1,756,129.99	41,093	39,006	1,717,124	62.60	27,430
2016	3,711,411.00	29,320	27,831	3,683,580	62.79	58,665
	24,901,533.46	4,228,705	4,013,986	20,887,547		378,232

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 55.2 1.52

## METROPOLITAN EDISON 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 40-R2						
NET SALVAGE PERCENT.. 0						
2003	190,491.79	69,434	48,832	141,660	23.54	6,018
2005	137,998.55	43,801	30,805	107,194	24.73	4,335
2007	1,398.22	377	265	1,133	25.71	44
2008	1,952.96	478	336	1,617	26.22	62
2011	218,112.70	36,229	25,480	192,633	27.61	6,977
2012	492,859.60	68,310	48,042	444,818	27.97	15,903
2013	182,691.61	20,206	14,211	168,481	28.15	5,985
2014	270,215.12	21,941	15,430	254,785	28.27	9,013
2015	2,740.18	139	98	2,642	28.00	94
	1,498,460.73	260,915	183,499	1,314,962		48,431
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.2 3.23

## METROPOLITAN EDISON COMPANY

## ACCOUNT 359 ROAD AND TRAILS

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						
1903	2,377.57	2,378	2,378			
1972	5,161.91	3,101	4,001	1,161	29.57	39
1973	3,869.74	2,272	2,932	938	30.58	31
1974	35,384.28	20,452	26,390	8,994	31.03	290
1975	1,494.25	843	1,088	406	32.03	13
1976	659,224.35	363,101	468,523	190,701	33.03	5,774
1983	5,088.94	2,353	3,036	2,053	38.96	53
1993	2,946.76	969	1,250	1,697	47.93	35
	715,547.80	395,469	509,598	205,950		6,235

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 33.0 0.87



## METROPOLITAN EDISON 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 70-R4						
NET SALVAGE PERCENT.. 0						
1926	618.12	593	618			
1938	260,448.93	239,196	260,449			
1939	16,059.98	14,687	16,060			
1940	8,595.66	7,825	8,580	16	7.53	2
1941	14,690.00	13,309	14,593	97	7.83	12
1942	5,425.39	4,890	5,362	63	8.15	8
1943	2,530.64	2,269	2,488	43	8.47	5
1944	8,822.26	7,868	8,627	195	8.80	22
1945	23,756.40	21,062	23,094	662	9.15	72
1946	35,420.45	31,213	34,224	1,196	9.50	126
1947	38,497.06	33,712	36,964	1,533	9.87	155
1948	49,785.96	43,314	47,493	2,293	10.24	224
1949	62,555.36	54,048	59,262	3,293	10.62	310
1950	35,672.13	30,600	33,552	2,120	11.02	192
1951	79,710.23	67,355	73,853	5,857	12.02	487
1952	47,030.63	39,435	43,239	3,792	12.42	305
1953	51,763.45	43,057	47,211	4,552	12.84	355
1954	83,959.01	69,266	75,948	8,011	13.26	604
1955	64,444.39	52,316	57,363	7,081	14.26	497
1956	88,012.03	70,814	77,646	10,366	14.69	706
1957	92,106.57	73,437	80,522	11,585	15.13	766
1958	133,360.41	104,541	114,626	18,734	16.13	1,161
1959	128,173.89	99,489	109,087	19,087	16.58	1,151
1960	103,137.45	79,251	86,897	16,240	17.03	954
1961	261,443.45	197,338	216,376	45,067	18.03	2,500
1962	236,861.74	176,841	193,902	42,960	18.50	2,322
1963	249,922.94	184,518	202,319	47,604	18.96	2,511
1964	272,824.35	197,661	216,730	56,094	19.96	2,810
1965	309,639.49	221,640	243,022	66,617	20.45	3,258
1966	337,779.39	238,810	261,849	75,930	20.93	3,628
1967	343,696.86	238,182	261,160	82,537	21.93	3,764
1968	362,726.73	248,033	271,962	90,765	22.43	4,047
1969	406,658.99	272,380	298,657	108,002	23.42	4,612
1970	436,742.96	288,381	316,202	120,541	23.92	5,039
1971	509,237.56	329,018	360,760	148,478	24.92	5,958
1972	602,780.26	383,609	420,617	182,163	25.43	7,163
1973	673,834.77	422,090	462,811	211,024	25.94	8,135
1974	603,861.29	369,563	405,216	198,645	26.94	7,374
1975	478,231.36	285,791	313,362	164,869	27.94	5,901
1976	546,209.00	320,734	351,676	194,533	28.47	6,833
1977	585,072.88	335,130	367,461	217,612	29.46	7,387
1978	566,255.81	318,292	348,999	217,257	29.99	7,244
1979	499,559.01	273,509	299,895	199,664	30.99	6,443

## METROPOLITAN EDISON 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 70-R4						
NET SALVAGE PERCENT.. 0						
1980	560,471.48	300,749	329,763	230,708	31.52	7,319
1981	482,643.87	251,844	276,140	206,504	32.53	6,348
1982	576,747.84	292,527	320,748	256,000	33.52	7,637
1983	746,951.68	370,339	406,067	340,885	34.07	10,005
1984	769,512.91	370,136	405,844	363,669	35.07	10,370
1985	868,911.28	405,086	444,166	424,745	36.07	11,776
1986	1,006,556.20	454,359	498,193	508,363	37.07	13,714
1987	1,039,189.12	456,828	500,900	538,289	37.61	14,312
1988	951,726.21	404,103	443,088	508,638	38.62	13,170
1989	857,602.96	351,446	385,351	472,252	39.61	11,923
1990	956,536.66	377,641	414,074	542,463	40.62	13,355
1991	995,460.94	380,764	417,498	577,963	41.17	14,038
1992	1,229,456.50	451,825	495,414	734,042	42.17	17,407
1993	1,673,949.27	590,067	646,993	1,026,956	43.17	23,789
1994	1,560,245.89	526,583	577,385	982,861	44.17	22,252
1995	1,224,781.79	394,992	433,099	791,683	45.17	17,527
1996	1,210,914.14	372,356	408,279	802,635	46.17	17,384
1997	846,746.34	249,282	273,331	573,415	46.73	12,271
1998	818,439.49	228,672	250,733	567,706	47.72	11,897
2003	251,094.57	51,173	56,110	194,985	52.73	3,698
2007	101,623.06	14,573	15,979	85,644	56.73	1,510
2009	235,206.67	26,814	29,401	205,806	58.29	3,531
2010	12,975.78	1,282	1,406	11,570	59.29	195
2011	236,147.13	19,742	21,646	214,501	60.29	3,558
	28,931,807.02	13,848,250	15,182,342	13,749,465		374,029
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						36.8 1.29

## METROPOLITAN EDISON 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-R4						
NET SALVAGE PERCENT.. 0						
1900	6,649.92	6,650	6,650			
1912	1,816.55	1,817	1,817			
1922	38.82	39	39			
1923	1,336.79	1,325	1,337			
1924	2,728.95	2,701	2,729			
1926	1,349.72	1,319	1,350			
1927	3,117.19	3,041	3,117			
1928	6,388.75	6,219	6,389			
1929	5,511.83	5,353	5,512			
1930	1,267.43	1,228	1,267			
1931	2,898.93	2,801	2,899			
1933	1,422.20	1,366	1,422			
1935	514.20	490	514			
1936	5.49	5	5			
1937	4,494.55	4,252	4,495			
1938	502,301.63	473,168	502,302			
1939	1,969.24	1,847	1,969			
1940	4,050.77	3,781	4,051			
1941	22,683.94	21,237	22,684			
1942	4,766.53	4,439	4,767			
1943	103.69	96	104			
1944	265.92	245	266			
1945	4,288.02	3,924	4,288			
1946	6,375.07	5,797	6,359	16	7.02	2
1947	15,707.82	14,192	15,568	140	7.42	19
1948	23,966.87	21,508	23,594	373	7.83	48
1949	36,569.11	32,583	35,743	826	8.26	100
1950	40,437.71	36,034	39,529	909	8.13	112
1951	45,996.49	40,670	44,615	1,381	8.58	161
1952	30,975.60	27,172	29,807	1,169	9.03	129
1953	66,987.51	58,279	63,931	3,057	9.49	322
1954	49,410.48	42,617	46,750	2,660	9.96	267
1955	34,600.24	29,576	32,445	2,155	10.45	206
1956	78,755.11	66,706	73,176	5,579	10.93	510
1957	106,175.94	89,082	97,722	8,454	11.42	740
1958	56,750.12	46,807	51,347	5,403	12.43	435
1959	30,086.53	24,566	26,949	3,138	12.92	243
1960	42,479.60	34,324	37,653	4,827	13.43	359
1961	54,835.49	43,825	48,076	6,759	13.94	485
1962	75,166.96	59,397	65,158	10,009	14.47	692
1963	47,956.82	37,205	40,814	7,143	15.46	462
1964	46,344.12	35,523	38,968	7,376	15.99	461
1965	44,037.95	33,337	36,570	7,468	16.53	452

## METROPOLITAN EDISON 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-R4						
NET SALVAGE PERCENT.. 0						
1966	65,906.76	49,259	54,037	11,870	17.07	695
1967	164,560.59	121,380	133,153	31,408	17.61	1,784
1968	143,923.81	103,999	114,086	29,838	18.62	1,602
1969	228,390.93	162,729	178,512	49,879	19.17	2,602
1970	160,104.36	112,425	123,329	36,775	19.72	1,865
1971	619,333.88	425,482	466,750	152,584	20.73	7,361
1972	545,783.09	369,168	404,974	140,809	21.29	6,614
1973	295,178.34	196,471	215,527	79,651	21.86	3,644
1974	131,713.69	85,640	93,946	37,768	22.86	1,652
1975	3,653.41	2,335	2,561	1,092	23.44	47
1976	25,263.50	15,757	17,285	7,978	24.44	326
1977	14,534.92	8,898	9,761	4,774	25.02	191
1978	4,573.91	2,747	3,013	1,561	25.60	61
1979	68,159.53	39,873	43,740	24,420	26.60	918
1980	80,565.25	46,164	50,641	29,924	27.20	1,100
1981	24,651.79	13,741	15,074	9,578	28.19	340
1982	9,253.30	5,044	5,533	3,720	28.79	129
1983	202,865.25	107,377	117,792	85,073	29.79	2,856
1984	82,694.09	42,463	46,581	36,113	30.79	1,173
1985	185,339.72	92,818	101,820	83,520	31.40	2,660
1986	326,682.71	158,441	173,808	152,875	32.39	4,720
1987	266,765.60	125,113	137,248	129,518	33.40	3,878
1988	266,213.51	121,393	133,167	133,047	34.00	3,913
1989	614,322.01	270,302	296,519	317,803	35.00	9,080
1990	662,744.18	281,004	308,259	354,485	36.00	9,847
1991	294,558.55	120,946	132,677	161,882	36.61	4,422
1992	422,115.70	166,482	182,629	239,487	37.61	6,368
1993	1,308,921.18	495,296	543,335	765,586	38.61	19,829
1994	170,539.15	61,769	67,760	102,779	39.61	2,595
1995	604,354.43	210,497	230,913	373,441	40.23	9,283
1996	38,184.77	12,681	13,911	24,274	41.23	589
1998	757,549.75	227,038	249,058	508,492	43.23	11,762
1999	77,485.10	21,967	24,098	53,387	44.23	1,207
2000	6,217.60	1,662	1,823	4,395	45.23	97
2001	12,900.88	3,239	3,553	9,348	46.23	202
2002	3,397.78	803	881	2,517	46.85	54
2003	5,225.26	1,150	1,262	3,963	47.85	83
2005	298,160.98	55,875	61,294	236,867	49.85	4,752
2006	39,826.43	6,818	7,479	32,347	50.85	636
2007	762,854.50	118,090	129,544	633,310	51.85	12,214
2008	635.99	88	97	539	52.85	10
2009	262,923.93	32,129	35,245	227,679	53.85	4,228
2010	52,791.04	5,596	6,139	46,652	54.85	851

## METROPOLITAN EDISON 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-R4						
NET SALVAGE PERCENT.. 0						
2011	897,287.25	80,397	88,194	809,093	55.85	14,487
2012	228,038.39	16,738	18,361	209,677	56.85	3,688
2013	818,758.06	46,669	51,196	767,562	57.85	13,268
2014	148,263.77	6,079	6,669	141,595	58.48	2,421
2015	67,176.70	1,653	1,813	65,364	59.48	1,099
	13,984,931.92	5,980,228	6,539,794	7,445,138		189,408
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						39.3 1.35

## METROPOLITAN EDISON 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-R2						
NET SALVAGE PERCENT.. 0						
1900	1,374.27	1,374	1,374			
1905	2,227.53	2,228	2,228			
1906	1,303.35	1,296	1,303			
1907	273.71	273	274			
1910	2,026.40	2,007	2,026			
1911	385.54	378	386			
1912	30.58	30	31			
1914	614.61	599	614	1	2.76	
1916	71.63	70	72			
1917	1,463.57	1,413	1,449	15	3.59	4
1918	1,294.06	1,249	1,281	13	3.54	4
1919	650.81	628	644	7	3.52	2
1920	1,543.30	1,489	1,527	16	3.50	5
1921	28,400.92	27,123	27,820	581	4.50	129
1922	4,515.17	4,309	4,420	95	4.51	21
1923	71,307.47	68,006	69,755	1,552	4.54	342
1924	40,175.23	38,279	39,263	912	4.58	199
1925	36,737.71	34,622	35,512	1,226	5.59	219
1926	38,659.88	36,387	37,323	1,337	5.65	237
1927	200,626.26	188,549	193,397	7,229	5.73	1,262
1928	37,489.13	35,169	36,073	1,416	5.84	242
1929	80,321.89	75,197	77,130	3,192	5.96	536
1930	33,515.64	31,022	31,820	1,696	6.95	244
1931	38,430.86	35,487	36,399	2,032	7.09	287
1932	1,160.48	1,069	1,096	64	7.25	9
1933	5,798.87	5,326	5,463	336	7.41	45
1934	417.20	382	392	25	7.59	3
1935	8,010.79	7,312	7,500	511	7.79	66
1936	1,993.32	1,813	1,860	133	8.00	17
1937	41,735.75	37,825	38,798	2,938	8.22	357
1938	9,902.71	8,862	9,090	813	9.22	88
1939	5,345.41	4,764	4,886	459	9.46	49
1940	18,407.53	16,335	16,755	1,653	9.71	170
1941	229,888.69	203,084	208,306	21,583	9.97	2,165
1942	82,726.31	72,725	74,595	8,131	10.25	793
1943	77,067.66	67,403	69,136	7,932	10.54	753
1944	11,816.28	10,280	10,544	1,272	10.83	117
1945	18,417.87	15,935	16,345	2,073	11.14	186
1946	50,931.78	43,806	44,932	6,000	11.47	523
1947	189,048.86	161,599	165,754	23,295	11.80	1,974
1948	269,157.12	228,622	234,500	34,657	12.15	2,852
1949	467,111.77	394,149	404,283	62,829	12.50	5,026
1950	671,581.16	562,718	577,186	94,395	12.87	7,334

## METROPOLITAN EDISON 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-R2						
NET SALVAGE PERCENT.. 0						
1951	829,522.20	689,997	707,738	121,784	13.24	9,198
1952	340,949.40	281,488	288,725	52,224	13.62	3,834
1953	975,440.08	799,081	819,626	155,814	14.02	11,114
1954	1,255,684.77	1,028,155	1,054,590	201,095	13.83	14,540
1955	849,104.16	689,303	707,026	142,078	14.26	9,963
1956	761,675.12	612,844	628,601	133,074	14.69	9,059
1957	1,640,249.98	1,307,771	1,341,395	298,855	15.13	19,752
1958	1,033,478.75	816,242	837,229	196,250	15.57	12,604
1959	753,027.66	588,868	604,009	149,019	16.03	9,296
1960	742,033.73	574,334	589,101	152,933	16.50	9,269
1961	764,344.70	585,412	600,464	163,881	16.96	9,663
1962	910,524.85	689,814	707,550	202,975	17.44	11,638
1963	790,585.93	592,149	607,374	183,212	17.93	10,218
1964	661,495.13	489,639	502,228	159,267	18.43	8,642
1965	636,186.31	465,243	477,205	158,981	18.92	8,403
1966	1,303,749.23	941,568	965,777	337,972	19.43	17,394
1967	3,396,224.71	2,420,829	2,483,072	913,153	19.94	45,795
1968	1,255,226.82	888,826	911,679	343,548	19.99	17,186
1969	3,036,980.16	2,120,420	2,174,939	862,041	20.53	41,989
1970	1,488,257.75	1,024,219	1,050,553	437,705	21.07	20,774
1971	3,552,993.71	2,408,930	2,470,867	1,082,127	21.61	50,075
1972	2,029,986.72	1,355,016	1,389,855	640,132	22.17	28,874
1973	2,202,207.67	1,446,410	1,483,599	718,609	22.73	31,615
1974	1,848,601.21	1,194,196	1,224,900	623,701	23.29	26,780
1975	427,731.67	271,610	278,593	149,139	23.86	6,251
1976	919,954.33	573,776	588,528	331,426	24.44	13,561
1977	360,571.46	222,184	227,897	132,674	24.60	5,393
1978	181,136.31	109,479	112,294	68,842	25.20	2,732
1979	669,647.33	396,766	406,967	262,680	25.79	10,185
1980	333,599.48	193,621	198,599	135,000	26.39	5,116
1981	1,094,362.30	621,598	637,580	456,782	27.00	16,918
1982	488,967.90	271,573	278,555	210,413	27.61	7,621
1983	2,070,125.17	1,130,288	1,159,349	910,776	27.85	32,703
1984	3,473,810.48	1,851,541	1,899,146	1,574,664	28.48	55,290
1985	3,025,225.86	1,572,512	1,612,943	1,412,283	29.10	48,532
1986	3,294,011.29	1,667,758	1,710,638	1,583,373	29.74	53,241
1987	3,325,873.09	1,638,325	1,680,448	1,645,425	30.38	54,161
1988	2,990,416.71	1,440,185	1,477,214	1,513,203	30.67	49,338
1989	4,487,822.01	2,098,057	2,152,001	2,335,821	31.32	74,579
1990	8,731,904.67	3,957,299	4,059,046	4,672,859	31.98	146,118
1991	5,962,805.10	2,630,790	2,698,431	3,264,374	32.30	101,064
1992	6,313,225.95	2,691,328	2,760,526	3,552,700	32.97	107,756
1993	5,791,597.69	2,381,505	2,442,737	3,348,861	33.65	99,520

## METROPOLITAN EDISON 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-R2						
NET SALVAGE PERCENT.. 0						
1994	2,411,875.03	960,409	985,102	1,426,773	34.00	41,964
1995	4,910,157.03	1,879,117	1,927,431	2,982,726	34.68	86,007
1996	1,079,181.07	396,059	406,242	672,939	35.36	19,031
1997	4,776,476.86	1,686,096	1,729,448	3,047,029	35.75	85,232
1998	3,605,491.55	1,213,969	1,245,182	2,360,310	36.45	64,755
1999	1,936,965.28	623,703	639,739	1,297,226	36.85	35,203
2000	1,787,831.02	545,646	559,675	1,228,156	37.56	32,699
2001	5,400,126.80	1,564,957	1,605,194	3,794,933	37.98	99,919
2002	2,712,116.09	743,120	762,227	1,949,889	38.41	50,765
2003	4,054,971.76	1,045,372	1,072,250	2,982,722	38.86	76,756
2004	1,956,631.74	469,592	481,666	1,474,966	39.58	37,265
2005	7,253,824.38	1,618,328	1,659,937	5,593,887	40.05	139,673
2006	3,864,920.28	795,401	815,852	3,049,068	40.52	75,248
2007	7,184,988.25	1,357,963	1,392,878	5,792,110	40.75	142,138
2008	7,755,880.17	1,324,704	1,358,764	6,397,116	41.25	155,082
2009	5,110,310.60	777,789	797,787	4,312,524	41.76	103,269
2010	12,366,253.50	1,655,841	1,698,415	10,667,838	42.04	253,754
2011	18,000,707.24	2,070,081	2,123,305	15,877,402	42.34	374,998
2012	7,478,716.99	716,461	734,882	6,743,835	42.45	158,865
2013	18,509,114.00	1,412,245	1,448,556	17,060,558	42.37	402,657
2014	10,295,519.86	576,549	591,372	9,704,148	42.14	230,284
2015	8,999,647.24	313,188	321,241	8,678,406	41.60	208,616
2016	9,362,838.00	118,908	121,965	9,240,873	38.87	237,738
	240,599,823.37	76,027,640	77,982,246	162,617,577		4,465,932
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						36.4 1.86



## METROPOLITAN EDISON 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						
1943	437,235.72	372,787	341,072	96,164	12.71	7,566
1944	86,346.37	73,239	67,008	19,338	12.97	1,491
1945	156,810.39	132,301	121,045	35,765	13.25	2,699
1946	272,248.83	228,417	208,984	63,265	13.53	4,676
1947	296,710.54	247,457	226,404	70,307	13.83	5,084
1948	505,558.08	419,007	383,359	122,199	14.15	8,636
1949	398,185.58	327,906	300,009	98,177	14.47	6,785
1950	326,680.25	267,224	244,490	82,190	14.80	5,553
1951	150,962.26	122,612	112,181	38,781	15.15	2,560
1952	553,439.67	446,183	408,223	145,217	15.50	9,369
1953	548,939.20	439,206	401,840	147,099	15.87	9,269
1954	741,988.63	588,991	538,882	203,107	16.24	12,507
1955	802,214.80	631,503	577,777	224,438	16.62	13,504
1956	853,934.30	666,410	609,714	244,220	17.02	14,349
1957	907,700.93	702,107	642,374	265,327	17.42	15,231
1958	1,023,594.63	784,483	717,742	305,853	17.83	17,154
1959	1,147,220.22	870,740	796,660	350,560	18.26	19,198
1960	1,135,072.44	852,893	780,332	354,740	18.69	18,980
1961	1,219,908.70	907,246	830,061	389,848	19.13	20,379
1962	1,434,767.49	1,055,702	965,886	468,881	19.57	23,959
1963	1,453,058.71	1,057,246	967,299	485,760	20.03	24,252
1964	1,638,981.07	1,178,755	1,078,471	560,510	20.50	27,342
1965	1,825,935.54	1,297,692	1,187,289	638,647	20.96	30,470
1966	1,864,047.75	1,308,562	1,197,234	666,814	21.44	31,101
1967	2,137,205.07	1,481,083	1,355,078	782,127	21.93	35,665
1968	2,467,358.32	1,699,270	1,554,702	912,656	21.92	41,636
1969	2,735,876.30	1,858,207	1,700,117	1,035,759	22.43	46,177
1970	2,893,661.07	1,937,595	1,772,751	1,120,910	22.94	48,863
1971	3,446,877.22	2,274,250	2,080,765	1,366,112	23.46	58,232
1972	3,250,555.48	2,111,886	1,932,214	1,318,341	23.99	54,954
1973	4,237,330.73	2,709,349	2,478,847	1,758,484	24.53	71,687
1974	4,227,960.77	2,659,387	2,433,135	1,794,826	25.07	71,593
1975	2,926,420.79	1,821,697	1,666,713	1,259,708	25.17	50,048
1976	3,025,700.31	1,850,518	1,693,082	1,332,618	25.72	51,813
1977	2,941,998.14	1,766,376	1,616,099	1,325,899	26.29	50,434
1978	3,097,104.05	1,824,194	1,668,998	1,428,106	26.86	53,169
1979	2,861,843.40	1,652,715	1,512,108	1,349,735	27.44	49,189
1980	2,821,916.68	1,606,799	1,470,098	1,351,819	27.60	48,979
1981	2,649,799.51	1,476,998	1,351,340	1,298,460	28.19	46,061
1982	3,233,134.07	1,762,381	1,612,444	1,620,690	28.79	56,294
1983	4,698,976.00	2,502,675	2,289,756	2,409,220	29.40	81,946
1984	4,105,018.45	2,147,746	1,965,023	2,139,995	29.61	72,273
1985	5,744,577.31	2,931,458	2,682,060	3,062,517	30.23	101,307

## METROPOLITAN EDISON 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						
1986	6,777,558.48	3,369,802	3,083,111	3,694,447	30.85	119,755
1987	8,382,124.15	4,080,418	3,733,270	4,648,854	31.10	149,481
1988	8,556,940.55	4,048,289	3,703,874	4,853,067	31.74	152,901
1989	10,107,329.13	4,669,586	4,272,314	5,835,015	32.02	182,230
1990	9,777,624.43	4,378,420	4,005,919	5,771,705	32.67	176,667
1991	13,384,208.82	5,835,515	5,339,049	8,045,160	32.98	243,941
1992	9,682,649.38	4,080,268	3,733,133	5,949,516	33.64	176,858
1993	9,870,664.09	4,036,115	3,692,736	6,177,928	33.97	181,864
1994	8,884,685.18	3,498,789	3,201,124	5,683,561	34.64	164,075
1995	8,202,496.48	3,121,870	2,856,272	5,346,224	34.99	152,793
1996	5,461,279.98	2,004,290	1,833,772	3,627,508	35.36	102,588
1997	7,595,156.67	2,681,090	2,452,992	5,142,165	35.75	143,837
1998	9,808,171.22	3,321,047	3,038,504	6,769,667	36.14	187,318
1999	6,685,043.57	2,164,617	1,980,459	4,704,585	36.55	128,716
2000	5,175,271.97	1,597,089	1,461,214	3,714,058	36.97	100,461
2001	7,054,997.22	2,067,114	1,891,251	5,163,746	37.41	138,031
2002	4,098,645.77	1,135,325	1,038,735	3,059,911	37.85	80,843
2003	4,033,383.62	1,056,343	966,473	3,066,911	38.05	80,602
2004	5,023,205.89	1,230,685	1,125,983	3,897,223	38.52	101,174
2005	6,982,451.80	1,597,585	1,461,668	5,520,784	38.75	142,472
2006	6,869,070.72	1,456,930	1,332,979	5,536,092	39.00	141,951
2007	6,161,139.31	1,200,190	1,098,082	5,063,057	39.28	128,897
2008	11,402,042.59	2,025,003	1,852,723	9,549,320	39.35	242,676
2009	9,480,192.23	1,514,935	1,386,049	8,094,143	39.45	205,175
2010	7,959,427.05	1,122,279	1,026,799	6,932,628	39.59	175,111
2011	36,057,382.64	4,420,635	4,044,543	32,012,840	39.35	813,541
2012	18,581,932.39	1,913,939	1,751,107	16,830,825	39.17	429,687
2013	9,205,881.15	764,088	699,082	8,506,799	38.69	219,871
2014	14,440,047.92	892,395	816,473	13,623,575	37.98	358,704
2015	11,079,609.84	436,537	399,398	10,680,212	36.52	292,448
2016	11,859,413.00	179,077	163,842	11,695,571	32.61	358,650
	381,924,883.01	128,953,518	117,982,596	263,942,287		7,695,752

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.3 2.01

## METROPOLITAN EDISON 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 55-R0.5						
NET SALVAGE PERCENT.. 0						
1943	1,461,017.42	1,224,186	990,690	470,327	14.22	33,075
1944	37,505.42	31,272	25,307	12,198	14.45	844
1945	91,753.27	75,440	61,051	30,702	15.46	1,986
1946	139,769.72	114,304	92,502	47,268	15.71	3,009
1947	147,993.46	120,348	97,393	50,600	15.97	3,168
1948	251,302.24	203,128	164,384	86,918	16.25	5,349
1949	312,983.42	251,388	203,439	109,544	16.54	6,623
1950	159,597.84	127,359	103,067	56,531	16.83	3,359
1951	257,150.81	203,818	164,943	92,208	17.14	5,380
1952	189,171.50	148,859	120,466	68,706	17.47	3,933
1953	269,879.69	210,776	170,574	99,306	17.80	5,579
1954	422,831.69	327,695	265,192	157,640	18.15	8,685
1955	450,086.40	346,026	280,027	170,059	18.50	9,192
1956	447,360.38	341,023	275,978	171,382	18.87	9,082
1957	592,731.47	447,868	362,444	230,287	19.24	11,969
1958	623,661.46	466,998	377,925	245,736	19.62	12,525
1959	644,671.82	478,218	387,005	257,667	20.02	12,870
1960	672,846.92	494,206	399,943	272,904	20.42	13,365
1961	792,832.65	576,389	466,451	326,382	20.84	15,661
1962	890,184.01	640,398	518,251	371,933	21.26	17,494
1963	1,010,890.18	719,349	582,144	428,746	21.68	19,776
1964	898,642.94	632,195	511,613	387,030	22.13	17,489
1965	1,129,254.76	790,930	640,072	489,183	22.03	22,205
1966	1,296,073.96	896,624	725,606	570,468	22.50	25,354
1967	1,786,391.32	1,220,284	987,533	798,858	22.96	34,793
1968	1,683,782.19	1,135,206	918,682	765,100	23.44	32,641
1969	1,857,581.35	1,235,292	999,678	857,903	23.93	35,851
1970	2,062,026.54	1,361,556	1,101,859	960,168	23.92	40,141
1971	2,405,271.69	1,564,870	1,266,394	1,138,878	24.43	46,618
1972	2,218,023.42	1,421,309	1,150,215	1,067,808	24.94	42,815
1973	2,411,890.21	1,531,791	1,239,624	1,172,266	24.99	46,909
1974	2,401,071.20	1,500,189	1,214,050	1,187,021	25.52	46,513
1975	1,402,054.64	861,142	696,892	705,163	26.07	27,049
1976	1,641,130.77	996,987	806,826	834,305	26.17	31,880
1977	1,517,034.77	904,760	732,190	784,845	26.73	29,362
1978	1,416,910.11	834,560	675,380	741,530	26.86	27,607
1979	1,096,608.49	633,291	512,500	584,108	27.44	21,287
1980	1,735,184.43	988,014	799,565	935,619	27.60	33,899
1981	1,653,801.57	921,829	746,004	907,798	28.19	32,203
1982	1,923,031.57	1,054,975	853,754	1,069,278	28.39	37,664
1983	3,056,309.21	1,648,573	1,334,132	1,722,177	28.61	60,195
1984	2,881,551.66	1,517,137	1,227,765	1,653,787	29.23	56,578
1985	3,268,690.10	1,688,605	1,366,528	1,902,162	29.48	64,524

## METROPOLITAN EDISON 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 55-R0.5						
NET SALVAGE PERCENT.. 0						
1986	4,273,607.16	2,163,727	1,751,028	2,522,579	29.74	84,821
1987	4,116,771.38	2,040,272	1,651,120	2,465,651	30.02	82,134
1988	3,748,330.06	1,816,066	1,469,678	2,278,652	30.32	75,153
1989	4,790,768.54	2,266,034	1,833,821	2,956,948	30.64	96,506
1990	6,267,481.76	2,889,936	2,338,723	3,928,759	30.97	126,857
1991	7,246,760.62	3,252,346	2,632,009	4,614,752	31.32	147,342
1992	7,964,871.66	3,493,393	2,827,079	5,137,793	31.36	163,833
1993	7,639,893.99	3,250,011	2,630,119	5,009,775	31.75	157,788
1994	8,215,015.21	3,401,016	2,752,322	5,462,693	31.85	171,513
1995	6,083,070.93	2,432,620	1,968,633	4,114,438	32.26	127,540
1996	4,380,346.97	1,696,946	1,373,278	3,007,069	32.41	92,782
1997	5,921,818.24	2,217,129	1,794,244	4,127,574	32.58	126,690
1998	5,825,495.16	2,101,839	1,700,944	4,124,551	32.78	125,825
1999	6,740,493.32	2,335,581	1,890,103	4,850,390	33.01	146,937
2000	5,760,005.50	1,919,810	1,553,634	4,206,372	33.00	127,466
2001	5,134,861.22	1,639,561	1,326,839	3,808,022	33.04	115,255
2002	4,511,797.86	1,373,842	1,111,802	3,399,996	33.12	102,657
2003	3,239,900.99	936,007	757,477	2,482,424	33.23	74,704
2004	7,149,880.32	1,957,637	1,584,246	5,565,634	33.16	167,842
2005	11,105,508.20	2,860,779	2,315,127	8,790,381	33.14	265,250
2006	10,672,105.12	2,565,574	2,076,228	8,595,877	33.17	259,146
2007	19,939,416.07	4,450,478	3,601,614	16,337,802	33.06	494,186
2008	17,622,589.76	3,624,967	2,933,558	14,689,032	32.82	447,563
2009	20,997,024.63	3,936,942	3,186,028	17,810,997	32.50	548,031
2010	13,385,997.78	2,254,202	1,824,246	11,561,752	32.11	360,067
2011	48,072,219.01	7,138,725	5,777,118	42,295,101	31.54	1,340,999
2012	37,177,292.50	4,736,387	3,832,990	33,344,302	30.83	1,081,554
2013	16,077,736.86	1,681,731	1,360,966	14,716,771	29.95	491,378
2014	20,670,253.11	1,663,955	1,346,580	19,323,673	28.56	676,599
2015	13,674,679.30	732,963	593,161	13,081,518	26.51	493,456
2016	21,316,590.40	477,492	386,417	20,930,173	21.87	957,027
	411,331,122.30	112,197,135	90,797,170	320,533,952		10,745,402

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.8 2.61

## METROPOLITAN EDISON 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	259,796.74	232,960	251,791	8,006	8.47	945
1944	11,308.80	10,085	10,900	409	8.80	46
1945	31,526.61	27,951	30,210	1,317	9.15	144
1946	48,556.45	42,788	46,247	2,309	9.50	243
1947	53,993.04	47,282	51,104	2,889	9.87	293
1948	71,239.86	61,979	66,989	4,251	10.24	415
1949	90,807.74	78,458	84,800	6,008	10.62	566
1950	53,207.48	45,641	49,330	3,877	11.02	352
1951	119,665.86	101,118	109,292	10,374	12.02	863
1952	71,523.83	59,973	64,821	6,703	12.42	540
1953	80,905.94	67,298	72,738	8,168	12.84	636
1954	121,923.27	100,587	108,718	13,205	13.26	996
1955	100,321.34	81,441	88,024	12,297	14.26	862
1956	139,167.56	111,974	121,025	18,143	14.69	1,235
1957	137,893.04	109,942	118,829	19,064	15.13	1,260
1958	185,773.10	145,628	157,400	28,373	16.13	1,759
1959	200,015.23	155,252	167,802	32,213	16.58	1,943
1960	169,297.49	130,088	140,604	28,693	17.03	1,685
1961	103,850.23	78,386	84,722	19,128	18.03	1,061
1962	94,828.00	70,799	76,522	18,306	18.50	990
1963	98,881.43	73,004	78,905	19,976	18.96	1,054
1964	95,984.64	69,541	75,162	20,823	19.96	1,043
1965	106,969.78	76,569	82,758	24,212	20.45	1,184
1966	132,294.51	93,532	101,093	31,202	20.93	1,491
1967	141,711.90	98,206	106,144	35,568	21.93	1,622
1968	152,290.41	104,136	112,554	39,736	22.43	1,772
1969	162,410.44	108,783	117,576	44,834	23.42	1,914
1970	194,650.98	128,528	138,918	55,733	23.92	2,330
1971	183,629.62	118,643	128,234	55,396	24.92	2,223
1972	237,408.39	151,087	163,300	74,108	25.43	2,914
1973	268,133.94	167,959	181,536	86,598	25.94	3,338
1974	259,693.44	158,932	171,779	87,914	26.94	3,263
1975	123,968.24	74,083	80,071	43,897	27.94	1,571
1976	214,414.84	125,904	136,081	78,334	28.47	2,751
1977	246,239.48	141,046	152,447	93,792	29.46	3,184
1978	247,475.36	139,106	150,351	97,124	29.99	3,239
1979	187,951.80	102,904	111,222	76,730	30.99	2,476
1980	231,828.96	124,399	134,455	97,374	31.52	3,089
1981	194,906.71	101,702	109,923	84,984	32.53	2,612
1982	199,276.57	101,073	109,243	90,034	33.52	2,686
1983	343,697.61	170,405	184,180	159,518	34.07	4,682
1984	249,943.00	120,223	129,941	120,002	35.07	3,422
1985	372,861.75	173,828	187,879	184,983	36.07	5,128

## METROPOLITAN EDISON 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	645,459.14	291,360	314,912	330,547	37.07	8,917
1987	1,054,128.10	463,395	500,854	553,274	37.61	14,711
1988	1,226,718.32	520,865	562,969	663,749	38.62	17,187
1989	1,324,031.30	542,588	586,448	737,583	39.61	18,621
1990	1,305,141.37	515,270	556,922	748,219	40.62	18,420
1991	1,218,587.46	466,110	503,788	714,799	41.17	17,362
1992	1,259,642.60	462,919	500,339	759,304	42.17	18,006
1993	1,096,409.69	386,484	417,725	678,685	43.17	15,721
1994	1,639,269.40	553,253	597,975	1,041,294	44.17	23,575
1995	1,002,788.05	323,399	349,541	653,247	45.17	14,462
1996	616,602.64	189,605	204,932	411,671	46.17	8,916
1997	868,340.17	255,639	276,304	592,036	46.73	12,669
1998	1,227,373.76	342,928	370,649	856,725	47.72	17,953
1999	789,203.55	208,508	225,363	563,841	48.73	11,571
2000	1,059,892.52	264,125	285,476	774,417	49.72	15,576
2001	1,023,948.73	239,604	258,972	764,977	50.73	15,079
2002	931,427.88	203,983	220,472	710,956	51.72	13,746
2003	287,907.14	58,675	63,418	224,489	52.73	4,257
2005	5,869,864.58	1,019,008	1,101,380	4,768,485	54.73	87,127
2006	502,503.42	79,697	86,139	416,364	55.72	7,472
2007	2,522.35	362	391	2,131	56.73	38
2008	4,775,882.78	617,044	666,923	4,108,960	57.29	71,722
2009	23,006,203.98	2,622,707	2,834,714	20,171,490	58.29	346,054
2010	13,618,248.05	1,345,483	1,454,245	12,164,003	59.29	205,161
2011	14,093,340.20	1,178,203	1,273,443	12,819,897	60.29	212,637
2012	831,452.19	56,871	61,468	769,984	61.29	12,563
2013	40,206,089.58	2,138,964	2,311,867	37,894,223	62.29	608,352
2014	11,666,431.39	443,324	479,160	11,187,271	63.29	176,762
2015	5,407,373.40	123,288	133,254	5,274,119	64.29	82,036
2016	5,329,147.60	40,502	43,776	5,285,372	65.29	80,952
	150,678,156.75	20,437,386	22,089,439	128,588,718		2,233,447

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 57.6 1.48

## METROPOLITAN EDISON 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 60-R2						
NET SALVAGE PERCENT.. 0						
1943	829,735.72	725,687	627,273	202,463	10.54	19,209
1946	11,481.88	9,876	8,537	2,945	11.47	257
1948	16,519.99	14,032	12,129	4,391	12.15	361
1949	40,112.04	33,847	29,257	10,855	12.50	868
1950	39,793.91	33,343	28,821	10,973	12.87	853
1951	62,754.10	52,199	45,120	17,634	13.24	1,332
1952	99,859.43	82,444	71,263	28,596	13.62	2,100
1953	38,846.78	31,823	27,507	11,340	14.02	809
1954	192,246.43	157,411	136,064	56,182	13.83	4,062
1955	135,726.49	110,183	95,241	40,485	14.26	2,839
1956	145,856.92	117,356	101,441	44,416	14.69	3,024
1957	142,047.37	113,254	97,895	44,152	15.13	2,918
1958	151,043.20	119,294	103,116	47,927	15.57	3,078
1959	94,534.84	73,926	63,901	30,634	16.03	1,911
1960	115,227.74	89,186	77,091	38,137	16.50	2,311
1961	138,501.46	106,078	91,692	46,809	16.96	2,760
1962	131,123.44	99,339	85,867	45,256	17.44	2,595
1963	106,501.00	79,769	68,951	37,550	17.93	2,094
1964	89,303.38	66,102	57,138	32,165	18.43	1,745
1965	192,759.46	140,965	121,848	70,911	18.92	3,748
1966	314,916.78	227,433	196,590	118,327	19.43	6,090
1967	817,428.62	582,663	503,646	313,783	19.94	15,736
1968	337,500.36	238,984	206,574	130,926	19.99	6,550
1969	379,104.07	264,690	228,794	150,310	20.53	7,321
1970	399,598.92	275,004	237,710	161,889	21.07	7,683
1971	488,792.41	331,401	286,458	202,334	21.61	9,363
1972	717,098.69	478,663	413,749	303,350	22.17	13,683
1973	1,255,778.45	824,795	712,941	542,837	22.73	23,882
1974	550,420.89	355,572	307,351	243,070	23.29	10,437
1975	326,678.68	207,441	179,309	147,370	23.86	6,176
1976	200,220.80	124,878	107,943	92,278	24.44	3,776
1977	318,411.98	196,205	169,597	148,815	24.60	6,049
1978	375,987.74	227,247	196,429	179,559	25.20	7,125
1979	368,875.89	218,559	188,919	179,957	25.79	6,978
1980	358,492.35	208,069	179,852	178,640	26.39	6,769
1981	344,878.84	195,891	169,325	175,554	27.00	6,502
1982	258,271.11	143,444	123,991	134,280	27.61	4,863
1983	409,913.45	223,813	193,461	216,452	27.85	7,772
1985	858,211.76	446,098	385,601	472,611	29.10	16,241
1986	1,080,310.11	546,961	472,785	607,525	29.74	20,428
1988	1,275,732.42	614,393	531,072	744,660	30.67	24,280
1989	1,024,705.32	479,050	414,084	610,621	31.32	19,496
1991	1,542,593.00	680,592	588,294	954,299	32.30	29,545

## METROPOLITAN EDISON 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 60-R2						
NET SALVAGE PERCENT.. 0						
1992	1,098,095.22	468,118	404,635	693,460	32.97	21,033
1994	709,687.42	282,598	244,274	465,413	34.00	13,689
1995	994,720.35	380,679	329,053	665,667	34.68	19,195
1996	386,759.14	141,941	122,692	264,067	35.36	7,468
1997	752,540.26	265,647	229,621	522,919	35.75	14,627
1998	1,286,137.91	433,043	374,316	911,822	36.45	25,016
1999	796,839.79	256,582	221,786	575,054	36.85	15,605
2000	1,381,842.30	421,738	364,544	1,017,298	37.56	27,085
2001	1,671,597.61	484,429	418,734	1,252,864	37.98	32,987
2002	1,265,226.99	346,672	299,658	965,569	38.41	25,138
2003	421,529.39	108,670	93,933	327,596	38.86	8,430
2004	74,874.00	17,970	15,533	59,341	39.58	1,499
2005	29,151.28	6,504	5,622	23,529	40.05	587
2006	7,246.96	1,491	1,289	5,958	40.52	147
2007	19,681.75	3,720	3,216	16,466	40.75	404
2008	105,706.31	18,055	15,606	90,100	41.25	2,184
2009	2,715.82	413	357	2,359	41.76	56
2010	34,540.30	4,625	3,998	30,542	42.04	726
2011	2,102,382.23	241,774	208,986	1,893,396	42.34	44,719
2012	275,069.05	26,352	22,778	252,291	42.45	5,943
2013	208,049.12	15,874	13,721	194,328	42.37	4,586
2014	155,007.34	8,680	7,503	147,504	42.14	3,500
2015	535,826.98	18,647	16,118	519,709	41.60	12,493
	31,093,125.74	14,302,182	12,362,600	18,730,526		612,736

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.6 1.97



## METROPOLITAN EDISON 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 45-R2.5						
NET SALVAGE PERCENT.. 0						
1944	5,231.46	5,044	5,231			
1945	108,204.42	103,671	108,204			
1947	8,726.73	8,310	8,727			
1948	11,962.53	11,391	11,963			
1949	43,605.22	41,207	43,605			
1950	31,027.04	29,299	31,027			
1951	26,182.08	24,522	26,182			
1958	861.43	786	846	15	5.60	3
1959	63.94	58	62	2	6.19	
1960	261.39	235	253	8	6.39	1
1962	65.06	58	62	3	6.85	
1963	731.23	646	695	36	7.10	5
1964	576.48	505	544	32	7.38	4
1965	79,629.34	69,309	74,616	5,013	7.67	654
1966	80,963.66	69,920	75,274	5,690	7.98	713
1967	192,384.28	164,758	177,373	15,011	8.30	1,809
1968	212,075.66	180,010	193,793	18,283	8.64	2,116
1969	192,392.03	161,763	174,149	18,243	8.99	2,029
1970	266,099.22	221,501	238,461	27,638	9.36	2,953
1971	559,668.87	460,943	496,236	63,433	9.75	6,506
1972	544,756.07	443,649	477,618	67,138	10.14	6,621
1973	754,048.90	606,859	653,324	100,725	10.55	9,547
1974	829,346.05	659,164	709,634	119,712	10.97	10,913
1975	467,776.26	366,924	395,018	72,758	11.41	6,377
1976	555,722.30	429,907	462,823	92,899	11.85	7,840
1977	717,357.78	546,914	588,789	128,569	12.31	10,444
1978	708,332.82	531,816	572,535	135,798	12.78	10,626
1979	868,470.15	641,626	690,753	177,717	13.26	13,402
1980	758,929.92	551,287	593,497	165,433	13.75	12,031
1981	692,934.80	494,478	532,338	160,597	14.25	11,270
1982	761,638.29	533,451	574,295	187,343	14.76	12,693
1983	903,549.82	620,558	668,072	235,478	15.28	15,411
1984	1,158,468.27	775,595	834,980	323,488	16.04	20,168
1985	2,232,173.75	1,462,520	1,574,500	657,674	16.58	39,667
1986	2,797,873.52	1,792,038	1,929,248	868,626	17.12	50,738
1987	3,335,296.01	2,085,894	2,245,603	1,089,693	17.67	61,669
1988	3,734,996.53	2,277,974	2,452,390	1,282,607	18.23	70,357
1989	4,482,192.62	2,662,422	2,866,274	1,615,919	18.80	85,953
1990	5,963,595.64	3,445,169	3,708,953	2,254,643	19.37	116,399
1991	6,701,756.23	3,742,261	4,028,792	2,672,964	20.16	132,588
1992	4,692,327.91	2,540,426	2,734,937	1,957,391	20.75	94,332
1993	4,004,357.94	2,098,284	2,258,942	1,745,416	21.35	81,753
1994	5,100,409.91	2,581,827	2,779,508	2,320,902	21.95	105,736

## METROPOLITAN EDISON 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 45-R2.5						
NET SALVAGE PERCENT.. 0						
1995	4,504,681.37	2,198,285	2,366,600	2,138,081	22.56	94,773
1996	2,418,378.45	1,135,187	1,222,104	1,196,274	23.17	51,630
1997	4,641,246.75	2,081,599	2,240,980	2,400,267	23.98	100,095
1998	7,705,006.09	3,306,989	3,560,193	4,144,813	24.60	168,488
1999	4,562,657.18	1,868,408	2,011,465	2,551,192	25.24	101,077
2000	4,502,557.31	1,753,296	1,887,540	2,615,017	25.87	101,083
2001	4,390,664.34	1,619,716	1,743,732	2,646,932	26.52	99,809
2002	3,730,275.79	1,298,136	1,397,530	2,332,746	27.17	85,857
2003	5,200,097.78	1,698,872	1,828,949	3,371,149	27.82	121,177
2004	7,287,987.36	2,222,836	2,393,031	4,894,956	28.48	171,873
2005	7,893,874.05	2,233,177	2,404,163	5,489,711	29.15	188,326
2006	12,672,835.05	3,300,006	3,552,676	9,120,159	29.82	305,840
2007	7,252,125.09	1,728,907	1,861,283	5,390,842	30.34	177,681
2008	6,551,265.86	1,408,522	1,516,367	5,034,899	31.03	162,259
2009	5,957,342.60	1,139,044	1,226,256	4,731,087	31.72	149,152
2010	7,802,381.21	1,308,459	1,408,643	6,393,738	32.26	198,194
2011	20,670,190.60	2,968,239	3,195,507	17,474,684	32.81	532,602
2012	12,541,623.83	1,489,945	1,604,025	10,937,599	33.38	327,669
2013	12,149,395.70	1,139,613	1,226,869	10,922,527	33.81	323,056
2014	13,236,433.23	902,725	971,843	12,264,590	34.13	359,349
2015	14,546,292.64	610,944	657,722	13,888,571	34.21	405,980
2016	14,150,708.00	209,430	225,465	13,925,243	33.17	419,814
	238,955,043.84	71,067,314	76,503,069	162,451,975		5,649,112
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.8 2.36

## METROPOLITAN EDISON 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 38-R2						
NET SALVAGE PERCENT.. 0						
1965	217.89	199	179	39	4.99	8
1968	1,209,890.40	1,079,706	970,563	239,327	5.85	40,911
1969	1,311,870.01	1,159,037	1,041,875	269,995	6.26	43,130
1970	1,691,397.04	1,478,619	1,329,151	362,246	6.69	54,147
1971	1,644,675.67	1,429,223	1,284,748	359,928	6.86	52,468
1972	2,375,755.81	2,040,299	1,834,053	541,703	7.32	74,003
1973	3,174,832.18	2,706,862	2,433,236	741,596	7.52	98,616
1974	3,675,482.15	3,108,723	2,794,474	881,008	7.75	113,678
1975	1,224,510.80	1,021,487	918,229	306,282	8.25	37,125
1976	1,815,910.75	1,500,305	1,348,645	467,266	8.52	54,843
1977	2,876,635.37	2,340,718	2,104,104	772,531	9.04	85,457
1978	4,029,075.84	3,241,794	2,914,094	1,114,982	9.35	119,249
1979	3,287,333.23	2,613,430	2,349,249	938,084	9.67	97,010
1980	2,887,047.47	2,255,073	2,027,117	859,930	10.23	84,060
1981	2,333,799.91	1,797,959	1,616,210	717,590	10.58	67,825
1982	2,789,725.21	2,117,401	1,903,361	886,364	10.95	80,946
1983	3,555,707.76	2,644,380	2,377,070	1,178,638	11.55	102,047
1984	5,746,953.28	4,202,172	3,777,391	1,969,562	11.95	164,817
1985	4,586,624.83	3,294,114	2,961,125	1,625,500	12.36	131,513
1986	6,805,439.08	4,774,016	4,291,430	2,514,009	12.98	193,683
1987	7,722,750.11	5,308,618	4,771,991	2,950,759	13.42	219,878
1988	8,531,730.15	5,738,442	5,158,366	3,373,364	13.87	243,213
1989	8,458,265.30	5,558,772	4,996,858	3,461,407	14.34	241,381
1990	8,837,281.11	5,667,348	5,094,458	3,742,823	14.82	252,552
1991	7,199,068.39	4,479,260	4,026,469	3,172,599	15.48	204,948
1992	5,614,756.71	3,398,051	3,054,555	2,560,202	15.98	160,213
1993	6,679,491.93	3,924,202	3,527,520	3,151,972	16.50	191,029
1994	7,419,983.53	4,223,455	3,796,523	3,623,461	17.03	212,769
1995	7,175,989.32	3,949,665	3,550,409	3,625,580	17.56	206,468
1996	5,533,684.42	2,938,386	2,641,356	2,892,328	18.11	159,709
1997	7,455,524.01	3,809,027	3,423,987	4,031,537	18.67	215,937
1998	6,947,256.15	3,405,545	3,061,292	3,885,964	19.24	201,973
1999	7,027,826.26	3,296,051	2,962,866	4,064,960	19.81	205,197
2000	9,976,999.01	4,461,714	4,010,697	5,966,302	20.40	292,466
2001	9,691,839.43	4,130,662	3,713,110	5,978,729	20.87	286,475
2002	8,399,687.01	3,385,914	3,043,645	5,356,042	21.47	249,466
2003	9,959,751.25	3,778,730	3,396,753	6,562,998	22.09	297,103
2004	17,466,378.23	6,221,524	5,592,615	11,873,763	22.59	525,620
2005	24,884,669.17	8,271,664	7,435,514	17,449,155	23.10	755,375
2006	18,160,165.41	5,586,067	5,021,394	13,138,771	23.63	556,021
2007	22,889,487.33	6,459,413	5,806,456	17,083,031	24.17	706,787
2008	19,710,854.86	5,042,037	4,532,357	15,178,498	24.72	614,017
2009	18,711,441.54	4,294,276	3,860,185	14,851,257	25.18	589,804

## METROPOLITAN EDISON 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 38-R2						
NET SALVAGE PERCENT.. 0						
2010	12,833,458.51	2,594,925	2,332,614	10,500,845	25.65	409,390
2011	36,466,213.35	6,359,708	5,716,831	30,749,382	26.04	1,180,852
2012	14,153,433.30	2,057,909	1,849,883	12,303,550	26.46	464,987
2013	11,347,628.23	1,314,055	1,181,222	10,166,406	26.71	380,622
2014	10,072,070.41	858,140	771,394	9,300,676	26.83	346,652
2015	11,124,870.05	591,843	532,016	10,592,854	26.67	397,182
2016	11,841,209.00	229,719	206,498	11,634,711	25.21	461,512
	419,316,648.16	166,140,639	149,346,138	269,970,510		12,925,134
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.9						3.08

## METROPOLITAN EDISON 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 42-R1						
NET SALVAGE PERCENT.. 0						
1950	3,175.76	2,936	2,417	759	5.44	140
1951	6,584.30	6,038	4,971	1,613	5.93	272
1952	14,681.56	13,447	11,070	3,612	5.92	610
1953	32,513.87	29,523	24,305	8,209	6.43	1,277
1954	45,410.70	41,151	33,878	11,533	6.47	1,783
1955	61,229.67	54,978	45,261	15,969	6.99	2,285
1956	76,647.19	68,630	56,501	20,146	7.07	2,850
1957	84,264.95	74,709	61,505	22,760	7.61	2,991
1958	95,195.49	84,096	69,233	25,962	7.72	3,363
1959	102,291.07	89,402	73,602	28,689	8.29	3,461
1960	122,156.24	106,288	87,503	34,653	8.44	4,106
1961	128,354.52	110,411	90,898	37,457	9.02	4,153
1962	130,724.37	111,848	92,081	38,643	9.20	4,200
1963	151,204.96	128,615	105,884	45,321	9.40	4,821
1964	173,172.97	145,465	119,756	53,417	10.00	5,342
1965	215,692.41	179,952	148,148	67,544	10.23	6,603
1966	274,137.33	227,041	186,915	87,222	10.48	8,323
1967	336,022.90	274,464	225,957	110,066	11.10	9,916
1968	392,445.55	317,881	261,700	130,746	11.38	11,489
1969	420,697.22	337,736	278,046	142,651	11.67	12,224
1970	438,612.09	348,784	287,142	151,470	11.98	12,644
1971	436,756.93	343,815	283,051	153,706	12.30	12,496
1972	463,129.10	358,601	295,224	167,905	12.97	12,946
1973	544,593.36	416,941	343,253	201,340	13.32	15,116
1974	514,875.35	389,503	320,664	194,211	13.68	14,197
1975	463,063.08	345,908	284,774	178,289	14.06	12,681
1976	542,460.48	399,848	329,181	213,279	14.45	14,760
1977	588,650.50	427,831	352,218	236,432	14.85	15,921
1978	692,342.31	495,786	408,163	284,179	15.26	18,622
1979	741,047.09	522,438	430,105	310,942	15.69	19,818
1980	751,245.94	520,989	428,912	322,334	16.13	19,984
1981	775,197.29	531,165	437,290	337,907	16.31	20,718
1982	788,213.08	530,310	436,586	351,627	16.78	20,955
1983	770,201.49	508,333	418,493	351,708	17.26	20,377
1984	743,812.81	481,098	396,071	347,742	17.75	19,591
1985	790,712.48	503,130	414,209	376,503	18.00	20,917
1986	869,090.96	540,748	445,179	423,912	18.52	22,889
1987	1,018,136.69	621,674	511,803	506,334	18.81	26,918
1988	1,134,464.09	675,687	556,270	578,194	19.35	29,881
1989	1,683,808.21	981,660	808,166	875,642	19.67	44,517
1990	1,597,686.89	906,048	745,918	851,769	20.23	42,104
1991	1,316,946.09	728,798	599,994	716,952	20.58	34,837
1992	1,162,798.36	626,748	515,980	646,818	20.95	30,874

## METROPOLITAN EDISON 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 42-R1						
NET SALVAGE PERCENT.. 0						
1993	1,232,914.33	643,211	529,533	703,381	21.55	32,639
1994	1,759,251.25	890,533	733,145	1,026,106	21.95	46,747
1995	1,988,617.56	974,820	802,535	1,186,083	22.36	53,045
1996	2,555,331.18	1,215,316	1,000,527	1,554,804	22.60	68,797
1997	2,229,483.24	1,021,549	841,006	1,388,477	23.06	60,211
1998	2,324,560.39	1,023,504	842,615	1,481,945	23.52	63,008
1999	1,852,039.89	784,339	645,719	1,206,321	23.82	50,643
2000	1,414,587.59	574,181	472,703	941,885	24.15	39,001
2001	1,583,540.23	613,622	505,174	1,078,366	24.50	44,015
2002	1,464,121.58	539,236	443,934	1,020,188	24.87	41,021
2003	639,353.33	223,518	184,015	455,338	25.11	18,134
2004	49,886.12	16,462	13,553	36,333	25.38	1,432
2005	13,920.47	4,307	3,546	10,374	25.67	404
2006	1,198,646.87	346,169	284,989	913,658	25.86	35,331
2007	918,259.95	245,175	201,844	716,416	26.09	27,459
2008	1,694,956.42	414,925	341,593	1,353,363	26.22	51,616
2009	4,163,764.15	924,356	760,990	3,402,774	26.28	129,482
2010	1,646,789.34	326,394	268,709	1,378,080	26.29	52,418
2011	2,229,022.09	386,067	317,835	1,911,187	26.25	72,807
2012	3,775,580.06	557,276	458,786	3,316,794	25.99	127,618
2013	2,735,117.56	328,214	270,207	2,464,911	25.66	96,060
2014	2,803,444.82	255,113	210,025	2,593,420	24.97	103,861
2015	2,830,853.77	168,719	138,901	2,691,953	23.69	113,632
2016	1,934,334.00	46,231	38,060	1,896,274	20.42	92,864
	66,732,823.89	27,133,691	22,338,221	44,394,603		2,016,217
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.0 3.02

## METROPOLITAN EDISON 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 52-R3						
NET SALVAGE PERCENT.. 0						
1949	234.49	218	234			
1950	360.43	336	360			
1951	619.42	572	619			
1952	1,356.03	1,251	1,356			
1953	1,453.15	1,329	1,453			
1954	2,829.91	2,582	2,830			
1955	4,201.42	3,798	4,201			
1956	5,793.20	5,222	5,793			
1957	9,284.40	8,286	9,284			
1958	6,720.49	5,976	6,720			
1959	9,434.45	8,300	9,434			
1960	10,447.20	9,150	10,409	38	8.01	5
1961	7,970.39	6,945	7,901	69	8.19	8
1962	11,208.16	9,651	10,979	229	8.79	26
1963	8,580.03	7,345	8,356	224	9.00	25
1964	17,246.36	14,577	16,583	663	9.61	69
1965	58,402.02	49,023	55,769	2,633	9.85	267
1966	72,713.94	60,222	68,509	4,205	10.48	401
1967	82,651.71	67,915	77,261	5,391	10.74	502
1968	149,924.70	121,439	138,150	11,775	11.38	1,035
1969	152,860.23	122,716	139,603	13,257	11.67	1,136
1970	167,312.88	132,261	150,461	16,852	12.32	1,368
1971	189,175.30	148,049	168,422	20,753	12.64	1,642
1972	280,327.11	215,796	245,491	34,836	13.31	2,617
1973	448,813.79	339,707	386,453	62,361	13.97	4,464
1974	414,854.22	310,311	353,012	61,842	14.32	4,319
1975	422,332.69	310,246	352,938	69,395	14.99	4,629
1976	459,576.81	333,193	379,043	80,534	15.36	5,243
1977	462,258.47	328,666	373,893	88,365	16.06	5,502
1978	644,668.64	449,205	511,019	133,650	16.75	7,979
1979	787,433.35	540,337	614,691	172,742	17.15	10,072
1980	703,935.45	472,763	537,818	166,117	17.85	9,306
1981	705,828.42	463,588	527,381	178,447	18.55	9,620
1982	642,730.46	412,440	469,195	173,535	19.26	9,010
1983	790,189.54	497,661	566,142	224,048	19.69	11,379
1984	1,309,066.20	804,028	914,668	394,398	20.41	19,324
1985	1,676,994.53	1,003,681	1,141,794	535,201	21.13	25,329
1986	2,066,147.73	1,203,738	1,369,380	696,768	21.85	31,889
1987	2,390,642.06	1,361,232	1,548,547	842,095	22.31	37,745
1988	3,492,352.48	1,930,922	2,196,630	1,295,722	23.05	56,214
1989	4,757,342.88	2,550,887	2,901,906	1,855,437	23.78	78,025
1990	5,762,118.88	2,992,845	3,404,681	2,357,438	24.52	96,143
1991	5,361,154.54	2,693,444	3,064,080	2,297,075	25.26	90,937

## METROPOLITAN EDISON 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 52-R3						
NET SALVAGE PERCENT.. 0						
1992	5,033,025.48	2,441,521	2,777,491	2,255,534	26.01	86,718
1993	5,335,054.51	2,494,671	2,837,954	2,497,101	26.75	93,350
1994	5,969,219.97	2,699,281	3,070,720	2,898,500	27.25	106,367
1995	4,863,313.90	2,112,137	2,402,781	2,460,533	28.00	87,876
1996	5,607,772.54	2,333,955	2,655,123	2,952,650	28.76	102,665
1997	4,827,031.92	1,920,193	2,184,425	2,642,607	29.52	89,519
1998	5,576,591.19	2,114,643	2,405,632	3,170,959	30.28	104,721
1999	5,807,132.45	2,093,471	2,381,547	3,425,585	31.04	110,360
2000	4,867,084.44	1,662,596	1,891,380	2,975,704	31.81	93,546
2001	4,827,650.30	1,556,434	1,770,610	3,057,040	32.58	93,832
2002	4,097,216.34	1,241,457	1,412,290	2,684,926	33.35	80,508
2003	1,861,463.54	527,725	600,343	1,261,121	34.12	36,961
2004	11,925.99	3,146	3,579	8,347	34.89	239
2006	1,598,801.88	357,492	406,685	1,192,117	36.45	32,706
2007	2,000,051.12	404,810	460,515	1,539,536	37.45	41,109
2008	1,625,505.49	295,679	336,366	1,289,139	38.23	33,721
2011	10,530,422.70	1,257,332	1,430,350	9,100,073	40.58	224,250
	108,988,812.32	45,518,396	51,781,240	57,207,572		1,944,678
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						29.4 1.78



## METROPOLITAN EDISON 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						
2008	375,889.60	218,242	207,754	168,136	6.14	27,384
2013	1,045,084.30	267,751	254,884	790,200	10.16	77,776
2014	1,245,709.24	228,961	217,958	1,027,751	11.10	92,590
2015	8,560,439.91	945,073	899,656	7,660,784	12.09	633,646
2016	19,862,078.40	730,924	695,799	19,166,279	13.09	1,464,192
	31,089,201.45	2,390,951	2,276,051	28,813,150		2,295,588
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.6 7.38

## METROPOLITAN EDISON 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						
2014	774,772.01	212,442	187,895	586,877	6.62	88,652
2016	4,965,519.60	274,097	242,425	4,723,095	8.55	552,409
	5,740,291.61	486,539	430,320	5,309,972		641,061
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.3						11.17

## METROPOLITAN EDISON 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 34-R0.5						
NET SALVAGE PERCENT.. 0						
1962	13,791.22	12,477	13,791			
1963	37,573.77	33,771	37,574			
1964	16,854.50	15,043	16,854			
1965	21,140.91	18,727	21,141			
1966	10,795.13	9,431	10,795			
1972	6,171.51	5,108	6,172			
1973	8,951.35	7,320	8,907	44	9.69	5
1974	7,013.28	5,693	6,927	86	9.85	9
1975	2,923.20	2,341	2,849	74	10.31	7
1976	3,444.94	2,735	3,328	117	10.52	11
1977	4,625.70	3,618	4,402	224	11.01	20
1978	5,316.11	4,114	5,006	310	11.25	28
1979	8,472.41	6,449	7,847	625	11.76	53
1980	11,185.58	8,410	10,234	952	12.04	79
1981	15,846.99	11,758	14,307	1,540	12.34	125
1982	12,798.93	9,318	11,338	1,461	12.89	113
1983	12,903.32	9,250	11,256	1,647	13.23	124
1984	14,322.24	10,100	12,290	2,032	13.59	150
1985	20,442.34	14,167	17,239	3,203	13.95	230
1986	15,653.89	10,648	12,957	2,697	14.34	188
1987	13,517.73	9,051	11,013	2,505	14.56	172
1988	18,316.89	12,007	14,610	3,707	14.98	247
1989	50,244.73	32,197	39,178	11,067	15.42	718
1990	147,147.21	92,408	112,445	34,702	15.70	2,210
1991	185,896.67	114,252	139,025	46,872	15.99	2,931
1992	220,679.94	131,922	160,526	60,154	16.48	3,650
1993	368,579.07	214,808	261,384	107,195	16.82	6,373
1994	138,321.09	78,428	95,433	42,888	17.18	2,496
1995	154,294.28	84,924	103,338	50,956	17.56	2,902
1996	141,887.52	75,910	92,369	49,519	17.82	2,779
1997	91,615.67	47,521	57,825	33,791	18.09	1,868
1998	295,803.66	147,754	179,791	116,013	18.54	6,257
1999	57,585.93	27,814	33,845	23,741	18.73	1,268
2000	50,596.49	23,457	28,543	22,053	19.09	1,155
2001	48,958.22	21,777	26,499	22,459	19.34	1,161
2002	24,706.97	10,496	12,772	11,935	19.63	608
2003	51,832.24	20,992	25,544	26,288	19.83	1,326
2004	221,987.78	85,199	103,672	118,316	20.07	5,895
2005	158,470.54	57,398	69,843	88,628	20.25	4,377
2006	185,453.85	63,091	76,771	108,683	20.36	5,338
2007	51,764.15	16,378	19,929	31,835	20.53	1,551
2008	76,244.37	22,294	27,128	49,116	20.57	2,388
2009	63,551.39	17,019	20,709	42,842	20.51	2,089

## METROPOLITAN EDISON 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 34-R0.5						
NET SALVAGE PERCENT.. 0						
2010	111,006.24	26,775	32,581	78,425	20.45	3,835
2011	121,919.98	26,018	31,659	90,261	20.27	4,453
2012	180,733.82	33,183	40,378	140,356	20.01	7,014
2013	67,104.80	10,193	12,403	54,702	19.54	2,799
2014	95,679.49	11,242	13,680	81,999	18.78	4,366
2015	63,149.40	4,982	6,062	57,087	17.51	3,260
	3,707,277.44	1,719,968	2,084,169	1,623,108		86,628
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						18.7 2.34

## METROPOLITAN EDISON 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-S1.5						
NET SALVAGE PERCENT.. 0						
1997	403,401.79	282,381	324,946	78,456	8.36	9,385
1998	8,805.95	5,963	6,862	1,944	8.82	220
	412,207.74	288,344	331,808	80,400		9,605
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.4 2.33

## METROPOLITAN EDISON 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 15-S2						
NET SALVAGE PERCENT.. 0						
1997	255,519.19	230,197	221,089	34,430	2.15	16,014
1998	21,188.73	18,777	18,034	3,155	2.38	1,326
2011	203,908.60	81,869	78,630	125,279	8.20	15,278
	480,616.52	330,843	317,753	162,864		32,618
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.0						6.79

## METROPOLITAN EDISON 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 29-R0.5						
NET SALVAGE PERCENT.. 0						
1943	31,686.74	31,687	31,687			
1951	569.24	569	569			
1952	3,651.65	3,652	3,652			
1953	4,212.96	4,213	4,213			
1954	10,296.95	10,297	10,297			
1955	3,826.42	3,826	3,826			
1956	6,805.88	6,806	6,806			
1957	3,981.74	3,982	3,982			
1958	11,020.73	11,021	11,021			
1959	5,541.78	5,542	5,542			
1960	13,666.32	13,513	9,867	3,799	0.64	3,799
1961	18,259.93	17,939	13,098	5,162	0.99	5,162
1962	8,079.03	7,837	5,722	2,357	1.68	1,403
1963	10,321.96	9,940	7,258	3,064	2.06	1,487
1964	21,689.14	20,724	15,132	6,557	2.45	2,676
1965	65,785.14	62,338	45,517	20,268	2.85	7,112
1966	21,433.59	20,133	14,700	6,734	3.26	2,066
1967	45,514.63	42,356	30,927	14,588	3.69	3,953
1968	54,852.55	50,547	36,908	17,945	4.13	4,345
1969	83,688.98	76,324	55,729	27,960	4.58	6,105
1970	35,182.89	31,904	23,295	11,888	4.78	2,487
1971	31,300.00	28,057	20,486	10,814	5.26	2,056
1972	37,701.17	33,554	24,500	13,201	5.50	2,400
1973	59,591.54	52,363	38,234	21,358	6.00	3,560
1974	21,245.68	18,509	13,515	7,731	6.28	1,231
1975	10,803.45	9,326	6,810	3,993	6.58	607
1976	13,449.99	11,494	8,392	5,058	6.89	734
1977	13,108.22	11,080	8,090	5,018	7.23	694
1978	12,054.07	10,070	7,353	4,701	7.59	619
1979	26,054.51	21,495	15,695	10,360	7.95	1,303
1980	27,228.65	22,164	16,183	11,046	8.34	1,324
1981	29,875.24	23,969	17,501	12,374	8.75	1,414
1982	40,045.40	31,636	23,099	16,946	9.17	1,848
1983	30,898.29	24,119	17,611	13,287	9.42	1,411
1984	46,444.37	35,623	26,011	20,433	9.87	2,070
1985	37,596.57	28,423	20,753	16,844	10.17	1,656
1986	81,293.21	60,498	44,173	37,120	10.48	3,542
1987	149,230.21	109,177	79,717	69,513	10.82	6,424
1988	82,194.15	59,032	43,103	39,091	11.18	3,497
1989	117,345.11	82,611	60,320	57,025	11.56	4,933
1990	148,488.59	102,309	74,702	73,787	11.96	6,169
1991	191,168.81	128,695	93,968	97,201	12.38	7,851
1992	159,544.67	105,140	76,769	82,776	12.68	6,528

## METROPOLITAN EDISON 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 29-R0.5						
NET SALVAGE PERCENT.. 0						
1993	359,363.98	230,568	168,352	191,012	13.13	14,548
1994	453,968.11	283,957	207,335	246,633	13.47	18,310
1995	135,725.07	82,575	60,293	75,432	13.84	5,450
1996	126,146.84	74,729	54,564	71,583	14.10	5,077
1997	175,836.25	100,807	73,606	102,230	14.51	7,045
1998	427,229.35	237,112	173,131	254,098	14.83	17,134
1999	536,259.26	287,167	209,679	326,580	15.18	21,514
2000	343,558.64	176,864	129,140	214,419	15.55	13,789
2001	390,879.00	193,251	141,105	249,774	15.85	15,759
2002	219,739.38	103,871	75,843	143,896	16.17	8,899
2003	309,755.01	139,669	101,981	207,774	16.44	12,638
2004	566,423.82	242,883	177,344	389,080	16.65	23,368
2005	448,286.69	181,466	132,500	315,787	16.91	18,675
2006	662,222.55	251,711	183,790	478,433	17.12	27,946
2007	262,301.58	92,960	67,876	194,426	17.31	11,232
2008	374,720.45	122,946	89,771	284,949	17.41	16,367
2009	403,683.73	121,105	88,426	315,258	17.50	18,015
2010	513,899.63	138,958	101,462	412,438	17.54	23,514
2011	1,857,219.53	445,361	325,186	1,532,034	17.44	87,846
2012	695,676.09	144,005	105,147	590,529	17.24	34,253
2013	860,815.22	147,630	107,794	753,021	16.91	44,531
2014	645,539.57	85,857	62,690	582,850	16.30	35,758
2015	591,857.40	53,030	38,721	553,136	15.25	36,271
2016	718,995.00	27,609	20,159	698,836	12.54	55,729
	13,906,832.30	5,410,585	3,972,628	9,934,204		676,134
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					14.7	4.86



## METROPOLITAN EDISON 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						
1948	203.91	172	204			
1949	472.07	395	472			
1962	1,489.00	1,104	1,457	32	19.03	2
1963	281.19	206	272	9	19.49	
1969	1.00	1	1			
1972	15,551.46	10,034	13,246	2,305	24.47	94
1990	54.56	23	30	25	35.61	1
1996	24.33	8	11	13	39.38	
	18,077.52	11,943	15,693	2,385		97
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					24.6	0.54

## METROPOLITAN EDISON 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 40-R1.5						
NET SALVAGE PERCENT.. 0						
1923	80,033.55	80,034	80,034			
1926	206.46	206	206			
1928	96,200.28	96,200	96,200			
1936	163.90	164	164			
1938	44,312.15	44,179	44,312			
1943	100.16	97	99	1	2.26	
1944	6,809.62	6,566	6,679	131	2.69	49
1946	2,419.92	2,320	2,360	60	3.03	20
1947	6,594.83	6,325	6,434	161	2.96	54
1948	388.31	370	376	12	3.44	3
1949	19.76	19	19			
1954	175.00	163	166	9	4.62	2
1955	76,603.00	70,666	71,880	4,723	5.17	914
1956	37,478.30	34,465	35,057	2,421	5.29	458
1957	1,934.89	1,773	1,803	131	5.44	24
1958	170.00	155	158	12	5.60	2
1959	687.48	621	632	56	6.19	9
1960	510.65	459	467	44	6.39	7
1961	246.48	220	224	23	6.61	3
1962	3,385.41	3,008	3,060	326	6.85	48
1963	12,418.26	10,963	11,151	1,267	7.10	178
1964	1,350.10	1,184	1,204	146	7.38	20
1965	343.73	299	304	40	7.67	5
1966	2,737.97	2,365	2,406	332	7.98	42
1967	341,543.77	292,498	297,523	44,021	8.30	5,304
1968	407,752.30	346,100	352,046	55,706	8.64	6,447
1969	449,637.94	378,056	384,551	65,087	8.99	7,240
1970	2,379.58	1,981	2,015	365	9.36	39
1971	888.72	736	749	140	9.45	15
1972	263,219.15	215,524	219,227	43,992	9.85	4,466
1973	12,600.41	10,195	10,370	2,230	10.26	217
1974	3,994.36	3,191	3,246	749	10.69	70
1975	1,745.00	1,383	1,407	338	10.86	31
1976	4,620.93	3,612	3,674	947	11.32	84
1977	22,534.21	17,356	17,654	4,880	11.78	414
1978	84,031.98	63,730	64,825	19,207	12.26	1,567
1979	65,331.40	48,999	49,841	15,491	12.50	1,239
1980	93,002.93	68,571	69,749	23,254	13.00	1,789
1981	2,271.33	1,653	1,681	590	13.28	44
1982	13,977.23	9,983	10,155	3,823	13.81	277
1983	120,681.33	84,501	85,953	34,729	14.34	2,422
1984	69,819.73	48,106	48,932	20,887	14.67	1,424

## METROPOLITAN EDISON 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 40-R1.5						
NET SALVAGE PERCENT.. 0						
1985	49,477.59	33,353	33,926	15,552	15.23	1,021
1986	131,842.77	87,254	88,753	43,090	15.59	2,764
1987	195,682.81	126,998	129,180	66,503	15.95	4,169
1988	1,233,711.23	780,569	793,979	439,732	16.55	26,570
1989	235,690.66	145,845	148,351	87,340	16.94	5,156
1990	3,222,575.37	1,938,701	1,972,008	1,250,567	17.55	71,257
1991	102,292.60	59,995	61,026	41,267	17.98	2,295
1992	307,431.80	175,482	178,497	128,935	18.42	7,000
1993	154,309.09	85,580	87,050	67,259	18.87	3,564
1994	527,055.20	283,450	288,320	238,735	19.34	12,344
1995	2,116,988.67	1,101,469	1,120,393	996,596	19.82	50,282
1996	1,721,158.42	864,366	879,216	841,942	20.32	41,434
1997	197,372.16	95,449	97,089	100,283	20.82	4,817
1998	295,351.63	137,161	139,517	155,834	21.34	7,302
2000	69,182.75	29,451	29,957	39,226	22.26	1,762
2001	82,147.81	33,237	33,808	48,340	22.81	2,119
2002	111,448.05	42,818	43,554	67,894	23.24	2,921
2003	164,786.54	59,850	60,878	103,908	23.67	4,390
2004	77,708.17	26,514	26,970	50,739	24.13	2,103
2005	203,605.20	65,093	66,211	137,394	24.47	5,615
2006	16,124.84	4,792	4,874	11,251	24.83	453
2007	148,515.12	40,634	41,332	107,183	25.22	4,250
2008	377,021.39	93,878	95,491	281,531	25.63	10,984
2009	434,952.82	97,864	99,545	335,407	25.83	12,985
2010	47,975.31	9,576	9,741	38,235	26.07	1,467
2011	1,867,995.79	323,537	329,095	1,538,900	26.25	58,625
2012	977,175.98	142,863	145,317	831,859	26.27	31,666
2013	891,459.64	104,836	106,637	784,823	26.26	29,887
2014	277,148.10	24,389	24,808	252,340	25.91	9,739
2015	364,369.01	20,550	20,903	343,466	25.10	13,684
	18,937,879.03	8,994,550	9,145,419	9,792,460		467,552

CORPORATE HEADQUARTERS - READING  
INTERIM SURVIVOR CURVE.. IOWA 60-R2  
PROBABLE RETIREMENT YEAR.. 6-2038  
NET SALVAGE PERCENT.. 0

1954	1,030,707.89	856,724	871,094	159,614	12.69	12,578
1955	2,016.20	1,674	1,702	314	12.58	25
1956	2,188.77	1,801	1,831	358	13.03	27

## METROPOLITAN EDISON 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)
CORPORATE HEADQUARTERS - READING						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. 0						
1957	2,813.14	2,293	2,331	482	13.49	36
1960	1,898.73	1,523	1,549	350	13.92	25
1961	5,263.18	4,177	4,247	1,016	14.43	70
1962	1,091.94	863	877	214	14.47	15
1963	17,501.96	13,764	13,995	3,507	14.53	241
1964	15,788.63	12,268	12,474	3,315	15.07	220
1965	5,389.90	4,164	4,234	1,156	15.17	76
1966	565,782.99	434,295	441,580	124,203	15.29	8,123
1967	1,190,733.39	907,696	922,921	267,812	15.44	17,345
1968	26,835.68	20,304	20,645	6,191	15.60	397
1969	32,218.20	24,180	24,586	7,633	15.79	483
1970	23,497.29	17,482	17,775	5,722	16.00	358
1971	41,278.56	30,426	30,936	10,342	16.23	637
1972	98,065.65	71,568	72,768	25,297	16.48	1,535
1973	266,591.31	192,506	195,735	70,856	16.74	4,233
1974	31,603.39	22,698	23,079	8,525	16.67	511
1975	33,878.45	24,040	24,443	9,435	16.98	556
1976	6,635.01	4,648	4,726	1,909	17.31	110
1977	34,564.49	24,029	24,432	10,132	17.32	585
1978	841,284.59	579,813	589,538	251,746	17.36	14,501
1979	104,775.44	71,509	72,708	32,067	17.45	1,838
1980	100,556.56	67,534	68,667	31,890	17.85	1,787
1981	10,369.51	6,883	6,998	3,371	17.98	187
1982	131,578.98	86,250	87,697	43,882	18.13	2,420
1983	99,806.21	64,864	65,952	33,854	18.05	1,876
1984	171,093.99	109,534	111,371	59,723	18.26	3,271
1985	241,873.38	153,154	155,723	86,150	18.25	4,721
1986	137,255.57	85,400	86,832	50,423	18.52	2,723
1987	5,412,920.29	3,321,368	3,377,078	2,035,842	18.58	109,572
1988	514,814.77	311,051	316,268	198,546	18.67	10,634
1989	1,338,581.51	795,117	808,454	530,128	18.80	28,198
1990	2,870,567.29	1,673,541	1,701,612	1,168,955	18.95	61,686
1991	13,040,999.55	7,482,926	7,608,440	5,432,560	18.94	286,830
1992	310,159.62	174,775	177,707	132,453	18.98	6,979
1993	4,635,405.51	2,559,671	2,602,605	2,032,800	19.06	106,653
1994	793,274.22	428,368	435,553	357,721	19.17	18,660
1995	611,258.65	322,011	327,412	283,846	19.31	14,699
1996	2,004,827.41	1,031,684	1,048,989	955,839	19.34	49,423
1997	627,751.16	314,629	319,906	307,845	19.41	15,860
1998	2,276,272.33	1,107,634	1,126,213	1,150,060	19.52	58,917
1999	173,298.39	81,883	83,256	90,042	19.54	4,608

## METROPOLITAN EDISON 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)
CORPORATE HEADQUARTERS - READING						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. 0						
2000	547,048.51	250,001	254,194	292,854	19.60	14,942
2001	605,479.27	266,532	271,003	334,477	19.71	16,970
2002	27,237.19	11,532	11,725	15,512	19.75	785
2003	180,485.12	73,349	74,579	105,906	19.72	5,370
2004	2,145,211.04	831,269	845,212	1,299,999	19.76	65,789
2005	792,958.63	290,857	295,736	497,223	19.85	25,049
2006	869,418.68	300,297	305,334	564,085	19.90	28,346
2007	1,017,806.30	328,751	334,265	683,541	19.91	34,332
2008	549,162.14	164,309	167,065	382,097	19.91	19,191
2009	791,375.41	216,045	219,669	571,707	19.97	28,628
2010	327,096.18	80,368	81,716	245,380	19.96	12,294
2011	601,536.34	130,052	132,233	469,303	19.94	23,536
2012	66,515.46	12,272	12,478	54,038	19.89	2,717
2013	1,498,646.59	224,497	228,263	1,270,384	19.86	63,967
2014	241,369.53	27,082	27,536	213,833	19.77	10,816
2015	520,696.47	37,022	37,643	483,053	19.60	24,646
2016	3,272,285.00	84,098	85,509	3,186,776	18.96	168,079
	53,939,397.54	26,831,055	27,281,101	26,658,297		1,399,686

LEBANON SERVICE CENTER  
INTERIM SURVIVOR CURVE.. IOWA 60-R2  
PROBABLE RETIREMENT YEAR.. 6-2023  
NET SALVAGE PERCENT.. 0

1965	1,653,356.29	1,481,573	1,506,424	146,932	5.97	24,612
1966	2,016.11	1,802	1,832	184	6.00	31
1967	6,586.71	5,869	5,967	619	6.06	102
1968	17,184.22	15,253	15,509	1,675	6.14	273
1969	9,343.58	8,299	8,438	905	5.98	151
1970	2,960.38	2,615	2,659	302	6.13	49
1971	1,823.72	1,610	1,637	187	6.05	31
1972	623.97	550	559	65	6.01	11
1973	22,095.79	19,321	19,645	2,451	6.25	392
1974	29,931.53	26,076	26,513	3,418	6.28	544
1975	2,929.78	2,553	2,596	334	6.12	55
1976	1,970.88	1,708	1,737	234	6.23	38
1977	5,997.30	5,188	5,275	722	6.16	117
1978	1,272.00	1,097	1,115	157	6.14	26
1979	9,949.28	8,544	8,687	1,262	6.17	205

## METROPOLITAN EDISON 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)
LEBANON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2023						
NET SALVAGE PERCENT.. 0						
1981	2,563.54	2,184	2,221	343	6.17	56
1982	13,933.41	11,777	11,975	1,959	6.32	310
1983	14,849.24	12,485	12,694	2,155	6.34	340
1984	187,028.19	156,823	159,453	27,575	6.26	4,405
1985	38,293.80	31,968	32,504	5,790	6.23	929
1986	29,374.80	24,369	24,778	4,597	6.26	734
1987	108,719.31	89,476	90,977	17,743	6.34	2,799
1988	49,281.68	40,312	40,988	8,294	6.34	1,308
1989	229,307.03	186,656	189,787	39,520	6.28	6,293
1990	3,984.48	3,220	3,274	710	6.29	113
1991	115,501.93	92,482	94,033	21,469	6.35	3,381
1992	347,810.18	276,092	280,723	67,087	6.36	10,548
1993	164,151.89	129,220	131,387	32,764	6.35	5,160
1996	9,986.11	7,615	7,743	2,243	6.38	352
1997	16,786.42	12,635	12,847	3,939	6.41	615
1998	5,338.09	3,970	4,037	1,302	6.38	204
1999	16,870.67	12,370	12,577	4,293	6.37	674
2000	7,552.50	5,445	5,536	2,016	6.38	316
2001	189,800.79	134,455	136,710	53,091	6.38	8,321
2002	7,536.60	5,235	5,323	2,214	6.38	347
2004	61,987.63	40,986	41,673	20,314	6.40	3,174
2005	490,120.02	314,510	319,785	170,335	6.42	26,532
2006	16,871.12	10,470	10,646	6,226	6.42	970
2007	38,888.21	23,201	23,590	15,298	6.42	2,383
2008	283,322.32	161,352	164,058	119,264	6.43	18,548
2009	9,769.54	5,268	5,356	4,413	6.41	688
2010	68,115.11	34,269	34,844	33,271	6.42	5,182
2011	29,225.72	13,485	13,711	15,515	6.42	2,417
2012	762,624.14	314,354	319,627	442,997	6.42	69,003
2013	36,521.71	12,899	13,115	23,406	6.41	3,651
2014	13,463.91	3,777	3,840	9,624	6.41	1,501
2015	25,236.49	4,795	4,875	20,361	6.39	3,186
	5,162,858.12	3,760,213	3,823,284	1,339,574		211,077

## METROPOLITAN EDISON 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)
EASTON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2018						
NET SALVAGE PERCENT.. 0						
1962	445.74	435	442	3	1.36	2
1963	1,178,035.91	1,147,054	1,166,294	11,742	1.45	8,098
1964	158.34	154	157	2	1.56	1
1965	1,126.00	1,096	1,114	12	1.41	9
1966	2,298.62	2,229	2,266	32	1.58	20
1967	690.18	670	681	9	1.52	6
1968	434.20	421	428	6	1.50	4
1969	2,350.70	2,278	2,316	34	1.52	22
1970	71,304.58	68,966	70,123	1,182	1.58	748
1971	4,846.49	4,697	4,776	71	1.45	49
1972	11,216.29	10,830	11,012	205	1.59	129
1973	4,879.76	4,712	4,791	89	1.55	57
1974	28,072.24	27,084	27,538	534	1.55	345
1976	9,710.27	9,360	9,517	193	1.52	127
1977	689.03	664	675	14	1.48	9
1978	673.65	648	659	15	1.50	10
1979	5,272.82	5,082	5,167	106	1.41	75
1981	7,060.29	6,767	6,881	180	1.54	117
1982	8,182.31	7,848	7,980	203	1.47	138
1983	45,187.07	43,294	44,020	1,167	1.47	794
1984	67,557.25	64,551	65,634	1,924	1.51	1,274
1985	25,680.47	24,509	24,920	760	1.50	507
1986	33,373.66	31,858	32,392	981	1.45	677
1987	228,795.84	217,997	221,654	7,142	1.46	4,892
1988	128,878.50	122,306	124,357	4,521	1.53	2,955
1989	762,550.19	723,508	735,644	26,907	1.48	18,180
1990	49,781.71	47,093	47,883	1,899	1.51	1,258
1991	79,320.97	74,839	76,094	3,227	1.53	2,109
1992	326,871.94	308,306	313,477	13,395	1.48	9,051
1993	10,060.09	9,456	9,615	445	1.50	297
1994	315,893.59	296,371	301,342	14,551	1.48	9,832
1995	18,941.46	17,714	18,011	930	1.49	624
1996	106,358.92	99,212	100,876	5,483	1.48	3,705
1997	465.59	432	439	26	1.51	17
1998	63,557.88	58,791	59,777	3,781	1.50	2,521
1999	17,372.32	15,991	16,259	1,113	1.51	737
2000	242,343.72	222,326	226,055	16,289	1.49	10,932
2001	66,481.90	60,592	61,608	4,874	1.51	3,228
2002	45,902.84	41,597	42,295	3,608	1.50	2,405
2003	88,710.82	79,875	81,215	7,496	1.49	5,031
2004	15,289.62	13,666	13,895	1,394	1.49	936

## METROPOLITAN EDISON 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)
EASTON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2018						
NET SALVAGE PERCENT.. 0						
2005	116,963.58	103,443	105,178	11,785	1.50	7,857
2007	65,349.08	56,435	57,382	7,967	1.50	5,311
2008	15,370.01	13,065	13,284	2,086	1.50	1,391
2010	24,747.33	20,125	20,463	4,285	1.49	2,876
2011	244,425.93	192,119	195,341	49,084	1.50	32,723
2012	58,679.98	44,045	44,784	13,896	1.50	9,264
2014	117,280.31	73,359	74,589	42,691	1.50	28,461
2015	182,383.43	91,301	92,832	89,551	1.50	59,701
	4,902,023.42	4,469,171	4,544,134	357,889		239,512

YORK SERVICE CENTER  
INTERIM SURVIVOR CURVE.. IOWA 60-R2  
PROBABLE RETIREMENT YEAR.. 6-2029  
NET SALVAGE PERCENT.. 0

1904	24,008.49	24,008	24,008			
1908	440.97	440	441			
1917	468.91	453	461	8	3.59	2
1919	1,464.44	1,413	1,437	28	3.52	8
1921	12,070.93	11,528	11,722	349	4.50	78
1922	4,167.27	3,977	4,044	123	4.51	27
1923	60.00	57	58	2	4.54	
1925	3,428.79	3,231	3,285	143	5.59	26
1926	106.10	100	102	4	5.65	1
1927	2,176.86	2,046	2,080	96	5.73	17
1928	258.31	242	246	12	5.84	2
1929	14.70	14	14			
1930	407.42	381	387	20	6.09	3
1936	146.25	134	136	10	7.22	1
1937	350.40	320	325	25	7.46	3
1939	298.62	273	278	21	7.25	3
1941	34.09	31	32	3	7.83	
1943	412.69	373	379	33	7.80	4
1944	655.00	589	599	56	8.15	7
1945	425.55	380	386	39	8.50	5
1947	180.14	160	163	17	8.62	2
1949	551.40	488	496	55	8.84	6
1951	7,409.36	6,503	6,613	797	9.13	87
1953	224,197.91	195,052	198,341	25,857	9.49	2,725



## METROPOLITAN EDISON 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)
YORK SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. 0						
1954	4,127.44	3,586	3,646	481	9.44	51
1955	1,117.10	969	985	132	9.42	14
1956	2,617.82	2,265	2,303	315	9.43	33
1957	1,055.44	904	919	136	9.94	14
1959	2,679.76	2,280	2,318	361	10.07	36
1960	1,745.87	1,480	1,505	241	10.17	24
1961	1,469.62	1,240	1,261	209	10.29	20
1962	648.25	544	553	95	10.44	9
1963	74,905.60	62,921	63,982	10,924	10.19	1,072
1964	5,174.32	4,320	4,393	781	10.39	75
1965	3,064.50	2,541	2,584	481	10.61	45
1966	8,543.41	7,076	7,195	1,348	10.48	129
1967	2,135.80	1,755	1,785	351	10.74	33
1968	22,686.60	18,594	18,908	3,779	10.67	354
1969	11,353.36	9,276	9,432	1,921	10.64	181
1970	872.92	706	718	155	10.97	14
1971	1,202.29	968	984	218	10.99	20
1972	8,124.72	6,508	6,618	1,507	11.06	136
1973	93,768.46	74,640	75,899	17,870	11.15	1,603
1974	1,461.62	1,162	1,182	280	10.97	26
1976	413.40	323	328	85	11.32	8
1977	3,383.43	2,633	2,677	706	11.26	63
1978	4,709.73	3,644	3,705	1,004	11.25	89
1979	1,237.44	951	967	270	11.28	24
1980	4,404.32	3,360	3,417	988	11.35	87
1981	4,535.71	3,430	3,488	1,048	11.45	92
1983	1,409.79	1,048	1,066	344	11.55	30
1984	55,638.29	41,050	41,742	13,896	11.55	1,203
1985	11,473.05	8,385	8,526	2,947	11.60	254
1986	86,083.67	62,221	63,270	22,813	11.70	1,950
1987	471,523.88	337,988	343,687	127,837	11.65	10,973
1988	57,368.67	40,709	41,395	15,973	11.66	1,370
1989	108,115.95	75,811	77,089	31,027	11.72	2,647
1990	9,966.86	6,893	7,009	2,958	11.82	250
1991	325,458.05	222,418	226,168	99,290	11.81	8,407
1992	60,441.23	40,725	41,412	19,030	11.86	1,605
1993	14,674.50	9,759	9,924	4,751	11.84	401
1994	3,521,484.99	2,305,868	2,344,750	1,176,735	11.86	99,219
1995	760,405.22	488,788	497,030	263,375	11.95	22,040
1996	50,571.95	31,931	32,469	18,103	11.97	1,512
1997	4,454.10	2,762	2,809	1,646	11.95	138

## METROPOLITAN EDISON 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)
YORK SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. 0						
1998	79,156.93	48,032	48,842	30,315	11.99	2,528
2000	23,440.74	13,577	13,806	9,635	11.99	804
2001	98,077.08	55,178	56,108	41,969	12.05	3,483
2002	213,616.46	116,763	118,732	94,885	12.03	7,887
2003	20,574.70	10,859	11,042	9,533	12.08	789
2004	134,879.46	68,627	69,784	65,095	12.07	5,393
2005	70,277.83	34,267	34,845	35,433	12.08	2,933
2007	32,515.63	14,300	14,541	17,975	12.10	1,486
2008	55,781.09	23,043	23,432	32,350	12.08	2,678
2011	193,390.36	60,415	61,434	131,957	12.11	10,897
2013	75,642.31	16,997	17,284	58,359	12.08	4,831
2014	157,010.32	26,974	27,429	129,581	12.06	10,745
2015	1,141.12	127	129	1,012	11.99	84
	7,245,747.76	4,635,784	4,713,542	2,532,206		213,796
	90,187,905.87	48,690,773	49,507,480	40,680,426		2,531,623
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.1 2.81

## METROPOLITAN EDISON 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 25-R1						
NET SALVAGE PERCENT.. 0						
1947	1,865.40	1,865	1,865			
1955	16,621.32	16,621	16,621			
1956	5,774.43	5,774	5,774			
1961	471.55	472	472			
1962	3,855.39	3,855	3,855			
1963	2,307.50	2,308	2,308			
1964	3,068.56	3,069	3,069			
1967	174,332.32	174,315	165,991	8,341		
1968	127,434.39	126,084	120,063	7,371	0.52	7,371
1969	174,664.04	171,730	163,530	11,134	0.81	11,134
1970	800.00	781	744	56	1.12	50
1971	46,349.09	44,922	42,777	3,572	1.45	2,463
1972	59,873.55	57,550	54,802	5,072	1.80	2,818
1973	13,701.90	13,052	12,429	1,273	2.16	589
1974	12,176.79	11,541	10,990	1,187	2.34	507
1975	10,843.46	10,170	9,684	1,159	2.75	421
1978	5,678.28	5,203	4,955	724	3.52	206
1979	9,305.15	8,444	8,041	1,264	3.82	331
1980	2,987.21	2,682	2,554	433	4.15	104
1981	32,465.96	28,814	27,438	5,028	4.50	1,117
1982	2,164.98	1,897	1,806	359	4.87	74
1984	1,972.61	1,686	1,605	367	5.52	66
1985	80,395.42	67,870	64,629	15,766	5.81	2,714
1986	71,688.99	59,688	56,838	14,851	6.13	2,423
1987	101,127.93	82,935	78,975	22,153	6.47	3,424
1988	375,581.29	302,944	288,478	87,103	6.83	12,753
1989	68,392.37	54,167	51,580	16,812	7.22	2,329
1990	1,395,442.52	1,083,422	1,031,687	363,755	7.63	47,674
1991	462,771.52	351,660	334,868	127,904	8.06	15,869
1992	199,927.52	148,906	141,796	58,132	8.39	6,929
1993	365,795.34	266,482	253,757	112,038	8.76	12,790
1994	74,069.34	52,500	49,993	24,076	9.24	2,606
1996	1,656.84	1,114	1,061	596	9.99	60
1998	42,666.06	26,914	25,629	17,037	10.83	1,573
2000	26,628.75	15,599	14,854	11,775	11.67	1,009
2001	151,639.43	85,085	81,022	70,617	12.12	5,826
2003	16,391.93	8,365	7,966	8,426	12.96	650
2008	62,388.86	22,747	21,661	40,728	14.81	2,750
2009	47,611.60	15,783	15,029	32,582	15.12	2,155

## METROPOLITAN EDISON 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 25-R1						
NET SALVAGE PERCENT.. 0						
2010	25,215.29	7,489	7,131	18,084	15.38	1,176
2011	47,855.63	12,500	11,903	35,953	15.55	2,312
2012	14,667.85	3,280	3,123	11,544	15.62	739
	4,340,628.36	3,362,285	3,203,354	1,137,274		155,012
CORPORATE HEADQUARTERS - READING						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. 0						
1954	229,122.17	197,618	188,277	40,845	9.96	4,101
1955	3,737.79	3,195	3,044	694	10.45	66
1959	595.20	489	466	129	12.43	10
1962	297.38	238	227	71	13.52	5
1963	1,768.71	1,400	1,334	435	14.07	31
1964	33,910.73	26,525	25,271	8,640	14.62	591
1965	50,958.90	39,626	37,753	13,206	14.73	897
1966	104,494.80	80,210	76,419	28,076	15.29	1,836
1967	49,235.02	37,532	35,758	13,477	15.44	873
1968	14,177.80	10,659	10,155	4,023	16.01	251
1969	8,029.39	5,988	5,705	2,324	16.19	144
1970	102,537.30	75,334	71,773	30,764	16.79	1,832
1971	8,843.60	6,438	6,134	2,710	17.00	159
1972	26,800.39	19,320	18,407	8,394	17.23	487
1973	72,471.28	51,701	49,257	23,214	17.48	1,328
1974	9,068.02	6,397	6,095	2,973	17.74	168
1975	741.64	517	493	249	18.02	14
1976	1,780.36	1,226	1,168	612	18.32	33
1978	106,989.74	72,090	68,682	38,307	18.64	2,055
1979	3,304.44	2,193	2,089	1,215	18.99	64
1981	504.83	328	312	192	19.15	10
1982	3,163.38	2,019	1,924	1,240	19.56	63
1983	14,183.37	8,933	8,511	5,673	19.69	288
1984	61,879.76	38,415	36,599	25,281	19.85	1,274
1985	3,055.75	1,877	1,788	1,267	19.78	64
1986	14,389.11	8,690	8,279	6,110	20.01	305
1987	605,045.66	358,792	341,832	263,213	20.25	12,998
1988	87,797.03	51,291	48,867	38,931	20.28	1,920
1989	137,470.15	79,018	75,283	62,187	20.34	3,057
1990	165,312.05	93,302	88,892	76,420	20.45	3,737

## METROPOLITAN EDISON 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)
CORPORATE HEADQUARTERS - READING						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. 0						
1991	816,371.40	451,780	430,425	385,947	20.58	18,753
1992	81,073.88	43,893	41,818	39,256	20.75	1,892
1993	441,089.13	234,262	223,189	217,900	20.75	10,501
1994	175,536.31	91,244	86,931	88,605	20.79	4,262
1995	2,338.50	1,187	1,131	1,208	20.87	58
1996	83,603.00	41,300	39,348	44,255	21.00	2,107
1997	95,210.73	45,853	43,686	51,525	20.99	2,455
2000	75,842.85	33,287	31,714	44,129	21.09	2,092
2001	3,420.00	1,447	1,379	2,041	21.13	97
2003	189,493.31	73,675	70,192	119,301	21.22	5,622
2008	1,606.11	457	435	1,171	21.35	55
	3,887,250.97	2,299,746	2,191,039	1,696,212		86,555
LEBANON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 6-2023						
NET SALVAGE PERCENT.. 0						
1965	416,401.06	373,137	355,499	60,902	5.97	10,201
1966	505.60	452	431	75	6.00	12
1967	2,095.20	1,867	1,779	316	6.06	52
1968	3,639.67	3,231	3,078	561	6.14	91
1969	489.36	432	412	78	6.26	12
1970	2,356.46	2,082	1,984	373	6.13	61
1971	326.10	286	272	54	6.31	9
1973	64,865.72	56,719	54,038	10,828	6.25	1,732
1977	838.77	722	688	151	6.37	24
1978	4,435.54	3,808	3,628	808	6.34	127
1983	508.21	427	407	101	6.34	16
1984	5,751.81	4,804	4,577	1,175	6.41	183
1985	16,092.86	13,383	12,750	3,342	6.38	524
1986	40,883.30	33,794	32,197	8,687	6.40	1,357
1987	82,111.56	67,340	64,157	17,955	6.47	2,775
1988	91,277.33	74,400	70,883	20,394	6.47	3,152
1989	36,451.45	29,569	28,171	8,280	6.40	1,294
1990	145,997.58	117,236	111,694	34,303	6.50	5,277

## METROPOLITAN EDISON 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)
LEBANON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 6-2023						
NET SALVAGE PERCENT.. 0						
1992	2,819.99	2,232	2,126	693	6.46	107
2001	47,346.47	33,389	31,811	15,536	6.48	2,398
2009	44,544.81	23,854	22,726	21,818	6.51	3,351
	1,009,738.85	843,164	803,309	206,430		32,755
EASTON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 6-2018						
NET SALVAGE PERCENT.. 0						
1963	165,817.92	161,457	153,825	11,993	1.45	8,271
1964	3,515.68	3,414	3,253	263	1.56	169
1965	3,748.35	3,649	3,477	272	1.41	193
1968	31,040.73	30,110	28,687	2,354	1.50	1,569
1969	15,274.32	14,801	14,101	1,173	1.52	772
1973	14,353.93	13,862	13,207	1,147	1.55	740
1974	2,190.96	2,114	2,014	177	1.55	114
1978	40,031.02	38,530	36,709	3,322	1.50	2,215
1983	4,900.00	4,695	4,473	427	1.47	290
1984	32.96	31	30	3	1.51	2
1985	4,475.54	4,271	4,069	406	1.50	271
1987	132,179.26	125,940	119,987	12,192	1.46	8,351
1988	124,462.36	118,115	112,532	11,931	1.53	7,798
1991	2,873.08	2,711	2,583	290	1.53	190
1993	47,433.52	44,588	42,480	4,953	1.50	3,302
1994	66,001.38	61,922	58,995	7,006	1.48	4,734
2000	137,643.36	126,274	120,305	17,338	1.49	11,636
2002	46,481.00	42,121	40,130	6,351	1.50	4,234
2004	74,575.15	66,558	63,412	11,163	1.51	7,393
2007	289,844.21	250,309	238,477	51,367	1.50	34,245
2008	109,364.26	92,960	88,566	20,798	1.50	13,865
2009	53,333.60	44,438	42,337	10,996	1.50	7,331
	1,369,572.59	1,252,870	1,193,648	175,925		117,685

## METROPOLITAN EDISON 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)
YORK SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. 0						
1926	2,086.73	2,040	1,944	143	2.09	68
1929	3,678.88	3,573	3,404	275	2.59	106
1931	80.56	78	74	6	2.99	2
1941	47.48	44	42	6	5.15	1
1943	8,942.02	8,281	7,890	1,052	5.87	179
1946	308.77	283	270	39	6.42	6
1947	28.66	26	25	4	6.84	1
1952	280.97	250	238	43	7.96	5
1953	79,119.34	70,337	67,012	12,107	7.93	1,527
1954	4,120.40	3,631	3,459	661	8.43	78
1956	21,556.65	18,780	17,892	3,664	8.94	410
1957	3,879.23	3,370	3,211	669	8.99	74
1958	3,994.28	3,435	3,273	722	9.52	76
1959	3,645.28	3,123	2,975	670	9.61	70
1960	3,025.82	2,582	2,460	566	9.72	58
1961	184.00	156	149	35	9.86	4
1962	1,064.55	899	857	208	10.01	21
1963	4,165.48	3,499	3,334	832	10.19	82
1964	4,355.04	3,636	3,464	891	10.39	86
1965	16,049.55	13,308	12,679	3,371	10.61	318
1966	15,757.58	12,972	12,359	3,399	10.85	313
1967	691.96	569	542	150	10.74	14
1968	1,105.85	901	858	247	11.02	22
1969	1,987.32	1,614	1,538	450	10.98	41
1970	10,995.92	8,845	8,427	2,569	11.31	227
1972	1,610.12	1,283	1,222	388	11.36	34
1973	4,931.00	3,904	3,719	1,212	11.45	106
1974	54,449.11	42,808	40,785	13,665	11.56	1,182
1975	4,706.82	3,672	3,498	1,208	11.69	103
1976	26,289.91	20,443	19,477	6,813	11.58	588
1979	9,167.39	6,978	6,648	2,519	11.76	214
1983	6,856.49	5,053	4,814	2,042	11.95	171
1984	4,682.02	3,409	3,248	1,434	12.14	118
1985	27,703.98	19,986	19,041	8,663	12.17	712
1986	5,285.14	3,772	3,594	1,691	12.24	138
1987	176,896.53	125,243	119,323	57,574	12.17	4,731
1988	27,818.66	19,504	18,582	9,237	12.15	760
1990	231,736.66	158,438	150,949	80,788	12.26	6,590
1991	125,774.10	84,998	80,980	44,794	12.23	3,663
1992	34,890.32	23,251	22,152	12,738	12.26	1,039
1993	221,902.70	145,479	138,602	83,300	12.34	6,750

## METROPOLITAN EDISON 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)
YORK SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. 0						
1994	463,090.82	299,064	284,928	178,163	12.34	14,438
1995	21,413.97	13,581	12,939	8,475	12.40	683
1997	5,862.69	3,579	3,410	2,453	12.45	197
2003	33,602.62	17,467	16,641	16,961	12.47	1,360
2004	89,821.37	45,018	42,890	46,931	12.44	3,773
2008	18,006.26	7,300	6,955	11,051	12.47	886
2009	67,927.29	25,473	24,269	43,658	12.50	3,493
	1,855,578.29	1,245,935	1,187,041	668,537		55,518
	12,462,769.06	9,004,000	8,578,391	3,884,378		447,525
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.7 3.59



## METROPOLITAN EDISON 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						
1995	176,626.27	176,626	176,626			
1996	3,194,246.23	3,194,246	3,194,246			
1997	1,023,314.38	997,732	1,019,780	3,534	0.50	3,534
1998	1,498,796.17	1,386,386	1,417,023	81,773	1.50	54,515
1999	504,445.80	441,390	451,144	53,302	2.50	21,321
2000	311,577.15	257,051	262,731	48,846	3.50	13,956
2001	61,543.08	47,696	48,750	12,793	4.50	2,843
2002	10,120.62	7,337	7,499	2,622	5.50	477
2003	47,061.56	31,767	32,469	14,593	6.50	2,245
2004	154,533.95	96,584	98,718	55,816	7.50	7,442
2005	1,362,497.84	783,436	800,749	561,749	8.50	66,088
2006	66,473.43	34,899	35,670	30,803	9.50	3,242
2007	23,844.87	11,326	11,576	12,269	10.50	1,168
2008	92,991.08	39,521	40,394	52,597	11.50	4,574
2009	257,424.55	96,534	98,668	158,757	12.50	12,701
2011	10,454.40	2,875	2,939	7,515	14.50	518
2012	4,418.77	994	1,016	3,403	15.50	220
2013	41,008.53	7,176	7,334	33,675	16.50	2,041
2014	4,940.59	618	632	4,309	17.50	246
2015	198.03	15	15	183	18.50	10
	8,846,517.30	7,614,209	7,707,979	1,138,538		197,141
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.8 2.23

## METROPOLITAN EDISON 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.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1994	48,628.47	48,628	48,628			
1995	333,547.45	333,547	333,547			
1996	456,266.52	456,267	456,267			
1997	898,198.22	898,198	898,198			
1998	231,639.79	231,640	231,640			
2000	5,264.22	5,264	5,265			
	1,973,544.67	1,973,544	1,973,545			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

## METROPOLITAN EDISON 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	993,313.19	993,313	993,313			
2012	3,625.05	3,263	770	2,855	0.50	2,855
2013	313,609.44	219,527	51,786	261,823	1.50	174,549
2014	1,120,322.50	560,161	132,141	988,182	2.50	395,273
2015	144,849.02	43,455	10,251	134,598	3.50	38,457
	2,575,719.20	1,819,719	1,188,261	1,387,458		611,134
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.3 23.73

## METROPOLITAN EDISON COMPANY

ACCOUNT 391.50 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						
2013	8,554.45	5,988	5,741	2,813	1.50	1,875
2014	2,224,687.53	1,112,344	1,066,418	1,158,270	2.50	463,308
2015	1,809,812.70	542,944	520,527	1,289,286	3.50	368,367
2016	2,261,778.00	226,178	216,840	2,044,938	4.50	454,431
	6,304,832.68	1,887,454	1,809,526	4,495,307		1,287,981
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.5 20.43

## METROPOLITAN EDISON 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 12-L4						
NET SALVAGE PERCENT.. 0						
2009	29,329.89	18,698	18,609	10,721	4.26	2,517
2010	210,054.57	118,240	117,679	92,376	5.05	18,292
	239,384.46	136,938	136,288	103,096		20,809
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.0						8.69

## METROPOLITAN EDISON 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 29-S2						
NET SALVAGE PERCENT.. 0						
1951	875.39	875	875			
1968	3,057.91	2,951	3,004	54	1.75	31
1970	6,936.97	6,645	6,763	174	2.04	85
1971	3,043.50	2,894	2,945	98	2.34	42
1972	5,040.33	4,755	4,840	200	2.67	75
1975	3,131.00	2,897	2,949	182	3.35	54
1976	340.00	313	319	21	3.55	6
1979	4,192.44	3,773	3,840	352	4.17	84
1982	4,232.00	3,694	3,760	472	5.03	94
1983	17,629.65	15,237	15,508	2,122	5.26	403
1984	12,644.70	10,809	11,001	1,644	5.52	298
1987	23,064.02	18,915	19,251	3,813	6.47	589
1988	3,874.92	3,126	3,182	693	6.83	101
1990	70,789.02	55,152	56,133	14,656	7.51	1,952
1992	85,257.87	63,705	64,838	20,420	8.29	2,463
1993	20,312.08	14,844	15,108	5,204	8.66	601
1994	74,643.07	53,235	54,182	20,461	9.05	2,261
1997	218,827.80	142,523	145,059	73,769	10.44	7,066
1998	49,864.56	31,365	31,923	17,942	10.91	1,645
1999	91,590.59	55,302	56,286	35,305	11.48	3,075
2000	4,952.00	2,868	2,919	2,033	11.99	170
2013	97,011.29	13,271	13,507	83,504	22.08	3,782
	801,311.11	509,149	518,192	283,119		24,877

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.4 3.10

## METROPOLITAN EDISON COMPANY

ACCOUNT 392.50 TRANSPORTATION EQUIPMENT - VAN 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 25-S2						
NET SALVAGE PERCENT.. 0						
1994	1,341.01	1,038	1,341			
1997	85,895.98	61,467	79,846	6,050	7.75	781
	87,236.99	62,505	81,187	6,050		781
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.7 0.90

## METROPOLITAN EDISON 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						
1990	253,927.41	253,927	253,927			
1991	54,754.52	54,755	54,755			
1992	65,234.28	63,930	65,234			
1993	13,885.66	13,053	13,886			
1994	103,527.74	93,175	103,528			
1995	10,932.19	9,402	10,932			
1999	209,389.67	146,573	209,390			
2000	17,422.43	11,499	17,208	214	8.50	25
2001	25,349.43	15,717	23,521	1,828	9.50	192
	754,423.33	662,031	752,381	2,042		217
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.4 0.03



## METROPOLITAN EDISON 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						
1987	127,230.93	127,231	127,231			
1988	180,929.94	180,930	180,930			
1989	414,540.84	414,541	414,541			
1990	391,235.36	391,235	391,235			
1991	147,285.11	147,285	147,285			
1992	202,338.81	198,292	188,084	14,255	0.50	14,255
1993	206,832.18	194,422	184,413	22,419	1.50	14,946
1994	174,076.74	156,669	148,604	25,473	2.50	10,189
1995	173,209.57	148,960	141,292	31,918	3.50	9,119
1996	153,492.38	125,864	119,385	34,107	4.50	7,579
1997	289,403.30	225,735	214,114	75,289	5.50	13,689
1998	1,024,898.06	758,425	719,382	305,516	6.50	47,002
1999	154,536.34	108,175	102,606	51,930	7.50	6,924
2000	320,345.03	211,428	200,544	119,801	8.50	14,094
2001	372,384.43	230,878	218,993	153,391	9.50	16,146
2002	190,994.67	110,777	105,074	85,921	10.50	8,183
2003	144,214.66	77,876	73,867	70,348	11.50	6,117
2005	4,813.97	2,214	2,100	2,714	13.50	201
2006	252,398.85	106,008	100,551	151,848	14.50	10,472
2007	75,890.12	28,838	27,353	48,537	15.50	3,131
2008	895,684.81	304,533	288,856	606,829	16.50	36,778
2009	163,972.56	49,192	46,660	117,313	17.50	6,704
2010	356,965.34	92,811	88,033	268,932	18.50	14,537
2011	551,406.26	121,309	115,064	436,342	19.50	22,377
2013	7,618.55	1,067	1,012	6,607	21.50	307
2014	1,696,016.65	169,602	160,871	1,535,146	22.50	68,229
2015	379,941.31	22,796	21,623	358,318	23.50	15,248
	9,052,656.77	4,707,093	4,529,703	4,522,954		346,227
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.1 3.82

## METROPOLITAN EDISON 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						
1990	54,320.37	54,320	54,320			
1991	223,338.92	223,339	223,339			
1992	124,789.49	124,789	124,789			
1993	94,146.89	94,147	94,147			
1994	32,088.41	32,088	32,088			
1995	112,053.30	112,053	112,053			
1996	231,291.26	231,291	231,291			
1997	158,036.87	154,086	158,037			
2000	695.09	573	695			
2008	85,692.52	36,419	85,693			
2014	5.86	1	4		2	17.50
	1,116,458.98	1,063,106	1,116,456		3	
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00						

## METROPOLITAN EDISON 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 30-R0.5						
NET SALVAGE PERCENT.. 0						
1971	51,521.11	45,478	51,521			
1972	88,746.00	77,795	88,746			
1973	26,241.51	22,715	26,242			
1974	604.00	519	604			
1977	34,320.49	28,469	34,320			
1978	31,361.56	25,716	31,362			
1979	2,226.00	1,803	2,226			
1982	27,454.00	21,406	27,454			
1986	11,289.00	8,230	11,289			
1988	6,437.00	4,532	6,437			
1991	887.85	586	888			
1993	140,207.69	88,303	140,208			
1996	23,509.02	13,591	23,064	445	14.96	30
2000	60,883.88	30,637	51,990	8,894	16.29	546
2001	36,996.86	17,892	30,363	6,634	16.55	401
2002	75,143.40	34,761	58,989	16,154	16.85	959
2007	12,318.22	4,260	7,229	5,089	17.97	283
2013	108,843.59	18,210	30,902	77,942	17.42	4,474
	738,991.18	444,903	623,834	115,157		6,693

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.2 0.91

## METROPOLITAN EDISON 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.. IOWA 27-R1						
NET SALVAGE PERCENT.. 0						
1935	26.69	27	27			
1947	479.35	479	479			
1948	12,001.61	12,002	12,002			
1950	2,791.22	2,791	2,791			
1951	1,799.23	1,799	1,799			
1953	815.99	816	816			
1954	1,682.34	1,682	1,682			
1955	1,874.85	1,875	1,875			
1956	1,361.63	1,362	1,362			
1957	184.81	185	185			
1958	100.57	101	101			
1959	1,057.78	1,058	1,058			
1960	5,412.77	5,413	5,413			
1961	64.30	64	64			
1962	4,859.18	4,847	4,859			
1963	40,645.74	40,646	40,646			
1964	17,729.73	17,591	17,730			
1965	26,843.90	26,404	26,844			
1966	16,454.86	16,037	16,455			
1967	7,922.30	7,686	7,922			
1968	18,133.50	17,502	18,134			
1969	32,134.74	30,833	32,135			
1970	2,768.78	2,639	2,769			
1971	50,059.98	47,377	50,060			
1972	150,849.68	141,648	150,850			
1973	57,769.31	53,777	57,769			
1974	39,590.52	36,510	39,591			
1975	16,100.76	14,700	16,101			
1976	4,882.22	4,429	4,882			
1977	81,700.72	73,253	81,701			
1978	48,255.40	42,918	48,255			
1979	187,245.19	165,000	187,245			
1980	11,199.64	9,729	11,200			
1981	15,544.87	13,355	15,545			
1982	26,789.09	22,736	26,789			
1983	101,574.31	85,068	101,574			
1984	84,946.77	70,124	84,947			
1985	192,479.62	157,025	190,963	1,517	7.11	213
1986	202,576.33	162,507	197,630	4,946	7.52	658
1987	50,312.32	39,626	48,190	2,122	7.96	267
1988	205,784.94	159,524	194,002	11,783	8.26	1,427
1989	861,016.82	653,512	794,758	66,259	8.73	7,590
1990	2,442,487.20	1,818,676	2,211,752	230,735	9.09	25,383

## METROPOLITAN EDISON 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.. IOWA 27-R1						
NET SALVAGE PERCENT.. 0						
1991	650,850.07	474,665	577,256	73,594	9.47	7,771
1992	8,511,763.41	6,068,887	7,380,575	1,131,188	9.86	114,725
1993	771,916.59	536,945	652,997	118,920	10.28	11,568
1994	245,701.11	166,389	202,351	43,350	10.72	4,044
1995	3,322,002.21	2,192,521	2,666,398	655,604	11.07	59,223
1996	2,592,587.04	1,658,219	2,016,615	575,972	11.55	49,868
1997	656,449.92	407,065	495,045	161,405	11.95	13,507
1998	1,113,707.69	667,556	811,837	301,871	12.36	24,423
1999	104,486.87	60,341	73,383	31,104	12.80	2,430
2000	398,935.30	221,808	269,748	129,187	13.18	9,802
2001	61,058.84	32,459	39,474	21,585	13.66	1,580
2002	204,857.20	103,965	126,435	78,422	14.07	5,574
2005	89,779.04	38,614	46,960	42,819	15.24	2,810
2008	1,540,222.97	528,913	643,229	896,994	16.25	55,200
2009	3,113,589.00	973,931	1,184,430	1,929,159	16.48	117,061
2011	188,880.33	46,540	56,599	132,281	16.82	7,865
2012	115.81	24	29	87	16.91	5
2013	209,230.35	36,029	43,816	165,414	16.83	9,829
2014	461,367.96	60,531	73,614	387,754	16.55	23,429
2015	2,380,611.75	205,685	250,140	2,130,472	15.86	134,330
2016	1,608,417.00	56,455	68,657	1,539,760	13.75	111,983
	33,254,842.02	18,502,875	22,390,540	10,864,302		802,565
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.5 2.41

## METROPOLITAN EDISON 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						
1991	256,187.68	256,188	256,188			
1992	7,292.28	7,292	7,292			
1993	114,476.11	114,476	114,476			
1994	60,819.03	60,819	60,819			
1995	18,303.68	18,304	18,304			
1996	99,892.65	99,893	99,893			
1997	122,189.42	119,135	122,189			
1998	30,653.13	28,354	30,653			
1999	212,999.24	186,374	212,999			
2000	264,470.27	218,188	254,692	9,778	3.50	2,794
2001	4,677.04	3,625	4,231	446	4.50	99
2002	30,964.00	22,449	26,205	4,759	5.50	865
2003	8,903.91	6,010	7,016	1,888	6.50	290
2007	6,762.17	3,212	3,749	3,013	10.50	287
2011	29,716.33	8,172	9,539	20,177	14.50	1,392
2012	886.89	200	233	654	15.50	42
2013	11,516.84	2,015	2,353	9,164	16.50	555
2014	2.37			2	17.50	
	1,280,713.04	1,154,706	1,230,831	49,882		6,324

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.9 0.49

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**PART VIII. EXPERIENCED AND ESTIMATED  
NET SALVAGE**

## METROPOLITAN EDISON 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	15,296.96	121,576.32		121,576.32-
355.00	15,944.98			
356.00	82,778.00	1,445,345.07		1,445,345.07-
362.00	90,329.16	1,373,773.55		1,373,773.55-
364.00	373,454.46			
365.00	2,891,311.03	17,733,034.69		17,733,034.69-
366.00	4,941.79			
367.00	1,240,345.90			
368.00	4,666,117.47	1,556,158.58	493,247.16	1,062,911.42-
369.00	40,180.74	325,835.18		325,835.18-
371.00	26,772.41			
373.00	284,221.87	203,187.79		203,187.79-
390.10		248,438.56		248,438.56-
391.00	516,160.91			
391.30	127,742.68			
391.40	3,846.01			
392.40	18,141.24			
393.00	15,697.51			
394.00	314,177.68			
395.00	75,505.00			
397.00	2,256,518.11			
398.00	95,586.33	61.26		61.26-
	13,155,070.24	23,007,411.00	493,247.16	22,514,163.84-



## METROPOLITAN EDISON 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				
353.00	1,024,713.17	46,568.71	55.98	46,512.73-
354.00	43,713.62			
355.00	476,722.50			
356.00	539,571.30	847,681.46		847,681.46-
358.00	33,960.14			
361.00	2,321.87			
362.00	1,504,662.06	922,750.20	9,862.30	912,887.90-
364.00	1,985,861.93			
365.00	5,664,661.42	2,268,906.66	577.20	2,268,329.46-
366.00	11,968.73			
367.00	1,623,619.44			
368.00	4,231,915.84	861,111.94	457,395.66	403,716.28-
369.00	60,953.58	221,294.28		221,294.28-
370.10	2,242.69			
371.00	26,672.38			
373.00	666,655.42	377,182.71-		377,182.71
390.10	183,602.82	118,631.24		118,631.24-
391.00	521,544.00			
391.30	460,110.55			
391.40	349.57			
393.00	17,283.62			
394.00	315,485.81			
395.00	82,792.62			
397.00	2,068,185.65	4,130.36		4,130.36-
398.00	96,006.25			
	21,645,576.98	4,913,892.14	467,891.14	4,446,001.00-

## METROPOLITAN EDISON 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		55.83		55.83-
352.00	1,546.14	4,487.86		4,487.86-
353.00	2,292,580.83	817,543.11		817,543.11-
354.00		2,783.42		2,783.42-
355.00	466,351.45	57,737.99		57,737.99-
356.00	403,711.92	173,005.11		173,005.11-
358.00		436.16		436.16-
361.00	841.86	6,544.01		6,544.01-
362.00	2,483,828.12	1,438,326.45	5,422.00	1,432,904.45-
364.00	1,345,083.05	2,558,567.44		2,558,567.44-
365.00	3,683,447.22	2,007,632.63		2,007,632.63-
366.00	10,124.04	36,936.26		36,936.26-
367.00	1,325,129.40	812,521.43		812,521.43-
368.00	2,316,207.83	83,303.61-	374,967.58	458,271.19
369.00	363,824.58	3,422,946.62	1,100.00	3,421,846.62-
370.10	6,247.74	11,102.05		11,102.05-
371.00	27,439.50	92,402.70		92,402.70-
373.00	95,704.18	109,715.22		109,715.22-
390.10	266,308.68	159,724.73		159,724.73-
390.20	3,512.63			
391.00	523,785.38	214.47		214.47-
391.30	602,241.44	1,146.55-		1,146.55
391.40	672.50-			
392.40	7,224.97			
393.00	18,943.85			
394.00	319,396.42			
395.00	90,040.59			
396.00	12,666.67		1,808.39	1,808.39
397.00	1,845,351.15	1,290.02		1,290.02-
398.00	96,084.25			
	18,606,951.39	11,629,523.35	383,297.97	11,246,225.38-

## METROPOLITAN EDISON 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		129.15		129.15-
352.00	9,174.13			
353.00	1,308,856.72	509,058.05	15,007.46	494,050.59-
354.00		2,664.40		2,664.40-
355.00	176,939.66	1,533,651.38		1,533,651.38-
356.00	448,079.23	2,172,255.93		2,172,255.93-
361.00		6,025.90		6,025.90-
362.00	209,390.58	1,105,853.65	7,627.02	1,098,226.63-
364.00	637,365.12	1,445,556.50		1,445,556.50-
365.00	3,921,552.95	2,282,878.28		2,282,878.28-
366.00	23,496.62	29,994.85		29,994.85-
367.00	1,321,811.66	1,356,891.85		1,356,891.85-
368.00	2,358,220.06	250,219.58	659,783.17	409,563.59
369.00	297,745.25	568,585.96		568,585.96-
369.10	402.19			
370.10	4,801.45	35,079.08		35,079.08-
371.00	46,933.63	119,186.47		119,186.47-
373.00	166,490.08	190,060.37		190,060.37-
390.10	49,967.48	22,222.04		22,222.04-
391.00	523,536.53	1.86		1.86-
391.30	711,505.15			
391.40	659.83-			
392.30	41,033.31		3,520.07	3,520.07
393.00	20,690.78			
394.00	328,088.19			
395.00	97,127.15			
397.00	1,620,202.75	50,956.85		50,956.85-
398.00	95,819.81			
	14,418,570.65	11,681,272.15	685,937.72	10,995,334.43-

## METROPOLITAN EDISON 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	1,100,258.00	252,784.96	2,359.92	250,425.04-
356.00	1,484,564.00	3,711,410.00	2,514.09	3,708,895.91-
356.10	371,141.00			
362.00	936,284.00	1,106,491.72	4,572.41	1,101,919.31-
364.00	1,185,941.00	984,275.12		984,275.12-
365.00	2,131,659.20	4,231,141.32	35,869.16	4,195,272.16-
365.10	532,914.80			
367.00	1,415,071.00	485,174.13		485,174.13-
368.00	1,184,121.00	158,701.80	124,388.14	34,313.66-
369.00	193,433.00	716,794.79	169.49	716,625.30-
373.00	71,899.00	4,281.60		4,281.60-
390.10	327,228.00	423,173.10		423,173.10-
391.00	6,741,745.01			
391.20	3,947,088.43			
391.30	1,986,626.39			
393.00	617,363.87			
394.00	2,522,444.36			
395.00	1,744,057.27			
397.00	160,842.00	892.60		892.60-
398.00	1,113,942.85			
	29,768,624.18	12,075,121.14	169,873.21	11,905,247.93-
TOTAL	97,594,793.44	63,307,219.78	2,200,247.20	61,106,972.58-

# METROPOLITAN EDISON COMPANY

READING, PENNSYLVANIA

## **2017 DEPRECIATION STUDY**

CALCULATED ANNUAL DEPRECIATION  
ACCRUALS RELATED TO ELECTRIC PLANT  
AS OF DECEMBER 31, 2017

*Prepared by:*



*Excellence Delivered **As Promised***

METROPOLITAN EDISON 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 7, 2016

Metropolitan Edison 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

061041.001



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**PART I. RESULTS OF STUDY**

**METROPOLITAN EDISON COMPANY  
DEPRECIATION STUDY**

**PART I. RESULTS OF STUDY**

**DESCRIPTION OF SUMMARY TABULATIONS**

Tables 1 through 4 presented on pages I-3 through I-10 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.



METROPOLITAN EDISON 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	ACCRAIAL RATE	COMPOSITE REMAINING LIFE
	<b>ELECTRIC PLANT</b>							
	<b>INTANGIBLE PLANT</b>							
303	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	7-S0	45,089,923.31	32,699,405	12,404,518	3,250,233	7.21	3.8
303.3	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT ENTERPRISE	7-S0	621,995.00	621,995	0	0	-	-
303.3	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	7-S0	8,047,879.06	8,047,879	0	0	-	-
303.9	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	7-S0	23,165,207.33	6,308,645	16,766,562	3,400,666	14.69	4.9
	<b>TOTAL INTANGIBLE PLANT</b>		<b>76,934,994.70</b>	<b>47,763,914</b>	<b>28,171,080</b>	<b>6,650,799</b>	<b>8.64</b>	<b>4.4</b>
	<b>TRANSMISSION PLANT</b>							
350.2	LAND RIGHTS	75-R4	26,937,638.79	13,286,570	13,652,069	463,146	1.79	28.3
352	STRUCTURES AND IMPROVEMENTS	65-R4	14,323.62	2,266	12,069	212	1.48	56.9
353	STATION EQUIPMENT	56-R1.5	287,467.00	8,195	279,272	9,112	3.17	30.6
354	TOWERS AND FIXTURES	75-R4	60,203.02	33,238	46,965	729	0.91	64.4
355	POLES AND FIXTURES	60-R2	6,181,080.14	1,895,957	4,285,123	101,624	1.64	42.2
356	OVERHEAD CONDUCTORS AND DEVICES	65-R2.5	876,838.89	318,763	558,076	11,330	1.29	49.3
355.1	CLEARING COSTS AND RIGHTS OF WAY	75-R3	3,314,001.66	707,192	2,606,810	41,650	1.26	62.6
358	UNDERGROUND CONDUCTORS AND DEVICES	40-R2	920,019.73	98,936	821,084	29,593	3.22	27.8
	<b>TOTAL TRANSMISSION PLANT</b>		<b>38,611,572.85</b>	<b>16,350,107</b>	<b>22,761,467</b>	<b>677,386</b>	<b>1.75</b>	<b>32.9</b>
	<b>DISTRIBUTION PLANT</b>							
360.2	LAND RIGHTS	70-R4	28,931,807.02	15,565,562	13,376,245	375,225	1.29	35.9
361	STRUCTURES AND IMPROVEMENTS	65-R4	13,984,931.92	6,731,166	7,253,827	188,642	1.35	39.5
362	STATION EQUIPMENT	60-R2	245,389,537.37	82,546,412	162,851,125	4,474,466	1.82	36.4
364	POLES, TOWERS AND FIXTURES	60-R1.5	391,305,862.01	124,769,274	266,537,608	7,776,639	1.93	34.3
365	OVERHEAD CONDUCTORS AND DEVICES	59-R0.5	425,487,166.30	101,319,720	327,167,386	10,913,239	2.65	30.0
366	CLEARING COSTS AND RIGHTS OF WAY	70-R4	154,967,152.75	26,671,314	128,295,839	2,203,913	1.44	57.4
367	UNDERGROUND CONDUIT	60-R2	31,093,125.74	12,988,521	18,104,605	599,562	1.93	30.2
368	UNDERGROUND CONDUCTORS AND DEVICES	45-R2.5	250,703,859.84	81,036,194	169,667,666	5,926,949	2.36	29.6
369	LINE TRANSFORMERS	38-R2	428,595,268.16	161,464,456	267,040,812	12,869,459	3.01	20.7
369.1	OVERHEAD SERVICES	42-R1	67,869,202.69	24,601,436	43,267,767	1,957,927	2.88	22.1
370.1	UNDERGROUND SERVICES	52-R3	108,988,812.32	53,721,241	55,267,571	1,925,861	1.77	28.7
370.2	METERS - SMART GRID 15 YEAR LIFE	15-S2.5	56,808,820.65	5,528,724	51,280,097	4,183,251	7.36	12.3
371	METERS - SMART GRID 10 YEAR LIFE	10-S2.5	12,170,196.41	1,430,621	10,739,575	1,347,307	11.07	8.0
371.21	INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	34-R0.5	3,707,277.44	2,213,237	1,494,040	79,778	2.15	16.7
371.23	INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES	25-S1.5	412,207.74	341,412	70,796	8,691	2.15	8.0
371.23	INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION	15-S2	480,616.52	350,387	130,230	23,974	5.40	5.0
373	STREET LIGHTING AND SIGNAL SYSTEMS	29-R0.5	14,440,634.30	4,622,189	9,818,465	690,554	4.67	14.9
	<b>TOTAL DISTRIBUTION PLANT</b>		<b>2,238,256,439.38</b>	<b>705,862,785</b>	<b>1,532,393,654</b>	<b>55,564,607</b>	<b>2.48</b>	<b>27.6</b>

METROPOLITAN EDISON 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		COMPOSITE REMAINING LIFE
	<b>GENERAL PLANT</b>							
389.2	LAND RIGHTS	65-R2.5	18,077.52	15,791	2,287	95	0.53	24.1
390.1	MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS							
	CORPORATE HEADQUARTERS - READING	40-R1.5	18,937,879.03	9,569,292	9,368,987	454,197	2.40	20.6
	LEBANON SERVICE CENTER	60-R2	53,739,730.54	28,617,152	25,122,579	1,370,766	2.55	18.3
	EASTON SERVICE CENTER	60-R2	5,162,868.12	4,070,158	1,082,700	203,328	3.94	5.4
	YORK SERVICE CENTER	60-R2	4,802,023.42	4,869,544	32,479	32,460	0.66	1.0
	YORK SERVICE CENTER	60-R2	7,245,747.75	4,954,323	2,291,425	208,341	2.89	10.9
	TOTAL ACCOUNT 390.1		69,886,238.87	52,080,469	37,907,770	2,270,112	2.52	16.7
390.2	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING							
	MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS							
	CORPORATE HEADQUARTERS - READING	25-R1	4,340,628.95	3,327,659	1,012,959	139,896	3.22	7.2
	LEBANON SERVICE CENTER	65-R4	3,887,250.97	2,307,278	1,579,973	84,473	2.17	18.7
	EASTON SERVICE CENTER	65-R4	1,087,738.85	841,892	167,847	36,992	3.07	5.4
	YORK SERVICE CENTER	65-R4	1,369,572.59	1,292,084	77,479	77,479	5.66	1.0
	YORK SERVICE CENTER	65-R4	1,855,578.29	1,256,871	698,707	53,893	2.99	11.1
	TOTAL ACCOUNT 390.2		12,462,769.06	9,025,804	3,436,965	396,733	3.10	8.9
391	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20-SQ	4,457,330.42	3,482,117	950,213	168,763	4.24	5.2
391.3	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	5-SQ	1,978,760.86	684,025	894,736	617,507	39.11	1.4
391.5	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	5-SQ	5,977,304.68	3,166,296	3,811,039	1,419,426	20.34	2.7
	TOTAL ACCOUNT 391		13,008,416.06	7,312,438	5,695,978	2,225,696	17.11	2.6
392.3	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	12-L4	239,384.46	156,357	82,997	19,878	8.30	4.2
392.4	TRANSPORTATION EQUIPMENT - POLE TRAILERS	29-S2	801,311.11	543,033	296,278	23,403	2.92	11.0
392.5	TRANSPORTATION EQUIPMENT - VAN TRAILERS	25-S2	87,236.99	81,972	5,265	716	0.62	7.4
	TOTAL ACCOUNT 392		1,127,932.56	781,392	346,540	43,997	3.90	7.9
393	STORES EQUIPMENT	25-SQ	390,507.12	378,635	1,872	223	0.05	8.4
394	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	7,589,095.76	3,383,989	4,205,097	333,660	4.42	12.5
395	LABORATORY EQUIPMENT	20-SQ	66,383.47	66,380	3	0	-	-
396	POWER OPERATED EQUIPMENT	30-RD.5	758,991.18	638,187	108,794	6,270	0.85	17.4
397	COMMUNICATION EQUIPMENT	27-R1	25,523,375.02	15,157,316	40,366,059	734,235	2.88	14.1
398	MISCELLANEOUS EQUIPMENT	20-SQ	601,552.19	556,294	45,258	6,778	1.13	6.7
	TOTAL GENERAL PLANT		151,525,348.83	89,408,725	62,116,623	6,009,799	3.97	10.3
	TOTAL DEPRECIABLE PLANT		2,505,328,355.76	859,385,531	1,645,942,824	68,902,591	2.75	23.9

METROPOLITAN EDISON 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 ACCRAU RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)=(6)/(6)
<b>NONDEPRECIABLE</b>							
301		123,507.40	0				
302		150,604.01	(14,565)				
326		31,256,633.07	31,256,633				
350.1		3,538,952.94	5,069				
359.1		4,865.95	2,796				
374		37,210.26	22,759				
360.1		3,680,351.68	2,759				
369.1		2,672,887.80	0				
390.3		16,753.91	5,729				
392		19,978,613.83	6,972,864				
393		105,951.28	51,548				
		<b>61,056,052.13</b>	<b>40,305,642</b>				
<b>TOTAL NONDEPRECIABLE PLANT</b>							
		<b>2,565,394,407.89</b>	<b>899,691,173</b>	<b>1,645,942,824</b>	<b>69,902,591</b>		
<b>TOTAL ELECTRIC PLANT</b>							

\* LIFE SPAN PROCEDURE WAS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE

METROPOLITAN EDISON 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 ACCRAUALS (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	29,210,776	3,484,592	37						32,695,405	72.50
303.30	621,985								621,985	100.00
303.60	8,047,879	2,982,343							8,047,879	100.00
303.90	3,406,302	487,571							6,398,645	27.62
350.20	12,797,999								13,285,570	49.32
352.00	3,032,101	56,240	898	28,747	87	8,749		3,086,983	15.75	
353.00	60,668,492	2,116,527	346,022					63,085,437	2.85	
354.00	27,811,220	185,333	1,090					27,964,405	41.44	
355.00	20,006,723	535,751	316,278					1,895,957	30.67	
356.00	27,669,428	830,336	1,669,437	168		474		316,763	36.35	
356.10	4,013,986	393,607		42				707,192	21.34	
358.00	183,499	39,058	87					98,936	10.75	
359.00	509,598	3,113						0		
360.20	15,182,342	373,220						15,555,562	53.77	
361.00	6,539,794	186,797	2,514		2,805	607,073		6,731,105	48.13	
362.00	77,982,246	4,519,794	1,183,942	533,302				82,546,412	33.64	
364.00	117,982,596	7,770,969	997,680	1,042,333	2,805	940,639		124,768,274	31.89	
365.00	90,797,170	9,669,901	5,697,429	1,906,220	3,798	2,972,358		101,319,720	23.65	
365.10	22,089,439	5,058,430	612,535	476,555				25,671,314	17.21	
366.00	12,362,600	612,535	13,386					12,986,521	41.77	
367.00	76,503,069	5,777,975	530,917	1,305,424	145,969	500,343		81,006,194	32.31	
368.00	149,346,138	13,066,458	126,621	1,020,958	168	189,771		161,464,456	37.68	
369.00	22,338,221	2,032,491	1,050,837	126,264		684,017		24,801,436	36.25	
369.10	51,784,240	3,243,437	9,236					53,721,241	49.29	
370.20	430,320	1,000,301	42,318					5,528,724	9.73	
371.00	2,084,169	86,750						1,430,621	11.76	
371.21	331,808	9,604						2,213,237	59.70	
371.23	317,753	32,634						341,412	82.83	
373.00	3,972,628	688,843	26,012	59,311		6,003		350,387	72.90	
389.20	15,693	98						4,622,169	32.01	
390.10	49,507,480	2,531,475	194,438	3,611		4,244		15,791	87.35	
390.20	8,578,391	447,413						52,080,469	57.87	
391.00	7,707,979	148,282	43	4,394,187				9,025,804	72.42	
391.20	1,973,545			1,973,545				3,462,117	77.76	
391.30	1,886,261	492,931	(229)	996,938				0		
391.50	1,809,526	1,356,770	(704)					684,025	43.33	
392.30	136,288	20,803						3,166,296	45.38	
392.40	518,192	24,841						156,387	65.33	
392.50	81,187	785						543,033	67.77	
393.00	752,380			373,916				81,972	93.96	
394.00	4,529,702	317,857		1,463,561				378,634	99.51	
395.00	1,116,456			1,030,066				3,383,998	44.59	
396.00	623,834	6,725	(362)					86,390	100.00	
397.00	22,390,540	708,278	11,454	140,394		1,011		630,197	85.28	
398.00	1,230,831	4,612	12	679,161				15,157,316	59.39	
TOTAL DEPRECIABLE PLANT	952,457,857	73,279,650	12,221,393	17,554,692	152,827	5,924,682	0	155,246,822	859,385,529	

METROPOLITAN EDISON 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	(14,565)								(14,565)	(9.67)
326.00	31,256,633								31,256,633	100.00
356.10	5,089								5,089	0.14
359.10	2,796								2,796	59.92
374.00	22,759								22,759	61.16
366.10	2,759								2,759	0.09
390.30	5,759								5,759	34.37
392.00	8,972,864								8,972,864	44.91
399.00	51,548								51,548	48.65
<b>TOTAL NONDEPRECIABLE PLAN</b>	<b>40,305,642</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>40,305,642</b>	
<b>TOTAL</b>	<b>992,763,499</b>	<b>73,279,650</b>	<b>12,221,393</b>	<b>17,554,692</b>	<b>152,827</b>	<b>5,924,682</b>	<b>0</b>	<b>155,246,822</b>	<b>899,691,171</b>	

## METROPOLITAN EDISON COMPANY

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017

ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2016	ORIGINAL COST AS OF DECEMBER 31, 2017	COMPOSITE ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT	
(1)	(2)	(3)	(4)	(5)	
<b>ELECTRIC PLANT</b>					
<b>INTANGIBLE PLANT</b>					
303	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	42,233,216.31	45,099,923.31	7.98	3,484,592
303.3	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT ENTERPRISE	621,985.00	621,985.00	-	0
303.6	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	8,047,879.06	8,047,879.06	-	0
303.9	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	17,081,505.33	23,165,207.33	14.87	2,992,343
	<b>TOTAL INTANGIBLE PLANT</b>	<b>67,984,585.70</b>	<b>76,934,954.70</b>	<b>8.69</b>	<b>6,476,936</b>
<b>TRANSMISSION PLANT</b>					
350.2	LAND RIGHTS	26,937,638.79	26,937,638.79	1.81	487,571
352	STRUCTURES AND IMPROVEMENTS	6,679,915.62	14,323.62	1.74	58,240
353	STATION EQUIPMENT	198,447,472.69	287,467.00	2.13	2,116,527
354	TOWERS AND FIXTURES	41,104,875.02	80,203.02	0.90	185,333
355	POLES AND FIXTURES	53,679,380.14	6,181,080.14	1.79	535,751
356	OVERHEAD CONDUCTORS AND DEVICES	91,898,092.09	876,838.89	1.79	830,336
356.1	CLEARING COSTS AND RIGHTS OF WAY	24,901,533.46	3,314,001.66	2.79	393,607
358	UNDERGROUND CONDUCTORS AND DEVICES	1,498,460.73	920,019.73	3.23	39,058
359	ROADS AND TRAILS	715,547.80	0.00	0.87	3,113
	<b>TOTAL TRANSMISSION PLANT</b>	<b>445,862,916.34</b>	<b>38,611,672.85</b>	<b>1.85</b>	<b>4,649,636</b>
<b>DISTRIBUTION PLANT</b>					
360.2	LAND RIGHTS	28,931,807.02	28,931,807.02	1.29	373,220
361	STRUCTURES AND IMPROVEMENTS	13,984,931.92	13,984,931.92	1.35	188,797
362	STATION EQUIPMENT	240,599,823.37	245,399,537.37	1.86	4,519,794
364	POLES, TOWERS AND FIXTURES	381,924,883.01	381,305,882.01	2.01	7,770,989
365	OVERHEAD CONDUCTORS AND DEVICES	411,331,122.30	428,487,108.30	2.31	9,899,801
365.1	CLEARING COSTS AND RIGHTS OF WAY	150,678,156.75	154,967,152.75	3.31	5,058,430
366	UNDERGROUND CONDUIT	31,093,125.74	31,093,125.74	1.97	612,535
367	UNDERGROUND CONDUCTORS AND DEVICES	238,955,043.84	250,703,859.84	2.36	5,777,975
368	LINE TRANSFORMERS	419,316,646.16	428,505,268.16	3.08	13,056,458
369	OVERHEAD SERVICES	66,732,823.89	67,869,202.89	3.02	2,032,491
369.1	UNDERGROUND SERVICES	108,988,812.32	108,988,812.32	1.78	1,940,001
370.1	METERS - SMART GRID 15 YEAR LIFE	31,089,201.45	56,808,820.65	7.38	3,243,437
370.2	METERS - SMART GRID 10 YEAR LIFE	5,740,281.81	12,170,198.41	11.17	1,000,301
371	INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	3,707,277.44	3,707,277.44	2.34	86,750
371.21	INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES	412,207.74	412,207.74	2.33	9,604
371.23	INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION	480,616.52	480,616.52	6.79	32,634
373	STREET LIGHTING AND SIGNAL SYSTEMS	13,906,832.30	14,440,634.30	4.86	688,843
	<b>TOTAL DISTRIBUTION PLANT</b>	<b>2,147,873,805.38</b>	<b>2,238,256,439.38</b>	<b>2.46</b>	<b>56,092,139</b>
<b>GENERAL PLANT</b>					
389.2	LAND RIGHTS	18,077.52	18,077.52	0.54	98
390.1	STRUCTURES AND IMPROVEMENTS	89,187,905.87	89,988,238.87	2.81	2,531,475
390.2	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	12,462,769.06	12,462,769.06	3.59	447,413
391	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	8,846,517.30	4,452,330.42	2.23	148,282
391.2	OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES	1,973,544.67	0.00	-	0
391.3	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	2,675,719.20	1,578,780.96	23.73	492,931
391.5	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING	6,304,832.68	6,977,304.68	20.43	1,356,770
	<b>TOTAL ACCOUNT 391</b>	<b>19,700,613.85</b>	<b>13,008,416.06</b>	<b>10.64</b>	<b>1,997,984</b>
392.3	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	239,384.46	239,384.46	8.69	20,803
392.4	TRANSPORTATION EQUIPMENT - POLE TRAILERS	801,311.11	801,311.11	3.10	24,841
392.5	TRANSPORTATION EQUIPMENT - VAN TRAILERS	87,236.99	87,236.99	0.90	785
	<b>TOTAL ACCOUNT 392</b>	<b>1,127,932.56</b>	<b>1,127,932.56</b>	<b>4.12</b>	<b>46,428</b>
393	STORES EQUIPMENT	754,423.33	380,507.12	0.03	170
394	TOOLS, SHOP AND GARAGE EQUIPMENT	9,052,656.77	7,589,095.78	3.82	317,857
395	LABORATORY EQUIPMENT	1,116,458.98	86,393.47	-	0
396	POWER OPERATED EQUIPMENT	738,991.18	738,991.18	0.91	6,725
397	COMMUNICATION EQUIPMENT	33,254,842.02	25,523,375.02	2.41	708,278
398	MISCELLANEOUS EQUIPMENT	1,280,713.04	601,552.19	0.49	4,612
	<b>TOTAL GENERAL PLANT</b>	<b>169,695,384.18</b>	<b>151,525,348.83</b>	<b>3.70</b>	<b>6,061,040</b>
	<b>TOTAL DEPRECIABLE PLANT</b>	<b>2,831,416,491.60</b>	<b>2,505,326,355.76</b>	<b>2.68</b>	<b>73,279,650</b>



## METROPOLITAN EDISON 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)
	<b>NONDEPRECIABLE</b>				
301	ORGANIZATION	123,507.40	123,507.40	-	0
302	FRANCHISES AND CONSENTS	150,604.01	150,604.01	-	0
326	ASSET RETIREMENT COSTS TM# 2	31,256,633.07	31,256,633.07	-	0
350.1	LAND	3,638,952.94	3,638,952.94	-	0
359.1	ASSET RETIREMENT COSTS TRANSMISSION	4,665.95	4,665.95	-	0
374	LAND	37,210.26	37,210.26	-	0
360.1	ASSET RETIREMENT COSTS DISTRIBUTION	3,080,351.68	3,080,351.68	-	0
389.1	LAND	2,672,807.80	2,672,807.80	-	0
390.3	TRANSFERRED LEASEHOLDS	10,753.91	10,753.91	-	0
392	TRANSPORTATION EQUIPMENT - CAPITAL LEASE RBS VEHICLES	19,978,613.83	19,978,613.83	-	0
399	ASSET RETIREMENT COSTS GENERAL PLANT	105,951.28	105,951.28	-	0
	<b>TOTAL NONDEPRECIABLE PLANT</b>	<b>61,066,062.13</b>	<b>61,066,062.13</b>		<b>0</b>
	<b>TOTAL ELECTRIC PLANT</b>	<b>2,892,482,643.73</b>	<b>2,566,394,407.89</b>		<b>73,279,660</b>

METROPOLITAN EDISON COMPANY

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT (1)	EXPERIENCED NET SALVAGE											
	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			55.83		129.15						(164.98)	(37)
352			4,487.86		509,058.05		252,784.96		8,749.56	87.23	(4,487.86)	(898)
353		55.98	817,543.11		2,684.40						(1,617,193.60)	(323,439)
354			2,783.42		1,533,651.38						(5,447.62)	(1,090)
355			57,737.99		2,172,255.93						(1,581,389.37)	(318,278)
356.1			173,905.11				3,711,410.00		474.11	0.14	(6,902,312.38)	(1,380,462)
358			435.16								0.00	0
360.2											(436.16)	(87)
361			6,544.01		6,025.90						0.00	0
362		9,662.30	1,438,326.45	5,422.00	1,105,491.72	1,105,491.72	4,572.41		507,073.40	2,805.46	(12,569.91)	(2,514)
364			2,558,567.44		1,445,556.50		984,275.12		940,638.55		(5,150,206.22)	(1,030,041)
365		577.20	2,007,632.53		2,282,878.28	4,231,141.32	35,869.16		2,972,357.67	3,797.97	(5,929,037.61)	(1,185,808)
365.1											(13,722,672.23)	(2,744,534)
366			36,936.26		29,994.85						0.00	0
367			812,521.43		1,358,891.65	485,174.13			500,342.68		(66,937.11)	(13,386)
368		457,395.65	(83,303.61)	374,567.58	250,219.58	186,701.80	124,388.14		189,771.16	145,668.66	(3,154,930.09)	(630,956)
369			3,422,948.62	1,100.00	568,585.96	716,794.79	169.49		694,016.55	167.54	366,002.34	77,200
370.1											(5,622,201.06)	(1,124,440)
371			11,102.05		35,079.08						0.00	0
373			92,402.70		119,165.47						(46,181.13)	(9,236)
390.1			(377,182.71)		109,715.22	4,281.60			6,003.35		(211,589.17)	(42,316)
391			118,631.24		159,724.73	423,173.13			4,244.40		67,122.17	13,424
391.3			214.47		1.66						(216.33)	(43)
392.3			(1,146.55)								1,146.55	229
392.4									3,520.07		3,520.07	704
396			1,290.02	1,808.39	50,956.85		892.60				0.00	0
397									1,011.15		1,808.39	362
398											(58,280.98)	(11,656)
											0.00	0
<b>TOTAL</b>			<b>4,913,892.14</b>	<b>467,891.14</b>	<b>11,681,272.15</b>	<b>12,075,121.13</b>	<b>169,873.21</b>	<b>169,873.21</b>	<b>5,924,682.39</b>	<b>162,827.11</b>	<b>(44,364,664.01)</b>	<b>(8,872,931)</b>

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**PART II. DETAILED DEPRECIATION  
CALCULATIONS**

**CUMULATIVE DEPRECIATED ORIGINAL COST**

## METROPOLITAN EDISON 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)		
1900	7,901	7,901				0.0
1901	220	220				0.0
1904	24,008	24,008				0.0
1905	2,162	2,162				0.0
1906	1,266	1,266				0.0
1907	291	291				0.0
1908	441	441				0.0
1910	1,975	1,975				0.0
1911	376	376				0.0
1912	1,846	1,847		1-	1-	0.0
1914	603	603			1-	0.0
1916	70	70			1-	0.0
1917	1,902	1,901		1		0.0
1918	1,268	1,268				0.0
1919	2,102	2,085		17	17	0.0
1920	1,514	1,514			17	0.0
1921	39,943	39,791		152	169	0.0
1922	8,640	8,502		138	307	0.0
1923	151,485	150,754		731	1,038	0.0
1924	43,110	42,471		639	1,677	0.0
1925	39,558	39,036		522	2,199	0.0
1926	42,405	41,430		975	3,174	0.0
1927	202,787	197,947		4,840	8,014	0.0
1928	139,768	138,815		953	8,967	0.0
1929	88,658	86,221		2,437	11,404	0.0
1930	34,712	33,726		986	12,390	0.0
1931	40,877	39,346		1,531	13,921	0.0
1932	1,145	1,096		49	13,970	0.0
1933	7,145	6,887		258	14,228	0.0
1934	412	392		20	14,248	0.0
1935	8,426	8,027		399	14,647	0.0
1936	2,285	2,171		114	14,761	0.0
1937	46,096	43,730		2,366	17,127	0.0
1938	1,429,113	1,264,802		164,311	181,438	0.0
1939	23,983	23,483		500	181,938	0.0
1940	32,596	30,737		1,859	183,797	0.0
1941	339,153	300,401		38,752	222,549	0.0
1942	121,136	106,080		15,056	237,605	0.0
1943	3,046,513	2,341,000		705,513	943,118	0.1
1944	165,885	135,083		30,802	973,920	0.1
1945	417,495	351,970		65,525	1,039,445	0.1
1946	552,053	442,677		109,376	1,148,821	0.1
1947	747,098	613,394		133,704	1,282,525	0.1
1948	1,233,022	987,885		245,137	1,527,662	0.1
1949	1,487,164	1,208,459		278,705	1,806,367	0.1
1950	1,540,768	1,251,789		288,979	2,095,346	0.1

## METROPOLITAN EDISON 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)		
1951	1,641,524	1,362,130		279,394	2,374,740	0.1
1952	1,472,939	1,148,837		324,102	2,698,842	0.2
1953	2,959,111	2,325,886		633,225	3,332,067	0.2
1954	4,787,922	3,790,855		997,067	4,329,134	0.3
1955	2,797,075	2,164,671		632,404	4,961,538	0.3
1956	2,803,399	2,159,588		643,811	5,605,349	0.3
1957	3,884,807	3,001,615		883,192	6,488,541	0.4
1958	3,329,189	2,530,642		798,547	7,287,088	0.4
1959	3,475,618	2,541,178		934,440	8,221,528	0.5
1960	3,171,060	2,326,698		844,362	9,065,890	0.6
1961	3,605,086	2,602,442	1,002,644		10,068,534	0.6
1962	4,002,735	2,866,581	1,136,154		11,204,688	0.7
1963	5,728,895	4,412,003	1,316,892		12,521,580	0.8
1964	4,138,070	2,876,226	1,261,844		13,783,424	0.8
1965	7,077,222	5,348,905	1,728,317		15,511,741	0.9
1966	7,153,599	4,920,564	2,233,035		17,744,776	1.1
1967	14,254,743	9,662,124	4,592,619		22,337,395	1.4
1968	10,977,174	7,468,102	3,509,072		25,846,467	1.6
1969	12,110,397	8,492,407	3,617,990		29,464,457	1.8
1970	11,241,766	7,596,026	3,645,740		33,110,197	2.0
1971	15,409,610	10,356,158	5,053,452		38,163,649	2.3
1972	14,283,064	9,751,367	4,531,697		42,695,346	2.6
1973	18,844,624	12,395,904	6,448,720		49,144,066	3.0
1974	15,849,330	10,623,869	5,225,461		54,369,527	3.3
1975	8,739,693	5,589,075	3,150,618		57,520,145	3.5
1976	16,072,505	9,277,313	6,795,192		64,315,337	3.9
1977	10,963,665	7,142,529	3,821,136		68,136,473	4.1
1978	13,047,007	8,647,272	4,399,735		72,536,208	4.4
1979	11,727,428	7,617,423	4,110,005		76,646,213	4.7
1980	11,522,201	7,206,422	4,315,779		80,961,992	4.9
1981	11,021,413	6,739,999	4,281,414		85,243,406	5.2
1982	11,890,481	7,136,846	4,753,635		89,997,041	5.5
1983	18,140,491	10,480,687	7,659,804		97,656,845	5.9
1984	21,353,437	12,653,670	8,699,767		106,356,612	6.5
1985	24,484,957	13,909,804	10,575,153		116,931,765	7.1
1986	30,544,571	17,192,675	13,351,896		130,283,661	7.9
1987	40,250,941	23,139,668	17,111,273		147,394,934	9.0
1988	38,659,573	21,482,368	17,177,205		164,572,139	10.0
1989	45,834,284	24,989,327	20,844,957		185,417,096	11.3
1990	59,893,336	32,523,501	27,369,835		212,786,931	12.9
1991	66,752,180	34,840,717	31,911,463		244,698,394	14.9
1992	51,957,024	27,291,718	24,665,306		269,363,700	16.4
1993	53,485,780	25,784,248	27,701,532		297,065,232	18.0
1994	53,258,940	26,572,390	26,686,550		323,751,782	19.7
1995	48,003,509	22,615,955	25,387,554		349,139,336	21.2
1996	35,712,363	16,704,769	19,007,594		368,146,930	22.4

## METROPOLITAN EDISON 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	
			(2)	(3)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1997	42,847,067	18,460,273	24,386,794		392,533,724	23.8
1998	52,817,789	22,981,497	29,836,292		422,370,016	25.7
1999	38,242,441	15,319,320	22,923,121		445,293,137	27.1
2000	38,754,917	15,377,324	23,377,593		468,670,730	28.5
2001	43,512,302	16,023,955	27,488,347		496,159,077	30.1
2002	32,458,582	11,309,540	21,149,042		517,308,119	31.4
2003	40,297,409	19,285,772	21,011,637		538,319,756	32.7
2004	46,374,559	17,692,430	28,682,129		567,001,885	34.4
2005	68,707,540	20,902,897	47,804,643		614,806,528	37.4
2006	58,725,564	16,940,611	41,784,953		656,591,481	39.9
2007	75,649,254	23,697,828	51,951,426		708,542,907	43.0
2008	76,678,701	18,180,706	58,497,995		767,040,902	46.6
2009	95,506,032	20,824,630	74,681,402		841,722,304	51.1
2010	72,577,908	13,625,034	58,952,874		900,675,178	54.7
2011	201,593,941	36,289,379	165,304,562		1,065,979,740	64.8
2012	98,588,362	13,935,770	84,652,592		1,150,632,332	69.9
2013	120,121,613	14,738,645	105,382,968		1,256,015,300	76.3
2014	102,895,080	15,366,728	87,528,352		1,343,543,652	81.6
2015	99,623,452	13,112,276	86,511,176		1,430,054,828	86.9
2016	120,754,132	9,990,081	110,764,051		1,540,818,879	93.6
2017	108,205,594	3,081,651	105,123,943		1,645,942,822	100.0
TOTAL	2,505,328,353	859,385,531	1,645,942,822			

**UTILITY PLANT IN SERVICE**



## METROPOLITAN EDISON 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	1,778,889.40	1,778,889	1,778,889			
1997	32,387.07	32,387	32,387			
2000	8.66	9	9			
2001	11,953.04	11,953	11,953			
2002	126,412.52	126,413	126,413			
2003	859,000.35	859,000	859,000			
2004	3,919,197.54	3,919,198	3,919,198			
2005	794,414.65	794,415	794,415			
2006	1,212,256.65	1,212,257	1,212,257			
2007	6,556,772.80	6,556,773	6,556,773			
2008	754,155.12	754,155	754,155			
2009	2,395,595.32	2,395,595	2,395,595			
2010	1,309,486.49	1,309,486	1,309,486			
2011	6,511,283.78	6,046,183	5,977,557	533,727	0.50	533,727
2012	620,553.12	487,575	482,041	138,512	1.50	92,341
2013	3,336,996.69	2,145,222	2,120,873	1,216,124	2.50	486,450
2014	3,829,537.54	1,914,769	1,893,036	1,936,502	3.50	553,286
2015	3,788,269.57	1,352,943	1,337,587	2,450,683	4.50	544,596
2016	4,396,046.00	942,029	931,336	3,464,710	5.50	629,947
2017	2,866,707.00	204,769	202,445	2,664,262	6.50	409,886
	45,099,923.31	32,844,020	32,695,405	12,404,518		3,250,233
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.8 7.21

## METROPOLITAN EDISON COMPANY

ACCOUNT 303.30 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT ENTERPRISE

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						
2000	58,619.79	58,620	58,620			
2001	563,365.21	563,365	563,365			
	621,985.00	621,985	621,985			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

METROPOLITAN EDISON COMPANY

ACCOUNT 303.60 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	8,047,879.06	8,047,879	8,047,879			
	8,047,879.06	8,047,879	8,047,879			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

## METROPOLITAN EDISON COMPANY

## ACCOUNT 303.90 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	5,879,985.83	2,939,993	2,775,124	3,104,862	3.50	887,103
2015	7,027,372.50	2,509,756	2,369,014	4,658,358	4.50	1,035,191
2016	4,174,147.00	894,478	844,317	3,329,830	5.50	605,424
2017	6,083,702.00	434,559	410,190	5,673,512	6.50	872,848
	23,165,207.33	6,778,786	6,398,645	16,766,562		3,400,566
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.9 14.68

## METROPOLITAN EDISON 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						
1901	220.00	220	220			
1907	25.00	25	25			
1914	2.00	2	2			
1924	891.75	850	693	199	4.54	44
1929	313.17	294	240	73	5.84	12
1938	612,259.53	550,054	448,538	163,722	8.99	18,212
1939	368.25	330	269	99	9.22	11
1940	1,737.64	1,549	1,263	475	9.46	50
1941	74,176.31	65,824	53,676	20,500	9.71	2,111
1942	29,045.25	25,659	20,923	8,122	9.97	815
1943	42,642.59	37,487	30,569	12,074	10.25	1,178
1944	3,053.77	2,649	2,160	894	11.25	79
1945	12,030.13	10,380	8,464	3,566	11.53	309
1946	215.95	185	151	65	11.83	5
1947	6,420.22	5,476	4,465	1,955	12.15	161
1948	57,629.06	48,466	39,521	18,108	13.14	1,378
1949	67,095.54	56,072	45,724	21,372	13.47	1,587
1950	201,972.46	167,678	136,732	65,240	13.80	4,728
1951	86,567.94	70,813	57,744	28,824	14.80	1,948
1952	138,944.04	112,850	92,023	46,921	15.15	3,097
1953	609,458.00	487,445	397,484	211,974	16.15	13,125
1954	630,233.45	500,279	407,949	222,284	16.50	13,472
1955	218,293.92	171,906	140,180	78,114	16.87	4,630
1956	159,988.62	123,975	101,095	58,894	17.87	3,296
1957	194,240.54	149,254	121,708	72,533	18.24	3,977
1958	39,583.64	29,909	24,389	15,195	19.24	790
1959	387,424.80	290,104	236,563	150,862	19.62	7,689
1960	67,357.92	49,575	40,426	26,932	20.62	1,306
1961	131,977.42	96,185	78,433	53,544	21.02	2,547
1962	78,738.70	56,810	46,325	32,414	21.42	1,513
1963	330,660.51	234,273	191,036	139,625	22.42	6,228
1964	161,209.48	112,976	92,126	69,083	22.84	3,025
1965	272,165.88	187,196	152,648	119,518	23.83	5,015
1966	711,865.75	483,926	394,614	317,252	24.26	13,077
1967	3,097,937.83	2,065,085	1,683,960	1,413,978	25.26	55,977
1968	1,954,050.94	1,286,547	1,049,107	904,944	25.68	35,239
1969	499,170.03	321,965	262,544	236,626	26.69	8,866
1970	845,645.51	538,253	438,915	406,731	27.13	14,992
1971	1,266,471.73	789,139	643,498	622,974	28.13	22,146
1972	473,174.41	288,494	235,251	237,923	29.13	8,168
1973	2,007,475.04	1,206,091	983,499	1,023,976	29.57	34,629
1974	283,812.63	166,655	135,898	147,915	30.58	4,837
1975	447,702.82	258,772	211,014	236,689	31.03	7,628

## METROPOLITAN EDISON 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						
1976	6,112,490.51	3,449,890	2,813,191	3,299,300	32.03	103,007
1977	275,265.63	151,616	123,634	151,632	33.03	4,591
1978	8,420.26	4,557	3,716	4,704	33.49	140
1979	100,125.74	52,806	43,060	57,066	34.50	1,654
1980	114,508.39	58,834	47,976	66,532	35.49	1,875
1981	12,944.11	6,520	5,317	7,627	35.96	212
1982	14,887.51	7,293	5,947	8,941	36.96	242
1983	295,517.04	140,696	114,730	180,787	37.96	4,763
1984	218,073.20	100,815	82,209	135,864	38.96	3,487
1985	417,272.31	188,524	153,731	263,541	39.44	6,682
1986	65,939.13	28,868	23,540	42,399	40.45	1,048
1987	33,007.08	13,995	11,412	21,595	41.44	521
1988	68,838.58	28,224	23,015	45,824	42.45	1,079
1989	8,041.09	3,186	2,598	5,443	43.44	125
1990	556,414.29	214,220	174,684	381,730	43.93	8,690
1991	119,303.21	44,261	36,092	83,211	44.93	1,852
1992	45,883.80	16,381	13,358	32,526	45.93	708
1993	1,289,627.27	442,342	360,705	928,922	46.93	19,794
1994	714,064.13	234,927	191,570	522,494	47.93	10,901
1995	115.53	36	29	87	48.93	2
1996	140.38	42	34	106	49.93	2
2003	252,332.78	51,577	42,059	210,274	56.43	3,726
2007	5,810.40	860	701	5,109	60.43	85
2009	4.84	1	1	4	62.43	
2011	598.69	55	45	554	63.92	9
2014	3,762.72	187	152	3,611	66.92	54
	26,937,638.79	16,292,390	13,285,570	13,652,069		483,146
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.3 1.79

METROPOLITAN EDISON 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-R4						
NET SALVAGE PERCENT.. 0						
2013	14,323.37	1,051	2,256	12,067	56.85	212
2015	0.25					
	14,323.62	1,051	2,256	12,068		212
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						56.9 1.48

## METROPOLITAN EDISON 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 56-R1.5						
NET SALVAGE PERCENT.. 0						
2017	287,467.00	4,599	8,195	279,272	30.65	9,112
	287,467.00	4,599	8,195	279,272		9,112
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.6 3.17



## METROPOLITAN EDISON COMPANY

## ACCOUNT 354 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 75-R4						
NET SALVAGE PERCENT.. 0						
2011	44,563.76	4,113	19,830	24,734	63.92	387
2012	35,554.88	2,777	13,389	22,166	64.92	341
2014	84.38	4	19	65	66.92	1
	80,203.02	6,894	33,238	46,965		729
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						64.4 0.91

## METROPOLITAN EDISON 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-R2						
NET SALVAGE PERCENT.. 0						
2013	238,056.09	22,806	117,911	120,145	42.45	2,830
2014	546,535.56	41,701	215,602	330,934	42.37	7,811
2015	5,396,488.49	302,203	1,562,444	3,834,044	42.14	90,983
	6,181,080.14	366,710	1,895,957	4,285,123		101,624
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						42.2 1.64

## METROPOLITAN EDISON 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						
2016	875,162.09	25,905	318,554	556,608	49.26	11,299
2017	1,676.80	17	209	1,468	47.35	31
	876,838.89	25,922	318,763	558,076		11,330
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						49.3 1.29

## METROPOLITAN EDISON 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-R3						
NET SALVAGE PERCENT.. 0						
2015	299,767.92	11,541	99,452	200,316	62.44	3,208
2016	3,013,814.54	70,523	607,714	2,406,101	62.60	38,436
2017	419.20	3	26	393	62.79	6
	3,314,001.66	82,067	707,192	2,606,810		41,650
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						62.6 1.26

## METROPOLITAN EDISON 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 40-R2						
NET SALVAGE PERCENT.. 0						
2011	138,368.51	26,705	19,095	119,274	27.17	4,390
2012	376,928.27	62,608	44,766	332,162	27.61	12,030
2013	155,979.03	21,619	15,458	140,521	27.97	5,024
2014	246,149.87	27,224	19,466	226,684	28.15	8,053
2015	2,594.05	211	151	2,443	28.27	86
	920,019.73	138,367	98,936	821,084		29,583
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.8 3.22

## METROPOLITAN EDISON 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 70-R4						
NET SALVAGE PERCENT.. 0						
1926	618.12	594	618			
1938	260,448.93	240,186	260,449			
1939	16,059.98	14,749	16,060			
1940	8,595.66	7,861	8,594	2	7.25	
1941	14,690.00	13,374	14,620	70	7.53	9
1942	5,425.39	4,915	5,373	52	7.83	7
1943	2,530.64	2,281	2,494	37	8.15	5
1944	8,822.26	7,911	8,648	174	8.47	21
1945	23,756.40	21,186	23,160	596	8.80	68
1946	35,420.45	31,404	34,331	1,089	9.15	119
1947	38,497.06	33,924	37,086	1,411	9.50	149
1948	49,785.96	43,598	47,661	2,125	9.87	215
1949	62,555.36	54,423	59,495	3,060	10.24	299
1950	35,672.13	30,821	33,693	1,979	10.62	186
1951	79,710.23	68,375	74,747	4,963	11.02	450
1952	47,030.63	39,741	43,445	3,586	12.02	298
1953	51,763.45	43,404	47,449	4,314	12.42	347
1954	83,959.01	69,837	76,346	7,613	12.84	593
1955	64,444.39	53,167	58,122	6,322	13.26	477
1956	88,012.03	71,448	78,107	9,905	14.26	695
1957	92,106.57	74,109	81,016	11,091	14.69	755
1958	133,360.41	106,328	116,237	17,123	15.13	1,132
1959	128,173.89	100,476	109,840	18,334	16.13	1,137
1960	103,137.45	80,055	87,516	15,621	16.58	942
1961	261,443.45	200,893	219,615	41,828	17.03	2,456
1962	236,861.74	178,783	195,445	41,417	18.03	2,297
1963	249,922.94	186,592	203,982	45,941	18.50	2,483
1964	272,824.35	201,426	220,198	52,626	18.96	2,776
1965	309,639.49	224,334	245,241	64,398	19.96	3,226
1966	337,779.39	241,782	264,315	73,464	20.45	3,592
1967	343,696.86	242,994	265,640	78,057	20.93	3,729
1968	362,726.73	251,370	274,797	87,930	21.93	4,010
1969	406,658.99	278,073	303,988	102,671	22.43	4,577
1970	436,742.96	292,530	319,793	116,950	23.42	4,994
1971	509,237.56	336,250	367,587	141,651	23.92	5,922
1972	602,780.26	389,456	425,752	177,028	24.92	7,104
1973	673,834.77	428,828	468,793	205,042	25.43	8,063
1974	603,861.29	378,259	413,511	190,350	25.94	7,338
1975	478,231.36	292,678	319,955	158,276	26.94	5,875
1976	546,209.00	326,414	356,835	189,374	27.94	6,778
1977	585,072.88	343,555	375,573	209,500	28.47	7,359
1978	566,255.81	324,351	354,579	211,677	29.46	7,185
1979	499,559.01	280,802	306,972	192,587	29.99	6,422

## METROPOLITAN EDISON 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 70-R4						
NET SALVAGE PERCENT.. 0						
1980	560,471.48	306,858	335,456	225,015	30.99	7,261
1981	482,643.87	258,987	283,124	199,520	31.52	6,330
1982	576,747.84	300,947	328,994	247,754	32.53	7,616
1983	746,951.68	378,854	414,162	332,790	33.52	9,928
1984	769,512.91	381,525	417,082	352,431	34.07	10,344
1985	868,911.28	417,946	456,897	412,014	35.07	11,748
1986	1,006,556.20	469,257	512,990	493,566	36.07	13,684
1987	1,039,189.12	469,090	512,807	526,382	37.07	14,200
1988	951,726.21	418,379	457,370	494,356	37.61	13,144
1989	857,602.96	364,138	398,074	459,529	38.62	11,899
1990	956,536.66	391,989	428,521	528,016	39.61	13,330
1991	995,460.94	393,008	429,635	565,826	40.62	13,930
1992	1,229,456.50	470,267	514,094	715,362	41.17	17,376
1993	1,673,949.27	615,176	672,508	1,001,441	42.17	23,748
1994	1,560,245.89	549,987	601,244	959,002	43.17	22,215
1995	1,224,781.79	413,364	451,888	772,894	44.17	17,498
1996	1,210,914.14	390,520	426,916	783,998	45.17	17,357
1997	846,746.34	260,374	284,640	562,106	46.17	12,175
1998	818,439.49	240,949	263,405	555,034	46.73	11,877
2003	251,094.57	54,990	60,115	190,980	51.72	3,693
2007	101,623.06	16,117	17,619	84,004	55.72	1,508
2009	235,206.67	30,389	33,221	201,986	57.29	3,526
2010	12,975.78	1,479	1,617	11,359	58.29	195
2011	236,147.13	23,331	25,505	210,642	59.29	3,553
	28,931,807.02	14,231,458	15,555,562	13,376,245		372,225
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						35.9 1.29

## METROPOLITAN EDISON 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-R4						
NET SALVAGE PERCENT.. 0						
1900	6,649.92	6,650	6,650			
1912	1,816.55	1,817	1,817			
1922	38.82	39	39			
1923	1,336.79	1,326	1,337			
1924	2,728.95	2,705	2,729			
1926	1,349.72	1,321	1,350			
1927	3,117.19	3,047	3,117			
1928	6,388.75	6,233	6,389			
1929	5,511.83	5,366	5,512			
1930	1,267.43	1,231	1,267			
1931	2,898.93	2,808	2,899			
1933	1,422.20	1,370	1,422			
1935	514.20	492	514			
1936	5.49	5	5			
1937	4,494.55	4,269	4,495			
1938	502,301.63	475,177	502,302			
1939	1,969.24	1,855	1,969			
1940	4,050.77	3,799	4,051			
1941	22,683.94	21,171	22,684			
1942	4,766.53	4,462	4,767			
1943	103.69	97	104			
1944	265.92	246	266			
1945	4,288.02	3,948	4,288			
1946	6,375.07	5,834	6,375			
1947	15,707.82	14,285	15,611	97	7.02	14
1948	23,966.87	21,654	23,664	303	7.42	41
1949	36,569.11	32,817	35,862	707	7.83	90
1950	40,437.71	36,030	39,374	1,064	8.26	129
1951	45,996.49	40,987	44,791	1,205	8.13	148
1952	30,975.60	27,389	29,931	1,045	8.58	122
1953	66,987.51	58,761	64,214	2,774	9.03	307
1954	49,410.48	42,987	46,976	2,434	9.49	256
1955	34,600.24	29,843	32,612	1,988	9.96	200
1956	78,755.11	67,320	73,567	5,188	10.45	496
1957	106,175.94	89,931	98,277	7,899	10.93	723
1958	56,750.12	47,613	52,032	4,718	11.42	413
1959	30,086.53	24,815	27,118	2,969	12.43	239
1960	42,479.60	34,685	37,904	4,576	12.92	354
1961	54,835.49	44,307	48,419	6,416	13.43	478
1962	75,166.96	60,073	65,648	9,519	13.94	683
1963	47,956.82	37,895	41,412	6,545	14.47	452
1964	46,344.12	35,954	39,291	7,053	15.46	456
1965	44,037.95	33,755	36,887	7,151	15.99	447



## METROPOLITAN EDISON 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-R4						
NET SALVAGE PERCENT.. 0						
1966	65,906.76	49,891	54,521	11,386	16.53	689
1967	164,560.59	122,993	134,407	30,154	17.07	1,766
1968	143,923.81	106,158	116,009	27,915	17.61	1,585
1969	228,390.93	165,035	180,350	48,041	18.62	2,580
1970	160,104.36	114,074	124,660	35,444	19.17	1,849
1971	619,333.88	434,896	475,254	144,080	19.72	7,306
1972	545,783.09	374,953	409,749	136,034	20.73	6,562
1973	295,178.34	199,659	218,187	76,991	21.29	3,616
1974	131,713.69	87,669	95,805	35,909	21.86	1,643
1975	3,653.41	2,375	2,595	1,058	22.86	46
1976	25,263.50	16,146	17,644	7,620	23.44	325
1977	14,534.92	9,065	9,906	4,629	24.44	189
1978	4,573.91	2,800	3,060	1,514	25.02	61
1979	68,159.53	40,937	44,736	23,424	25.60	915
1980	80,565.25	47,131	51,505	29,060	26.60	1,092
1981	24,651.79	14,125	15,436	9,216	27.20	339
1982	9,253.30	5,158	5,637	3,616	28.19	128
1983	202,865.25	110,582	120,844	82,021	28.79	2,849
1984	82,694.09	43,770	47,832	34,862	29.79	1,170
1985	185,339.72	95,172	104,004	81,336	30.79	2,642
1986	326,682.71	163,603	178,785	147,898	31.40	4,710
1987	266,765.60	129,381	141,388	125,378	32.39	3,871
1988	266,213.51	124,854	136,441	129,773	33.40	3,885
1989	614,322.01	280,131	306,127	308,195	34.00	9,065
1990	662,744.18	291,607	318,668	344,076	35.00	9,831
1991	294,558.55	124,893	136,483	158,076	36.00	4,391
1992	422,115.70	173,321	189,405	232,711	36.61	6,356
1993	1,308,921.18	516,239	564,146	744,775	37.61	19,803
1994	170,539.15	64,532	70,521	100,018	38.61	2,590
1995	604,354.43	218,897	239,211	365,143	39.61	9,218
1996	38,184.77	13,300	14,534	23,651	40.23	588
1998	757,549.75	239,310	261,518	496,032	42.23	11,746
1999	77,485.10	23,222	25,377	52,108	43.23	1,205
2000	6,217.60	1,763	1,927	4,291	44.23	97
2001	12,900.88	3,448	3,768	9,133	45.23	202
2002	3,397.78	853	932	2,466	46.23	53
2003	5,225.26	1,235	1,350	3,875	46.85	83
2005	298,160.98	60,765	66,404	231,757	48.85	4,744
2006	39,826.43	7,463	8,156	31,670	49.85	635
2007	762,854.50	130,601	142,721	620,134	50.85	12,195
2008	635.99	98	107	529	51.85	10
2009	262,923.93	36,441	39,823	223,101	52.85	4,221
2010	52,791.04	6,451	7,050	45,741	53.85	849

## METROPOLITAN EDISON 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-R4						
NET SALVAGE PERCENT.. 0						
2011	897,287.25	95,112	103,938	793,349	54.85	14,464
2012	228,038.39	20,432	22,328	205,710	55.85	3,683
2013	818,758.06	60,097	65,673	753,085	56.85	13,247
2014	148,263.77	8,451	9,235	139,029	57.85	2,403
2015	67,176.70	2,754	3,010	64,167	58.48	1,097
	13,984,931.92	6,178,212	6,731,105	7,253,827		188,642
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						38.5 1.35

## METROPOLITAN EDISON 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-R2						
NET SALVAGE PERCENT.. 0						
1900	1,250.97	1,251	1,251			
1905	2,162.18	2,162	2,162			
1906	1,266.15	1,266	1,266			
1907	266.11	265	266			
1910	1,974.66	1,953	1,975			
1911	375.97	372	376			
1912	29.84	29	30			
1914	600.60	591	601			
1916	70.09	68	70			
1917	1,432.95	1,397	1,433			
1918	1,267.76	1,224	1,268			
1919	637.96	616	638			
1920	1,513.70	1,461	1,514			
1921	27,871.88	26,896	27,872			
1922	4,433.48	4,234	4,390	43	4.50	10
1923	70,054.60	66,860	69,325	730	4.51	162
1924	39,489.77	37,661	39,049	441	4.54	97
1925	36,129.04	34,424	35,693	436	4.58	95
1926	38,037.96	35,847	37,169	869	5.59	155
1927	197,492.57	185,880	192,733	4,760	5.65	842
1928	36,920.61	34,698	35,977	944	5.73	165
1929	79,139.44	74,241	76,978	2,161	5.84	370
1930	33,036.79	30,929	32,069	968	5.96	162
1931	37,897.84	35,078	36,371	1,527	6.95	220
1932	1,144.86	1,057	1,096	49	7.09	7
1933	5,723.08	5,271	5,465	258	7.25	36
1934	411.91	378	392	20	7.41	3
1935	7,912.14	7,246	7,513	399	7.59	53
1936	1,969.49	1,798	1,864	105	7.79	13
1937	41,251.48	37,522	38,905	2,346	8.00	293
1938	9,791.18	8,874	9,201	590	8.22	72
1939	5,286.97	4,731	4,905	382	9.22	41
1940	18,212.20	16,231	16,829	1,383	9.46	146
1941	227,520.88	201,902	209,346	18,175	9.71	1,872
1942	81,899.25	72,350	75,017	6,882	9.97	690
1943	76,319.79	67,093	69,567	6,753	10.25	659
1944	11,704.98	10,237	10,614	1,091	10.54	104
1945	18,249.48	15,877	16,462	1,787	10.83	165
1946	50,479.77	43,675	45,285	5,195	11.14	466
1947	187,420.30	161,200	167,143	20,277	11.47	1,768
1948	266,906.45	228,152	236,563	30,343	11.80	2,571
1949	463,320.27	393,544	408,053	55,267	12.15	4,549
1950	666,289.74	562,215	582,942	83,348	12.50	6,668

## METROPOLITAN EDISON 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-R2						
NET SALVAGE PERCENT.. 0						
1951	823,177.75	689,741	715,170	108,008	12.87	8,392
1952	338,418.05	281,496	291,874	46,544	13.24	3,515
1953	968,410.08	799,519	828,995	139,415	13.62	10,236
1954	1,246,899.85	1,021,460	1,059,118	187,782	14.02	13,394
1955	843,337.47	690,525	715,983	127,354	13.83	9,209
1956	756,653.51	614,251	636,897	119,757	14.26	8,398
1957	1,629,752.45	1,311,299	1,359,643	270,109	14.69	18,387
1958	1,027,057.82	818,873	849,062	177,996	15.13	11,764
1959	748,486.05	591,154	612,948	135,538	15.57	8,705
1960	737,689.24	576,873	598,141	139,548	16.03	8,705
1961	760,000.45	588,240	609,927	150,073	16.50	9,095
1962	905,501.09	693,523	719,091	186,410	16.96	10,991
1963	786,351.62	595,740	617,703	168,649	17.44	9,670
1964	658,056.19	492,884	511,055	147,001	17.93	8,199
1965	632,977.54	468,530	485,803	147,175	18.43	7,986
1966	1,297,366.12	948,764	983,742	313,624	18.92	16,576
1967	3,380,083.75	2,441,096	2,531,092	848,992	19.43	43,695
1968	1,249,436.08	890,598	923,432	326,004	19.94	16,349
1969	3,023,381.09	2,140,856	2,219,783	803,598	19.99	40,200
1970	1,481,789.24	1,034,585	1,072,727	409,062	20.53	19,925
1971	3,538,005.11	2,434,855	2,524,621	1,013,384	21.07	48,096
1972	2,021,675.13	1,370,696	1,421,230	600,445	21.61	27,786
1973	2,193,456.85	1,464,132	1,518,110	675,347	22.17	30,462
1974	1,841,472.22	1,209,479	1,254,069	587,403	22.73	25,843
1975	426,130.94	275,281	285,430	140,701	23.29	6,041
1976	916,613.52	582,050	603,509	313,105	23.86	13,123
1977	359,300.89	224,096	232,358	126,943	24.44	5,194
1978	180,516.99	111,235	115,336	65,181	24.60	2,650
1979	667,426.02	403,392	418,264	249,162	25.20	9,887
1980	332,525.91	197,022	204,286	128,240	25.79	4,972
1981	1,090,945.90	633,185	656,529	434,417	26.39	16,461
1982	487,487.24	276,893	287,101	200,386	27.00	7,422
1983	2,064,045.16	1,146,371	1,188,634	875,411	27.61	31,706
1984	3,463,915.66	1,891,298	1,961,025	1,502,891	27.85	53,964
1985	3,016,869.29	1,607,991	1,667,273	1,349,596	28.48	47,388
1986	3,285,188.49	1,707,641	1,770,597	1,514,591	29.10	52,048
1987	3,317,236.35	1,679,517	1,741,436	1,575,800	29.74	52,986
1988	2,982,888.21	1,469,371	1,523,542	1,459,346	30.38	48,036
1989	4,476,870.01	2,156,061	2,235,549	2,241,321	30.67	73,079
1990	8,711,251.80	4,072,510	4,222,652	4,488,600	31.32	143,314
1991	5,949,137.11	2,696,149	2,795,548	3,153,589	31.98	98,611
1992	6,299,203.06	2,779,208	2,881,669	3,417,534	32.30	105,806
1993	5,779,133.65	2,463,645	2,554,473	3,224,661	32.97	97,806

## METROPOLITAN EDISON 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-R2						
NET SALVAGE PERCENT.. 0						
1994	2,406,846.78	989,695	1,026,182	1,380,665	33.65	41,030
1995	4,900,241.82	1,951,276	2,023,214	2,877,028	34.00	84,618
1996	1,077,070.42	412,195	427,391	649,679	34.68	18,734
1997	4,767,431.24	1,749,647	1,814,152	2,953,279	35.36	83,520
1998	3,598,880.45	1,270,405	1,317,241	2,281,639	35.75	63,822
1999	1,933,527.46	651,019	675,020	1,258,507	36.45	34,527
2000	1,784,761.93	574,693	595,880	1,188,882	36.85	32,263
2001	5,391,156.36	1,645,381	1,706,042	3,685,114	37.56	98,113
2002	2,707,756.51	784,708	813,638	1,894,119	37.98	49,871
2003	4,048,666.21	1,109,335	1,150,233	2,898,433	38.41	75,460
2004	1,953,688.77	503,661	522,230	1,431,459	38.86	36,836
2005	7,243,273.37	1,738,386	1,802,475	5,440,798	39.58	137,463
2006	3,859,484.38	861,051	892,795	2,966,689	40.05	74,075
2007	7,175,219.29	1,476,660	1,531,100	5,644,119	40.52	139,292
2008	7,745,687.43	1,463,935	1,517,906	6,227,781	40.75	152,829
2009	5,103,820.98	871,733	903,871	4,199,950	41.25	101,817
2010	12,351,080.99	1,879,835	1,949,139	10,401,942	41.76	249,089
2011	17,979,373.16	2,407,438	2,496,194	15,483,179	42.04	368,296
2012	7,470,156.70	859,068	890,739	6,579,418	42.34	155,395
2013	18,488,657.00	1,771,213	1,836,513	16,652,144	42.45	392,277
2014	10,284,535.81	784,710	813,640	9,470,896	42.37	223,528
2015	8,990,380.62	503,461	522,022	8,468,359	42.14	200,958
2016	9,353,535.60	325,503	337,504	9,016,032	41.60	216,732
2017	5,333,016.00	67,729	70,226	5,262,790	38.87	135,395
	245,399,537.37	79,613,578	82,548,412	162,851,125		4,474,466
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						36.4 1.82

## METROPOLITAN EDISON 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						
1943	433,714.09	371,606	344,962	88,752	12.45	7,129
1944	85,669.98	73,042	67,805	17,865	12.71	1,406
1945	155,610.79	131,989	122,526	33,085	12.97	2,551
1946	270,214.77	227,980	211,634	58,581	13.25	4,421
1947	294,545.41	247,124	229,405	65,140	13.53	4,814
1948	501,954.72	418,630	388,615	113,340	13.83	8,195
1949	395,413.39	327,719	304,222	91,191	14.15	6,445
1950	324,458.52	267,192	248,035	76,424	14.47	5,282
1951	149,959.25	122,667	113,872	36,087	14.80	2,438
1952	549,847.05	446,586	414,566	135,281	15.15	8,929
1953	545,457.52	439,748	408,219	137,239	15.50	8,854
1954	737,390.13	589,986	547,685	189,705	15.87	11,954
1955	797,356.13	632,941	587,560	209,796	16.24	12,918
1956	848,879.82	668,238	620,326	228,554	16.62	13,752
1957	902,449.60	704,272	653,776	248,674	17.02	14,611
1958	1,017,806.11	787,273	730,826	286,980	17.42	16,474
1959	1,140,879.80	874,370	811,679	329,201	17.83	18,463
1960	1,128,940.33	856,866	795,430	333,510	18.26	18,265
1961	1,213,464.65	911,797	846,422	367,043	18.69	19,638
1962	1,427,355.96	1,061,525	985,415	441,941	19.13	23,102
1963	1,445,717.89	1,063,759	987,489	458,229	19.57	23,415
1964	1,630,882.26	1,186,630	1,101,550	529,332	20.03	26,427
1965	1,817,109.44	1,306,865	1,213,164	603,945	20.50	29,461
1966	1,855,232.59	1,318,514	1,223,978	631,255	20.96	30,117
1967	2,127,315.82	1,493,376	1,386,302	741,014	21.44	34,562
1968	2,456,185.85	1,702,137	1,580,096	876,090	21.93	39,949
1969	2,723,751.82	1,875,848	1,741,352	982,400	21.92	44,818
1970	2,881,108.60	1,956,849	1,816,545	1,064,564	22.43	47,462
1971	3,432,239.38	2,298,227	2,133,447	1,298,792	22.94	56,617
1972	3,237,039.98	2,135,799	1,982,664	1,254,376	23.46	53,469
1973	4,220,077.95	2,741,785	2,545,202	1,674,876	23.99	69,816
1974	4,211,101.41	2,692,578	2,499,523	1,711,578	24.53	69,775
1975	2,914,990.42	1,833,529	1,702,067	1,212,923	25.07	48,381
1976	3,014,122.65	1,876,291	1,741,763	1,272,360	25.17	50,551
1977	2,930,968.34	1,792,580	1,664,054	1,266,914	25.72	49,258
1978	3,085,725.74	1,852,670	1,719,835	1,365,891	26.29	51,955
1979	2,851,539.04	1,679,556	1,559,134	1,292,405	26.86	48,116
1980	2,811,957.41	1,623,905	1,507,473	1,304,484	27.44	47,540
1981	2,640,631.85	1,503,576	1,395,771	1,244,861	27.60	45,104
1982	3,222,166.85	1,796,036	1,667,262	1,554,905	28.19	55,158
1983	4,683,346.11	2,552,892	2,369,852	2,313,494	28.79	80,358
1984	4,091,628.35	2,179,201	2,022,955	2,068,673	29.40	70,363
1985	5,726,200.12	2,995,948	2,781,142	2,945,058	29.61	99,462

## METROPOLITAN EDISON 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						
1986	6,756,291.96	3,447,736	3,200,537	3,555,755	30.23	117,623
1987	8,356,324.59	4,154,765	3,856,873	4,499,452	30.85	145,849
1988	8,531,105.32	4,152,942	3,855,180	4,675,925	31.10	150,351
1989	10,077,393.93	4,767,615	4,425,782	5,651,612	31.74	178,060
1990	9,749,218.00	4,504,139	4,181,197	5,568,021	32.02	173,892
1991	13,346,065.52	5,976,368	5,547,869	7,798,197	32.67	238,696
1992	9,655,581.93	4,209,834	3,907,993	5,747,589	32.98	174,275
1993	9,843,598.52	4,148,092	3,850,678	5,992,921	33.64	178,149
1994	8,860,790.55	3,623,177	3,363,399	5,497,392	33.97	161,831
1995	8,180,858.57	3,221,622	2,990,635	5,190,224	34.64	149,833
1996	5,447,150.03	2,073,185	1,924,540	3,522,610	34.99	100,675
1997	7,575,883.51	2,780,349	2,581,001	4,994,883	35.36	141,258
1998	9,783,773.62	3,453,672	3,206,047	6,577,727	35.75	183,992
1999	6,668,735.50	2,258,034	2,096,135	4,572,600	36.14	126,525
2000	5,162,891.79	1,671,744	1,551,882	3,611,010	36.55	98,796
2001	7,038,446.79	2,172,065	2,016,330	5,022,117	36.97	135,843
2002	4,089,218.07	1,198,141	1,112,235	2,976,983	37.41	79,577
2003	4,024,286.70	1,114,727	1,034,802	2,989,485	37.85	78,982
2004	5,012,097.60	1,312,668	1,218,551	3,793,547	38.05	99,699
2005	6,967,313.50	1,706,992	1,584,602	5,382,712	38.52	139,738
2006	6,854,471.05	1,568,303	1,455,857	5,398,614	38.75	139,319
2007	6,148,301.96	1,304,055	1,210,556	4,937,746	39.00	126,609
2008	11,378,755.34	2,216,582	2,057,655	9,321,100	39.28	237,299
2009	9,461,213.95	1,680,312	1,559,835	7,901,379	39.35	200,797
2010	7,943,810.28	1,269,421	1,178,405	6,765,405	39.45	171,493
2011	35,988,049.17	5,074,315	4,710,492	31,277,557	39.59	790,037
2012	18,546,917.11	2,273,852	2,110,819	16,436,098	39.35	417,690
2013	9,188,882.48	946,455	878,595	8,310,287	39.17	212,159
2014	14,413,923.24	1,196,356	1,110,579	13,303,344	38.69	343,845
2015	11,059,971.25	683,506	634,500	10,425,471	37.98	274,499
2016	11,838,820.29	466,450	433,006	11,405,814	36.52	312,317
2017	10,423,332.00	157,392	146,107	10,277,225	32.61	315,156
	391,305,882.01	134,404,968	124,768,274	266,537,608		7,776,639
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						34.3 1.99

## METROPOLITAN EDISON 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 55-R0.5						
NET SALVAGE PERCENT.. 0						
1943	1,447,599.47	1,218,589	1,036,324	411,275	14.00	29,377
1944	37,170.23	31,145	26,487	10,683	14.22	751
1945	90,945.47	75,830	64,488	26,457	14.45	1,831
1946	138,557.42	113,922	96,883	41,674	15.46	2,696
1947	146,728.75	119,995	102,047	44,682	15.71	2,844
1948	249,186.12	202,638	172,329	76,857	15.97	4,813
1949	310,386.25	250,885	213,360	97,026	16.25	5,971
1950	158,292.63	127,141	108,124	50,169	16.54	3,033
1951	255,078.02	203,552	173,107	81,971	16.83	4,871
1952	187,668.85	148,746	126,498	61,171	17.14	3,569
1953	267,766.32	210,705	179,190	88,576	17.47	5,070
1954	419,567.16	327,682	278,670	140,897	17.80	7,916
1955	446,659.84	346,161	294,385	152,275	18.15	8,390
1956	444,001.70	341,349	290,293	153,709	18.50	8,309
1957	588,342.29	448,493	381,412	206,930	18.87	10,966
1958	619,105.96	467,796	397,827	221,279	19.24	11,501
1959	640,026.22	479,252	407,570	232,456	19.62	11,848
1960	668,062.94	495,569	421,446	246,617	20.02	12,319
1961	787,269.95	578,250	491,761	295,509	20.42	14,472
1962	884,019.82	642,682	546,556	337,464	20.84	16,193
1963	1,003,980.63	722,264	614,234	389,747	21.26	18,332
1964	892,579.16	635,159	540,158	352,421	21.68	16,256
1965	1,121,731.17	789,138	671,106	450,625	22.13	20,363
1966	1,287,546.81	901,798	766,915	520,632	22.03	23,633
1967	1,774,783.12	1,227,795	1,044,153	730,630	22.50	32,472
1968	1,672,974.39	1,142,809	971,878	701,096	22.96	30,536
1969	1,845,801.40	1,244,439	1,058,307	787,494	23.44	33,596
1970	2,049,105.99	1,362,655	1,158,842	890,264	23.93	37,203
1971	2,390,380.56	1,578,368	1,342,290	1,048,091	23.92	43,817
1972	2,204,450.06	1,434,215	1,219,698	984,752	24.43	40,309
1973	2,397,298.82	1,536,189	1,306,420	1,090,879	24.94	43,740
1974	2,386,708.64	1,515,799	1,289,080	1,097,629	24.99	43,923
1975	1,393,760.76	870,822	740,572	653,189	25.52	25,595
1976	1,631,528.66	1,002,085	852,202	779,327	26.07	29,894
1977	1,508,254.42	916,265	779,219	729,035	26.17	27,858
1978	1,408,796.32	840,206	714,536	694,260	26.73	25,973
1979	1,090,394.53	642,242	546,181	544,214	26.86	20,261
1980	1,725,453.46	996,449	847,409	878,044	27.44	31,999
1981	1,644,621.25	936,447	796,382	848,239	27.60	30,733
1982	1,912,463.64	1,066,007	906,563	1,005,901	28.19	35,683
1983	3,039,679.80	1,667,568	1,418,149	1,621,531	28.39	57,116
1984	2,866,026.17	1,545,935	1,314,708	1,551,318	28.61	54,223
1985	3,251,248.40	1,711,782	1,455,749	1,795,499	29.23	61,427



## METROPOLITAN EDISON 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 55-R0.5						
NET SALVAGE PERCENT.. 0						
1986	4,251,020.86	2,196,077	1,867,608	2,383,413	29.48	80,848
1987	4,095,218.99	2,073,409	1,763,288	2,331,931	29.74	78,411
1988	3,728,890.10	1,848,038	1,571,625	2,157,265	30.02	71,861
1989	4,766,155.21	2,309,202	1,963,813	2,802,342	30.32	92,426
1990	6,235,580.09	2,949,429	2,508,281	3,727,299	30.64	121,648
1991	7,210,214.14	3,324,630	2,827,362	4,382,852	30.97	141,519
1992	7,925,072.65	3,556,773	3,024,784	4,900,289	31.32	156,459
1993	7,602,068.55	3,334,267	2,835,558	4,766,511	31.36	151,993
1994	8,174,715.17	3,477,524	2,957,388	5,217,327	31.75	164,325
1995	6,053,503.11	2,506,150	2,131,303	3,922,200	31.85	123,146
1996	4,359,250.28	1,743,264	1,482,523	2,876,727	32.26	89,173
1997	5,893,558.74	2,283,165	1,941,670	3,951,889	32.41	121,934
1998	5,797,949.42	2,170,752	1,846,071	3,951,878	32.58	121,298
1999	6,708,912.05	2,420,575	2,058,528	4,650,384	32.78	141,867
2000	5,733,264.54	1,986,576	1,689,442	4,043,823	33.01	122,503
2001	5,111,240.48	1,703,576	1,448,771	3,662,469	33.00	110,984
2002	4,491,232.21	1,434,050	1,219,558	3,271,674	33.04	99,022
2003	3,225,267.63	982,094	835,201	2,390,067	33.12	72,164
2004	7,117,881.25	2,056,356	1,748,785	5,369,096	33.23	161,574
2005	11,056,257.15	3,027,203	2,574,422	8,481,835	33.16	255,785
2006	10,625,207.14	2,737,053	2,327,670	8,297,537	33.14	250,378
2007	19,852,590.85	4,772,563	4,058,727	15,793,864	33.17	476,149
2008	17,546,562.69	3,916,393	3,330,615	14,215,948	33.06	430,004
2009	20,907,264.34	4,300,624	3,657,376	17,249,888	32.82	525,591
2010	13,329,293.33	2,499,242	2,125,428	11,203,865	32.50	344,734
2011	47,870,423.23	8,061,379	6,855,632	41,014,791	32.11	1,277,321
2012	37,022,637.90	5,497,862	4,675,542	32,347,096	31.54	1,025,590
2013	16,011,460.34	2,039,860	1,734,757	14,276,703	30.83	463,078
2014	20,585,813.67	2,153,276	1,831,209	18,754,605	29.95	626,197
2015	13,619,320.76	1,096,355	932,372	12,686,949	28.56	444,221
2016	21,231,071.86	1,137,985	967,776	20,263,296	26.51	764,364
2017	19,062,204.00	426,993	363,127	18,699,077	21.87	855,010
	428,487,106.30	119,139,513	101,319,720	327,167,386		10,913,259

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.0 2.55

## METROPOLITAN EDISON 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	172,984.89	155,929	172,985			
1944	7,929.18	7,110	7,929			
1945	22,996.72	20,508	22,997			
1946	36,578.60	32,431	36,579			
1947	41,773.21	36,811	41,773			
1948	56,335.12	49,333	56,335			
1949	73,150.72	63,641	73,151			
1950	43,596.19	37,667	43,596			
1951	99,528.74	85,376	99,529			
1952	60,292.64	50,947	60,293			
1953	69,043.44	57,893	69,043			
1954	105,232.71	87,533	104,542	691	12.84	54
1955	87,495.78	72,184	86,210	1,286	13.26	97
1956	122,641.85	99,561	118,907	3,735	14.26	262
1957	122,729.79	98,748	117,936	4,794	14.69	326
1958	166,926.60	133,091	158,952	7,975	15.13	527
1959	181,377.68	142,182	169,810	11,568	16.13	717
1960	154,880.50	120,218	143,578	11,302	16.58	682
1961	95,821.48	73,629	87,936	7,885	17.03	463
1962	88,212.08	66,582	79,520	8,692	18.03	482
1963	92,690.23	69,203	82,650	10,040	18.50	543
1964	90,619.71	66,905	79,905	10,715	18.96	565
1965	101,656.13	73,650	87,961	13,695	19.96	686
1966	126,471.43	90,528	108,119	18,352	20.45	897
1967	136,200.63	96,294	115,005	21,196	20.93	1,013
1968	147,040.42	101,899	121,699	25,341	21.93	1,156
1969	157,410.04	107,637	128,552	28,858	22.43	1,287
1970	189,255.45	126,763	151,394	37,861	23.42	1,617
1971	179,008.43	118,199	141,166	37,842	23.92	1,582
1972	231,950.55	149,863	178,983	52,968	24.92	2,126
1973	262,499.20	167,054	199,514	62,985	25.43	2,477
1974	254,720.04	159,557	190,561	64,159	25.94	2,473
1975	121,804.71	74,544	89,029	32,776	26.94	1,217
1976	211,012.70	126,101	150,604	60,409	27.94	2,162
1977	242,695.82	142,511	170,202	72,494	28.47	2,546
1978	244,253.29	139,908	167,094	77,159	29.46	2,619
1979	185,744.20	104,407	124,694	61,050	29.99	2,036
1980	229,388.47	125,590	149,994	79,394	30.99	2,562
1981	193,064.85	103,599	123,729	69,336	31.52	2,200
1982	197,590.80	103,103	123,137	74,454	32.53	2,289
1983	341,102.38	173,007	206,624	134,478	33.52	4,012
1984	248,263.43	123,089	147,007	101,256	34.07	2,972
1985	370,638.78	178,277	212,918	157,721	35.07	4,497

## METROPOLITAN EDISON 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	642,070.44	299,333	357,497	284,573	36.07	7,889
1987	1,049,253.08	473,633	565,665	483,588	37.07	13,045
1988	1,221,731.40	537,073	641,432	580,299	37.61	15,429
1989	1,319,316.00	560,182	669,032	650,284	38.62	16,838
1990	1,301,083.91	533,184	636,788	664,296	39.61	16,771
1991	1,215,292.28	479,797	573,027	642,265	40.62	15,812
1992	1,256,701.01	480,688	574,091	682,610	41.17	16,580
1993	1,094,205.02	402,120	480,256	613,949	42.17	14,559
1994	1,636,432.58	576,842	688,929	947,504	43.17	21,948
1995	1,001,300.51	337,939	403,604	597,697	44.17	13,532
1996	615,821.84	198,603	237,194	378,628	45.17	8,382
1997	867,405.39	266,727	318,555	548,850	46.17	11,888
1998	1,226,257.90	361,010	431,158	795,100	46.73	17,015
1999	788,601.96	220,335	263,149	525,453	47.72	11,011
2000	1,059,214.05	279,844	334,221	724,993	48.73	14,878
2001	1,023,400.89	255,032	304,587	718,814	49.72	14,457
2002	931,013.29	217,857	260,189	670,824	50.73	13,223
2003	287,801.09	63,028	75,275	212,526	51.72	4,109
2005	5,868,418.55	1,107,957	1,323,245	4,545,174	53.72	84,609
2006	502,402.38	87,217	104,164	398,238	54.73	7,276
2007	2,521.94	400	478	2,044	55.72	37
2008	4,775,253.81	684,771	817,830	3,957,424	56.73	69,759
2009	23,003,773.96	2,972,088	3,549,597	19,454,177	57.29	339,574
2010	13,617,101.93	1,552,350	1,853,989	11,763,113	58.29	201,803
2011	14,092,407.48	1,392,330	1,662,875	12,429,532	59.29	209,640
2012	831,408.93	69,506	83,012	748,397	60.29	12,413
2013	40,204,450.64	2,749,984	3,284,335	36,920,116	61.29	602,384
2014	11,666,061.08	620,634	741,230	10,924,831	62.29	175,387
2015	5,407,240.86	205,475	245,401	5,161,840	63.29	81,559
2016	5,329,047.94	121,502	145,111	5,183,937	64.29	80,634
2017	4,765,551.00	36,218	43,256	4,722,295	65.29	72,328
	154,967,152.75	22,356,721	26,671,314	128,295,839		2,233,913
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						57.4 1.44

## METROPOLITAN EDISON 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 60-R2						
NET SALVAGE PERCENT.. 0						
1943	829,735.72	729,421	644,000	185,736	10.25	18,121
1946	11,481.88	9,934	8,771	2,711	11.14	243
1948	16,519.99	14,121	12,467	4,053	11.80	343
1949	40,112.04	34,071	30,081	10,031	12.15	826
1950	39,793.91	33,578	29,646	10,148	12.50	812
1951	62,754.10	52,582	46,424	16,330	12.87	1,269
1952	99,859.43	83,063	73,336	26,523	13.24	2,003
1953	38,846.78	32,072	28,316	10,531	13.62	773
1954	192,246.43	157,488	139,045	53,201	14.02	3,795
1955	135,726.49	111,133	98,119	37,607	13.83	2,719
1956	145,856.92	118,407	104,541	41,316	14.26	2,897
1957	142,047.37	114,291	100,907	41,140	14.69	2,801
1958	151,043.20	120,427	106,324	44,719	15.13	2,956
1959	94,534.84	74,664	65,920	28,615	15.57	1,838
1960	115,227.74	90,108	79,556	35,672	16.03	2,225
1961	138,501.46	107,200	94,646	43,855	16.50	2,658
1962	131,123.44	100,427	88,666	42,457	16.96	2,503
1963	106,501.00	80,685	71,236	35,265	17.44	2,022
1964	89,303.38	66,888	59,055	30,248	17.93	1,687
1965	192,759.46	142,681	125,972	66,787	18.43	3,624
1966	314,916.78	230,299	203,329	111,588	18.92	5,898
1967	817,428.62	590,347	521,213	296,216	19.43	15,245
1968	337,500.36	240,570	212,397	125,103	19.94	6,274
1969	379,104.07	268,444	237,007	142,097	19.99	7,108
1970	399,598.92	279,000	246,327	153,272	20.53	7,466
1971	488,792.41	336,387	296,994	191,798	21.07	9,103
1972	717,098.69	486,193	429,256	287,843	21.61	13,320
1973	1,255,778.45	838,232	740,069	515,709	22.17	23,262
1974	550,420.89	361,516	319,180	231,241	22.73	10,173
1975	326,678.68	211,034	186,320	140,359	23.29	6,027
1976	200,220.80	127,140	112,251	87,970	23.86	3,687
1977	318,411.98	198,594	175,337	143,075	24.44	5,854
1978	375,987.74	231,684	204,552	171,436	24.60	6,969
1979	368,875.89	222,949	196,840	172,036	25.20	6,827
1980	358,492.35	212,407	187,533	170,959	25.79	6,629
1981	344,878.84	200,168	176,727	168,152	26.39	6,372
1982	258,271.11	146,698	129,519	128,752	27.00	4,769
1983	409,913.45	227,666	201,005	208,908	27.61	7,566
1985	858,211.76	457,427	403,859	454,353	28.48	15,953
1986	1,080,310.11	561,545	495,784	584,526	29.10	20,087
1988	1,275,732.42	628,426	554,833	720,899	30.38	23,729
1989	1,024,705.32	493,498	435,706	588,999	30.67	19,204
1991	1,542,593.00	699,103	617,233	925,360	31.98	28,936

## METROPOLITAN EDISON 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 60-R2						
NET SALVAGE PERCENT.. 0						
1992	1,098,095.22	484,480	427,744	670,351	32.30	20,754
1994	709,687.42	291,823	257,648	452,039	33.65	13,434
1995	994,720.35	396,098	349,712	645,008	34.00	18,971
1996	386,759.14	148,013	130,680	256,079	34.68	7,384
1997	752,540.26	276,182	243,839	508,701	35.36	14,386
1998	1,286,137.91	454,007	400,839	885,299	35.75	24,764
1999	796,839.79	268,296	236,876	559,964	36.45	15,363
2000	1,381,842.30	444,953	392,846	988,996	36.85	26,838
2001	1,671,597.61	510,172	450,427	1,221,171	37.56	32,513
2002	1,265,226.99	366,663	323,724	941,503	37.98	24,789
2003	421,529.39	115,499	101,973	319,556	38.41	8,320
2004	74,874.00	19,303	17,042	57,832	38.86	1,488
2005	29,151.28	6,996	6,177	22,974	39.58	580
2006	7,246.96	1,617	1,428	5,819	40.05	145
2007	19,681.75	4,051	3,577	16,105	40.52	397
2008	105,706.31	19,978	17,638	88,068	40.75	2,161
2009	2,715.82	464	410	2,306	41.25	56
2010	34,540.30	5,257	4,641	29,899	41.76	716
2011	2,102,382.23	281,509	248,542	1,853,840	42.04	44,097
2012	275,069.05	31,633	27,928	247,141	42.34	5,837
2013	208,049.12	19,931	17,597	190,452	42.45	4,487
2014	155,007.34	11,827	10,442	144,565	42.37	3,412
2015	535,826.98	30,006	26,492	509,335	42.14	12,087
	31,093,125.74	14,711,326	12,988,521	18,104,605		599,552
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.2 1.93

## METROPOLITAN EDISON 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 45-R2.5						
NET SALVAGE PERCENT.. 0						
1944	3,804.17	3,663	3,804			
1945	89,192.64	86,000	89,193			
1947	7,336.01	7,034	7,336			
1948	10,145.00	9,660	10,145			
1949	37,283.20	35,501	37,283			
1950	26,730.61	25,260	26,731			
1951	22,716.63	21,451	22,717			
1958	778.70	714	764	15	5.44	3
1959	58.11	53	57	1	5.60	
1960	238.77	216	231	8	6.19	1
1962	60.03	54	58	2	6.61	
1963	677.99	602	644	34	6.85	5
1964	537.05	474	507	30	7.10	4
1965	74,521.79	65,341	69,911	4,611	7.38	625
1966	76,103.85	66,241	70,874	5,230	7.67	682
1967	181,597.42	156,828	167,796	13,801	7.98	1,729
1968	200,986.79	172,125	184,163	16,824	8.30	2,027
1969	183,024.92	155,352	166,216	16,809	8.64	1,945
1970	254,051.15	213,606	228,544	25,507	8.99	2,837
1971	536,135.13	446,279	477,489	58,646	9.36	6,266
1972	523,511.47	431,164	461,317	62,194	9.75	6,379
1973	726,778.27	591,888	633,282	93,496	10.14	9,221
1974	801,543.59	645,082	690,196	111,348	10.55	10,554
1975	453,244.57	360,239	385,432	67,813	10.97	6,182
1976	539,726.06	423,361	452,969	86,757	11.41	7,604
1977	698,224.10	540,146	577,921	120,303	11.85	10,152
1978	690,823.28	526,684	563,517	127,306	12.31	10,342
1979	848,568.56	637,105	681,661	166,908	12.78	13,060
1980	742,804.30	548,784	587,163	155,641	13.26	11,738
1981	679,291.79	493,438	527,946	151,346	13.75	11,007
1982	747,720.11	533,573	570,888	176,832	14.25	12,409
1983	888,218.67	622,108	665,615	222,604	14.76	15,082
1984	1,140,210.12	783,096	837,862	302,348	15.28	19,787
1985	2,199,486.15	1,472,556	1,575,539	623,947	16.04	38,899
1986	2,759,795.97	1,808,218	1,934,675	825,121	16.58	49,766
1987	3,293,103.80	2,109,233	2,256,742	1,036,362	17.12	60,535
1988	3,691,075.88	2,308,399	2,469,836	1,221,240	17.67	69,114
1989	4,433,199.82	2,703,809	2,892,899	1,540,301	18.23	84,493
1990	5,903,098.82	3,506,441	3,751,663	2,151,436	18.80	114,438
1991	6,638,584.68	3,835,110	4,103,317	2,535,268	19.37	130,886
1992	4,651,239.15	2,597,252	2,778,890	1,872,349	20.16	92,874
1993	3,971,796.85	2,150,331	2,300,714	1,671,083	20.75	80,534
1994	5,061,915.71	2,652,444	2,837,942	2,223,974	21.35	104,167

## METROPOLITAN EDISON 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 45-R2.5						
NET SALVAGE PERCENT.. 0						
1995	4,473,141.93	2,264,304	2,422,657	2,050,485	21.95	93,416
1996	2,402,679.87	1,172,508	1,254,507	1,148,173	22.56	50,894
1997	4,613,332.11	2,165,498	2,316,941	2,296,391	23.17	99,111
1998	7,662,097.39	3,436,451	3,676,778	3,985,319	23.98	166,193
1999	4,539,178.66	1,948,215	2,084,463	2,454,716	24.60	99,785
2000	4,481,140.74	1,835,027	1,963,359	2,517,782	25.24	99,754
2001	4,371,366.00	1,702,210	1,821,253	2,550,113	25.87	98,574
2002	3,715,136.18	1,370,514	1,466,360	2,248,776	26.52	84,795
2003	5,180,623.70	1,802,857	1,928,939	3,251,685	27.17	119,679
2004	7,262,820.82	2,372,764	2,538,703	4,724,118	27.82	169,810
2005	7,868,755.44	2,399,970	2,567,811	5,300,944	28.48	186,129
2006	12,635,702.72	3,574,640	3,824,631	8,811,072	29.15	302,267
2007	7,232,570.57	1,883,361	2,015,073	5,217,498	29.82	174,966
2008	6,535,039.85	1,557,954	1,666,909	4,868,131	30.34	160,453
2009	5,943,788.58	1,277,915	1,367,286	4,576,503	31.03	147,486
2010	7,786,071.93	1,488,697	1,592,809	6,193,263	31.72	195,248
2011	20,630,514.26	3,459,737	3,701,693	16,928,821	32.26	524,762
2012	12,519,528.17	1,797,804	1,923,533	10,595,995	32.81	322,950
2013	12,129,757.86	1,441,015	1,541,792	10,587,966	33.38	317,195
2014	13,216,815.00	1,239,737	1,326,437	11,890,378	33.81	351,682
2015	14,526,526.80	990,709	1,059,994	13,466,533	34.13	394,566
2016	14,133,089.58	593,590	635,102	13,497,988	34.21	394,563
2017	13,054,240.00	193,203	206,715	12,847,525	33.17	387,324
	250,703,859.84	75,715,595	81,006,194	169,697,666		5,926,949
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.6 2.36

## METROPOLITAN EDISON 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 38-R2						
NET SALVAGE PERCENT.. 0						
1965	101.89	93	86	16	4.97	3
1968	1,201,053.25	1,076,144	991,860	209,193	5.75	36,381
1969	1,302,612.66	1,162,452	1,071,409	231,204	5.85	39,522
1970	1,679,865.79	1,484,161	1,367,922	311,944	6.26	49,831
1971	1,633,865.38	1,428,325	1,316,459	317,406	6.69	47,445
1972	2,360,703.59	2,051,451	1,890,782	469,922	6.86	68,502
1973	3,155,398.22	2,709,856	2,497,620	657,778	7.32	89,860
1974	3,653,746.39	3,115,184	2,871,203	782,543	7.52	104,062
1975	1,217,518.16	1,029,777	949,125	268,393	7.75	34,631
1976	1,805,933.27	1,506,510	1,388,520	417,413	8.25	50,596
1977	2,861,366.53	2,364,061	2,178,908	682,459	8.52	80,101
1978	4,008,416.54	3,261,649	3,006,197	1,002,220	9.04	110,865
1979	3,271,050.87	2,631,888	2,425,759	845,292	9.35	90,406
1980	2,873,281.84	2,284,259	2,105,356	767,926	9.67	79,413
1981	2,323,065.67	1,814,547	1,672,432	650,634	10.23	63,601
1982	2,777,332.57	2,139,657	1,972,079	805,254	10.58	76,111
1983	3,540,453.80	2,687,204	2,476,742	1,063,712	10.95	97,143
1984	5,723,183.57	4,256,332	3,922,976	1,800,208	11.55	155,862
1985	4,568,365.71	3,340,389	3,078,770	1,489,596	11.95	124,652
1986	6,779,280.37	4,868,879	4,487,549	2,291,731	12.36	185,415
1987	7,694,092.13	5,397,406	4,974,682	2,719,410	12.98	209,508
1988	8,501,168.37	5,843,703	5,386,025	3,115,143	13.42	232,127
1989	8,429,161.80	5,669,454	5,225,423	3,203,739	13.87	230,983
1990	8,807,938.53	5,788,577	5,335,216	3,472,723	14.34	242,170
1991	7,176,002.29	4,601,970	4,241,544	2,934,458	14.82	198,007
1992	5,597,399.70	3,482,702	3,209,937	2,387,463	15.48	154,229
1993	6,659,631.65	4,030,409	3,714,748	2,944,884	15.98	184,286
1994	7,398,749.23	4,346,765	4,006,327	3,392,422	16.50	205,601
1995	7,156,184.03	4,073,300	3,754,279	3,401,905	17.03	199,760
1996	5,518,957.31	3,037,634	2,799,727	2,719,230	17.56	154,854
1997	7,436,415.45	3,948,737	3,639,472	3,796,943	18.11	209,660
1998	6,930,166.13	3,540,622	3,263,321	3,666,845	18.67	196,403
1999	7,011,164.32	3,436,873	3,167,697	3,843,467	19.24	199,764
2000	9,954,206.94	4,668,523	4,302,885	5,651,322	19.81	285,276
2001	9,670,509.93	4,324,652	3,985,946	5,684,564	20.40	278,655
2002	8,381,964.32	3,572,393	3,292,603	5,089,361	20.87	243,860
2003	9,939,533.91	4,006,626	3,692,827	6,246,707	21.47	290,950
2004	17,432,244.35	6,613,794	6,095,802	11,336,442	22.09	513,193
2005	24,837,860.64	8,847,246	8,154,331	16,683,530	22.59	738,536
2006	18,127,378.32	6,025,541	5,553,621	12,573,757	23.10	544,318
2007	22,849,857.36	7,028,616	6,478,136	16,371,721	23.63	692,836
2008	19,678,029.93	5,553,140	5,118,219	14,559,811	24.17	602,392
2009	18,681,477.81	4,778,722	4,404,453	14,277,025	24.72	577,550



## METROPOLITAN EDISON 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 38-R2						
NET SALVAGE PERCENT.. 0						
2010	12,813,711.52	2,940,747	2,710,428	10,103,284	25.18	401,242
2011	36,412,587.87	7,362,625	6,785,985	29,626,603	25.65	1,155,033
2012	14,133,435.35	2,464,871	2,271,822	11,861,613	26.04	455,515
2013	11,332,226.89	1,647,706	1,518,658	9,813,569	26.46	370,883
2014	10,058,944.35	1,164,826	1,073,597	8,985,347	26.71	336,404
2015	11,111,012.35	946,658	872,516	10,238,496	26.83	381,606
2016	11,827,081.31	629,201	579,922	11,247,159	26.67	421,716
2017	10,209,578.00	198,066	182,553	10,027,025	25.21	397,740
	428,505,268.16	175,184,923	161,464,456	267,040,812		12,889,459
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						20.7 3.01

## METROPOLITAN EDISON 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 42-R1						
NET SALVAGE PERCENT.. 0						
1950	3,163.57	2,947	2,556	608	4.96	123
1951	6,565.76	6,069	5,264	1,302	5.44	239
1952	14,640.70	13,426	11,645	2,996	5.93	505
1953	32,424.06	29,697	25,757	6,667	5.92	1,126
1954	45,286.29	41,120	35,665	9,621	6.43	1,496
1955	61,063.75	55,336	47,995	13,069	6.47	2,020
1956	76,440.78	68,636	59,531	16,910	6.99	2,419
1957	84,040.44	75,250	65,267	18,773	7.07	2,655
1958	94,943.88	84,177	73,010	21,934	7.61	2,882
1959	102,022.61	90,127	78,171	23,852	7.72	3,090
1960	121,839.26	106,488	92,362	29,477	8.29	3,556
1961	128,023.46	111,393	96,616	31,407	8.44	3,721
1962	130,390.42	112,162	97,283	33,107	9.02	3,670
1963	150,821.94	129,043	111,924	38,898	9.20	4,228
1964	172,736.96	146,930	127,439	45,298	9.40	4,819
1965	215,155.73	180,731	156,756	58,400	10.00	5,840
1966	273,459.21	228,147	197,882	75,577	10.23	7,388
1967	335,198.82	277,612	240,785	94,414	10.48	9,009
1968	391,491.80	319,771	277,351	114,141	11.10	10,283
1969	419,680.74	339,941	294,845	124,836	11.38	10,970
1970	437,564.13	351,276	304,676	132,888	11.67	11,387
1971	435,720.09	346,485	300,521	135,199	11.98	11,285
1972	462,038.25	363,717	315,467	146,571	12.30	11,916
1973	543,323.33	420,695	364,886	178,437	12.97	13,758
1974	513,681.60	393,275	341,104	172,578	13.32	12,956
1975	462,000.86	349,504	303,140	158,861	13.68	11,613
1976	541,225.17	404,295	350,662	190,563	14.06	13,554
1977	587,319.62	432,913	375,484	211,836	14.45	14,660
1978	690,794.11	502,069	435,466	255,328	14.85	17,194
1979	739,399.73	529,484	459,244	280,156	15.26	18,359
1980	749,592.81	528,463	458,358	291,235	15.69	18,562
1981	773,505.48	536,426	465,265	308,240	16.13	19,110
1982	786,504.02	538,913	467,422	319,082	16.31	19,564
1983	768,551.61	517,082	448,487	320,065	16.78	19,074
1984	742,228.94	489,871	424,886	317,343	17.26	18,386
1985	789,044.76	510,354	442,651	346,394	17.75	19,515
1986	867,274.96	551,847	478,640	388,635	18.00	21,591
1987	1,016,022.04	632,169	548,307	467,715	18.52	25,255
1988	1,132,137.74	691,283	599,579	532,559	18.81	28,313
1989	1,680,377.18	1,000,833	868,065	812,312	19.35	41,980
1990	1,594,460.40	929,570	806,255	788,205	19.67	40,071
1991	1,314,314.09	745,348	646,472	667,842	20.23	33,012
1992	1,160,488.55	642,214	557,019	603,470	20.58	29,323

## METROPOLITAN EDISON 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 42-R1						
NET SALVAGE PERCENT.. 0						
1993	1,230,495.20	663,237	575,253	655,242	20.95	31,276
1994	1,755,824.64	916,014	794,497	961,328	21.55	44,609
1995	1,984,775.95	1,004,694	871,413	1,113,363	21.95	50,723
1996	2,550,451.88	1,250,232	1,084,379	1,466,073	22.36	65,567
1997	2,225,252.43	1,058,330	917,934	1,307,318	22.60	57,846
1998	2,320,200.62	1,063,116	922,085	1,398,116	23.06	60,629
1999	1,848,595.57	813,937	705,962	1,142,634	23.52	48,581
2000	1,411,976.34	597,972	518,646	893,330	23.82	37,503
2001	1,580,654.69	641,588	556,476	1,024,179	24.15	42,409
2002	1,461,470.39	566,320	491,193	970,277	24.50	39,603
2003	638,208.37	235,052	203,871	434,337	24.87	17,464
2004	49,797.64	17,409	15,100	34,698	25.11	1,382
2005	13,895.94	4,586	3,978	9,918	25.38	391
2006	1,196,565.10	370,217	321,105	875,460	25.67	34,104
2007	916,675.32	264,736	229,617	687,058	25.86	26,568
2008	1,692,061.52	451,780	391,848	1,300,214	26.09	49,836
2009	4,156,730.07	1,017,568	882,579	3,274,151	26.22	124,872
2010	1,644,025.26	364,974	316,557	1,327,468	26.28	50,512
2011	2,225,333.92	441,061	382,551	1,842,783	26.29	70,094
2012	3,769,378.71	652,856	566,249	3,203,130	26.25	122,024
2013	2,730,667.84	403,047	349,580	2,381,088	25.99	91,616
2014	2,798,940.02	335,873	291,317	2,507,623	25.66	97,725
2015	2,826,334.83	257,196	223,077	2,603,258	24.97	104,255
2016	1,931,287.99	115,105	99,835	1,831,453	23.69	77,309
2017	1,262,643.00	30,177	26,174	1,236,469	20.42	60,552
	67,869,202.89	28,364,166	24,601,436	43,267,767		1,957,927

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.1 2.88

## METROPOLITAN EDISON 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 52-R3						
NET SALVAGE PERCENT.. 0						
1949	234.49	220	234			
1950	360.43	336	360			
1951	619.42	577	619			
1952	1,356.03	1,252	1,356			
1953	1,453.15	1,340	1,453			
1954	2,829.91	2,588	2,830			
1955	4,201.42	3,834	4,201			
1956	5,793.20	5,237	5,793			
1957	9,284.40	8,369	9,284			
1958	6,720.49	5,998	6,720			
1959	9,434.45	8,389	9,434			
1960	10,447.20	9,191	10,408	39	7.86	5
1961	7,970.39	6,980	7,904	66	8.01	8
1962	11,208.16	9,767	11,060	148	8.19	18
1963	8,580.03	7,388	8,366	214	8.79	24
1964	17,246.36	14,763	16,717	529	9.00	59
1965	58,402.02	49,361	55,895	2,507	9.61	261
1966	72,713.94	61,036	69,115	3,599	9.85	365
1967	82,651.71	68,452	77,513	5,139	10.48	490
1968	149,924.70	123,193	139,500	10,425	10.74	971
1969	152,860.23	123,817	140,207	12,653	11.38	1,112
1970	167,312.88	134,319	152,099	15,214	11.67	1,304
1971	189,175.30	149,543	169,338	19,837	12.32	1,610
1972	280,327.11	219,384	248,424	31,903	12.64	2,524
1973	448,813.79	345,497	391,230	57,584	13.31	4,326
1974	414,854.22	314,003	355,568	59,286	13.97	4,244
1975	422,332.69	315,905	357,721	64,612	14.32	4,512
1976	459,576.81	337,605	382,294	77,283	14.99	5,156
1977	462,258.47	335,137	379,499	82,759	15.36	5,388
1978	644,668.64	458,359	519,032	125,637	16.06	7,823
1979	787,433.35	548,684	621,313	166,120	16.75	9,918
1980	703,935.45	483,041	546,981	156,954	17.15	9,152
1981	705,828.42	474,034	536,782	169,046	17.85	9,470
1982	642,730.46	422,145	478,024	164,706	18.55	8,879
1983	790,189.54	507,065	574,185	216,005	19.26	11,215
1984	1,309,066.20	824,450	933,583	375,483	19.69	19,070
1985	1,676,994.53	1,030,010	1,166,353	510,642	20.41	25,019
1986	2,066,147.73	1,236,589	1,400,277	665,871	21.13	31,513
1987	2,390,642.06	1,392,788	1,577,152	813,490	21.85	37,231
1988	3,492,352.48	1,988,546	2,251,770	1,240,582	22.31	55,607
1989	4,757,342.88	2,630,335	2,978,513	1,778,830	23.05	77,173
1990	5,762,118.88	3,089,648	3,498,625	2,263,494	23.78	95,185
1991	5,361,154.54	2,784,584	3,153,180	2,207,975	24.52	90,048

## METROPOLITAN EDISON 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 52-R3						
NET SALVAGE PERCENT.. 0						
1992	5,033,025.48	2,528,592	2,863,302	2,169,723	25.26	85,896
1993	5,335,054.51	2,588,035	2,930,614	2,404,441	26.01	92,443
1994	5,969,219.97	2,791,207	3,160,679	2,808,541	26.75	104,992
1995	4,863,313.90	2,199,191	2,490,298	2,373,016	27.25	87,083
1996	5,607,772.54	2,435,456	2,757,838	2,849,935	28.00	101,783
1997	4,827,031.92	2,009,011	2,274,944	2,552,088	28.76	88,737
1998	5,576,591.19	2,218,368	2,512,014	3,064,577	29.52	103,814
1999	5,807,132.45	2,202,065	2,493,553	3,313,579	30.28	109,431
2000	4,867,084.44	1,754,584	1,986,838	2,880,246	31.04	92,791
2001	4,827,650.30	1,649,125	1,867,420	2,960,230	31.81	93,060
2002	4,097,216.34	1,320,943	1,495,796	2,601,420	32.58	79,847
2003	1,861,463.54	564,023	638,683	1,222,781	33.35	36,665
2004	11,925.99	3,381	3,829	8,097	34.12	237
2006	1,598,801.88	389,788	441,384	1,157,418	35.67	32,448
2007	2,000,051.12	447,211	506,408	1,493,643	36.45	40,978
2008	1,625,505.49	329,002	372,552	1,252,953	37.45	33,457
2011	10,530,422.70	1,478,471	1,674,177	8,856,246	39.80	222,519
	108,988,812.32	47,442,212	53,721,241	55,267,571		1,925,861

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.7 1.77

## METROPOLITAN EDISON 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						
2008	375,889.60	237,825	234,296	141,594	5.52	25,651
2013	1,045,084.30	342,370	337,289	707,795	9.24	76,601
2014	1,245,709.24	319,151	314,415	931,294	10.16	91,663
2015	8,560,439.91	1,573,409	1,550,058	7,010,382	11.10	631,566
2016	19,862,078.40	2,192,773	2,160,231	17,701,847	12.09	1,464,173
2017	25,719,619.20	946,482	932,435	24,787,184	13.09	1,893,597
	56,808,820.65	5,612,010	5,528,724	51,280,097		4,183,251
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.3 7.36

## METROPOLITAN EDISON 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						
2014	774,772.01	293,949	286,040	488,732	5.73	85,294
2016	4,965,519.60	821,297	799,200	4,166,320	7.57	550,373
2017	6,429,904.80	354,931	345,381	6,084,524	8.55	711,640
	12,170,196.41	1,470,177	1,430,621	10,739,575		1,347,307
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.0						11.07

## METROPOLITAN EDISON 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 34-R0.5						
NET SALVAGE PERCENT.. 0						
1962	13,791.22	12,553	13,791			
1963	37,573.77	33,993	37,574			
1964	16,854.50	15,149	16,854			
1965	21,140.91	18,868	21,141			
1966	10,795.13	9,562	10,795			
1972	6,171.51	5,167	6,172			
1973	8,951.35	7,409	8,951			
1974	7,013.28	5,735	7,013			
1975	2,923.20	2,373	2,923			
1976	3,444.94	2,759	3,427	18	10.31	2
1977	4,625.70	3,672	4,561	65	10.52	6
1978	5,316.11	4,158	5,164	152	11.01	14
1979	8,472.41	6,556	8,143	329	11.25	29
1980	11,185.58	8,514	10,575	611	11.76	52
1981	15,846.99	11,915	14,799	1,048	12.04	87
1982	12,798.93	9,497	11,796	1,003	12.34	81
1983	12,903.32	9,394	11,668	1,235	12.89	96
1984	14,322.24	10,268	12,753	1,569	13.23	119
1985	20,442.34	14,416	17,905	2,537	13.59	187
1986	15,653.89	10,848	13,474	2,180	13.95	156
1987	13,517.73	9,195	11,420	2,098	14.34	146
1988	18,316.89	12,265	15,234	3,083	14.56	212
1989	50,244.73	32,935	40,906	9,339	14.98	623
1990	147,147.21	94,292	117,114	30,033	15.42	1,948
1991	185,896.67	116,743	144,999	40,898	15.70	2,605
1992	220,679.94	135,630	168,457	52,223	15.99	3,266
1993	368,579.07	220,337	273,666	94,913	16.48	5,759
1994	138,321.09	80,614	100,125	38,196	16.82	2,271
1995	154,294.28	87,485	108,659	45,635	17.18	2,656
1996	141,887.52	78,095	96,997	44,891	17.56	2,556
1997	91,615.67	49,014	60,877	30,739	17.82	1,725
1998	295,803.66	153,433	190,569	105,235	18.09	5,817
1999	57,585.93	28,764	35,726	21,860	18.54	1,179
2000	50,596.49	24,438	30,353	20,243	18.73	1,081
2001	48,958.22	22,697	28,190	20,768	19.09	1,088
2002	24,706.97	10,990	13,650	11,057	19.34	572
2003	51,832.24	22,018	27,347	24,485	19.63	1,247
2004	221,987.78	89,905	111,665	110,323	19.83	5,563
2005	158,470.54	60,821	75,542	82,929	20.07	4,132
2006	185,453.85	67,171	83,428	102,026	20.25	5,038
2007	51,764.15	17,610	21,872	29,892	20.36	1,468
2008	76,244.37	24,124	29,963	46,281	20.53	2,254
2009	63,551.39	18,582	23,079	40,472	20.57	1,968



## METROPOLITAN EDISON 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 34-R0.5						
NET SALVAGE PERCENT.. 0						
2010	111,006.24	29,727	36,922	74,084	20.51	3,612
2011	121,919.98	29,407	36,525	85,395	20.45	4,176
2012	180,733.82	38,569	47,904	132,830	20.27	6,553
2013	67,104.80	12,320	15,302	51,803	20.01	2,589
2014	95,679.49	14,534	18,051	77,628	19.54	3,973
2015	63,149.40	7,420	9,216	53,933	18.78	2,872
	3,707,277.44	1,791,941	2,213,237	1,494,040		79,778
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						18.7 2.15

## METROPOLITAN EDISON 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-S1.5						
NET SALVAGE PERCENT.. 0						
1997	403,401.79	290,288	334,313	69,089	7.99	8,647
1998	8,805.95	6,164	7,099	1,707	8.36	204
	412,207.74	296,452	341,412	70,796		8,851

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.0 2.15

## METROPOLITAN EDISON 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 15-S2						
NET SALVAGE PERCENT.. 0						
1997	255,519.19	234,158	235,748	19,771	1.87	10,573
1998	21,188.73	19,089	19,219	1,970	2.15	916
2011	203,908.60	94,777	95,420	108,489	7.49	14,485
	480,616.52	348,024	350,387	130,230		25,974
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.0						5.40

## METROPOLITAN EDISON 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 29-R0.5						
NET SALVAGE PERCENT.. 0						
1943	31,427.33	31,427	31,427			
1951	565.10	565	565			
1952	3,625.46	3,625	3,625			
1953	4,183.14	4,183	4,183			
1954	10,225.02	10,225	10,225			
1955	3,800.03	3,800	3,800			
1956	6,759.54	6,760	6,760			
1957	3,954.97	3,955	3,955			
1958	10,947.57	10,948	10,948			
1959	5,505.45	5,505	5,505			
1960	13,577.82	13,578	13,578			
1961	18,143.12	17,940	14,300	3,843	0.64	3,843
1962	8,027.97	7,887	6,287	1,741	0.99	1,741
1963	10,257.50	9,951	7,932	2,326	1.68	1,385
1964	21,555.27	20,758	16,546	5,009	2.06	2,432
1965	65,383.83	62,474	49,798	15,586	2.45	6,362
1966	21,304.34	20,188	16,092	5,212	2.85	1,829
1967	45,243.26	42,497	33,874	11,369	3.26	3,487
1968	54,529.17	50,745	40,449	14,080	3.69	3,816
1969	83,201.04	76,670	61,114	22,087	4.13	5,348
1970	34,979.99	31,902	25,429	9,551	4.58	2,085
1971	31,121.44	28,221	22,495	8,626	4.78	1,805
1972	37,488.37	33,605	26,786	10,702	5.26	2,035
1973	59,258.70	52,740	42,039	17,220	5.50	3,131
1974	21,128.24	18,565	14,798	6,330	6.00	1,055
1975	10,744.34	9,360	7,461	3,283	6.28	523
1976	13,377.14	11,547	9,204	4,173	6.58	634
1977	13,037.92	11,142	8,881	4,157	6.89	603
1978	11,990.06	10,135	8,079	3,911	7.23	541
1979	25,917.49	21,651	17,258	8,659	7.59	1,141
1980	27,086.81	22,347	17,813	9,274	7.95	1,167
1981	29,721.08	24,193	19,284	10,437	8.34	1,251
1982	39,840.68	31,964	25,478	14,363	8.75	1,641
1983	30,741.78	24,286	19,358	11,384	9.17	1,241
1984	46,211.24	36,072	28,753	17,458	9.42	1,853
1985	37,409.55	28,693	22,871	14,539	9.87	1,473
1986	80,892.42	61,155	48,747	32,145	10.17	3,161
1987	148,500.97	110,514	88,090	60,411	10.48	5,764
1988	81,796.01	59,842	47,700	34,096	10.82	3,151
1989	116,781.66	83,873	66,855	49,927	11.18	4,466
1990	147,781.82	104,038	82,928	64,854	11.56	5,610
1991	190,266.81	131,094	104,495	85,772	11.96	7,172
1992	158,798.43	106,903	85,212	73,586	12.38	5,944

## METROPOLITAN EDISON 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 29-R0.5						
NET SALVAGE PERCENT.. 0						
1993	357,697.75	235,723	187,894	169,804	12.68	13,391
1994	451,881.52	289,927	231,100	220,782	13.13	16,815
1995	135,106.65	84,509	67,362	67,745	13.47	5,029
1996	125,577.06	76,401	60,899	64,678	13.84	4,673
1997	175,048.91	103,699	82,658	92,391	14.10	6,553
1998	425,332.93	243,843	194,367	230,966	14.51	15,918
1999	533,899.50	296,314	236,191	297,708	14.83	20,075
2000	342,059.95	183,173	146,007	196,053	15.18	12,915
2001	389,188.64	200,354	159,702	229,487	15.55	14,758
2002	218,797.33	108,173	86,225	132,572	15.85	8,364
2003	308,438.54	145,799	116,216	192,223	16.17	11,888
2004	564,037.26	254,324	202,721	361,316	16.44	21,978
2005	446,414.18	191,422	152,582	293,832	16.65	17,648
2006	659,480.33	266,958	212,792	446,688	16.91	26,416
2007	261,224.76	99,292	79,146	182,079	17.12	10,635
2008	373,195.35	132,260	105,424	267,771	17.31	15,469
2009	402,054.89	131,914	105,148	296,907	17.41	17,054
2010	511,843.93	153,553	122,397	389,447	17.50	22,254
2011	1,849,853.92	500,200	398,709	1,451,145	17.54	82,733
2012	692,940.73	166,167	132,452	560,489	17.44	32,138
2013	857,459.60	177,494	141,480	715,980	17.24	41,530
2014	643,044.67	110,282	87,906	555,139	16.91	32,829
2015	589,589.53	78,415	62,504	527,086	16.30	32,337
2016	716,263.49	64,177	51,155	665,108	15.25	43,614
2017	593,113.00	22,776	18,155	574,958	12.54	45,850
	14,440,634.30	5,774,672	4,622,169	9,818,465		660,554
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.9 4.57

## METROPOLITAN EDISON 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						
1948	203.91	173	204			
1949	472.07	398	472			
1962	1,489.00	1,116	1,461	28	18.58	2
1963	281.19	208	272	9	19.03	
1969	1.00	1	1			
1972	15,551.46	10,189	13,338	2,213	23.94	92
1990	54.56	24	31	24	35.00	1
1996	24.33	9	12	12	38.74	
	18,077.52	12,118	15,791	2,287		95
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.1 0.53						

## METROPOLITAN EDISON 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 40-R1.5						
NET SALVAGE PERCENT.. 0						
1923	80,033.55	80,034	80,034			
1926	206.46	206	206			
1928	96,200.28	96,200	96,200			
1936	163.90	164	164			
1938	44,312.15	44,312	44,312			
1943	100.16	98	100			
1944	6,809.62	6,607	6,764	46	2.26	20
1946	2,419.92	2,336	2,391	29	2.58	11
1947	6,594.83	6,323	6,473	122	3.03	40
1948	388.31	372	381	7	2.96	2
1949	19.76	19	19			
1954	175.00	163	167	8	4.53	2
1955	76,603.00	71,333	73,025	3,578	4.62	774
1956	37,478.30	34,574	35,394	2,084	5.17	403
1957	1,934.89	1,779	1,821	114	5.29	22
1958	170.00	156	160	10	5.44	2
1959	687.48	627	642	46	5.60	8
1960	510.65	461	472	39	6.19	6
1961	246.48	221	226	20	6.39	3
1962	3,385.41	3,025	3,097	289	6.61	44
1963	12,418.26	11,032	11,294	1,125	6.85	164
1964	1,350.10	1,192	1,220	130	7.10	18
1965	343.73	301	308	36	7.38	5
1966	2,737.97	2,383	2,440	298	7.67	39
1967	341,543.77	294,957	301,954	39,590	7.98	4,961
1968	407,752.30	349,199	357,482	50,270	8.30	6,057
1969	449,637.94	381,653	390,706	58,932	8.64	6,821
1970	2,379.58	2,001	2,048	331	8.99	37
1971	888.72	740	758	131	9.36	14
1972	263,219.15	217,972	223,143	40,077	9.45	4,241
1973	12,600.41	10,317	10,562	2,039	9.85	207
1974	3,994.36	3,232	3,309	686	10.26	67
1975	1,745.00	1,394	1,427	318	10.69	30
1976	4,620.93	3,663	3,750	871	10.86	80
1977	22,534.21	17,613	18,031	4,503	11.32	398
1978	84,031.98	64,721	66,256	17,776	11.78	1,509
1979	65,331.40	49,547	50,722	14,609	12.26	1,192
1980	93,002.93	69,752	71,407	21,596	12.50	1,728
1981	2,271.33	1,675	1,715	557	13.00	43
1982	13,977.23	10,173	10,414	3,563	13.28	268
1983	120,681.33	86,191	88,236	32,446	13.81	2,349
1984	69,819.73	48,888	50,048	19,772	14.34	1,379

## METROPOLITAN EDISON 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 40-R1.5						
NET SALVAGE PERCENT.. 0						
1985	49,477.59	34,090	34,899	14,579	14.67	994
1986	131,842.77	88,875	90,983	40,860	15.23	2,683
1987	195,682.81	129,503	132,575	63,108	15.59	4,048
1988	1,233,711.23	800,679	819,672	414,039	15.95	25,959
1989	235,690.66	149,121	152,658	83,032	16.55	5,017
1990	3,222,575.37	1,994,130	2,041,433	1,181,142	16.94	69,725
1991	102,292.60	61,539	62,999	39,294	17.55	2,239
1992	307,431.80	180,309	184,586	122,846	17.98	6,832
1993	154,309.09	88,080	90,169	64,140	18.42	3,482
1994	527,055.20	292,305	299,239	227,816	18.87	12,073
1995	2,116,988.67	1,138,517	1,165,524	951,465	19.34	49,197
1996	1,721,158.42	895,519	916,762	804,397	19.82	40,585
1997	197,372.16	99,120	101,471	95,901	20.32	4,720
1998	295,351.63	142,832	146,220	149,131	20.82	7,163
2000	69,182.75	30,752	31,481	37,701	21.87	1,724
2001	82,147.81	34,970	35,800	46,348	22.26	2,082
2002	111,448.05	45,092	46,162	65,286	22.81	2,862
2003	164,786.54	63,311	64,813	99,974	23.24	4,302
2004	77,708.17	28,224	28,894	48,815	23.67	2,062
2005	203,605.20	69,470	71,118	132,487	24.13	5,491
2006	16,124.84	5,155	5,277	10,848	24.47	443
2007	148,515.12	44,139	45,186	103,329	24.83	4,161
2008	377,021.39	103,153	105,600	271,421	25.22	10,762
2009	434,952.82	108,303	110,872	324,081	25.63	12,645
2010	47,975.31	10,794	11,050	36,925	25.83	1,430
2011	1,867,995.79	372,852	381,697	1,486,299	26.07	57,012
2012	977,175.98	169,247	173,262	803,914	26.25	30,625
2013	891,459.64	130,331	133,423	758,037	26.27	28,856
2014	277,148.10	32,593	33,366	243,782	26.26	9,283
2015	364,369.01	32,064	32,825	331,544	25.91	12,796
	18,937,879.03	9,352,675	9,569,292	9,368,587		454,197

CORPORATE HEADQUARTERS - READING  
INTERIM SURVIVOR CURVE.. IOWA 60-R2  
PROBABLE RETIREMENT YEAR.. 6-2038  
NET SALVAGE PERCENT.. 0

1954	1,027,096.89	860,913	880,853	146,244	12.26	11,929
1955	2,016.20	1,689	1,728	288	12.13	24
1956	2,188.77	1,817	1,859	330	12.58	26



## METROPOLITAN EDISON 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)
CORPORATE HEADQUARTERS - READING						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. 0						
1957	2,813.14	2,315	2,369	445	13.03	34
1960	1,898.73	1,539	1,575	324	13.42	24
1961	5,263.18	4,223	4,321	942	13.92	68
1962	1,091.94	873	893	199	13.94	14
1963	17,501.96	13,926	14,249	3,253	13.99	233
1964	15,788.63	12,416	12,704	3,085	14.53	212
1965	5,389.90	4,216	4,314	1,076	14.62	74
1966	565,782.99	439,953	450,143	115,640	14.73	7,851
1967	1,190,733.39	919,961	941,268	249,465	14.86	16,788
1968	26,835.68	20,588	21,065	5,771	15.02	384
1969	32,218.20	24,531	25,099	7,119	15.20	468
1970	23,497.29	17,745	18,156	5,341	15.40	347
1971	41,278.56	30,901	31,617	9,662	15.61	619
1972	98,065.65	72,725	74,409	23,656	15.85	1,492
1973	266,591.31	195,731	200,264	66,327	16.11	4,117
1974	31,603.39	23,096	23,631	7,972	16.02	498
1975	33,878.45	24,477	25,044	8,835	16.32	541
1976	6,635.01	4,764	4,874	1,761	16.30	108
1977	34,564.49	24,499	25,066	9,498	16.64	571
1978	841,284.59	591,507	605,207	236,078	16.68	14,153
1979	104,775.44	73,008	74,699	30,076	16.75	1,796
1980	100,556.56	69,384	70,991	29,566	16.85	1,755
1981	10,369.51	7,040	7,203	3,166	17.26	183
1982	131,578.98	88,750	90,806	40,773	17.13	2,380
1983	99,806.21	66,451	67,990	31,816	17.32	1,837
1984	171,093.99	112,340	114,942	56,152	17.52	3,205
1985	241,873.38	157,218	160,859	81,014	17.50	4,629
1986	137,255.57	87,761	89,794	47,462	17.76	2,672
1987	5,412,920.29	3,417,718	3,496,876	1,916,044	17.81	107,582
1988	514,814.77	320,421	327,842	186,972	17.90	10,445
1989	1,338,581.51	820,283	839,282	499,300	18.01	27,723
1990	2,870,567.29	1,728,656	1,768,693	1,101,874	18.16	60,676
1991	12,808,829.55	7,603,321	7,779,422	5,029,408	18.14	277,255
1992	310,159.62	181,133	185,328	124,831	18.17	6,870
1993	4,635,405.51	2,657,478	2,719,028	1,916,378	18.24	105,065
1994	793,274.22	445,503	455,821	337,453	18.34	18,400
1995	611,258.65	335,581	343,353	267,905	18.48	14,497
1996	2,004,827.41	1,077,595	1,102,553	902,274	18.50	48,772
1997	627,751.16	329,444	337,074	290,677	18.56	15,661
1998	2,276,272.33	1,162,948	1,189,883	1,086,389	18.67	58,189
1999	173,298.39	86,233	88,230	85,068	18.68	4,554

## METROPOLITAN EDISON 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)
CORPORATE HEADQUARTERS - READING						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. 0						
2000	547,048.51	264,224	270,344	276,705	18.73	14,773
2001	605,479.27	282,759	289,308	316,171	18.83	16,791
2002	27,237.19	12,284	12,569	14,669	18.87	777
2003	180,485.12	78,258	80,071	100,415	18.94	5,302
2004	2,145,211.04	891,979	912,638	1,232,573	18.97	64,975
2005	792,958.63	315,201	322,501	470,457	18.95	24,826
2006	869,418.68	327,945	335,541	533,878	18.99	28,114
2007	1,017,806.30	361,219	369,585	648,221	19.09	33,956
2008	549,162.14	182,596	186,825	362,337	19.07	19,000
2009	791,375.41	243,506	249,146	542,230	19.12	28,359
2010	327,096.18	92,241	94,377	232,719	19.10	12,184
2011	601,536.34	152,489	156,021	445,516	19.14	23,277
2012	66,515.46	14,853	15,197	51,318	19.13	2,683
2013	1,498,646.59	285,942	292,565	1,206,082	19.08	63,212
2014	241,369.53	37,412	38,279	203,091	19.07	10,650
2015	520,696.47	60,661	62,066	458,630	18.96	24,189
2016	3,272,285.00	242,149	247,757	3,024,528	18.78	161,050
2017	36,114.00	964	986	35,128	18.23	1,927
	53,739,730.54	27,969,353	28,617,152	25,122,579		1,370,766

LEBANON SERVICE CENTER  
INTERIM SURVIVOR CURVE.. IOWA 60-R2  
PROBABLE RETIREMENT YEAR.. 6-2023  
NET SALVAGE PERCENT.. 0

1965	1,653,356.29	1,510,341	1,545,322	108,034	4.97	21,737
1966	2,016.11	1,838	1,881	136	4.99	27
1967	6,586.71	5,987	6,126	461	5.06	91
1968	17,184.22	15,565	15,926	1,259	5.15	244
1969	9,343.58	8,429	8,624	719	5.26	137
1970	2,960.38	2,672	2,734	226	5.13	44
1971	1,823.72	1,637	1,675	149	5.32	28
1972	623.97	559	572	52	5.26	10
1973	22,095.79	19,762	20,220	1,876	5.25	357
1974	29,931.53	26,693	27,311	2,620	5.28	496
1975	2,929.78	2,602	2,662	268	5.35	50
1976	1,970.88	1,750	1,791	180	5.23	34
1977	5,997.30	5,295	5,418	580	5.37	108
1978	1,272.00	1,120	1,146	126	5.35	24

## METROPOLITAN EDISON 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)
LEBANON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2023						
NET SALVAGE PERCENT.. 0						
1979	9,949.28	8,733	8,935	1,014	5.36	189
1981	2,563.54	2,236	2,288	276	5.34	52
1982	13,933.41	12,119	12,400	1,534	5.31	289
1983	14,849.24	12,859	13,157	1,692	5.34	317
1984	187,028.19	161,031	164,761	22,268	5.41	4,116
1985	38,293.80	32,856	33,617	4,677	5.38	869
1986	29,374.80	25,074	25,655	3,720	5.40	689
1987	108,719.31	92,520	94,663	14,056	5.34	2,632
1988	49,281.68	41,722	42,688	6,593	5.34	1,235
1989	229,307.03	192,801	197,266	32,041	5.40	5,934
1990	3,984.48	3,331	3,408	576	5.39	107
1991	115,501.93	96,109	98,335	17,167	5.35	3,209
1992	347,810.18	287,361	294,017	53,794	5.36	10,036
1993	164,151.89	134,736	137,857	26,295	5.35	4,915
1996	9,986.11	7,987	8,172	1,814	5.38	337
1997	16,786.42	13,283	13,591	3,196	5.41	591
1998	5,338.09	4,174	4,271	1,067	5.44	196
1999	16,870.67	13,046	13,348	3,523	5.42	650
2000	7,552.50	5,763	5,896	1,656	5.44	304
2001	189,800.79	142,806	146,114	43,687	5.43	8,045
2002	7,536.60	5,584	5,713	1,823	5.42	336
2004	61,987.63	44,185	45,208	16,779	5.44	3,084
2005	490,120.02	341,859	349,777	140,343	5.42	25,894
2006	16,871.12	11,447	11,712	5,159	5.45	947
2007	38,888.21	25,604	26,197	12,691	5.45	2,329
2008	283,322.32	180,080	184,251	99,071	5.45	18,178
2009	9,769.54	5,954	6,092	3,678	5.45	675
2010	68,115.11	39,493	40,408	27,707	5.44	5,093
2011	29,225.72	15,899	16,267	12,958	5.45	2,378
2012	762,624.14	383,371	392,250	370,374	5.44	68,083
2013	36,521.71	16,533	16,916	19,606	5.44	3,604
2014	13,463.91	5,268	5,390	8,074	5.44	1,484
2015	25,236.49	7,949	8,133	17,103	5.44	3,144
	5,162,858.12	3,978,023	4,070,158	1,092,700		203,328

## METROPOLITAN EDISON 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)
EASTON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2018						
NET SALVAGE PERCENT.. 0						
1962	445.74	443	446			
1963	1,178,035.91	1,168,494	1,178,036			
1964	158.34	157	158			
1965	1,126.00	1,117	1,126			
1966	2,298.62	2,273	2,299			
1967	690.18	683	690			
1968	434.20	430	434			
1969	2,350.70	2,326	2,351			
1970	71,304.58	70,449	71,305			
1971	4,846.49	4,800	4,846			
1972	11,216.29	11,075	11,216			
1973	4,879.76	4,821	4,880			
1974	28,072.24	27,719	28,072			
1976	9,710.27	9,591	9,710			
1977	689.03	681	689			
1978	673.65	665	674			
1979	5,272.82	5,197	5,273			
1981	7,060.29	6,958	7,060			
1982	8,182.31	8,075	8,182			
1983	45,187.07	44,586	45,187			
1984	67,557.25	66,537	67,557			
1985	25,680.47	25,290	25,680			
1986	33,373.66	32,906	33,374			
1987	228,795.84	225,410	228,796			
1988	128,878.50	126,610	128,879			
1989	762,550.19	749,739	762,550			
1990	49,781.71	48,876	49,782			
1991	79,320.97	77,774	79,321			
1992	326,871.94	320,923	326,872			
1993	10,060.09	9,859	10,060			
1994	315,893.59	309,576	315,894			
1995	18,941.46	18,540	18,941			
1996	106,358.92	104,040	106,359			
1997	465.59	454	466			
1998	63,557.88	61,969	63,558			
1999	17,372.32	16,905	17,372			
2000	242,343.72	235,800	242,344			
2001	66,481.90	64,501	66,482			
2002	45,902.84	44,471	45,903			
2003	88,710.82	85,801	88,711			
2004	15,289.62	14,738	15,290			

## METROPOLITAN EDISON COMPANY

## ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EASTON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2018						
NET SALVAGE PERCENT.. 0						
2005	116,963.58	112,425	116,964			
2007	65,349.08	62,369	65,349			
2008	15,370.01	14,602	15,370			
2010	24,747.33	23,201	24,712	36	0.50	36
2011	244,425.93	227,023	241,806	2,620	0.50	2,620
2012	58,679.98	53,798	57,301	1,379	0.50	1,379
2014	117,280.31	102,620	109,302	7,978	0.50	7,978
2015	182,383.43	152,017	161,916	20,467	0.50	20,467
	4,902,023.42	4,759,314	4,869,544	32,479		32,480

YORK SERVICE CENTER  
INTERIM SURVIVOR CURVE.. IOWA 60-R2  
PROBABLE RETIREMENT YEAR.. 6-2029  
NET SALVAGE PERCENT.. 0

1904	24,008.49	24,008	24,008			
1908	440.97	439	441			
1917	468.91	457	468	1	2.60	
1919	1,464.44	1,414	1,447	18	3.54	5
1921	12,070.93	11,648	11,919	152	3.50	43
1922	4,167.27	3,980	4,073	95	4.50	21
1923	60.00	57	58	2	4.51	
1925	3,428.79	3,267	3,343	86	4.58	19
1926	106.10	101	103	3	4.65	1
1927	2,176.86	2,049	2,097	80	5.65	14
1928	258.31	243	249	10	5.73	2
1929	14.70	14	14			
1930	407.42	381	390	18	5.96	3
1936	146.25	135	138	8	6.99	1
1937	350.40	322	329	21	7.22	3
1939	298.62	274	280	18	6.97	3
1941	34.09	31	32	2	7.53	
1943	412.69	375	384	29	7.47	4
1944	655.00	592	606	49	7.80	6
1945	425.55	383	392	34	8.15	4
1947	180.14	161	165	15	8.24	2
1949	551.40	491	502	49	8.42	6
1951	7,409.36	6,553	6,706	704	8.69	81
1953	224,197.91	198,101	202,712	21,485	8.50	2,528

## METROPOLITAN EDISON 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)
YORK SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. 0						
1954	4,127.44	3,617	3,701	426	8.96	48
1955	1,117.10	977	1,000	117	8.93	13
1956	2,617.82	2,286	2,339	279	8.92	31
1957	1,055.44	919	940	115	8.94	13
1959	2,679.76	2,320	2,374	306	9.07	34
1960	1,745.87	1,506	1,541	205	9.17	22
1961	1,469.62	1,262	1,291	178	9.29	19
1962	648.25	554	567	81	9.44	9
1963	74,905.60	63,685	65,167	9,738	9.60	1,014
1964	5,174.32	4,374	4,476	699	9.79	71
1965	3,064.50	2,590	2,650	414	9.61	43
1966	8,543.41	7,171	7,338	1,205	9.85	122
1967	2,135.80	1,790	1,832	304	9.74	31
1968	22,686.60	18,866	19,305	3,381	10.02	337
1969	11,353.36	9,416	9,635	1,718	9.98	172
1970	872.92	721	738	135	9.97	14
1971	1,202.29	989	1,012	190	10.00	19
1972	8,124.72	6,654	6,809	1,316	10.06	131
1973	93,768.46	76,365	78,143	15,626	10.14	1,541
1974	1,461.62	1,183	1,211	251	10.26	24
1976	413.40	331	339	75	10.31	7
1977	3,383.43	2,686	2,749	635	10.52	60
1978	4,709.73	3,721	3,808	902	10.50	86
1979	1,237.44	972	995	243	10.52	23
1980	4,404.32	3,435	3,515	889	10.58	84
1981	4,535.71	3,510	3,592	944	10.67	88
1983	1,409.79	1,075	1,100	310	10.75	29
1984	55,638.29	42,124	43,105	12,534	10.75	1,166
1985	11,473.05	8,614	8,815	2,659	10.79	246
1986	86,083.67	64,270	65,766	20,318	10.69	1,901
1987	471,523.88	348,032	356,134	115,390	10.82	10,665
1988	57,368.67	41,971	42,948	14,421	10.82	1,333
1989	108,115.95	78,265	80,087	28,029	10.87	2,579
1990	9,966.86	7,154	7,321	2,646	10.81	245
1991	325,458.05	230,294	235,655	89,803	10.95	8,201
1992	60,441.23	42,381	43,368	17,074	10.87	1,571
1993	14,674.50	10,139	10,375	4,299	10.96	392
1994	3,521,484.99	2,399,892	2,455,757	1,065,728	10.98	97,061
1995	760,405.22	511,601	523,510	236,895	10.94	21,654
1996	50,571.95	33,489	34,269	16,303	10.97	1,486
1997	4,454.10	2,894	2,961	1,493	11.05	135

## METROPOLITAN EDISON 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)
YORK SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. 0						
1998	79,156.93	50,470	51,645	27,512	11.08	2,483
2000	23,440.74	14,357	14,691	8,750	11.07	790
2001	98,077.08	58,581	59,945	38,132	11.12	3,429
2002	213,616.46	124,496	127,394	86,222	11.10	7,768
2003	20,574.70	11,635	11,906	8,669	11.14	778
2004	134,879.46	73,927	75,648	59,232	11.13	5,322
2005	70,277.83	37,163	38,028	32,250	11.14	2,895
2007	32,515.63	15,773	16,140	16,375	11.15	1,469
2008	55,781.09	25,648	26,245	29,536	11.16	2,647
2011	193,390.36	71,148	72,804	120,586	11.17	10,796
2013	75,642.31	21,717	22,223	53,420	11.17	4,782
2014	157,010.32	37,478	38,350	118,660	11.16	10,633
2015	1,141.12	209	214	927	11.14	83
	7,245,747.76	4,842,173	4,954,323	2,291,425		209,341
	89,988,238.87	50,901,538	52,080,469	37,907,770		2,270,112
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.7 2.52

## METROPOLITAN EDISON 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 25-R1						
NET SALVAGE PERCENT.. 0						
1947	1,865.40	1,865	1,865			
1955	16,621.32	16,621	16,621			
1956	5,774.43	5,774	5,774			
1961	471.55	472	472			
1962	3,855.39	3,855	3,855			
1963	2,307.50	2,308	2,308			
1964	3,068.56	3,069	3,069			
1967	174,332.32	174,315	169,185	5,148	0.01	5,148
1968	127,434.39	127,422	123,672	3,763		
1969	174,664.04	172,813	167,727	6,937	0.52	6,937
1970	800.00	787	764	36	0.81	36
1971	46,349.09	45,260	43,928	2,421	1.12	2,162
1972	59,873.55	58,029	56,321	3,552	1.45	2,450
1973	13,701.90	13,170	12,782	920	1.80	511
1974	12,176.79	11,600	11,259	918	2.16	425
1975	10,843.46	10,277	9,975	869	2.34	371
1978	5,678.28	5,248	5,094	585	3.24	181
1979	9,305.15	8,526	8,275	1,030	3.52	293
1980	2,987.21	2,711	2,631	356	3.82	93
1981	32,465.96	29,151	28,293	4,173	4.15	1,006
1982	2,164.98	1,921	1,864	301	4.50	67
1984	1,972.61	1,711	1,661	312	5.11	61
1985	80,395.42	68,722	66,699	13,696	5.52	2,481
1986	71,688.99	60,520	58,739	12,950	5.81	2,229
1987	101,127.93	84,199	81,721	19,407	6.13	3,166
1988	375,581.29	308,014	298,949	76,632	6.47	11,844
1989	68,392.37	55,165	53,541	14,851	6.83	2,174
1990	1,395,442.52	1,105,190	1,072,663	322,779	7.22	44,706
1991	462,771.52	359,296	348,722	114,050	7.63	14,948
1992	199,927.52	151,925	147,454	52,474	8.06	6,510
1993	365,795.34	272,444	264,426	101,370	8.39	12,082
1994	74,069.34	53,960	52,372	21,697	8.76	2,477
1996	1,656.84	1,144	1,110	547	9.65	57
1998	42,666.06	27,788	26,970	15,696	10.44	1,503
2000	26,628.75	16,169	15,693	10,936	11.32	966
2001	151,639.43	88,830	86,216	65,424	11.67	5,606
2003	16,391.93	8,794	8,535	7,857	12.53	627
2008	62,388.86	24,718	23,991	38,398	14.48	2,652
2009	47,611.60	17,359	16,848	30,763	14.81	2,077



## METROPOLITAN EDISON 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 25-R1						
NET SALVAGE PERCENT.. 0						
2010	25,215.29	8,359	8,113	17,102	15.12	1,131
2011	47,855.63	14,213	13,795	34,061	15.38	2,215
2012	14,667.85	3,831	3,718	10,950	15.55	704
	4,340,628.36	3,427,545	3,327,669	1,012,959		139,896
CORPORATE HEADQUARTERS - READING						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. 0						
1954	229,122.17	199,336	193,528	35,595	9.49	3,751
1955	3,737.79	3,224	3,130	608	9.96	61
1959	595.20	498	483	112	11.43	10
1962	297.38	241	234	63	12.99	5
1963	1,768.71	1,417	1,376	393	13.52	29
1964	33,910.73	27,034	26,246	7,664	13.61	563
1965	50,958.90	40,130	38,961	11,998	14.17	847
1966	104,494.80	81,255	78,887	25,608	14.73	1,738
1967	49,235.02	38,039	36,931	12,304	14.86	828
1968	14,177.80	10,808	10,493	3,685	15.44	239
1969	8,029.39	6,075	5,898	2,131	15.60	137
1970	102,537.30	76,954	74,712	27,826	15.79	1,762
1971	8,843.60	6,539	6,348	2,495	16.39	152
1972	26,800.39	19,634	19,062	7,739	16.61	466
1973	72,471.28	52,571	51,039	21,432	16.85	1,272
1974	9,068.02	6,509	6,319	2,749	17.10	161
1975	741.64	526	511	231	17.38	13
1976	1,780.36	1,256	1,219	561	17.32	32
1978	106,989.74	73,534	71,391	35,598	17.97	1,981
1979	3,304.44	2,252	2,186	1,118	18.00	62
1981	504.83	335	325	180	18.45	10
1982	3,163.38	2,078	2,017	1,146	18.55	62
1983	14,183.37	9,199	8,931	5,252	18.69	281
1984	61,879.76	39,591	38,437	23,442	18.86	1,243
1985	3,055.75	1,927	1,871	1,185	19.05	62
1986	14,389.11	8,974	8,713	5,677	19.01	299
1987	605,045.66	370,893	360,085	244,960	19.25	12,725
1988	87,797.03	53,100	51,553	36,244	19.28	1,880
1989	137,470.15	81,877	79,491	57,979	19.35	2,996
1990	165,312.05	96,840	94,018	71,294	19.45	3,666

## METROPOLITAN EDISON 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)
CORPORATE HEADQUARTERS - READING INTERIM SURVIVOR CURVE.. IOWA 65-R4 PROBABLE RETIREMENT YEAR.. 6-2038 NET SALVAGE PERCENT.. 0						
1991	816,371.40	469,414	455,736	360,636	19.59	18,409
1992	81,073.88	45,693	44,362	36,712	19.75	1,859
1993	441,089.13	244,231	237,114	203,975	19.75	10,328
1994	175,536.31	95,281	92,505	83,032	19.79	4,196
1995	2,338.50	1,242	1,206	1,133	19.87	57
1996	83,603.00	43,323	42,061	41,542	19.99	2,078
1997	95,210.73	48,215	46,810	48,401	19.98	2,422
2000	75,842.85	35,305	34,276	41,567	20.09	2,069
2001	3,420.00	1,535	1,490	1,930	20.26	95
2003	189,493.31	79,132	76,826	112,667	20.22	5,572
2008	1,606.11	511	496	1,110	20.35	55
	3,887,250.97	2,376,528	2,307,278	1,579,973		84,473

LEBANON SERVICE CENTER  
INTERIM SURVIVOR CURVE.. IOWA 65-R4  
PROBABLE RETIREMENT YEAR.. 6-2023  
NET SALVAGE PERCENT.. 0

1965	416,401.06	378,175	367,155	49,246	5.31	9,274
1966	505.60	458	445	61	5.32	11
1967	2,095.20	1,894	1,839	256	5.36	48
1968	3,639.67	3,297	3,201	439	5.15	85
1969	489.36	441	428	61	5.26	12
1970	2,356.46	2,116	2,054	302	5.41	56
1971	326.10	293	284	42	5.32	8
1973	64,865.72	58,016	56,325	8,540	5.25	1,627
1977	838.77	741	719	119	5.37	22
1978	4,435.54	3,907	3,793	642	5.35	120
1983	508.21	438	425	83	5.50	15
1984	5,751.81	4,952	4,808	944	5.41	174
1985	16,092.86	13,808	13,406	2,687	5.38	499
1986	40,883.30	34,898	33,881	7,002	5.40	1,297
1987	82,111.56	69,622	67,593	14,518	5.47	2,654
1988	91,277.33	77,011	74,767	16,510	5.47	3,018
1989	36,451.45	30,543	29,653	6,798	5.51	1,234
1990	145,997.58	121,645	118,100	27,897	5.50	5,072

## METROPOLITAN EDISON 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)
LEBANON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 6-2023						
NET SALVAGE PERCENT.. 0						
1992	2,819.99	2,323	2,255	565	5.46	103
2001	47,346.47	35,548	34,512	12,834	5.48	2,342
2009	44,544.81	27,034	26,246	18,299	5.51	3,321
	1,009,738.85	867,160	841,892	167,847		30,992
EASTON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 6-2018						
NET SALVAGE PERCENT.. 0						
1963	165,817.92	164,475	159,682	6,136	0.45	6,136
1964	3,515.68	3,480	3,379	137	0.55	137
1965	3,748.35	3,719	3,611	138	0.41	138
1968	31,040.73	30,730	29,835	1,206	0.50	1,206
1969	15,274.32	15,112	14,672	603	0.52	603
1973	14,353.93	14,180	13,767	587	0.55	587
1974	2,190.96	2,163	2,100	91	0.56	91
1978	40,031.02	39,531	38,379	1,652	0.50	1,652
1983	4,900.00	4,835	4,694	206	0.47	206
1984	32.96	32	31	2	0.51	2
1985	4,475.54	4,408	4,280	196	0.50	196
1987	132,179.26	130,223	126,428	5,751	0.46	5,751
1988	124,462.36	122,272	118,709	5,753	0.53	5,753
1991	2,873.08	2,817	2,735	138	0.53	138
1993	47,433.52	46,485	45,130	2,303	0.50	2,303
1994	66,001.38	64,681	62,796	3,205	0.48	3,205
2000	137,643.36	133,927	130,024	7,619	0.49	7,619
2002	46,481.00	45,031	43,719	2,762	0.50	2,762
2004	74,575.15	71,883	69,788	4,787	0.51	4,787
2007	289,844.21	276,627	268,566	21,278	0.50	21,278
2008	109,364.26	103,896	100,869	8,496	0.50	8,496
2009	53,333.60	50,368	48,900	4,433	0.50	4,433
	1,369,572.59	1,330,875	1,292,094	77,479		77,479

## METROPOLITAN EDISON 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)
YORK SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. 0						
1926	2,086.73	2,043	1,983	103	1.96	53
1929	3,678.88	3,581	3,477	202	2.41	84
1931	80.56	78	76	5	2.79	2
1941	47.48	45	44	4	4.80	1
1943	8,942.02	8,327	8,084	858	5.50	156
1946	308.77	285	277	32	6.02	5
1947	28.66	26	25	3	6.42	
1952	280.97	252	245	36	7.49	5
1953	79,119.34	70,938	68,871	10,248	7.44	1,377
1954	4,120.40	3,663	3,556	564	7.93	71
1956	21,556.65	18,957	18,405	3,152	8.43	374
1957	3,879.23	3,403	3,304	575	8.47	68
1958	3,994.28	3,493	3,391	603	8.53	71
1959	3,645.28	3,156	3,064	581	9.07	64
1960	3,025.82	2,610	2,534	492	9.17	54
1961	184.00	158	153	31	9.29	3
1962	1,064.55	910	883	181	9.44	19
1963	4,165.48	3,541	3,438	728	9.60	76
1964	4,355.04	3,681	3,574	781	9.79	80
1965	16,049.55	13,482	13,089	2,960	10.00	296
1966	15,757.58	13,227	12,842	2,916	9.85	296
1967	691.96	577	560	132	10.11	13
1968	1,105.85	920	893	213	10.02	21
1969	1,987.32	1,639	1,591	396	10.32	38
1970	10,995.92	9,036	8,773	2,223	10.30	216
1972	1,610.12	1,311	1,273	337	10.37	32
1973	4,931.00	3,994	3,878	1,053	10.45	101
1974	54,449.11	43,821	42,544	11,905	10.55	1,128
1975	4,706.82	3,761	3,651	1,055	10.69	99
1976	26,289.91	20,837	20,230	6,060	10.86	558
1979	9,167.39	7,129	6,921	2,246	11.00	204
1983	6,856.49	5,181	5,030	1,826	11.16	164
1984	4,682.02	3,513	3,411	1,271	11.14	114
1985	27,703.98	20,617	20,016	7,688	11.17	688
1986	5,285.14	3,896	3,782	1,503	11.24	134
1987	176,896.53	129,488	125,715	51,182	11.17	4,582
1988	27,818.66	20,107	19,521	8,298	11.31	734
1990	231,736.66	164,417	159,626	72,111	11.26	6,404
1991	125,774.10	87,992	85,428	40,346	11.38	3,545
1992	34,890.32	24,109	23,406	11,484	11.40	1,007
1993	221,902.70	151,693	147,273	74,630	11.34	6,581

## METROPOLITAN EDISON 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)
YORK SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. 0						
1994	463,090.82	312,308	303,208	159,883	11.34	14,099
1995	21,413.97	14,215	13,801	7,613	11.40	668
1997	5,862.69	3,762	3,652	2,210	11.45	193
2003	33,602.62	18,757	18,210	15,392	11.48	1,341
2004	89,821.37	48,629	47,212	42,609	11.44	3,725
2008	18,006.26	8,160	7,922	10,084	11.46	880
2009	67,927.29	28,869	28,028	39,899	11.50	3,469
	1,855,578.29	1,294,594	1,256,871	598,707		53,893
	12,462,769.06	9,296,702	9,025,804	3,436,965		386,733
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.9 3.10

## METROPOLITAN EDISON 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	1,498,796.17	1,461,326	1,458,754	40,042	0.50	40,042
1999	504,445.80	466,612	465,791	38,655	1.50	25,770
2000	311,577.15	272,630	272,150	39,427	2.50	15,771
2001	61,543.08	50,773	50,684	10,859	3.50	3,103
2002	10,120.62	7,843	7,829	2,292	4.50	509
2003	47,061.56	34,120	34,060	13,002	5.50	2,364
2004	154,533.95	104,310	104,126	50,408	6.50	7,755
2005	1,362,497.84	851,561	850,062	512,436	7.50	68,325
2006	66,473.43	38,222	38,155	28,318	8.50	3,332
2007	23,844.87	12,519	12,497	11,348	9.50	1,195
2008	92,991.08	44,171	44,093	48,898	10.50	4,657
2009	257,424.55	109,405	109,212	148,213	11.50	12,888
2011	10,454.40	3,398	3,392	7,062	13.50	523
2012	4,418.77	1,215	1,213	3,206	14.50	221
2013	41,008.53	9,227	9,211	31,798	15.50	2,051
2014	4,940.59	865	863	4,078	16.50	247
2015	198.03	25	25	173	17.50	10
	4,452,330.42	3,468,222	3,462,117	990,213		188,763
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.2 4.24

## METROPOLITAN EDISON 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	313,609.44	282,248	169,519	144,090	0.50	144,090
2014	1,120,322.50	784,226	471,007	649,316	1.50	432,877
2015	144,849.02	72,425	43,499	101,350	2.50	40,540
	1,578,780.96	1,138,899	684,025	894,756		617,507
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.4						39.11

## METROPOLITAN EDISON COMPANY

ACCOUNT 391.50 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						
2013	8,554.45	7,699	7,581	973	0.50	973
2014	2,224,687.53	1,557,281	1,533,372	691,316	1.50	460,877
2015	1,809,812.70	904,906	891,013	918,800	2.50	367,520
2016	2,261,778.00	678,533	668,115	1,593,663	3.50	455,332
2017	672,472.00	67,247	66,215	606,257	4.50	134,724
	6,977,304.68	3,215,666	3,166,296	3,811,009		1,419,426
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.7						20.34



## METROPOLITAN EDISON 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 12-L4						
NET SALVAGE PERCENT.. 0						
2009	29,329.89	20,692	20,931	8,399	3.55	2,366
2010	210,054.57	133,910	135,456	74,599	4.26	17,512
	239,384.46	154,602	156,387	82,997		19,878
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.2						8.30

## METROPOLITAN EDISON 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 29-S2						
NET SALVAGE PERCENT.. 0						
1951	875.39	875	875			
1968	3,057.91	2,967	3,058			
1970	6,936.97	6,656	6,870	67	2.00	34
1971	3,043.50	2,915	3,009	34	2.04	17
1972	5,040.33	4,793	4,947	93	2.34	40
1975	3,131.00	2,927	3,021	110	2.95	37
1976	340.00	315	325	15	3.35	4
1979	4,192.44	3,809	3,931	261	3.87	67
1982	4,232.00	3,741	3,861	371	4.66	80
1983	17,629.65	15,387	15,882	1,748	5.03	348
1984	12,644.70	10,929	11,280	1,365	5.26	260
1987	23,064.02	19,203	19,820	3,244	6.13	529
1988	3,874.92	3,178	3,280	595	6.47	92
1990	70,789.02	56,263	58,072	12,717	7.10	1,791
1992	85,257.87	65,222	67,319	17,939	7.83	2,291
1993	20,312.08	15,177	15,665	4,647	8.29	561
1994	74,643.07	54,549	56,303	18,340	8.66	2,118
1997	218,827.80	147,140	151,872	66,956	9.99	6,702
1998	49,864.56	32,477	33,521	16,344	10.44	1,566
1999	91,590.59	57,610	59,463	32,128	10.91	2,945
2000	4,952.00	2,990	3,086	1,866	11.48	163
2013	97,011.29	17,025	17,573	79,438	21.14	3,758
	801,311.11	526,148	543,033	258,278		23,403

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.0 2.92

## METROPOLITAN EDISON COMPANY

ACCOUNT 392.50 TRANSPORTATION EQUIPMENT - VAN 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 25-S2						
NET SALVAGE PERCENT.. 0						
1994	1,341.01	1,059	1,341			
1997	85,895.98	63,219	80,631	5,265	7.35	716
	87,236.99	64,278	81,972	5,265		716
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.4 0.82

## METROPOLITAN EDISON 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	13,885.66	13,608	13,886			
1994	103,527.74	97,316	103,528			
1995	10,932.19	9,839	10,932			
1999	209,389.67	154,948	209,390			
2000	17,422.43	12,196	17,244	178	7.50	24
2001	25,349.43	16,731	23,655	1,694	8.50	199
	380,507.12	304,638	378,635	1,872		223
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					8.4	0.06

## METROPOLITAN EDISON 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	206,832.18	202,696	193,156	13,676	0.50	13,676
1994	174,076.74	163,632	155,930	18,147	1.50	12,098
1995	173,209.57	155,889	148,552	24,658	2.50	9,863
1996	153,492.38	132,003	125,790	27,702	3.50	7,915
1997	289,403.30	237,311	226,141	63,262	4.50	14,058
1998	1,024,898.06	799,420	761,793	263,105	5.50	47,837
1999	154,536.34	114,357	108,974	45,562	6.50	7,010
2000	320,345.03	224,242	213,687	106,658	7.50	14,221
2001	372,384.43	245,774	234,206	138,178	8.50	16,256
2002	190,994.67	118,417	112,843	78,152	9.50	8,227
2003	144,214.66	83,645	79,708	64,507	10.50	6,144
2005	4,813.97	2,407	2,294	2,520	12.50	202
2006	252,398.85	116,103	110,638	141,761	13.50	10,501
2007	75,890.12	31,874	30,374	45,516	14.50	3,139
2008	895,684.81	340,360	324,340	571,345	15.50	36,861
2009	163,972.56	55,751	53,127	110,846	16.50	6,718
2010	356,965.34	107,090	102,050	254,915	17.50	14,567
2011	551,406.26	143,366	136,618	414,788	18.50	22,421
2013	7,618.55	1,371	1,306	6,313	20.50	308
2014	1,696,016.65	237,442	226,266	1,469,751	21.50	68,361
2015	379,941.31	37,994	36,206	343,735	22.50	15,277
	7,589,095.78	3,551,144	3,383,999	4,205,097		335,660
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.5 4.42

## METROPOLITAN EDISON 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						
2000	695.09	608	695			
2008	85,692.52	40,704	85,693			
2014	5.86	1	2	4	16.50	
	86,393.47	41,313	86,390	3		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

## METROPOLITAN EDISON 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 30-R0.5						
NET SALVAGE PERCENT.. 0						
1971	51,521.11	45,998	51,521			
1972	88,746.00	78,336	88,746			
1973	26,241.51	23,003	26,242			
1974	604.00	523	604			
1977	34,320.49	28,774	34,320			
1978	31,361.56	26,014	31,362			
1979	2,226.00	1,825	2,226			
1982	27,454.00	21,636	27,454			
1986	11,289.00	8,392	11,289			
1988	6,437.00	4,614	6,437			
1991	887.85	600	888			
1993	140,207.69	90,350	140,208			
1996	23,509.02	14,002	22,974	535	14.60	37
2000	60,883.88	31,854	52,264	8,620	15.95	540
2001	36,996.86	18,617	30,546	6,451	16.29	396
2002	75,143.40	36,339	59,623	15,520	16.55	938
2007	12,318.22	4,565	7,490	4,828	17.83	271
2013	108,843.59	21,943	36,003	72,841	17.82	4,088
	738,991.18	457,385	630,197	108,794		6,270
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					17.4	0.85

## METROPOLITAN EDISON 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.. IOWA 27-R1							
NET SALVAGE PERCENT.. 0							
1988	14,296.54	11,260	13,541	756	7.96	95	
1989	306,209.74	237,374	285,456	20,754	8.26	2,513	
1990	1,191,753.59	904,541	1,087,761	103,993	8.73	11,912	
1991	373,255.15	277,926	334,222	39,033	9.09	4,294	
1992	5,446,598.52	3,972,204	4,776,797	669,802	9.47	70,729	
1993	534,961.65	381,428	458,688	76,274	9.86	7,736	
1994	180,822.73	125,780	151,257	29,566	10.28	2,876	
1995	2,561,328.14	1,734,531	2,085,871	475,457	10.72	44,352	
1996	2,074,557.31	1,369,208	1,646,549	428,008	11.07	38,664	
1997	541,467.30	346,322	416,472	124,995	11.55	10,822	
1998	942,058.89	584,171	702,498	239,561	11.95	20,047	
1999	90,279.56	54,114	65,075	25,205	12.36	2,039	
2000	351,002.42	202,704	243,763	107,239	12.80	8,378	
2001	54,569.02	30,340	36,486	18,083	13.18	1,372	
2002	185,588.63	98,659	118,643	66,946	13.66	4,901	
2005	83,916.98	38,392	46,169	37,748	14.82	2,547	
2008	1,469,587.79	548,744	659,895	809,693	15.94	50,796	
2009	2,985,667.75	1,025,278	1,232,954	1,752,714	16.25	107,859	
2011	182,508.30	51,139	61,498	121,010	16.70	7,246	
2012	112.23	28	34	78	16.82	5	
2013	203,266.30	42,727	51,382	151,884	16.91	8,982	
2014	449,266.24	77,364	93,034	356,232	16.83	21,166	
2015	2,323,362.11	304,825	366,569	1,956,793	16.55	118,235	
2016	1,573,103.13	135,916	163,446	1,409,657	15.86	88,881	
2017	1,403,835.00	49,275	59,256	1,344,579	13.75	97,788	
	25,523,375.02	12,604,250	15,157,316	10,366,059		734,235	
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.1	2.88



## METROPOLITAN EDISON 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	30,653.13	29,887	30,653			
1999	212,999.24	197,024	212,999			
2000	264,470.27	231,411	256,770	7,700	2.50	3,080
2001	4,677.04	3,859	4,282	395	3.50	113
2002	30,964.00	23,997	26,627	4,337	4.50	964
2003	8,903.91	6,455	7,162	1,742	5.50	317
2007	6,762.17	3,550	3,939	2,823	9.50	297
2011	29,716.33	9,658	10,716	19,000	13.50	1,407
2012	886.89	244	271	616	14.50	42
2013	11,516.84	2,591	2,875	8,642	15.50	558
2014	2.37			2	16.50	
	601,552.19	508,676	556,294	45,258		6,778
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.7 1.13

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**PART III. EXPERIENCED AND  
ESTIMATED NET SALVAGE**

## METROPOLITAN EDISON 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				
353.00	1,024,713.17	46,568.71	55.98	46,512.73-
354.00	43,713.62			
355.00	476,722.50			
356.00	539,571.30	847,681.46		847,681.46-
358.00	33,960.14			
361.00	2,321.87			
362.00	1,504,662.06	922,750.20	9,862.30	912,887.90-
364.00	1,985,861.93			
365.00	5,664,661.42	2,268,906.66	577.20	2,268,329.46-
366.00	11,968.73			
367.00	1,623,619.44			
368.00	4,231,915.84	861,111.94	457,395.66	403,716.28-
369.00	60,953.58	221,294.28		221,294.28-
370.10	2,242.69			
371.00	26,672.38			
373.00	666,655.42	377,182.71-		377,182.71
390.10	183,602.82	118,631.24		118,631.24-
391.00	521,544.00			
391.30	460,110.55			
391.40	349.57			
393.00	17,283.62			
394.00	315,485.81			
395.00	82,792.62			
397.00	2,068,185.65	4,130.36		4,130.36-
398.00	96,006.25			
	21,645,576.98	4,913,892.14	467,891.14	4,446,001.00-

## METROPOLITAN EDISON 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		55.83		55.83-
352.00	1,546.14	4,487.86		4,487.86-
353.00	2,292,580.83	817,543.11		817,543.11-
354.00		2,783.42		2,783.42-
355.00	466,351.45	57,737.99		57,737.99-
356.00	403,711.92	173,005.11		173,005.11-
358.00		436.16		436.16-
361.00	841.86	6,544.01		6,544.01-
362.00	2,483,828.12	1,438,326.45	5,422.00	1,432,904.45-
364.00	1,345,083.05	2,558,567.44		2,558,567.44-
365.00	3,683,447.22	2,007,632.63		2,007,632.63-
366.00	10,124.04	36,936.26		36,936.26-
367.00	1,325,129.40	812,521.43		812,521.43-
368.00	2,316,207.83	83,303.61-	374,967.58	458,271.19
369.00	363,824.58	3,422,946.62	1,100.00	3,421,846.62-
370.10	6,247.74	11,102.05		11,102.05-
371.00	27,439.50	92,402.70		92,402.70-
373.00	95,704.18	109,715.22		109,715.22-
390.10	266,308.68	159,724.73		159,724.73-
390.20	3,512.63			
391.00	523,785.38	214.47		214.47-
391.30	602,241.44	1,146.55-		1,146.55
391.40	672.50-			
392.40	7,224.97			
393.00	18,943.85			
394.00	319,396.42			
395.00	90,040.59			
396.00	12,666.67		1,808.39	1,808.39
397.00	1,845,351.15	1,290.02		1,290.02-
398.00	96,084.25			
	18,606,951.39	11,629,523.35	383,297.97	11,246,225.38-

## METROPOLITAN EDISON 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		129.15		129.15-
352.00	9,174.13			
353.00	1,308,856.72	509,058.05	15,007.46	494,050.59-
354.00		2,664.40		2,664.40-
355.00	176,939.66	1,533,651.38		1,533,651.38-
356.00	448,079.23	2,172,255.93		2,172,255.93-
361.00		6,025.90		6,025.90-
362.00	209,390.58	1,105,853.65	7,627.02	1,098,226.63-
364.00	637,365.12	1,445,556.50		1,445,556.50-
365.00	3,921,552.95	2,282,878.28		2,282,878.28-
366.00	23,496.62	29,994.85		29,994.85-
367.00	1,321,811.66	1,356,891.85		1,356,891.85-
368.00	2,358,220.06	250,219.58	659,783.17	409,563.59
369.00	297,745.25	568,585.96		568,585.96-
369.10	402.19			
370.10	4,801.45	35,079.08		35,079.08-
371.00	46,933.63	119,186.47		119,186.47-
373.00	166,490.08	190,060.37		190,060.37-
390.10	49,967.48	22,222.04		22,222.04-
391.00	523,536.53	1.86		1.86-
391.30	711,505.15			
391.40	659.83-			
392.30	41,033.31		3,520.07	3,520.07
393.00	20,690.78			
394.00	328,088.19			
395.00	97,127.15			
397.00	1,620,202.75	50,956.85		50,956.85-
398.00	95,819.81			
	14,418,570.65	11,681,272.15	685,937.72	10,995,334.43-

## METROPOLITAN EDISON 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	1,100,258.00	252,784.96	2,359.92	250,425.04-
356.00	1,484,564.00	3,711,410.00	2,514.09	3,708,895.91-
356.10	371,141.00			
362.00	936,284.00	1,106,491.72	4,572.41	1,101,919.31-
364.00	1,185,941.00	984,275.12		984,275.12-
365.00	2,131,659.20	4,231,141.32	35,869.16	4,195,272.16-
365.10	532,914.80			
367.00	1,415,071.00	485,174.13		485,174.13-
368.00	1,184,121.00	158,701.80	124,388.14	34,313.66-
369.00	193,433.00	716,794.79	169.49	716,625.30-
373.00	71,899.00	4,281.60		4,281.60-
390.10	327,228.00	423,173.10		423,173.10-
391.00	6,741,745.01			
391.20	3,947,088.43			
391.30	1,986,626.39			
393.00	617,363.87			
394.00	2,522,444.36			
395.00	1,744,057.27			
397.00	160,842.00	892.60		892.60-
398.00	1,113,942.85			
	29,768,624.18	12,075,121.14	169,873.21	11,905,247.93-

## METROPOLITAN EDISON 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	28,747.00	8,749.36	87.23	8,662.13-
356.00	168.00	474.11	.14	473.97-
356.10	42.00			
362.00	533,302.00	607,073.40	2,805.46	604,267.94-
364.00	1,042,333.00	940,638.55		940,638.55-
365.00	1,906,220.00	2,972,357.67	3,797.97	2,968,559.70-
365.10	476,555.00			
367.00	1,305,424.00	500,342.68		500,342.68-
368.00	1,020,958.00	189,771.16	145,968.66	43,802.50-
369.00	126,264.00	694,016.55	167.64	693,848.91-
373.00	59,311.00	6,003.35		6,003.35-
390.10	3,611.00	4,244.40		4,244.40-
391.00	4,394,186.88			
391.20	1,973,544.67			
391.30	996,938.24			
393.00	373,916.21			
394.00	1,463,560.99			
395.00	1,030,065.51			
397.00	140,384.00	1,011.15		1,011.15-
398.00	679,160.85			
	17,554,692.35	5,924,682.38	152,827.10	5,771,855.28-
TOTAL	101,994,415.55	46,224,491.16	1,859,827.14	44,364,664.02-





**METROPOLITAN EDISON COMPANY  
 ELECTRIC PLANT IN SERVICE  
 AS OF DECEMBER 31, 2016**

ACCOUNT (1)	ORIGINAL COST (2)
<b>ELECTRIC PLANT</b>	
<b>INTANGIBLE PLANT</b>	
303 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	42,233,216.31
303.3 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT ENTERPRISE	621,985.00
303.6 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	8,047,879.06
303.9 MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	17,081,505.33
<b>TOTAL INTANGIBLE PLANT</b>	<b>67,984,585.70</b>
<b>TRANSMISSION PLANT</b>	
350.2 LAND RIGHTS	26,937,638.79
352 STRUCTURES AND IMPROVEMENTS	6,679,915.62
353 STATION EQUIPMENT	198,447,472.69
354 TOWERS AND FIXTURES	41,104,875.02
355 POLES AND FIXTURES	53,679,380.14
356 OVERHEAD CONDUCTORS AND DEVICES	91,898,092.09
356.1 CLEARING COSTS AND RIGHTS OF WAY	24,901,533.46
358 UNDERGROUND CONDUCTORS AND DEVICES	1,498,460.73
359 ROADS AND TRAILS	715,547.80
<b>TOTAL TRANSMISSION PLANT</b>	<b>445,862,916.34</b>
<b>DISTRIBUTION PLANT</b>	
360.2 LAND RIGHTS	28,931,807.02
361 STRUCTURES AND IMPROVEMENTS	13,984,931.92
362 STATION EQUIPMENT	240,599,823.37
364 POLES, TOWERS AND FIXTURES	381,924,883.01
365 OVERHEAD CONDUCTORS AND DEVICES	411,331,122.30
365.1 CLEARING COSTS AND RIGHTS OF WAY	150,678,156.75
366 UNDERGROUND CONDUIT	31,093,125.74
367 UNDERGROUND CONDUCTORS AND DEVICES	238,955,043.84
368 LINE TRANSFORMERS	419,316,648.16
369 OVERHEAD SERVICES	66,732,823.89
369.1 UNDERGROUND SERVICES	108,988,812.32
370.1 METERS - SMART GRID 15 YEAR LIFE	31,089,201.45
370.2 METERS - SMART GRID 10 YEAR LIFE	5,740,291.61
371 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	3,707,277.44
371.21 INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES	412,207.74
371.23 INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION	480,616.52
373 STREET LIGHTING AND SIGNAL SYSTEMS	13,906,832.30
<b>TOTAL DISTRIBUTION PLANT</b>	<b>2,147,873,605.38</b>
<b>GENERAL PLANT</b>	
389.2 LAND RIGHTS	18,077.52
390.1 STRUCTURES AND IMPROVEMENTS	
MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS	18,937,879.03
CORPORATE HEADQUARTERS - READING	53,939,397.54
LEBANON SERVICE CENTER	5,162,858.12
EASTON SERVICE CENTER	4,902,023.42
TOTAL ACCOUNT 390.1	90,187,905.87
YORK SERVICE CENTER	7,245,747.76

**METROPOLITAN EDISON COMPANY  
 ELECTRIC PLANT IN SERVICE  
 AS OF DECEMBER 31, 2016**

	ACCOUNT (1)	ORIGINAL COST (2)
390.2	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	
	MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS	4,340,628.36
	CORPORATE HEADQUARTERS - READING	3,887,250.97
	LEBANON SERVICE CENTER	1,009,738.85
	EASTON SERVICE CENTER	1,369,572.59
	YORK SERVICE CENTER	1,855,578.29
	TOTAL ACCOUNT 390.2	12,462,769.06
391	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	8,846,517.30
391.2	OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES	1,973,544.67
391.3	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	2,575,719.20
391.5	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	6,304,832.68
	TOTAL ACCOUNT 391	19,700,613.85
392.3	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	239,384.46
392.4	TRANSPORTATION EQUIPMENT - POLE TRAILERS	801,311.11
392.5	TRANSPORTATION EQUIPMENT - VAN TRAILERS	87,236.99
	TOTAL ACCOUNT 392	1,127,932.56
393	STORES EQUIPMENT	754,423.33
394	TOOLS, SHOP AND GARAGE EQUIPMENT	9,052,656.77
395	LABORATORY EQUIPMENT	1,116,458.98
396	POWER OPERATED EQUIPMENT	738,991.18
397	COMMUNICATION EQUIPMENT	33,254,842.02
398	MISCELLANEOUS EQUIPMENT	1,280,713.04
	<b>TOTAL GENERAL PLANT</b>	<b>169,695,384.18</b>
	<b>TOTAL DEPRECIABLE PLANT</b>	<b>2,831,416,491.60</b>
<b>NONDEPRECIABLE</b>		
301	ORGANIZATION	123,507.40
302	FRANCHISES AND CONSENTS	150,604.01
326	ASSET RETIREMENT COSTS TMI # 2	31,256,633.07
350.1	LAND	3,638,952.94
359.1	ASSET RETIREMENT COSTS TRANSMISSION	4,665.95
374	ASSET RETIREMENT COSTS DISTRIBUTION	37,210.26
360.1	LAND	3,080,351.68
389.1	LAND	2,672,807.80
390.3	BUILDING LEASEHOLDS	16,753.91
392	TRANSPORTATION EQUIPMENT - CAPITAL LEASE RBS VEHICLES	19,978,613.83
399	ASSET RETIREMENT COSTS GENERAL BUILDINGS	105,951.28
	<b>TOTAL NONDEPRECIABLE PLANT</b>	<b>61,066,052.13</b>
	<b>TOTAL ELECTRIC PLANT</b>	<b>2,892,482,543.73</b>

**METROPOLITAN EDISON COMPANY  
 ELECTRIC PLANT IN SERVICE  
 AS OF DECEMBER 31, 2017**

<b>ACCOUNT</b>		<b>ORIGINAL COST</b>
<b>(1)</b>		<b>(2)</b>
<b>ELECTRIC PLANT</b>		
<b>INTANGIBLE PLANT</b>		
303	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	45,099,923.31
303.3	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT ENTERPRISE	621,985.00
303.3	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	8,047,879.06
303.9	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	23,165,207.33
<b>TOTAL INTANGIBLE PLANT</b>		<b>76,934,994.70</b>
<b>TRANSMISSION PLANT</b>		
350.2	LAND RIGHTS	26,937,638.79
352	STRUCTURES AND IMPROVEMENTS	14,323.62
353	STATION EQUIPMENT	287,467.00
354	TOWERS AND FIXTURES	80,203.02
355	POLES AND FIXTURES	6,181,080.14
356	OVERHEAD CONDUCTORS AND DEVICES	876,838.89
356.1	CLEARING COSTS AND RIGHTS OF WAY	3,314,001.66
358	UNDERGROUND CONDUCTORS AND DEVICES	920,019.73
<b>TOTAL TRANSMISSION PLANT</b>		<b>38,611,572.85</b>
<b>DISTRIBUTION PLANT</b>		
360.2	LAND RIGHTS	28,931,807.02
361	STRUCTURES AND IMPROVEMENTS	13,984,931.92
362	STATION EQUIPMENT	245,399,537.37
364	POLES, TOWERS AND FIXTURES	391,305,882.01
365	OVERHEAD CONDUCTORS AND DEVICES	428,487,106.30
365.1	CLEARING COSTS AND RIGHTS OF WAY	154,967,152.75
366	UNDERGROUND CONDUIT	31,093,125.74
367	UNDERGROUND CONDUCTORS AND DEVICES	250,703,859.84
368	LINE TRANSFORMERS	428,505,268.16
369	OVERHEAD SERVICES	67,869,202.89
369.1	UNDERGROUND SERVICES	108,988,812.32
370.1	METERS - SMART GRID 15 YEAR LIFE	56,808,820.65
370.2	METERS - SMART GRID 10 YEAR LIFE	12,170,196.41
371	INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	3,707,277.44
371.21	INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES	412,207.74
371.23	INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION	480,616.52
373	STREET LIGHTING AND SIGNAL SYSTEMS	14,440,634.30
<b>TOTAL DISTRIBUTION PLANT</b>		<b>2,238,256,439.38</b>

**METROPOLITAN EDISON COMPANY  
 ELECTRIC PLANT IN SERVICE  
 AS OF DECEMBER 31, 2017**

ACCOUNT (1)	ORIGINAL COST (2)
<b>GENERAL PLANT</b>	
389.2 LAND RIGHTS	18,077.52
390.1 STRUCTURES AND IMPROVEMENTS	
MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS	18,937,879.03
CORPORATE HEADQUARTERS - READING	53,739,730.54
LEBANON SERVICE CENTER	5,162,858.12
EASTON SERVICE CENTER	4,902,023.42
YORK SERVICE CENTER	7,245,747.76
TOTAL ACCOUNT 390.1	89,988,238.87
390.2 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	
MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS	4,340,628.36
CORPORATE HEADQUARTERS - READING	3,887,250.97
LEBANON SERVICE CENTER	1,009,738.85
EASTON SERVICE CENTER	1,369,572.59
YORK SERVICE CENTER	1,855,578.29
TOTAL ACCOUNT 390.2	12,462,769.06
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	4,452,330.42
391.3 OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	1,578,780.96
391.5 OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	6,977,304.68
TOTAL ACCOUNT 391	13,008,416.06
392.3 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	239,384.46
392.4 TRANSPORTATION EQUIPMENT - POLE TRAILERS	801,311.11
392.5 TRANSPORTATION EQUIPMENT - VAN TRAILERS	87,236.99
TOTAL ACCOUNT 392	1,127,932.56
393 STORES EQUIPMENT	380,507.12
394 TOOLS, SHOP AND GARAGE EQUIPMENT	7,589,095.78
395 LABORATORY EQUIPMENT	86,393.47
396 POWER OPERATED EQUIPMENT	738,991.18
397 COMMUNICATION EQUIPMENT	25,523,375.02
398 MISCELLANEOUS EQUIPMENT	601,552.19
<b>TOTAL GENERAL PLANT</b>	<b>151,525,348.83</b>
<b>TOTAL DEPRECIABLE PLANT</b>	<b>2,505,328,355.76</b>

**METROPOLITAN EDISON COMPANY  
 ELECTRIC PLANT IN SERVICE  
 AS OF DECEMBER 31, 2017**

ACCOUNT		ORIGINAL COST
(1)		(2)
<b>NONDEPRECIABLE</b>		
301	ORGANIZATION	123,507.40
302	FRANCHISES AND CONSENTS	150,604.01
326	ASSET RETIREMENT COSTS TMI # 2	31,256,633.07
350.1	LAND	3,638,952.94
359.1	ASSET RETIREMENT COSTS TRANSMISSION	4,665.95
374	ASSET RETIREMENT COSTS DISTRIBUTION	37,210.26
360.1	LAND	3,080,351.68
389.1	LAND	2,672,807.80
390.3	BUILDING LEASEHOLDS	16,753.91
392	TRANSPORTATION EQUIPMENT - CAPITAL LEASE RBS VEHICLES	19,978,613.83
399	ASSET RETIREMENT COSTS GENERAL BUILDINGS	105,951.28
	<b>TOTAL NONDEPRECIABLE PLANT</b>	<b>61,066,052.13</b>
	<b>TOTAL ELECTRIC PLANT</b>	<b>2,566,394,407.89</b>



**METROPOLITAN EDISON COMPANY  
 COMPARISON OF CALCULATED ACCRUED DEPRECIATION  
 AND BOOK RESERVE AS OF DECEMBER 31, 2016**

ACCOUNT (1)	CALCULATED ACCRUED DEPRECIATION (2)	BOOK RESERVE (3)	
<b>ELECTRIC PLANT</b>			
<b>INTANGIBLE PLANT</b>			
303	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	29,333,881	29,210,776
303.3	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT ENTERPRISE	621,985	621,985
303.6	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	8,047,879	8,047,879
303.9	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	3,904,033	3,406,302
	<b>TOTAL INTANGIBLE PLANT</b>	<b>41,907,778</b>	<b>41,286,942</b>
<b>TRANSMISSION PLANT</b>			
350.2	LAND RIGHTS	15,976,390	12,797,999
352	STRUCTURES AND IMPROVEMENTS	3,268,076	3,032,101
353	STATION EQUIPMENT	60,832,433	60,668,492
354	TOWERS AND FIXTURES	23,165,022	27,811,220
355	POLES AND FIXTURES	19,272,028	20,006,723
356	OVERHEAD CONDUCTORS AND DEVICES	30,145,117	27,669,428
356.1	CLEARING COSTS AND RIGHTS OF WAY	4,228,705	4,013,986
358	UNDERGROUND CONDUCTORS AND DEVICES	260,915	183,499
359	ROADS AND TRAILS	395,469	509,598
	<b>TOTAL TRANSMISSION PLANT</b>	<b>157,544,155</b>	<b>156,693,046</b>
<b>DISTRIBUTION PLANT</b>			
360.2	LAND RIGHTS	13,848,250	15,182,342
361	STRUCTURES AND IMPROVEMENTS	5,980,228	6,539,794
362	STATION EQUIPMENT	76,027,640	77,982,246
364	POLES, TOWERS AND FIXTURES	128,953,518	117,982,596
365	OVERHEAD CONDUCTORS AND DEVICES	112,197,135	90,797,170
365.1	CLEARING COSTS AND RIGHTS OF WAY	20,437,386	22,089,439
366	UNDERGROUND CONDUIT	14,302,182	12,362,600
367	UNDERGROUND CONDUCTORS AND DEVICES	71,067,314	76,503,069
368	LINE TRANSFORMERS	166,140,639	149,346,138
369	OVERHEAD SERVICES	27,133,691	22,338,221
369.1	UNDERGROUND SERVICES	45,518,396	51,781,240
370.1	METERS - SMART GRID 15 YEAR LIFE	2,390,951	2,276,051
370.2	METERS - SMART GRID 10 YEAR LIFE	486,539	430,320
371	INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	1,719,968	2,084,169
371.21	INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES	288,344	331,808
371.23	INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION	330,843	317,753
373	STREET LIGHTING AND SIGNAL SYSTEMS	5,410,585	3,972,628
	<b>TOTAL DISTRIBUTION PLANT</b>	<b>692,233,609</b>	<b>652,317,584</b>
<b>GENERAL PLANT</b>			
389.2	LAND RIGHTS	11,943	15,693
390.1	STRUCTURES AND IMPROVEMENTS		
	MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS	8,994,550	9,145,419
	CORPORATE HEADQUARTERS - READING	26,831,055	27,281,101
	LEBANON SERVICE CENTER	3,760,213	3,823,284
	EASTON SERVICE CENTER	4,469,171	4,544,134
	YORK SERVICE CENTER	4,635,784	4,713,542
	<b>TOTAL ACCOUNT 390.1</b>	<b>48,690,773</b>	<b>49,507,480</b>

**METROPOLITAN EDISON 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	3,362,285	3,203,354
CORPORATE HEADQUARTERS - READING	2,299,746	2,191,039
LEBANON SERVICE CENTER	843,164	803,309
EASTON SERVICE CENTER	1,252,870	1,193,648
YORK SERVICE CENTER	1,245,935	1,187,041
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TOTAL ACCOUNT 390.2	9,004,000	8,578,391
391		
OFFICE FURNITURE AND EQUIPMENT - FURNITURE	7,614,209	7,707,979
391.2		
OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES	1,973,544	1,973,545
391.3		
OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	1,819,719	1,188,261
391.5		
OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	1,887,454	1,809,526
	<hr/>	<hr/>
TOTAL ACCOUNT 391	13,294,926	12,679,311
392.3		
TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	136,938	136,288
392.4		
TRANSPORTATION EQUIPMENT - POLE TRAILERS	509,149	518,192
392.5		
TRANSPORTATION EQUIPMENT - VAN TRAILERS	62,505	81,187
	<hr/>	<hr/>
TOTAL ACCOUNT 392	708,592	735,667
393		
STORES EQUIPMENT	662,031	752,381
394		
TOOLS, SHOP AND GARAGE EQUIPMENT	4,707,093	4,529,703
395		
LABORATORY EQUIPMENT	1,063,106	1,116,456
396		
POWER OPERATED EQUIPMENT	444,903	623,834
397		
COMMUNICATION EQUIPMENT	18,502,875	22,390,540
398		
MISCELLANEOUS EQUIPMENT	1,154,706	1,230,831
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TOTAL GENERAL PLANT	98,244,948	102,160,287
	<hr/>	<hr/>
TOTAL DEPRECIABLE PLANT	989,930,490	952,457,859



**METROPOLITAN EDISON COMPANY  
COMPARISON OF CALCULATED ACCRUED DEPRECIATION  
AND BOOK RESERVE AS OF DECEMBER 31, 2017**

ACCOUNT (1)	CALCULATED ACCRUED DEPRECIATION (2)	BOOK RESERVE (3)	
<b>ELECTRIC PLANT</b>			
<b>INTANGIBLE PLANT</b>			
303	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	32,844,020	32,695,405
303.3	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT ENTERPRISE	621,985	621,985
303.3	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	8,047,879	8,047,879
303.9	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	6,778,786	6,398,645
	<b>TOTAL INTANGIBLE PLANT</b>	<b>48,292,670</b>	<b>47,763,914</b>
<b>TRANSMISSION PLANT</b>			
350.2	LAND RIGHTS	16,292,390	13,285,570
352	STRUCTURES AND IMPROVEMENTS	1,051	2,256
353	STATION EQUIPMENT	4,599	8,195
354	TOWERS AND FIXTURES	6,894	33,238
355	POLES AND FIXTURES	366,710	1,895,957
356	OVERHEAD CONDUCTORS AND DEVICES	25,922	318,763
356.1	CLEARING COSTS AND RIGHTS OF WAY	82,067	707,192
358	UNDERGROUND CONDUCTORS AND DEVICES	138,367	98,936
	<b>TOTAL TRANSMISSION PLANT</b>	<b>16,918,000</b>	<b>16,350,107</b>
<b>DISTRIBUTION PLANT</b>			
360.2	LAND RIGHTS	14,231,458	15,555,562
361	STRUCTURES AND IMPROVEMENTS	6,178,212	6,731,105
362	STATION EQUIPMENT	79,613,578	82,548,412
364	POLES, TOWERS AND FIXTURES	134,404,968	124,768,274
365	OVERHEAD CONDUCTORS AND DEVICES	119,139,513	101,319,720
365.1	CLEARING COSTS AND RIGHTS OF WAY	22,356,721	26,671,314
366	UNDERGROUND CONDUIT	14,711,326	12,988,521
367	UNDERGROUND CONDUCTORS AND DEVICES	75,715,595	81,006,194
368	LINE TRANSFORMERS	175,184,923	161,464,456
369	OVERHEAD SERVICES	28,364,166	24,601,436
369.1	UNDERGROUND SERVICES	47,442,212	53,721,241
370.1	METERS - SMART GRID 15 YEAR LIFE	5,612,010	5,528,724
370.2	METERS - SMART GRID 10 YEAR LIFE	1,470,177	1,430,621
371	INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	1,791,941	2,213,237
371.21	INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES	296,452	341,412
371.23	INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION	348,024	350,387
373	STREET LIGHTING AND SIGNAL SYSTEMS	5,774,672	4,622,169
	<b>TOTAL DISTRIBUTION PLANT</b>	<b>732,635,948</b>	<b>705,862,785</b>
<b>GENERAL PLANT</b>			
389.2	LAND RIGHTS	12,118	15,791
390.1	STRUCTURES AND IMPROVEMENTS		
	MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS	9,352,675	9,569,292
	CORPORATE HEADQUARTERS - READING	27,969,353	28,617,152
	LEBANON SERVICE CENTER	3,978,023	4,070,158
	EASTON SERVICE CENTER	4,759,314	4,869,544
	YORK SERVICE CENTER	4,842,173	4,954,323
	<b>TOTAL ACCOUNT 390.1</b>	<b>50,901,538</b>	<b>52,080,469</b>

**METROPOLITAN EDISON 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	3,427,545	3,327,669
CORPORATE HEADQUARTERS - READING	2,376,528	2,307,278
LEBANON SERVICE CENTER	867,160	841,892
EASTON SERVICE CENTER	1,330,875	1,292,094
YORK SERVICE CENTER	1,294,594	1,256,871
	<hr/>	<hr/>
TOTAL ACCOUNT 390.2	9,296,702	9,025,804
391		
OFFICE FURNITURE AND EQUIPMENT - FURNITURE	3,468,222	3,462,117
391.3		
OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	1,138,899	684,025
391.5		
OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	3,215,666	3,166,296
	<hr/>	<hr/>
TOTAL ACCOUNT 391	7,822,787	7,312,438
392.3		
TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	154,602	156,387
392.4		
TRANSPORTATION EQUIPMENT - POLE TRAILERS	526,148	543,033
392.5		
TRANSPORTATION EQUIPMENT - VAN TRAILERS	64,278	81,972
	<hr/>	<hr/>
TOTAL ACCOUNT 392	745,028	781,392
393		
STORES EQUIPMENT	304,638	378,635
394		
TOOLS, SHOP AND GARAGE EQUIPMENT	3,551,144	3,383,999
395		
LABORATORY EQUIPMENT	41,313	86,390
396		
POWER OPERATED EQUIPMENT	457,385	630,197
397		
COMMUNICATION EQUIPMENT	12,604,250	15,157,316
398		
MISCELLANEOUS EQUIPMENT	508,676	556,294
	<hr/>	<hr/>
TOTAL GENERAL PLANT	86,245,579	89,408,725
	<hr/>	<hr/>
TOTAL DEPRECIABLE PLANT	884,092,197	859,385,531
	<hr/>	<hr/>

METROPOLITAN EDISON 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 Met-Ed Exhibit JJS-6 Attachment A that provides Metropolitan Edison 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 Met-Ed Exhibit JJS-6 Attachment B that provides Metropolitan Edison 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 Met-Ed JJS-6 Attachment C that provides Metropolitan Edison 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 Met-Ed JJS-6 Attachment D that provides Metropolitan Edison 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 Metropolitan Edison 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.



METROPOLITAN EDISON 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 (6)
<b>INTANGIBLE PLANT</b>					
303.00 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	37,837,170.31	4,396,046.00	0.00	0.00	42,233,216.31
303.30 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT ENTERPRISE	621,985.00	0.00	0.00	0.00	621,985.00
303.60 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	8,047,879.06	0.00	0.00	0.00	8,047,879.06
303.90 MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	12,907,358.33	4,174,147.00	0.00	0.00	17,081,505.33
<b>TOTAL INTANGIBLE PLANT</b>	<b>59,414,392.70</b>	<b>8,570,193.00</b>	<b>0.00</b>	<b>0.00</b>	<b>67,984,585.70</b>
<b>TRANSMISSION PLANT</b>					
350.20 LAND RIGHTS	26,937,638.79	0.00	0.00	0.00	26,937,638.79
352.00 STRUCTURES AND IMPROVEMENTS	6,679,915.62	0.00	0.00	0.00	6,679,915.62
353.00 STATION EQUIPMENT	188,545,147.69	11,002,583.00	1,100,258.00	0.00	198,447,472.69
354.00 TOWERS AND FIXTURES	41,104,875.02	0.00	0.00	0.00	41,104,875.02
355.00 POLES AND FIXTURES	53,679,380.14	0.00	0.00	0.00	53,679,380.14
356.00 OVERHEAD CONDUCTORS AND DEVICES	78,537,012.09	14,845,644.00	1,484,564.00	0.00	91,898,092.09
356.10 CLEARING COSTS AND RIGHTS OF WAY	21,561,263.46	3,711,411.00	371,141.00	0.00	24,901,533.46
358.00 UNDERGROUND CONDUCTORS AND DEVICES	1,498,460.73	0.00	0.00	0.00	1,498,460.73
359.00 ROADS AND TRAILS	715,547.80	0.00	0.00	0.00	715,547.80
<b>TOTAL TRANSMISSION PLANT</b>	<b>419,259,241.34</b>	<b>29,559,638.00</b>	<b>2,955,963.00</b>	<b>0.00</b>	<b>445,862,916.34</b>
<b>DISTRIBUTION PLANT</b>					
360.20 LAND RIGHTS	28,931,807.02	0.00	0.00	0.00	28,931,807.02
361.00 STRUCTURES AND IMPROVEMENTS	13,984,931.92	0.00	0.00	0.00	13,984,931.92
362.00 STATION EQUIPMENT	232,173,269.37	9,362,838.00	936,284.00	0.00	240,599,823.37
364.00 POLES, TOWERS AND FIXTURES	371,251,411.01	11,859,413.00	1,185,941.00	0.00	381,924,883.01
365.00 OVERHEAD CONDUCTORS AND DEVICES	392,146,191.10	21,316,590.40	2,131,659.20	0.00	411,331,122.30
365.10 CLEARING COSTS AND RIGHTS OF WAY	145,881,923.95	5,329,147.60	532,914.80	0.00	150,678,156.75
366.00 UNDERGROUND CONDUIT	31,093,125.74	0.00	0.00	0.00	31,093,125.74
367.00 UNDERGROUND CONDUCTORS AND DEVICES	226,219,406.84	14,150,708.00	1,415,071.00	0.00	238,955,043.84
368.00 LINE TRANSFORMERS	408,659,560.16	11,841,209.00	1,184,121.00	0.00	419,316,648.16
369.00 OVERHEAD SERVICES	64,991,922.89	1,934,334.00	193,433.00	0.00	66,732,823.89
369.10 UNDERGROUND SERVICES	108,988,812.32	0.00	0.00	0.00	108,988,812.32
370.10 METERS - SMART GRID 15 YEAR LIFE	11,227,123.05	19,862,078.40	0.00	0.00	31,089,201.45
370.20 METERS - SMART GRID 10 YEAR LIFE	774,772.01	4,965,519.60	0.00	0.00	5,740,291.61
371.00 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	3,707,277.44	0.00	0.00	0.00	3,707,277.44
371.21 INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES	412,207.74	0.00	0.00	0.00	412,207.74
371.23 INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION	480,616.52	0.00	0.00	0.00	480,616.52
373.00 STREET LIGHTING AND SIGNAL SYSTEMS	13,259,736.30	718,995.00	71,899.00	0.00	13,906,832.30
<b>TOTAL DISTRIBUTION PLANT</b>	<b>2,054,184,095.38</b>	<b>101,340,833.00</b>	<b>7,651,323.00</b>	<b>0.00</b>	<b>2,147,873,605.38</b>
<b>GENERAL PLANT</b>					
389.20 LAND RIGHTS	18,077.52	0.00	0.00	0.00	18,077.52
390.10 STRUCTURES AND IMPROVEMENTS	18,937,879.0	0.00	0.00	0.00	18,937,879.03
MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS	50,994,340.5	3,272,285.00	327,228.00	0.00	53,939,397.54
CORPORATE HEADQUARTERS - READING	5,162,858.1	0.00	0.00	0.00	5,162,858.12
LEBANON SERVICE CENTER	4,902,023.4	0.00	0.00	0.00	4,902,023.42
EASTON SERVICE CENTER	7,245,747.8	0.00	0.00	0.00	7,245,747.76
YORK SERVICE CENTER					
<b>TOTAL ACCOUNT 390.1</b>	<b>87,242,848.87</b>	<b>3,272,285.00</b>	<b>327,228.00</b>	<b>0.00</b>	<b>90,187,905.87</b>

METROPOLITAN EDISON 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 (6)
390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING					
MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS	4,340,628.36	0.00	0.00	0.00	4,340,628.36
CORPORATE HEADQUARTERS - READING	3,887,250.97	0.00	0.00	0.00	3,887,250.97
LEBANON SERVICE CENTER	1,009,738.85	0.00	0.00	0.00	1,009,738.85
EASTON SERVICE CENTER	1,369,572.59	0.00	0.00	0.00	1,369,572.59
YORK SERVICE CENTER	1,855,578.29	0.00	0.00	0.00	1,855,578.29
TOTAL ACCOUNT 390.2	12,462,769.06	0.00	0.00	0.00	12,462,769.06
391.00 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	15,588,262.31	0.00	6,741,745.01	0.00	8,846,517.30
391.20 OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES	5,920,633.10	0.00	3,947,088.43	0.00	1,973,544.67
391.30 OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	4,562,345.59	0.00	1,988,626.39	0.00	2,573,719.20
391.50 OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	4,043,054.68	2,261,778.00	0.00	0.00	6,304,832.68
392.30 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	239,384.46	0.00	0.00	0.00	239,384.46
392.40 TRANSPORTATION EQUIPMENT - POLE TRAILERS	801,311.11	0.00	0.00	0.00	801,311.11
392.50 TRANSPORTATION EQUIPMENT - VAN TRAILERS	87,236.99	0.00	0.00	0.00	87,236.99
393.00 STORES EQUIPMENT	1,371,787.20	0.00	617,363.87	0.00	754,423.33
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT	11,575,101.13	0.00	2,522,444.36	0.00	9,052,656.77
395.00 LABORATORY EQUIPMENT	2,860,516.25	0.00	1,744,057.27	0.00	1,116,458.98
396.00 POWER OPERATED EQUIPMENT	738,991.18	0.00	0.00	0.00	738,991.18
397.00 COMMUNICATION EQUIPMENT	31,807,267.02	1,608,417.00	160,842.00	0.00	33,254,842.02
398.00 MISCELLANEOUS EQUIPMENT	2,394,655.89	0.00	1,113,942.85	0.00	1,280,713.04
<b>TOTAL GENERAL PLANT</b>	<b>181,714,242.36</b>	<b>7,142,480.00</b>	<b>19,161,338.18</b>	<b>0.00</b>	<b>169,695,384.18</b>
<b>NONDEPRECIABLE PLANT AND ASSET RETIREMENT COSTS</b>					
301.00 ORGANIZATION	123,507.40	0.00	0.00	0.00	123,507.40
302.00 FRANCHISES AND CONSENTS	150,604.01	0.00	0.00	0.00	150,604.01
326.00 ASSET RETIREMENT COSTS TMI # 2	31,256,633.07	0.00	0.00	0.00	31,256,633.07
350.10 LAND	3,638,952.94	0.00	0.00	0.00	3,638,952.94
359.10 ASSET RETIREMENT COSTS TRANSMISSION	4,665.95	0.00	0.00	0.00	4,665.95
360.10 LAND	37,210.26	0.00	0.00	0.00	37,210.26
374.00 ASSET RETIREMENT COSTS DISTRIBUTION	3,080,351.68	0.00	0.00	0.00	3,080,351.68
389.10 LAND	2,672,807.80	0.00	0.00	0.00	2,672,807.80
390.30 TRANSFERRED LEASHEOLDS	16,753.91	0.00	0.00	0.00	16,753.91
392.99 TRANSPORTATION EQUIPMENT - CAPITAL LEASE RBS VEHICLES	19,978,613.83	0.00	0.00	0.00	19,978,613.83
399.10 ASSET RETIREMENT COSTS GENERAL PLANT	105,951.28	0.00	0.00	0.00	105,951.28
<b>TOTAL NONDEPRECIABLE PLANT</b>	<b>61,066,052.13</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>61,066,052.13</b>
<b>TOTAL PLANT</b>	<b>2,775,638,023.91</b>	<b>146,613,144.00</b>	<b>29,768,624.18</b>	<b>0.00</b>	<b>2,892,482,543.73</b>

METROPOLITAN EDISON 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 ACCRAUALS (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)
<b>DEPRECIABLE PLANT</b>										
303.00	26,120,022	3,090,717	37						29,210,776	69.17
303.30	621,985								621,985	100.00
303.60	8,047,879								8,047,879	100.00
303.90	1,139,144	2,267,158							3,406,302	19.94
350.20	12,305,040	492,959							12,797,999	47.51
352.00	2,913,636	117,567	898						3,032,101	45.39
353.00	57,578,008	4,121,471	319,695	1,100,258	2,360	252,785			60,668,492	30.57
354.00	27,436,076	374,054	1,090						27,811,220	67.66
355.00	18,684,640	1,003,804	318,278						20,006,723	37.27
356.00	30,454,797	1,389,046	1,019,045	1,484,564	2,514	3,711,410			27,669,428	30.11
356.10	4,036,656	348,471		371,141					4,013,986	16.12
358.00	133,513	49,899	87						183,499	12.25
359.00	503,229	6,368							509,598	71.22
360.20	14,806,228	376,113							15,182,342	52.48
361.00	6,347,085	190,195	2,514						6,539,794	46.76
362.00	74,519,367	4,396,790	1,104,293	936,284	4,572	1,106,492			77,982,246	32.41
364.00	111,673,498	7,682,398	796,916	1,185,941		984,275			117,982,596	30.89
365.00	79,158,051	10,726,422	7,239,628	2,131,659	35,869	4,231,141			90,797,170	22.07
365.10	20,427,809	2,194,545		532,915					22,089,439	14.66
366.00	11,724,242	624,972	13,386						12,362,600	39.76
367.00	72,480,464	5,489,059	433,792	1,415,071		485,174			76,503,069	32.02
368.00	137,408,262	13,040,625	115,685	1,184,121	124,388	158,702			149,346,138	35.62
369.00	20,250,030	2,068,079	930,171	193,433	169	716,795			22,338,221	33.47
370.10	49,819,441	1,961,799							51,781,240	47.51
370.20	684,185	1,582,631	9,236						2,276,051	7.32
371.00	1,946,624	430,320	42,639						430,320	7.50
371.21	321,344	94,906							2,084,169	56.22
371.23	276,708	10,264							331,808	80.50
373.00	3,316,570	41,045							317,753	66.11
389.20	15,593	696,822	35,416	71,899		4,282			3,972,628	28.57
390.10	47,689,595	99							15,693	86.81
390.20	8,102,990	2,424,913	143,374	327,228		423,173			49,507,480	54.89
391.00	14,290,385	475,401	4,178						8,578,391	68.83
391.20	5,920,633	155,161		6,741,745					7,707,979	87.13
391.30	1,761,423	1,413,694	(229)	3,947,088					1,973,545	100.00
391.50	732,828	1,076,698	(704)	1,986,626					1,188,261	46.13
392.30	115,711	21,281							1,809,526	28.70
392.40	491,829	26,363							136,288	56.93
392.50	80,350	837							518,192	64.67
393.00	1,369,532	213		617,364					81,187	93.06
394.00	6,739,636	312,511		2,522,444					752,380	99.73
395.00	2,860,515			1,744,057					4,529,702	50.04
396.00	616,954	7,242	(362)						1,116,456	100.00
397.00	21,773,267	767,733	11,275	160,842		893			623,834	84.42
398.00	2,348,998	3,124	(7,348)	1,113,943					22,390,540	67.33
<b>TOTAL DEPRECIABLE PLANT</b>	<b>910,044,970</b>	<b>71,553,768</b>	<b>12,552,990</b>	<b>29,768,624</b>	<b>169,873</b>	<b>12,075,121</b>	<b>0</b>	<b>0</b>	<b>952,457,857</b>	

METROPOLITAN EDISON COMPANY  
 TABLE 2. BRINGFORWARD TO DECEMBER 31, 2016, OF THE BOOK RESERVE AS OF DECEMBER 31, 2015

(1) ACCOUNT	(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)	
	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		
<b>NONDEPRECIABLE PLANT</b>																				
302.00																	(14,565)		(9,67)	
326.00																	31,256,633		100.00	
350.10																	5,089		0.14	
359.10																	2,796		59.92	
374.00																	22,759		61.16	
360.10																	2,759		0.09	
390.30																	5,759		34.37	
392.00																	8,972,864		44.91	
399.00																	51,548		48.65	
<b>TOTAL NONDEPRECIABLE PLANT</b>																	<b>40,305,642</b>		<b>40,305,642</b>	
<b>TOTAL</b>																	<b>950,350,612</b>		<b>992,763,499</b>	



**METROPOLITAN EDISON 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, ADJUSTMENTS & ACQUISITIONS (5)	BALANCE AS OF DECEMBER 31, 2017 (6)
(1)					
<b>INTANGIBLE PLANT</b>					
303.00 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	42,233,216.31	2,866,707.00	0.00	0.00	45,099,923.31
303.30 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT ENTERPRISE	621,985.00	0.00	0.00	0.00	621,985.00
303.60 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	8,047,879.06	0.00	0.00	0.00	8,047,879.06
303.90 MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	17,081,505.33	6,083,702.00	0.00	0.00	23,165,207.33
<b>TOTAL INTANGIBLE PLANT</b>	<b>67,984,585.70</b>	<b>8,950,409.00</b>	<b>0.00</b>	<b>0.00</b>	<b>76,934,994.70</b>
<b>TRANSMISSION PLANT</b>					
350.20 LAND RIGHTS	26,937,638.79	0.00	0.00	0.00	26,937,638.79
352.00 STRUCTURES AND IMPROVEMENTS	6,679,915.62	0.00	0.00	(6,665,592.00)	14,323.62
353.00 STATION EQUIPMENT	198,447,472.69	287,467.00	28,747.00	(198,418,725.69)	287,467.00
354.00 TOWERS AND FIXTURES	41,104,875.02	0.00	0.00	(41,024,672.00)	80,203.02
355.00 POLES AND FIXTURES	53,679,380.14	0.00	0.00	(47,498,300.00)	6,181,080.14
356.00 OVERHEAD CONDUCTORS AND DEVICES	91,898,092.09	1,676.80	168.00	(91,022,762.00)	876,838.89
356.10 CLEARING COSTS AND RIGHTS OF WAY	24,901,533.46	419.20	42.00	(21,587,909.00)	3,314,001.66
358.00 UNDERGROUND CONDUCTORS AND DEVICES	1,498,460.73	0.00	0.00	(578,441.00)	920,019.73
359.00 ROADS AND TRAILS	715,547.80	0.00	0.00	(715,547.80)	0.00
<b>TOTAL TRANSMISSION PLANT</b>	<b>445,862,916.34</b>	<b>289,563.00</b>	<b>28,957.00</b>	<b>(407,511,949.49)</b>	<b>38,611,572.85</b>
<b>DISTRIBUTION PLANT</b>					
360.20 LAND RIGHTS	28,931,807.02	0.00	0.00	0.00	28,931,807.02
361.00 STRUCTURES AND IMPROVEMENTS	13,984,931.92	0.00	0.00	0.00	13,984,931.92
362.00 STATION EQUIPMENT	240,599,823.37	5,333,016.00	533,302.00	0.00	246,466,141.37
364.00 POLES, TOWERS AND FIXTURES	381,924,883.01	10,423,332.00	1,042,333.00	0.00	393,390,548.01
365.00 OVERHEAD CONDUCTORS AND DEVICES	411,331,122.30	19,062,204.00	1,906,220.00	0.00	432,299,546.30
365.10 CLEARING COSTS AND RIGHTS OF WAY	150,678,156.75	4,765,551.00	476,555.00	0.00	155,920,262.75
366.00 UNDERGROUND CONDUIT	31,093,125.74	0.00	0.00	0.00	31,093,125.74
367.00 UNDERGROUND CONDUCTORS AND DEVICES	238,955,043.84	13,054,240.00	1,305,424.00	0.00	253,314,707.84
368.00 LINE TRANSFORMERS	419,316,648.16	10,209,578.00	1,020,958.00	0.00	429,547,174.16
369.00 OVERHEAD SERVICES	66,732,823.89	1,262,643.00	126,264.00	0.00	68,121,220.89
369.10 UNDERGROUND SERVICES	108,988,812.32	0.00	0.00	0.00	108,988,812.32
370.10 METERS - SMART GRID 15 YEAR LIFE	31,089,201.45	25,719,619.20	0.00	0.00	56,808,820.65
370.20 METERS - SMART GRID 10 YEAR LIFE	5,740,291.61	6,429,904.80	0.00	0.00	12,170,196.41
371.00 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	3,707,277.44	0.00	0.00	0.00	3,707,277.44
371.21 INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES	412,207.74	0.00	0.00	0.00	412,207.74
371.23 INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION	480,616.52	0.00	0.00	0.00	480,616.52
373.00 STREET LIGHTING AND SIGNAL SYSTEMS	13,906,832.30	593,113.00	59,311.00	0.00	14,440,634.30
<b>TOTAL DISTRIBUTION PLANT</b>	<b>2,147,873,605.38</b>	<b>96,853,201.00</b>	<b>6,470,367.00</b>	<b>0.00</b>	<b>2,238,256,439.38</b>
<b>GENERAL PLANT</b>					
389.20 LAND RIGHTS	18,077.52	0.00	0.00	0.00	18,077.52
390.10 STRUCTURES AND IMPROVEMENTS	18,937,879.0	0.00	0.00	0.00	18,937,879.03
MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS	53,939,397.5	36,114.00	3,611.00	(232,170.00)	53,739,730.54
CORPORATE HEADQUARTERS - READING	5,162,858.1	0.00	0.00	0.00	5,162,858.12
LEBANON SERVICE CENTER	4,902,023.4	0.00	0.00	0.00	4,902,023.42
EASTON SERVICE CENTER	7,245,747.8	0.00	0.00	0.00	7,245,747.76
YORK SERVICE CENTER	90,187,905.87	36,114.00	3,611.00	(232,170.00)	89,988,238.87
<b>TOTAL ACCOUNT 390.1</b>		<b>36,114.00</b>	<b>3,611.00</b>	<b>(232,170.00)</b>	

**METROPOLITAN EDISON 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 (6)
390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING					
MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS	4,340,628.36	0.00	0.00	0.00	4,340,628.36
CORPORATE HEADQUARTERS - READING	3,887,250.97	0.00	0.00	0.00	3,887,250.97
LEBANON SERVICE CENTER	1,009,738.85	0.00	0.00	0.00	1,009,738.85
EASTON SERVICE CENTER	1,369,572.59	0.00	0.00	0.00	1,369,572.59
YORK SERVICE CENTER	1,855,578.29	0.00	0.00	0.00	1,855,578.29
<b>TOTAL ACCOUNT 390.2</b>	<b>12,462,769.06</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>12,462,769.06</b>
391.00 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	8,846,517.30	0.00	4,394,186.88	0.00	4,452,330.42
391.20 OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES	1,973,544.67	0.00	1,973,544.67	0.00	0.00
391.30 OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	2,575,719.20	0.00	996,938.24	0.00	1,578,780.96
391.50 OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	6,304,832.68	672,472.00	0.00	0.00	6,977,304.68
392.30 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	239,384.46	0.00	0.00	0.00	239,384.46
392.40 TRANSPORTATION EQUIPMENT - POLE TRAILERS	801,311.11	0.00	0.00	0.00	801,311.11
392.50 TRANSPORTATION EQUIPMENT - VAN TRAILERS	87,236.99	0.00	0.00	0.00	87,236.99
393.00 STORES EQUIPMENT	754,423.33	0.00	373,916.21	0.00	380,507.12
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT	9,052,656.77	0.00	1,463,560.99	0.00	7,589,095.78
395.00 LABORATORY EQUIPMENT	1,116,458.98	0.00	1,030,065.51	0.00	86,393.47
396.00 POWER OPERATED EQUIPMENT	738,991.18	0.00	0.00	0.00	738,991.18
397.00 COMMUNICATION EQUIPMENT	33,254,842.02	1,403,835.00	140,384.00	(8,994,918.00)	25,523,375.02
398.00 MISCELLANEOUS EQUIPMENT	1,280,713.04	0.00	679,160.85	0.00	601,552.19
<b>TOTAL GENERAL PLANT</b>	<b>169,695,384.18</b>	<b>2,112,421.00</b>	<b>11,055,368.35</b>	<b>(9,227,088.00)</b>	<b>151,525,348.83</b>
<b>NONDEPRECIABLE PLANT AND ASSET RETIREMENT COSTS</b>					
301.00 ORGANIZATION	123,507.40	0.00	0.00	0.00	123,507.40
302.00 FRANCHISES AND CONSENTS	150,604.01	0.00	0.00	0.00	150,604.01
326.00 ASSET RETIREMENT COSTS TMI # 2	31,256,633.07	0.00	0.00	0.00	31,256,633.07
350.10 LAND	3,638,952.94	0.00	0.00	0.00	3,638,952.94
359.10 ASSET RETIREMENT COSTS TRANSMISSION	4,665.95	0.00	0.00	0.00	4,665.95
360.10 LAND	37,210.26	0.00	0.00	0.00	37,210.26
374.00 ASSET RETIREMENT COSTS DISTRIBUTION	3,080,351.68	0.00	0.00	0.00	3,080,351.68
389.10 LAND	2,672,807.80	0.00	0.00	0.00	2,672,807.80
390.30 TRANSFERRED LEASHEHOLDS	16,753.91	0.00	0.00	0.00	16,753.91
392.99 TRANSPORTATION EQUIPMENT - CAPITAL LEASE RIBS VEHICLES	19,978,613.83	0.00	0.00	0.00	19,978,613.83
399.10 ASSET RETIREMENT COSTS GENERAL PLANT	105,951.28	0.00	0.00	0.00	105,951.28
<b>TOTAL NONDEPRECIABLE PLANT</b>	<b>61,066,052.13</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>61,066,052.13</b>
<b>TOTAL PLANT</b>	<b>2,892,482,543.73</b>	<b>108,205,594.00</b>	<b>17,554,692.35</b>	<b>(416,739,037.49)</b>	<b>2,566,394,407.89</b>

METROPOLITAN EDISON 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 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)
DEPRECIABLE PLANT										
303.00	29,210,776	3,484,592	37						32,695,405	72.50
303.30	621,985								621,985	100.00
303.60	8,047,879	2,992,343							8,047,879	100.00
303.90	3,406,302	487,571							6,398,645	27.62
330.20	12,797,999	58,240	898						13,285,570	49.32
332.00	3,032,101							3,088,983	15.75	
333.00	60,668,492	2,116,527	346,022	28,747	87	8,749		63,085,437	8.195	
334.00	27,811,220	185,333	1,090					27,964,405	33.238	
335.00	20,006,723	535,751	318,278					18,964,795	1,895,937	41.44
336.00	27,669,428	830,336	1,669,437	168		474		29,849,796	318,763	30.67
336.10	4,013,986	393,607	87	42				3,700,359	707,192	36.35
338.00	183,499							123,708	98,936	21.34
339.00	509,598	3,113						512,711	0	10.75
360.20	15,182,342	373,220	2,514					15,555,562	15,555,562	53.77
361.00	6,439,794	188,797	1,183,942		2,805	607,073		6,731,105	6,731,105	48.13
362.00	77,982,246	4,519,794	997,680	533,302				82,348,412	82,348,412	33.64
364.00	117,982,596	7,770,969	5,697,429	1,042,333	3,798	940,639		124,768,274	124,768,274	31.89
365.00	90,797,170	9,699,901	5,058,430	1,906,220		2,972,358		101,319,720	101,319,720	23.65
365.10	22,089,439	5,058,430		476,555				26,671,314	26,671,314	17.21
366.00	12,362,600	612,535	13,386					12,988,521	12,988,521	41.77
367.00	76,503,069	5,777,975	530,917	1,305,424		500,343		81,006,194	81,006,194	32.31
368.00	149,346,138	13,056,438	126,621	1,020,938	145,969	189,771		161,464,456	161,464,456	37.68
369.00	22,338,221	2,032,491	1,030,837	126,264	168	694,017		24,601,436	24,601,436	36.25
370.10	51,781,240	1,940,001						53,721,241	53,721,241	49.29
370.10	2,276,051	3,243,437	9,236					5,528,724	5,528,724	9.73
370.20	430,320	1,000,301						1,430,621	1,430,621	11.76
371.00	2,084,169	86,750	42,318					2,213,237	2,213,237	59.70
371.21	331,808	9,604						341,412	341,412	82.83
371.23	317,753	32,634						350,387	350,387	72.90
373.00	3,972,628	688,843	26,012	59,311	6,003			4,622,169	4,622,169	32.01
389.20	15,693	98						15,791	15,791	87.35
390.10	49,507,480	2,531,475	194,438	3,611		4,244	145,068	52,080,469	52,080,469	57.87
390.20	8,578,391	447,413	43	4,394,187				9,025,804	9,025,804	72.42
391.00	7,707,979	148,282		1,973,545				3,462,117	3,462,117	77.76
391.20	1,973,545			996,938				0	0	
391.30	1,188,261	492,931	(229)					684,025	684,025	43.33
391.50	1,809,526	1,356,770	(704)					3,166,296	3,166,296	45.38
392.00	136,288	20,803						156,387	156,387	65.33
392.40	518,192	24,841						543,033	543,033	67.77
392.50	81,187	785						81,972	81,972	93.96
393.00	752,380	170		373,916				378,634	378,634	99.51
394.00	4,529,702	317,857		1,463,561				3,383,998	3,383,998	44.59
395.00	1,116,456			1,030,066				86,390	86,390	100.00
396.00	623,834	6,725	(362)					630,197	630,197	85.28
397.00	22,390,540	708,278	11,454	140,384		1,011		15,157,316	15,157,316	59.39
398.00	1,230,831	4,612	12	679,161				556,294	556,294	92.48
<b>TOTAL DEPRECIABLE PLANT</b>	<b>952,457,857</b>	<b>73,279,650</b>	<b>12,221,393</b>	<b>17,554,692</b>	<b>152,827</b>	<b>5,924,682</b>	<b>0</b>	<b>155,246,822</b>	<b>859,385,529</b>	

METROPOLITAN EDISON 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)
<b>NONDEPRECIABLE PLANT</b>										
302.00	(14,565)								(14,565)	(9.67)
326.00	31,256,633								31,256,633	100.00
350.10	5,089								5,089	0.14
359.10	2,796								2,796	59.92
374.00	22,759								22,759	61.16
360.10	2,759								2,759	0.09
390.30	5,759								5,759	34.37
392.00	8,972,864								8,972,864	44.91
399.00	51,548								51,548	48.65
<b>TOTAL NONDEPRECIABLE PLANT</b>	<b>40,305,642</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>40,305,642</b>	
<b>TOTAL</b>	<b>992,763,499</b>	<b>73,279,650</b>	<b>12,221,393</b>	<b>17,554,692</b>	<b>152,827</b>	<b>5,924,682</b>	<b>0</b>	<b>155,246,822</b>	<b>899,691,171</b>	

METROPOLITAN EDISON COMPANY

FILING REQUIREMENT V-B-1:

Provide a comparison of calculated depreciation accruals versus book accruals by function and by account if available.

RESPONSE:

Met-Ed Exhibit JJS-7 Attachments A and B provide Metropolitan Edison 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.



**METROPOLITAN EDISON 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	184,477	155,012
CORPORATE HEADQUARTERS - READING	89,018	86,555
LEBANON SERVICE CENTER	34,230	32,755
EASTON SERVICE CENTER	110,525	117,685
YORK SERVICE CENTER	57,152	55,518
TOTAL ACCOUNT 390.2	475,401	447,525
391		
OFFICE FURNITURE AND EQUIPMENT - FURNITURE	155,161	197,141
391.2	0	0
OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES		
391.3	1,413,694	611,134
OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS		
391.5	1,076,698	1,287,981
OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS		
TOTAL ACCOUNT 391	2,645,552	2,096,256
392.3		
TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	21,281	20,809
392.4		
TRANSPORTATION EQUIPMENT - POLE TRAILERS	26,363	24,877
392.5		
TRANSPORTATION EQUIPMENT - VAN TRAILERS	837	781
TOTAL ACCOUNT 392	48,482	46,467
393		
STORES EQUIPMENT	213	217
394		
TOOLS, SHOP AND GARAGE EQUIPMENT	312,511	346,227
395		
LABORATORY EQUIPMENT	0	0
396		
POWER OPERATED EQUIPMENT	7,242	6,693
397		
COMMUNICATION EQUIPMENT	767,733	802,565
398		
MISCELLANEOUS EQUIPMENT	3,124	6,324
<b>TOTAL GENERAL PLANT</b>	<b>6,685,270</b>	<b>6,283,994</b>
<b>TOTAL DEPRECIABLE PLANT</b>	<b>71,553,768</b>	<b>73,050,591</b>

**METROPOLITAN EDISON COMPANY  
 COMPARISON OF CALCULATED AND BOOK  
 DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2016**

ACCOUNT (1)	CALCULATED DEPRECIATION ACCRUALS (2)	BOOK DEPRECIATION ACCRUALS (3)
<b>ELECTRIC PLANT</b>		
<b>INTANGIBLE PLANT</b>		
303 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	3,090,717	3,370,493
303.3 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT ENTERPRISE	0	0
303.6 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	0	0
303.9 MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	2,267,158	2,540,463
<b>TOTAL INTANGIBLE PLANT</b>	<b>5,357,875</b>	<b>5,910,956</b>
<b>TRANSMISSION PLANT</b>		
350.2 LAND RIGHTS	492,959	487,552
352 STRUCTURES AND IMPROVEMENTS	117,567	116,208
353 STATION EQUIPMENT	4,121,471	4,217,103
354 TOWERS AND FIXTURES	374,054	370,647
355 POLES AND FIXTURES	1,003,804	960,681
356 OVERHEAD CONDUCTORS AND DEVICES	1,389,046	1,677,071
356.1 CLEARING COSTS AND RIGHTS OF WAY	348,471	378,232
358 UNDERGROUND CONDUCTORS AND DEVICES	49,899	48,431
359 ROADS AND TRAILS	6,368	6,235
<b>TOTAL TRANSMISSION PLANT</b>	<b>7,903,640</b>	<b>8,262,160</b>
<b>DISTRIBUTION PLANT</b>		
360.2 LAND RIGHTS	376,113	374,029
361 STRUCTURES AND IMPROVEMENTS	190,195	189,408
362 STATION EQUIPMENT	4,396,790	4,465,932
364 POLES, TOWERS AND FIXTURES	7,682,398	7,695,752
365 OVERHEAD CONDUCTORS AND DEVICES	10,726,422	10,745,402
365.1 CLEARING COSTS AND RIGHTS OF WAY	2,194,545	2,233,447
366 UNDERGROUND CONDUIT	624,972	612,736
367 UNDERGROUND CONDUCTORS AND DEVICES	5,489,059	5,649,112
368 LINE TRANSFORMERS	13,040,625	12,925,134
369 OVERHEAD SERVICES	2,068,079	2,016,217
369.1 UNDERGROUND SERVICES	1,961,799	1,944,678
370.1 METERS - SMART GRID 15 YEAR LIFE	1,582,631	2,295,588
370.2 METERS - SMART GRID 10 YEAR LIFE	430,320	641,061
371 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	94,906	86,628
371.21 INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES	10,264	9,605
371.23 INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION	41,045	32,618
373 STREET LIGHTING AND SIGNAL SYSTEMS	696,822	676,134
<b>TOTAL DISTRIBUTION PLANT</b>	<b>51,606,984</b>	<b>52,593,481</b>
<b>GENERAL PLANT</b>		
389.2 LAND RIGHTS	99	97
390.1 STRUCTURES AND IMPROVEMENTS		
MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS	475,341	467,552
CORPORATE HEADQUARTERS - READING	1,274,945	1,399,686
LEBANON SERVICE CENTER	210,128	211,077
EASTON SERVICE CENTER	251,474	239,512
YORK SERVICE CENTER	213,025	213,796
<b>TOTAL ACCOUNT 390.1</b>	<b>2,424,913</b>	<b>2,531,623</b>



**METROPOLITAN EDISON COMPANY  
COMPARISON OF CALCULATED AND BOOK  
DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2017**

ACCOUNT (1)	CALCULATED DEPRECIATION ACCRUALS (2)	BOOK DEPRECIATION ACCRUALS (3)
<b>ELECTRIC PLANT</b>		
<b>INTANGIBLE PLANT</b>		
303 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	3,484,592	3,250,233
303.3 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT ENTERPRISE	0	0
303.6 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	0	0
303.9 MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	2,992,343	3,400,566
<b>TOTAL INTANGIBLE PLANT</b>	<b>6,476,935</b>	<b>6,650,799</b>
<b>TRANSMISSION PLANT</b>		
350.2 LAND RIGHTS	487,571	483,146
352 STRUCTURES AND IMPROVEMENTS	58,240	212
353 STATION EQUIPMENT	2,116,527	9,112
354 TOWERS AND FIXTURES	185,333	729
355 POLES AND FIXTURES	535,751	101,624
356 OVERHEAD CONDUCTORS AND DEVICES	830,336	11,330
356.1 CLEARING COSTS AND RIGHTS OF WAY	393,607	41,650
358 UNDERGROUND CONDUCTORS AND DEVICES	39,058	29,583
359 ROADS AND TRAILS	3,113	0
<b>TOTAL TRANSMISSION PLANT</b>	<b>4,649,536</b>	<b>677,386</b>
<b>DISTRIBUTION PLANT</b>		
360.2 LAND RIGHTS	373,220	372,225
361 STRUCTURES AND IMPROVEMENTS	188,797	188,642
362 STATION EQUIPMENT	4,519,794	4,474,466
364 POLES, TOWERS AND FIXTURES	7,770,969	7,776,639
365 OVERHEAD CONDUCTORS AND DEVICES	9,699,901	10,913,259
365.1 CLEARING COSTS AND RIGHTS OF WAY	5,058,430	2,233,913
366 UNDERGROUND CONDUIT	612,535	599,552
367 UNDERGROUND CONDUCTORS AND DEVICES	5,777,975	5,926,949
368 LINE TRANSFORMERS	13,056,458	12,889,459
369 OVERHEAD SERVICES	2,032,491	1,957,927
369.1 UNDERGROUND SERVICES	1,940,001	1,925,861
370.1 METERS - SMART GRID 15 YEAR LIFE	3,243,437	4,183,251
370.2 METERS - SMART GRID 10 YEAR LIFE	1,000,301	1,347,307
371 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	86,750	79,778
371.21 INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES	9,604	8,851
371.23 INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION	32,634	25,974
373 STREET LIGHTING AND SIGNAL SYSTEMS	688,843	660,554
<b>TOTAL DISTRIBUTION PLANT</b>	<b>56,092,139</b>	<b>55,564,607</b>
<b>GENERAL PLANT</b>		
389.2 LAND RIGHTS	98	95
390.1 STRUCTURES AND IMPROVEMENTS	2,531,475	2,270,112
390.2 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	447,413	386,733
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	148,282	188,763
391.2 OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES	0	0
391.3 OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	492,931	617,507
391.5 OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	1,356,770	1,419,426
<b>TOTAL ACCOUNT 391</b>	<b>1,997,984</b>	<b>2,225,696</b>

**METROPOLITAN EDISON COMPANY  
 COMPARISON OF CALCULATED AND BOOK  
 DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2017**

ACCOUNT (1)	CALCULATED DEPRECIATION ACCRUALS (2)	BOOK DEPRECIATION ACCRUALS (3)	
392.3	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	20,803	19,878
392.4	TRANSPORTATION EQUIPMENT - POLE TRAILERS	24,841	23,403
392.5	TRANSPORTATION EQUIPMENT - VAN TRAILERS	785	716
	<b>TOTAL ACCOUNT 392</b>	<b>46,428</b>	<b>43,997</b>
393	STORES EQUIPMENT	170	223
394	TOOLS, SHOP AND GARAGE EQUIPMENT	317,857	335,660
395	LABORATORY EQUIPMENT	0	0
396	POWER OPERATED EQUIPMENT	6,725	6,270
397	COMMUNICATION EQUIPMENT	708,278	734,235
398	MISCELLANEOUS EQUIPMENT	4,612	6,778
	<b>TOTAL GENERAL PLANT</b>	<b>6,061,040</b>	<b>6,009,799</b>
	<b>TOTAL DEPRECIABLE PLANT</b>	<b>73,279,650</b>	<b>68,902,591</b>

METROPOLITAN EDISON 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) Met-Ed Exhibit JJS-8 Attachments A and B, columns 4 & 5, provide Metropolitan Edison Company's survivor curve and annual estimated accrual rate for the future and fully projected future test years.
- b) Met-Ed Exhibit JJS-8 Attachments A and B, columns 2 & 3, provide Metropolitan Edison Company's survivor curve and annual estimated accrual rate for the most recent filing with the Commission.
- c) Met-Ed Exhibit JJS-8 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.



**METROPOLITAN EDISON COMPANY**  
**COMPARISON OF EXISTING SURVIVOR CURVE AND DEPRECIATION RATE**  
**AS OF DECEMBER 31, 2016**

	ACCOUNT (1)	MOST RECENT FILING		CURRENT FILING		REASON FOR ACCRUAL CHANGE (6)	
		SURVIVOR CURVE (2)	ACCRUAL RATE (3)	SURVIVOR CURVE (4)	ACCRUAL RATE (5)		
<b>ELECTRIC PLANT</b>							
<b>INTANGIBLE PLANT</b>							
	303						
	303.3	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	7-SQ	7.23	7-SQ	7.98	a
	303.6	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT ENTERPRISE	7-SQ	-	7-SQ	-	
	303.9	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	7-SQ	-	7-SQ	-	
	303.9	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE			7-SQ	14.87	
<b>TRANSMISSION PLANT</b>							
	350.2	LAND RIGHTS	75-R4	1.70	75-R4	1.81	a
	352	STRUCTURES AND IMPROVEMENTS	65-R4	1.62	65-R4	1.74	a
	353	STATION EQUIPMENT	56-R1.5	1.53	56-R1.5	2.13	a
	354	TOWERS AND FIXTURES	75-R4	0.84	75-R4	0.90	a
	355	POLES AND FIXTURES	60-R2	1.43	60-R2	1.79	a
	356	OVERHEAD CONDUCTORS AND DEVICES	65-R2.5	1.28	65-R2.5	1.82	a
	356.1	CLEARING COSTS AND RIGHTS OF WAY	75-R3	1.29	75-R3	1.52	a
	358	UNDERGROUND CONDUCTORS AND DEVICES	40-R2	2.57	40-R2	3.23	a
	359	ROADS AND TRAILS	75-R4	0.73	75-R4	0.87	a
<b>DISTRIBUTION PLANT</b>							
	360.2	LAND RIGHTS	70-R4	1.20	70-R4	1.29	a
	361	STRUCTURES AND IMPROVEMENTS	65-R4	1.25	65-R4	1.35	a
	362	STATION EQUIPMENT	60-R2	1.44	60-R2	1.86	a
	364	POLES, TOWERS AND FIXTURES	60-R1.5	1.53	60-R1.5	2.01	a
	365	OVERHEAD CONDUCTORS AND DEVICES	55-R0.5	1.68	55-R0.5	2.61	a
	365.1	CLEARING COSTS AND RIGHTS OF WAY	70-R4	1.37	70-R4	1.48	a
	366	UNDERGROUND CONDUIT	60-R2	1.67	60-R2	1.97	a
	367	UNDERGROUND CONDUCTORS AND DEVICES	45-R2.5	1.91	45-R2.5	2.36	a
	368	LINE TRANSFORMERS	38-R2	2.55	38-R2	3.08	a
	369	OVERHEAD SERVICES	42-R1	2.32	42-R1	3.02	a
	369.1	UNDERGROUND SERVICES	52-R3	1.58	52-R3	1.78	a
	370.1	METERS - SMART GRID 15 YEAR LIFE	15-S2.5	7.92	15-S2.5	7.38	a
	370.2	METERS - SMART GRID 10 YEAR LIFE	10-S2.5	10.53	10-S2.5	11.17	a
	371	INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	34-R0.5	1.79	34-R0.5	2.34	a
	371.21	INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES	25-S1.5	2.25	25-S1.5	2.33	a
	371.23	INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION	15-S2	6.25	15-S2	6.79	a
	373	STREET LIGHTING AND SIGNAL SYSTEMS	29-R0.5	3.53	29-R0.5	4.86	a

METROPOLITAN EDISON COMPANY  
 COMPARISON OF EXISTING SURVIVOR CURVE AND DEPRECIATION RATE  
 AS OF DECEMBER 31, 2016

	ACCOUNT (1)	MOST RECENT FILING		CURRENT FILING		REASON FOR ACCRUAL CHANGE (6)	
		SURVIVOR CURVE (2)	ACCRUAL RATE (3)	SURVIVOR CURVE (4)	ACCRUAL RATE (5)		
		GENERAL PLANT					
389.2	LAND RIGHTS	65-R2.5	0.49	65-R2.5	0.54	a	
390.1	STRUCTURES AND IMPROVEMENTS MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS CORPORATE HEADQUARTERS - READING LEBANON SERVICE CENTER EASTON SERVICE CENTER YORK SERVICE CENTER	40-R1.5 60-R2 60-R2 60-R2 60-R2	2.04 2.25 4.34 3.87 3.10	40-R1.5 60-R2 60-R2 60-R2 60-R2	2.47 2.59 4.09 4.89 2.95	a a a a a	
390.2	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS CORPORATE HEADQUARTERS - READING LEBANON SERVICE CENTER EASTON SERVICE CENTER YORK SERVICE CENTER	25-R1 65-R4 65-R4 65-R4 65-R4	3.04 2.52 2.37 8.56 2.58	25-R1 65-R4 65-R4 65-R4 65-R4	3.57 2.23 3.24 8.59 2.99	a a a a a	
391	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20-SQ	1.26	20-SQ	2.23	a	
391.2	OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES	15-SQ	-	15-SQ	-	a	
391.3	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	5-SQ	13.43	5-SQ	23.73	a	
391.4	OFFICE FURNITURE AND EQUIPMENT - INFORMATION SYSTEMS	10-SQ	15.40	5-SQ	20.43	a	
391.5	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	5-SQ	14.21	5-SQ	8.69	a	
392.3	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	12-L4	6.37	12-L4	3.10	a	
392.4	TRANSPORTATION EQUIPMENT - POLE TRAILERS	29-S2	2.88	29-S2	0.90	a	
392.5	TRANSPORTATION EQUIPMENT - VAN TRAILERS	25-S2	0.88	25-S2	0.03	a	
393	STORES EQUIPMENT	25-SQ	0.02	25-SQ	3.82	a	
394	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	2.96	25-SQ	-	a	
395	LABORATORY EQUIPMENT	20-SQ	-	20-SQ	0.91	a	
396	POWER OPERATED EQUIPMENT	30-R0.5	0.63	30-R0.5	2.41	a	
397	COMMUNICATION EQUIPMENT	27-R1	1.69	27-R1	0.49	a	
398	MISCELLANEOUS EQUIPMENT	20-SQ	0.17	20-SQ	0.49	a	

LEGEND  
 a - PLANT AND RESERVE ACTIVITY



METROPOLITAN EDISON COMPANY  
 COMPARISON OF EXISTING SURVIVOR CURVE 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)		
		<b>GENERAL PLANT</b>					
389.2	LAND RIGHTS	65-R2.5	0.49	65-R2.5	0.53	a	
390.1	STRUCTURES AND IMPROVEMENTS						
	MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS	40-R1.5	2.04	40-R1.5	2.40	a	
	CORPORATE HEADQUARTERS - READING	60-R2	2.25	60-R2	2.55	a	
	LEBANON SERVICE CENTER	60-R2	4.34	60-R2	3.94	a	
	EASTON SERVICE CENTER	60-R2	3.87	60-R2	0.66	a	
	YORK SERVICE CENTER	60-R2	3.10	60-R2	2.89	a	
390.2	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING						
	MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS	25-R1	3.04	25-R1	3.22	a	
	CORPORATE HEADQUARTERS - READING	65-R4	2.52	65-R4	2.17	a	
	LEBANON SERVICE CENTER	65-R4	2.37	65-R4	3.07	a	
	EASTON SERVICE CENTER	65-R4	8.56	65-R4	5.66	a	
	YORK SERVICE CENTER	65-R4	2.58	65-R4	2.90	a	
391	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20-SQ	1.26	20-SQ	4.24	a	
391.2	OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES	15-SQ	-	15-SQ	-	a	
391.3	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	5-SQ	13.43	5-SQ	39.11	a	
391.4	OFFICE FURNITURE AND EQUIPMENT - INFORMATION SYSTEMS	10-SQ	15.40	10-SQ	20.34	a	
391.5	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	5-SQ	14.21	5-SQ	8.30	a	
392.3	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	12-L4	6.37	12-L4	2.92	a	
392.4	TRANSPORTATION EQUIPMENT - POLE TRAILERS	29-S2	2.88	29-S2	0.82	a	
392.5	TRANSPORTATION EQUIPMENT - VAN TRAILERS	25-S2	0.88	25-S2	0.06	a	
393	STORES EQUIPMENT	25-SQ	0.02	25-SQ	4.42	a	
394	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	2.96	20-SQ	-	a	
395	LABORATORY EQUIPMENT	30-R0.5	0.63	30-R0.5	0.85	a	
396	POWER OPERATED EQUIPMENT	27-R1	1.69	27-R1	2.88	a	
397	COMMUNICATION EQUIPMENT	20-SQ	0.17	20-SQ	1.13	a	
398	MISCELLANEOUS EQUIPMENT						

LEGEND  
 a - PLANT AND RESERVE ACTIVITY



METROPOLITAN EDISON 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:

Met-Ed Exhibit JJS 2 provides the observed and estimated survivor curves and life tables for all accounts analyzed by the actuarial method.



METROPOLITAN EDISON 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:

Met-Ed Exhibit JJS-10 Attachments A and B provide Metropolitan Edison 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.





METROPOLITAN EDISON 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

	(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 CORPORATE HEADQUARTERS - READING LEBANON SERVICE CENTER EASTON SERVICE CENTER YORK SERVICE CENTER	25-R1 65-R4 65-R4 65-R4 65-R4	4,340,028.36 3,887,250.97 1,099,738.85 1,369,574.59 1,855,578.29	3,203,354 2,191,059 803,309 1,193,648 1,187,941	1,137,274 1,696,212 206,430 175,925 668,537	155,012 86,555 32,755 117,685 55,518	3.57 2.23 3.24 8.59 2.99	7.3 19.6 6.3 1.3 12.0
	TOTAL ACCOUNT 390.2		12,462,769.06	8,578,391	3,884,378	447,525	3.59	8.7
391	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20-SQ	8,846,517.30	7,707,979	1,138,538	197,141	2.23	5.8
391.2	OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES	15-SQ	1,973,544.67	1,973,545	0	0	-	-
391.3	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	5-SQ	2,575,719.20	1,188,261	1,387,458	611,134	23.73	2.3
391.5	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	5-SQ	6,304,832.68	1,809,526	4,495,307	1,287,981	20.43	3.5
	TOTAL ACCOUNT 391		19,700,613.85	12,679,311	7,021,303	2,096,256	10.64	3.3
392.3	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	12-L4	239,384.46	136,288	103,096	20,809	8.69	5.0
392.4	TRANSPORTATION EQUIPMENT - POLE TRAILERS	29-S2	801,311.11	518,192	283,119	24,877	3.10	11.4
392.5	TRANSPORTATION EQUIPMENT - VAN TRAILERS	22-S2	87,236.99	81,187	6,050	781	0.90	7.7
	TOTAL ACCOUNT 392		1,127,932.56	735,667	392,265	46,467	4.12	8.4
393	STORES EQUIPMENT	25-SQ	754,423.33	752,381	2,042	217	0.03	9.4
394	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	9,052,656.77	4,529,703	4,522,954	346,227	3.82	13.1
395	LABORATORY EQUIPMENT	20-SQ	1,116,458.98	1,116,456	3	0	-	-
396	POWER OPERATED EQUIPMENT	30-R0.3	738,991.18	623,834	115,157	6,693	0.91	17.2
397	COMMUNICATION EQUIPMENT	27-R1	33,254,842.02	22,390,540	10,864,302	802,365	2.41	13.5
398	MISCELLANEOUS EQUIPMENT	20-SQ	1,280,713.04	1,230,831	49,882	6,324	0.49	7.9
	TOTAL GENERAL PLANT		169,695,384.18	102,160,287	67,535,097	6,283,994	3.70	10.7
	TOTAL DEPRECIABLE PLANT		2,831,416,491.60	952,457,859	1,878,958,632	73,050,591	2.58	25.7
	NONDEPRECIABLE							
301	ORGANIZATION		123,507.40	0	0	0		
302	FRANCHISES AND CONSENTS		150,604.01	(14,565)	(14,565)			
306	ASSET RETIREMENT COSTS TMI # 2		31,256,633.97	31,256,633				
350.1	LAND		3,638,952.94	5,089				
359.1	ASSET RETIREMENT COSTS TRANSMISSION		4,665.65	2,796				
374	ASSET RETIREMENT COSTS DISTRIBUTION		37,210.26	22,759				
360.1	LAND		3,080,351.68	2,759				
389.1	LAND		2,672,807.80	0				
390.3	BUILDING LEASEHOLDS		16,753.91	5,759				
392	TRANSPORTATION EQUIPMENT - CAPITAL LEASE REB VEHICLES		19,978,613.82	8,972,864				
399	ASSET RETIREMENT COSTS GENERAL BUILDINGS		105,951.28	51,548				
	TOTAL NONDEPRECIABLE PLANT		61,066,052.13	40,305,642				
	TOTAL ELECTRIC PLANT		2,892,482,543.73	992,763,501	1,878,958,632	73,050,591		

\* LIFE SPAN PROCEDURE WAS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE

METROPOLITAN EDISON 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 (5)	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							
	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER							
303		7-SQ	45,099,923.31	32,695,405	12,404,518	3,250,233	7.21	3.8
303.3		7-SQ	621,985.00	621,985	0	0	-	-
303.3		7-SQ	8,047,879.06	8,047,879	0	0	-	-
303.9		7-SQ	23,165,207.33	6,598,645	16,766,562	3,400,566	14.68	4.9
	<b>TOTAL INTANGIBLE PLANT</b>		<b>76,934,994.70</b>	<b>47,763,914</b>	<b>29,171,080</b>	<b>6,650,799</b>	<b>8.64</b>	<b>4.4</b>
	TRANSMISSION PLANT							
350.2		75-R4	26,937,638.79	13,285,570	13,652,069	483,146	1.79	28.3
352		65-R4	14,323.62	2,256	12,068	212	1.48	56.9
353		56-R1.5	287,467.00	8,195	279,272	9,112	3.17	30.6
354		75-R4	80,203.02	33,238	46,965	729	0.91	64.4
355		60-R2	6,181,080.14	1,895,957	4,285,123	101,624	1.64	42.2
356		65-R2.5	876,838.89	318,763	558,076	11,330	1.29	49.3
356.1		75-R3	3,314,001.66	707,192	2,606,810	41,650	1.26	62.6
358		40-R2	920,019.73	98,936	821,084	29,583	3.22	27.8
	<b>TOTAL TRANSMISSION PLANT</b>		<b>38,611,572.85</b>	<b>16,350,107</b>	<b>22,261,467</b>	<b>677,386</b>	<b>1.75</b>	<b>32.9</b>
	DISTRIBUTION PLANT							
360.2		70-R4	28,931,807.02	15,555,562	13,376,245	372,225	1.29	35.9
361		65-R4	13,984,931.92	6,731,105	7,253,827	188,642	1.35	38.5
362		60-R2	245,599,537.37	82,548,412	162,851,125	4,474,466	1.82	36.4
364		60-R1.5	391,505,882.01	124,768,274	266,537,608	7,776,639	1.99	34.3
365		55-R0.5	428,487,106.30	101,319,720	327,167,386	10,913,259	2.55	30.0
365.1		70-R4	154,967,152.75	26,671,314	128,295,839	2,333,913	1.44	57.4
366		60-R2	31,093,125.74	12,988,521	18,104,605	599,552	1.93	30.2
367		45-R2.5	250,703,859.84	81,006,194	169,697,666	5,926,949	2.36	28.6
368		38-R2	428,505,268.16	161,464,456	267,040,812	12,889,459	3.01	20.7
369		42-R1	67,869,202.89	24,601,436	43,267,767	1,957,927	2.88	22.1
369.1		52-R3	108,988,812.32	53,721,241	55,267,571	1,925,861	1.77	28.7
370.2		15-S2.5	56,808,820.65	5,528,724	51,280,097	4,183,251	7.36	12.3
371		10-S2.5	12,170,196.41	1,430,621	10,739,575	1,347,307	11.07	8.0
371.21		34-R0.5	3,707,277.44	2,213,237	1,494,040	79,778	2.15	18.7
371.23		25-S1.5	412,207.74	341,412	70,796	8,851	2.15	8.0
373		15-S2	480,616.52	350,387	130,230	25,974	5.40	5.0
		29-R0.5	14,440,634.30	4,622,169	9,818,465	660,354	4.57	14.9
	<b>TOTAL DISTRIBUTION PLANT</b>		<b>2,238,256,439.38</b>	<b>705,862,785</b>	<b>1,532,393,654</b>	<b>55,564,607</b>	<b>2.48</b>	<b>27.6</b>
	GENERAL PLANT							
389.2		65-R2.5	18,077.52	15,791	2,287	95	0.53	24.1
390.1		40-R1.5	18,937,879.03	9,569,292	9,368,587	454,197	2.40	20.6
		60-R2	53,739,730.54	28,617,152	25,122,579	1,370,766	2.55	18.3
		60-R2	5,162,858.12	4,070,158	1,092,700	203,328	3.94	5.4
		60-R2	4,902,023.42	4,869,544	32,479	0.66	0.66	1.0
		60-R2	7,245,747.76	4,954,323	2,291,425	209,341	2.89	10.9
	<b>TOTAL ACCOUNT 390.1</b>		<b>89,988,238.87</b>	<b>52,080,469</b>	<b>37,907,770</b>	<b>2,270,112</b>	<b>2.52</b>	<b>16.7</b>

METROPOLITAN EDISON 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)/(5) ANNUAL ACCRUAL RATE	(8)=(5)/(6) COMPOSITE REMAINING LIFE
390.2	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS CORPORATE HEADQUARTERS - READING LEBANON SERVICE CENTER EASTON SERVICE CENTER YORK SERVICE CENTER	25-R1 65-R4 65-R4 65-R4 65-R4	4,340,628.36 3,887,250.97 2,307,278 1,009,758.85 1,369,572.59 1,855,578.29	3,327,669 2,307,278 841,892 1,292,094 1,256,871	1,012,959 1,579,973 167,847 77,479 598,707	139,896 84,473 30,992 77,479 55,893	3.22 2.17 3.07 5.66 2.90	7.2 18.7 5.4 1.0 11.1
	TOTAL ACCOUNT 390.2		12,462,769.06	9,025,804	3,436,965	386,733	3.10	8.9
391	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20-SQ	4,452,330.42	3,462,117	990,213	188,763	4.24	5.2
391.3	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	5-SQ	1,578,780.96	684,025	894,756	617,507	39.11	1.4
391.5	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	5-SQ	6,977,304.68	3,166,296	3,811,009	1,419,426	20.34	2.7
	TOTAL ACCOUNT 391		13,008,416.06	7,312,438	5,695,978	2,225,696	17.11	2.6
392.3	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	12-L4	239,384.46	156,387	82,997	19,878	8.30	4.2
392.4	TRANSPORTATION EQUIPMENT - POLE TRAILERS	29-S2	801,311.11	545,053	238,278	23,403	2.92	11.0
392.5	TRANSPORTATION EQUIPMENT - VAN TRAILERS	25-S2	87,236.99	81,972	5,265	716	0.82	7.4
	TOTAL ACCOUNT 392		1,127,932.56	781,392	346,540	43,997	3.90	7.9
393	STORES EQUIPMENT	25-SQ	380,507.12	378,635	1,872	223	0.06	8.4
394	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	7,589,095.78	3,385,999	4,203,097	335,660	4.42	12.5
395	LABORATORY EQUIPMENT	20-SQ	86,293.47	86,300	3	0	-	-
396	POWER OPERATED EQUIPMENT	30-R0.5	738,991.18	630,197	108,794	6,270	0.85	17.4
397	COMMUNICATION EQUIPMENT	21-R1	25,523,375.02	15,157,316	10,366,059	734,235	2.88	14.1
398	MISCELLANEOUS EQUIPMENT	20-SQ	601,552.19	556,294	45,258	6,778	1.13	6.7
	TOTAL GENERAL PLANT		151,525,348.83	89,408,725	62,116,623	6,009,799	3.97	10.3
	TOTAL DEPRECIABLE PLANT		2,505,328,355.76	859,385,531	1,645,942,824	68,902,591	2.75	23.9
	NONDEPRECIABLE							
301	ORGANIZATION		123,507.40	0				
302	FRANCHISES AND CONSENTS		150,604.01	(14,565)				
326	ASSET RETIREMENT COSTS TMI # 2		31,256,633.07	31,256,633				
350.1	LAND		3,638,952.94	5,089				
359.1	ASSET RETIREMENT COSTS TRANSMISSION		4,665.95	2,796				
374	ASSET RETIREMENT COSTS DISTRIBUTION		37,210.26	22,759				
360.1	LAND		3,080,551.68	2,759				
389.1	LAND		2,672,807.80	0				
390.3	BUILDING LEASEHOLDS		16,753.91	5,739				
392	TRANSPORTATION EQUIPMENT - CAPITAL LEASE RBS VEHICLES		19,978,613.83	8,972,864				
399	ASSET RETIREMENT COSTS GENERAL BUILDINGS		105,951.28	51,348				
	TOTAL NONDEPRECIABLE PLANT		61,066,052.13	40,305,642				
	TOTAL ELECTRIC PLANT		2,566,394,407.89	899,691,173	1,645,942,824	68,902,591		

\* LIFE SPAN PROCEDURE WAS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE



METROPOLITAN EDISON 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-91 of Exhibit JJS 1; at December 31, 2016 are set forth on pages VII-7 through VII-89 of Exhibit JJS 2; and at December 31, 2017 are set forth on pages II-7 through II-79 of Exhibit JJS 3.



METROPOLITAN EDISON 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. The considerations for determining estimates of service life are set forth in Section III of Exhibit JJS-2.



METROPOLITAN EDISON 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:

Met-Ed Exhibit JJS-13 Attachment A provides Metropolitan Edison Company's plant in service balances by account as of December 31, 2014 and December 31, 2015. See Met-Ed Exhibit JJS-10 Attachments A and B for Plant in service as of December 31, 2016 and 2017.



**METROPOLITAN EDISON COMPANY  
 ELECTRIC PLANT IN SERVICE  
 AS OF DECEMBER 31**

ACCOUNT (1)	2014 (2)	2015 (3)
<b>ELECTRIC PLANT</b>		
<b>INTANGIBLE PLANT</b>		
303 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	33,783,803.73	37,837,170.31
303.3 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT ENTERPRISE	621,985.00	621,985.00
303.6 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	8,047,879.06	8,047,879.06
303.9 MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE		12,907,358.33
<b>TOTAL INTANGIBLE PLANT</b>	<b>42,453,667.79</b>	<b>59,414,392.70</b>
<b>TRANSMISSION PLANT</b>		
350.2 LAND RIGHTS	26,937,249.22	26,937,638.79
352 STRUCTURES AND IMPROVEMENTS	6,665,595.69	6,679,915.62
353 STATION EQUIPMENT	177,698,357.20	188,545,147.69
354 TOWERS AND FIXTURES	41,058,848.45	41,104,875.02
355 POLES AND FIXTURES	47,481,256.63	53,679,380.14
356 OVERHEAD CONDUCTORS AND DEVICES	68,487,693.88	78,537,012.09
356.1 CLEARING COSTS AND RIGHTS OF WAY	21,619,007.11	21,561,263.46
358 UNDERGROUND CONDUCTORS AND DEVICES	1,500,464.99	1,498,460.73
359 ROADS AND TRAILS	746,971.13	715,547.80
<b>TOTAL TRANSMISSION PLANT</b>	<b>392,195,444.30</b>	<b>419,259,241.34</b>
<b>DISTRIBUTION PLANT</b>		
360.2 LAND RIGHTS	28,932,190.21	28,931,807.02
361 STRUCTURES AND IMPROVEMENTS	13,612,224.70	13,984,931.92
362 STATION EQUIPMENT	220,226,840.09	232,173,269.37
364 POLES, TOWERS AND FIXTURES	361,019,693.51	371,251,411.01
365 OVERHEAD CONDUCTORS AND DEVICES	380,569,842.83	392,146,191.10
365.1 CLEARING COSTS AND RIGHTS OF WAY	140,841,510.76	145,881,923.95
366 UNDERGROUND CONDUIT	30,577,325.67	31,093,125.74
367 UNDERGROUND CONDUCTORS AND DEVICES	212,966,657.77	226,219,406.84
368 LINE TRANSFORMERS	398,642,777.53	408,659,560.16
369 OVERHEAD SERVICES	62,909,124.82	64,991,922.89
369.1 UNDERGROUND SERVICES	108,989,214.51	108,988,812.32
370 METERS	67,858,692.87	
370.1 METERS - SMART GRID 15 YEAR LIFE	7,747,711.12	11,227,123.05
370.2 METERS - SMART GRID 10 YEAR LIFE	1,656,193.96	774,772.01
371 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	3,678,234.46	3,707,277.44
371.21 INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES	412,207.74	412,207.74
371.23 INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION	480,616.52	480,616.52
373 STREET LIGHTING AND SIGNAL SYSTEMS	12,763,153.04	13,259,736.30
<b>TOTAL DISTRIBUTION PLANT</b>	<b>2,053,884,212.11</b>	<b>2,054,184,095.38</b>
<b>GENERAL PLANT</b>		
389.2 LAND RIGHTS	18,077.52	18,077.52
390.1 STRUCTURES AND IMPROVEMENTS		
MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS	18,603,688.77	18,937,879.03
CORPORATE HEADQUARTERS - READING	50,472,178.41	50,994,340.54
LEBANON SERVICE CENTER	5,137,617.45	5,162,858.12
EASTON SERVICE CENTER	4,721,639.99	4,902,023.42
YORK SERVICE CENTER	7,229,718.87	7,245,747.76
TOTAL ACCOUNT 390.1	86,164,843.49	87,242,848.87
390.2 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING		
MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS	4,340,628.36	4,340,628.36
CORPORATE HEADQUARTERS - READING	3,887,250.97	3,887,250.97
LEBANON SERVICE CENTER	1,009,738.85	1,009,738.85
EASTON SERVICE CENTER	1,369,572.59	1,369,572.59
YORK SERVICE CENTER	1,855,578.29	1,855,578.29
TOTAL ACCOUNT 390.2	12,462,769.06	12,462,769.06

**METROPOLITAN EDISON COMPANY  
 ELECTRIC PLANT IN SERVICE  
 AS OF DECEMBER 31**

ACCOUNT (1)	2014 (2)	2015 (3)
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	16,111,561.06	15,588,262.31
391.2 OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES	5,920,633.10	5,920,633.10
391.3 OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	4,266,083.95	4,562,345.59
391.4 OFFICE FURNITURE AND EQUIPMENT - INFORMATION SYSTEMS	2,315,627.48	
391.5 OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	<u>713,151.38</u>	<u>4,043,054.68</u>
TOTAL ACCOUNT 391	29,327,056.97	30,114,295.68
392.3 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	280,401.12	239,384.46
392.4 TRANSPORTATION EQUIPMENT - POLE TRAILERS	801,311.11	801,311.11
392.5 TRANSPORTATION EQUIPMENT - VAN TRAILERS	<u>87,236.99</u>	<u>87,236.99</u>
TOTAL ACCOUNT 392	1,168,949.22	1,127,932.56
393 STORES EQUIPMENT	1,392,477.98	1,371,787.20
394 TOOLS, SHOP AND GARAGE EQUIPMENT	11,568,817.03	11,575,101.13
395 LABORATORY EQUIPMENT	2,957,637.54	2,860,516.25
396 POWER OPERATED EQUIPMENT	738,991.18	738,991.18
397 COMMUNICATION EQUIPMENT	33,038,357.51	31,807,267.02
398 MISCELLANEOUS EQUIPMENT	<u>2,490,473.33</u>	<u>2,394,655.89</u>
TOTAL GENERAL PLANT	<u>181,328,450.83</u>	<u>181,714,242.36</u>
TOTAL DEPRECIABLE PLANT	<u>2,669,861,775.03</u>	<u>2,714,571,971.78</u>
<b>NONDEPRECIABLE</b>		
301 ORGANIZATION	123,507.40	123,507.40
302 FRANCHISES AND CONSENTS	165,168.91	150,604.01
326 ASSET RETIREMENT COSTS TMI # 2	31,256,633.07	31,256,633.07
350.1 LAND	3,429,371.83	3,638,952.94
359.1 ASSET RETIREMENT COSTS TRANSMISSION	4,665.95	4,665.95
374 ASSET RETIREMENT COSTS DISTRIBUTION	37,210.26	37,210.26
360.1 LAND	3,204,876.31	3,080,351.68
389.1 LAND	2,672,807.80	2,672,807.80
390.3 BUILDING LEASEHOLDS	16,753.91	16,753.91
392 TRANSPORTATION EQUIPMENT - CAPITAL LEASE RBS VEHICLES	19,978,613.83	19,978,613.83
397.1 COMMUNICATION EQUIPMENT - MACRO SITES	4,118,170.95	
399 ASSET RETIREMENT COSTS GENERAL BUILDINGS	<u>105,951.28</u>	<u>105,951.28</u>
TOTAL NONDEPRECIABLE PLANT	<u>65,113,731.50</u>	<u>61,066,052.13</u>
TOTAL ELECTRIC PLANT	<u>2,734,975,506.53</u>	<u>2,775,638,023.91</u>



METROPOLITAN EDISON 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:

Met-Ed Exhibit JJS-14 Attachment A provides Metropolitan Edison 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 Met-Ed Exhibit JJS-10 Attachments A and B.



**METROPOLITAN EDISON COMPANY  
 ACCUMULATED DEPRECIATION AND AMORTIZATION  
 AS OF DECEMBER 31**

ACCOUNT (1)	2014 (2)	2015 (3)
<b>ELECTRIC PLANT</b>		
<b>INTANGIBLE PLANT</b>		
303 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	23,458,524	26,120,022
303.3 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT ENTERPRISE	621,985	621,985
303.6 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	8,047,879	8,047,879
303.9 MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE		1,139,144
<b>TOTAL INTANGIBLE PLANT</b>	<b>32,128,388</b>	<b>35,929,030</b>
<b>TRANSMISSION PLANT</b>		
350.2 LAND RIGHTS	11,846,717	12,305,040
352 STRUCTURES AND IMPROVEMENTS	2,814,855	2,913,636
353 STATION EQUIPMENT	56,046,565	57,578,008
354 TOWERS AND FIXTURES	27,091,149	27,436,076
355 POLES AND FIXTURES	18,181,534	18,684,640
356 OVERHEAD CONDUCTORS AND DEVICES	29,938,075	30,454,797
356.1 CLEARING COSTS AND RIGHTS OF WAY	3,815,105	4,036,656
358 UNDERGROUND CONDUCTORS AND DEVICES	94,955	133,513
359 ROADS AND TRAILS	529,267	503,229
<b>TOTAL TRANSMISSION PLANT</b>	<b>150,358,221</b>	<b>154,045,596</b>
<b>DISTRIBUTION PLANT</b>		
360.2 LAND RIGHTS	14,459,429	14,806,228
361 STRUCTURES AND IMPROVEMENTS	6,172,379	6,347,085
362 STATION EQUIPMENT	71,510,711	74,519,367
364 POLES, TOWERS AND FIXTURES	106,706,274	111,673,498
365 OVERHEAD CONDUCTORS AND DEVICES	76,598,744	79,158,051
365.1 CLEARING COSTS AND RIGHTS OF WAY	18,463,998	20,427,809
366 UNDERGROUND CONDUIT	11,233,501	11,724,242
367 UNDERGROUND CONDUCTORS AND DEVICES	69,624,228	72,480,464
368 LINE TRANSFORMERS	129,486,810	137,408,262
369 OVERHEAD SERVICES	18,941,484	20,250,030
369.1 UNDERGROUND SERVICES	48,161,253	49,819,441
370 METERS	13,766,749	
370.1 METERS - SMART GRID 15 YEAR LIFE	183,288	684,185
370.2 METERS - SMART GRID 10 YEAR LIFE	0	0
371 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	1,923,494	1,946,624
371.21 INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES	312,269	321,544
371.23 INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION	276,708	276,708
373 STREET LIGHTING AND SIGNAL SYSTEMS	3,025,268	3,316,570
<b>TOTAL DISTRIBUTION PLANT</b>	<b>590,846,588</b>	<b>605,160,108</b>
<b>GENERAL PLANT</b>		
389.2 LAND RIGHTS	15,505	15,593
390.1 STRUCTURES AND IMPROVEMENTS		
MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS	8,097,757	8,837,677
CORPORATE HEADQUARTERS - READING	25,963,702	26,412,083
LEBANON SERVICE CENTER	3,291,611	3,626,048
EASTON SERVICE CENTER	4,087,204	4,278,369
YORK SERVICE CENTER	4,130,278	4,535,418
<b>TOTAL ACCOUNT 390.1</b>	<b>45,570,553</b>	<b>47,689,595</b>

METROPOLITAN EDISON 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	2,955,225	3,064,606
CORPORATE HEADQUARTERS - READING	1,778,646	2,070,207
LEBANON SERVICE CENTER	811,059	760,668
EASTON SERVICE CENTER	960,836	1,093,642
YORK SERVICE CENTER	1,178,270	1,113,867
TOTAL ACCOUNT 390.2	7,684,036	8,102,990
391		
OFFICE FURNITURE AND EQUIPMENT - FURNITURE	14,612,837	14,290,385
391.2 OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES	5,920,633	5,920,633
391.3 OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	1,748,975	1,761,423
391.4 OFFICE FURNITURE AND EQUIPMENT - INFORMATION SYSTEMS	(2,719)	
391.5 OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	358,547	732,828
TOTAL ACCOUNT 391	22,638,274	22,705,269
392.3		
TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	134,314	115,711
392.4 TRANSPORTATION EQUIPMENT - POLE TRAILERS	471,545	491,829
392.5 TRANSPORTATION EQUIPMENT - VAN TRAILERS	79,582	80,350
TOTAL ACCOUNT 392	685,442	687,889
393		
STORES EQUIPMENT	1,389,945	1,369,532
394 TOOLS, SHOP AND GARAGE EQUIPMENT	6,723,937	6,739,636
395 LABORATORY EQUIPMENT	2,957,640	2,860,513
396 POWER OPERATED EQUIPMENT	612,298	616,954
397 COMMUNICATION EQUIPMENT	22,839,830	21,773,267
398 MISCELLANEOUS EQUIPMENT	2,440,632	2,348,998
TOTAL GENERAL PLANT	113,558,091	114,910,236
TOTAL DEPRECIABLE PLANT	886,891,288	910,044,971
<b>NONDEPRECIABLE</b>		
301		
ORGANIZATION		
302 FRANCHISES AND CONSENTS		(14,565)
326 ASSET RETIREMENT COSTS TMI # 2	31,256,633	31,256,633
350.1 LAND	7,848	5,089
359.1 ASSET RETIREMENT COSTS TRANSMISSION	2,692	2,796
374 ASSET RETIREMENT COSTS DISTRIBUTION	22,000	22,759
360.1 LAND		2,759
389.1 LAND		
390.3 BUILDING LEASEHOLDS	4,922	5,759
392 TRANSPORTATION EQUIPMENT - CAPITAL LEASE RBS VEHICLES	5,914,797	8,972,864
397.1 COMMUNICATION EQUIPMENT - MACRO SITES	1,083,729	
399 ASSET RETIREMENT COSTS GENERAL BUILDINGS	49,682	51,548
TOTAL NONDEPRECIABLE PLANT	38,342,302	40,305,642
TOTAL ELECTRIC PLANT	925,233,590	950,350,613