

# FirstEnergy Service Company Cost Allocation Manual

## II. DESCRIPTION OF SERVICES

### OVERVIEW

This section provides a description of all services provided by FirstEnergy Service Company departments along with the cost allocation formulae. All products and services are supported through Service Level Standards as negotiated between the providing and customer affiliate entities.

### ADMINISTRATIVE SERVICES

**Provide Administrative Support Services:** Provides services in production printing, document imaging, graphic services, food services, corporate mailroom and corporate courier.

**Provide Records Management Services:** Provides services in records storage, records retrieval, records retention, records planning and engineering records.

**Provide Business Services:** Provides services in convenience copiers, fax machines, pagers, printers, and business information center.

### BUSINESS DEVELOPMENT

**Mergers and Acquisitions Support:** Support, evaluate and assist in the management of merger, asset acquisition and asset disposition activities.

**Internal Consulting:** Perform strategic analysis/business fit, and economic analysis. Provide integration and transitional management services as needed.

### CALL CENTER

**Field All Inbound Regulated Calls:** Field calls related to billing, credit, new service, service order completion, outages, and other miscellaneous activities.

**Field All Inbound Unregulated Calls:** Field calls related to billing, credit, new service, service order completion, outages, and other miscellaneous activities.

### CLAIMS

**Process Receivable Claims:** Provide management, supervision, and performance of tasks associated with the resolution and chargeback of receivable claims.

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**Provide Corporate Support:** Claims support in evaluating claims, and procuring appropriate external/internal legal resources.

### COMMUNICATIONS

**Public Relations:** Provides services in media relations, financial communications, annual reports, executive presentation, public relations counsel, corporate writing, internet support and special projects.

**Employee Communications:** Provides services with update, retirees, satellite broadcast, human resource-related communications and special projects.

**Production:** Provides services related to display, photography, Corporate ID, video and employee merchandise.

**Sponsorship:** Provides services related to sports marketing, university support and special projects.

**Non-Utility Advertising:** Provides services related to broadcast/print, collateral, direct mail, internet/intranet, display/merchandise, yellow/white pages, production/agency support and special projects.

**Utility Advertising:** Provides services related to TV, radio, print, outdoors, Internet/Intranet, special projects, production, agency support and creative media placement.

**Utility Bill Inserts:** Provides services developing regulated bill service to Ohio, Pennsylvania and New Jersey.

**Utility - Yellow / White Pages:** Provides services with regulated yellow/white pages.

**Utility: Research:** Provides research services.

**Ohio Consumer Education:** Provides services related to Ohio Consumer Education statewide and locally.

**Ohio Deregulation Education:** Provides service related to Deregulation Education.

### CONTROLLERS

**Accounting Research:** Provide accounting research and consulting to ensure compliance with existing and proposed financial reporting, and regulatory accounting requirements.

**Accounts Payable:** Nonpayroll corporate disbursement services including account distribution to the general ledger. Resolve problems associated with invoice processing and maintain the accounts payable system.

**Billing Services:** Prepare non-retail electric billings.

**Infrastructure and Corporate Reporting, Accounting and Budgeting:** Prepare Corporate Sustaining reports, subsidiary accounting and corporate budgeting, which includes reporting and support of the ledger, property records and SAP system.

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**Due Diligence:** Assist value centers to determine whether proposed business acquisitions/combinations and similar transactions are desirable from a financial perspective; extensive review/analysis following preliminary review and firm intent to proceed with transaction through commitment and closing phases.

**Value Center Accounting and Budgeting:** Maintain the property accounting system and provide value center accounting such as management reporting.

**Property Record Maintenance:** Maintain corporate continuing property records.

**Tax Consulting and Research:** Conduct tax research and tax consulting to assure compliance with statutes, while evaluating alternative tax strategies within the constraints of regulations that provide additional shareholder value to the company. In addition, provide tax-consulting advice to the value centers on tax compliance and reporting issues, which includes business “start-up” support to organizations requiring assistance.

**Tax Compliance:** Prepare and process all schedules and information associated with corporate and subsidiary tax returns, audits, and tax litigation, assuring compliance with tax regulations and statutes.

### **CORPORATE**

**Investor Services:** Perform recordkeeping, transfer agent, registrar, paying agent, reinvestment plan administration and other services for shareholders stock administration.

**Board of Directors Support:** Support and administration of Board of Directors meetings and director compensation.

**Annual Meeting Coordination:** Coordinate the Annual Meeting of Shareholders, including the preparation and mailing of proxy materials and annual reports and the tabulation of proxies.

**Indenture Compliance:** Administer the company’s indentures.

### **CORPORATE AFFAIRS AND COMMUNITY INVOLVEMENT**

**Corporate Affairs Activities:** Provide administrative support through oversight of the business practices and planning and implementation of staff, senior management and related meetings. Serves as community liaison.

**Direct Community Involvement Initiatives:** Provides direction in employee volunteerism, supports viable community partnerships and educational initiatives.

**Energy Efficiency Programs:** Directing and coordinating Ohio Weatherization and Energy Efficiency Programs for Low Income Customers.

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**Community Initiatives Consulting Services:** Consults to regional operations and other business units and client managers for the various community programs.

**Contributions Management:** Directs, coordinates, monitors, and manages contributions.

### CREDIT MANAGEMENT

**Credit Analysis and Supporting Functions:** Provide detailed written credit analysis issuing recommendations on counter party creditworthiness and assigning credit limits.

**Credit Policies and Procedures:** Develop and support credit policies and procedures for managing credit risk. Implement and support standardized credit approval processes.

**Credit Management Information System:** Develop and support credit management reports and calculate credit exposure on a corporate wide basis.

### CUSTOMER SERVICE

**Supplier Services:** Provide customer services support to electric generation suppliers, administer and maintain Electronic Data Interface (EDI) functions and invoice suppliers.

**Regulatory Interface and Process Improvement:** Supplier liaison to ensure Customer Choice requirements and develop and execute plans to improve supplier services processes.

**Market Support Generation (MSG) Administration:** Administer and support MSG supplier functions.

**Regulatory Interface and Process Improvement - Regulatory:** Respond to regulatory complaints from customers and develop and execute plans to improve regulatory compliance processes.

**Compliance:** Work with regions to communicate and ensure regulatory requirements.

**Power Billing:** Provide billing functions for large commercial/industrial contract customers.

**Revenue Reporting:** Perform and manage revenue reporting functions.

**Billing Exception Processing:** Process billing exceptions.

**Remittance Processing:** Process customer payments and deposit funds.

**Human Services:** Coordinate and administer the various social services programs.

**Arrears Management/Outsourcing Services Incorporated (OSI) Administration:** Coordinate and perform arrears, credit and bankruptcy functions. Manage outside collections agencies' performance and OSI credit activities.

**Revenue Protection Administration:** Perform revenue reporting and compliance functions.

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**Metrics and Budget/ Customer Satisfaction Measurement:** Manage Customer Services and Call Center Departments' budgets and measure performance and customer satisfaction results.

**Policy/Procedures Development and Documentation:** Develop, document and communicate Customer Services policies and procedures.

**Bill Administration/ Forms Administration:** Design standardized customer bills, envelopes, and forms.

**Meter Reading Support:** Coordinate Meter Reading schedules and routing activities.

**Customer Information System (CIS) Control:** Operate and maintain CIS.

### **ECONOMIC DEVELOPMENT**

**Economic Development Services:** Foster economic development to encourage capital investment in FirstEnergy's service areas.

### **ENTERPRISE RISK MANAGEMENT**

**General Risk Management:** Develop and maintain an enterprise risk management system.

### **EXECUTIVE**

**Executive Management:** Consultation and services in management and administration of all aspects of the business.

### **FIRSTENERGY TECHNOLOGIES**

**Strategic Technologies:** Develop, support and implement EPRI programs, industry initiatives, research and development programs collaboratives and activities with universities, labs and the Department of Energy.

**New Technology Assessment:** Perform assessment activities for strategic technology pilots, technology assessments, marketing tests, customer pilots and due diligence reviews.

**Technical Application and Product Innovation:** Develop, analyze and support strategic alliances, joint ventures, strategic startups, direct investments and portfolio initiatives.

**New Technology and Product Market Deployment:** Develop, support and implement the following initiatives: tailored solutions with existing products, commercial packages, operational efficiencies and business area solutions.

**Demand Response Initiatives:** Provide support for corporate demand response initiatives.

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**Renewable Energy Program and Strategy:** Provide support for various corporate and regulatory initiatives to develop and implement renewable energy programs and products.

**Regulated Programs and Services:** Develop, support and implement programs and strategies to meet corporate initiatives and regulatory mandates and commitments related to Comprehensive Resource Assessment (CRA), customer end-use technology, distributed generation and load management.

**Project Implementation Management Services:** Develop and implement end-use and distributed generation technology-based products and services.

### GOVERNMENTAL AFFAIRS

**Federal Governmental Affairs Support:** Activities associated with developing and maintaining relationships with federal government institutions; includes lobbying, and other support activities.

**State Governmental Affairs Support:** Activities associated with developing and maintaining relationships with state government institutions; includes lobbying, and other support activities.

### HUMAN RESOURCES

**Manage Employee Executive Compensation and Benefits:** Provide management and supervision for employee and executive compensation and benefits.

**Manage Workers Compensation and Disability Management:** Provide management and supervision for workers compensation and disability programs.

**Provide and Coordinate Human Resources Training:** Design, prepare and conduct training.

**Provide Employment Services:** Provide staffing, relocation and employment expertise.

**Provide HRIS Services:** Provide and maintain Human Resources information.

**Provide Diversity Management Services:** Manage Affirmative Action programs, provide EEO/AA consulting services, and respond to charges.

**Manage/ Administer Medical Services and Wellness Programs:** Establish compliance, develop, implement, and administer medical and wellness programs.

### INDUSTRIAL RELATIONS

**Provide Labor Contract Negotiations:** Provide contract negotiation services for all labor agreements.

**Provide Labor Consulting Services:** Provide labor consulting services.

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**Manage/Administer Safety Programs:** Develop, implement and administer occupational safety programs.

### **INFORMATION TECHNOLOGY**

**Application Development:** Create new or enhance existing applications; including analysis, design coding, testing, system integration, and implementation, as well as any required technical writing or project manual development.

**Development Supervision and Tool Support:** Supervision of application development employees and the support of development software tools.

**Server Support (Unix, SAP):** Create and support the network and server infrastructure to accommodate Unix and SAP client server applications.

**Client Server Storage Support:** Support of storage requirements for all server applications.

**Server Support (Intel):** Create and support the network and server infrastructure to accommodate windows and NT client server applications.

**Mainframe Processing and Storage Support:** Execute mainframe applications, including an appropriate portion of support, started tasks, mainframe backups and microfiche services.

**Desktop support:** Help desk email and end-user tools, remote access, repair services, and general workstation support.

**Network Support:** Includes E-mail, network access, client server access, mainframe access, internet access and intranet access.

**Inserting Services:** Provide document bursting, inserting and mailing.

**Printing Services:** Provide mainframe and client server printing services at the data center.

**Technical Consulting:** Provide consulting support to departments and end-users to enable them to leverage their IT capabilities. Provide advice and consultation regarding desktop setups and configurations.

**Training:** Provide IT training.

**Business Application Support:** Support business application related software licenses and/or hardware maintenance provided by an outside vendor.

**Data Security:** Disaster recovery and data security services.

**Project Management Office:** Oversee technology projects through benefit.

**Provide Telecommunication Services:** Provide telecommunication services and equipment.

**Portal Support:** Support the infrastructure to accommodate internet and intranet application access.

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## INSURANCE SERVICES

**Insurance Policies:** Manage and support insurance policies for all the business units.

**Loss Control Services:** Manage and support property inspections to prevent losses.

**Surety Bonds:** Manage and support Surety Bonds.

**Risk Transfer and Risk Mitigation Services:** Manage and support risk transfer and risk mitigation services.

**Ancillary Coverages:** Manage and support ancillary coverages.

## INTERNAL AUDIT

**Audit Services:** Perform the following internal audit services based on risk levels and / or requests: financial, performance analysis, safeguarding of assets, computer- related and fraud investigations.

## INVESTMENT MANAGEMENT

**Qualified and Non-qualified Pension and Savings Plan:** Establish and implement investment policy and asset allocation strategy and monitor investment performance.

**FirstEnergy Foundation:** Establish and implement investment policy and asset allocation strategy and monitor investment performance.

**Voluntary Employee Benefit Association (VEBA) Trust:** Establish and implement investment policy and asset allocation strategy and monitor investment performance.

**Nuclear Decommissioning:** Establish and implement investment policy and asset allocation strategy and monitor investment performance.

**Non-Utility Generator Trust:** Establish and implement investment policy and asset allocation strategy and monitor investment performance.

**Spent Nuclear Fuel:** Establish and implement investment policy and asset allocation strategy and monitor investment performance.

**Low-Income Housing Tax Credit Partnership:** Establish and implement investment policy and asset allocation strategy and monitor investment performance.

## INVESTOR RELATIONS

**Investor Information:** Compile and communicate information to investors.



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**Investor Education:** Target and educate potential investors to promote FirstEnergy's valuation characteristics and business strategy.

**Regulations Compliance:** Ensure compliance with SEC Fair Disclosure regulations.

**FirstEnergy Management Education:** Provide education to management of business concerns and valuation issues of analyst/investors .

**FirstEnergy Employee Education:** Actively promote understanding of financial and investor relations' issues.

### **LEGAL**

**Provide Governmental Affairs Support:** Activities associated with developing and maintaining relationships with government institutions; includes lobbying, litigation, and other support activities.

**Nuclear Legal Consultation and Case Management:** Provide legal advice for federal and state nuclear matters.

**Human Resources Legal Consultation and Case Management:** Provide legal advice for human resource matters (including workers compensation, union negotiations, arbitrations, class action lawsuits, etc.).

**Employee Benefits Legal Consultation and Case Management:** Provide legal advice for employee benefits matters (including health and welfare benefits, tax-qualified and non-tax qualified benefit plans and programs, pension administration, etc.).

**Tax Legal Consultation and Case Management:** Provide legal advice for tax matters including federal, state and local tax matters (land tax, sales & use tax, IRS, etc.).

**Bankruptcy Legal Consultation and Case Management:** Provide legal advice for bankruptcy matters.

**International Legal Consultation and Case Management:** Provide legal advice for international matters— contract negotiations, sale/lease agreements.

**Non-Utility Legal Consultation and Case Management:** Provide legal advice on federal and state matters to Non-Utility Subsidiaries.

**Regulatory Legal Consultation and Case Management:** Provide legal advice for federal and state regulatory matters.

**Environmental Legal Consultation and Case Management:** Provide legal advice for environmental matters (other than PCB – related matters) - federal (EPA) and state (EPA), regulatory/legislative compliance issues.

**PCB Environmental Legal Consultation and Case Management:** Provide legal advice for PCB-related matters - federal (EPA) and state (EPA), regulatory/legislative compliance issues.

**Real Estate Legal Consultation and Case Management:** Provide legal advice for real estate matters.

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**Corporate Legal Consultation and Case Management:** Provide legal advice for general corporate and transactional matters (including SEC filings, Board of Directors matters, PUHCA, Financings, Securities Matters, Intellectual Property, Technology, General Counsel matters, etc.).

**Claims Legal Consultation and Case Management:** Provide legal advice for Claims matters.

### PERFORMANCE PLANNING

**Performance Planning Services:** Develop, support and execute performance planning services.

### RATES AND REGULATORY AFFAIRS

**Regulatory Activities and Consulting:** Manage regulatory activities and interfaces, including tariff development and interpretation. Monitor and participate in regulatory affairs at the local, state and federal levels.

**Customer Pricing and Contracting:** Develop pricing programs for regulated electric service for retail and wholesale customers, including “unbundled” costs and prices for generation, transmission and distribution service and support justification to regulators. Provide support in developing pricing for special-purpose customer programs and non-regulated energy services (e.g. prepayment, economic development, interruptible load, conjunctive-billing electric service programs).

**Billing Support:** Provide assistance calculating customer (external and internal) invoices and operate and maintain systems to render, collect and account for these invoices.

**Sales and Load Forecasting:** Develop short-term and long-term sales forecast, peak load projections and customer counts.

### REAL ESTATE

**Facilities Management:** Management and maintenance of office facilities.

**Facilities Planning and Project Management:** Manage office design services, furniture, project management and other capital improvements.

**Management of Real Estate Assets:** Support internal and external inquiries regarding the acquisition, divestiture and management of real estate assets.

**Manage/Administer Security Programs:** Administer physical security, special investigations, security audits, security consultation and contract guard services.

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### SUPPLY CHAIN

**Strategic Planning, Demand Management and Procurement Projects:** Provide assistance in materials and services planning (demand management) and performs special procurement projects.

**Goods and Services Procurement:** Procure material, equipment and contractor services. Establish, manage and administer programs, which allow internal customers to obtain goods without having to process the need through Procurement. Develop specifications, construction standards, schedules, and bills of materials.

**Materials Management Support:** Maintain the computerized purchasing and materials management systems, and material related modules; maintain and/or modify select management reports. Analyze Supply Chain processes and measure performance. Monitor and forecast demand to ensure a continuous supply of materials.

**Investment Recovery Projects:** Develop and implement plans for disposition of surplus assets.

**Process, Refurbish and Sell Materials:** Perform recovery processing, investment recovery processing, refurbishing and selling materials.

**Provide Warehousing Services - Non-nuclear:** Receive and place material into stock, insure quality requirements are met at receipt, maintain inventory counts, and update information systems. Fill customer requests for material from stock.

**Provide Warehousing Services –Nuclear:** Receive and place material into stock, insure quality requirements are met at receipt, maintain inventory counts, and update information systems. Fill customer requests for material from stock.

**Warehousing Space Charge:** Provide warehousing space to internal customers.

### TECHNOLOGY & SUPPORT SERVICES

**Provide Network Services:** Provide internal network services.

**MAINTAIN Wireless Cell Sites and Fiber Optics Network:** Maintain internal wireless cell sites and fiber optic network; provide engineering, procurement, and installation services.

### TRANSMISSION & DISTRIBUTION TECHNICAL SERVICES

**Forestry:** Provide forestry services.

**Distribution Reliability and Asset Records:** Services include Joint User contracts, public works coordination, reliability reporting to regions and Public Utility Commissions, mutual assistance coordination, PowerOn support, cable locate ticket screening and tariff support.

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**Design Standards:** Services include line material and construction standards, distribution line and underground maintenance practices and support, new business process support, and service practices.

**Substation Services Support:** Services include Substation maintenance plan coordination, practices and support, mobile substation administration and planning, and environmental compliance support.

**Equipment Repair/Testing Services:** Services include the maintenance, installation, maintenance, testing and repair of utility equipment.

**Fleet Services:** Develop fleet strategy, and perform fleet maintenance practices and support.

**Financial Services:** Identify revenue enhancements and cost reductions.

**Substation Design and Transmission-Line Maintenance Support:** Perform substation and transmission line design and project management and transmission line and substation design and material standards, right-of-way and survey services, transmission line maintenance plan coordination, practices and support, FAA activity coordination.

**Planning and Protection:** Perform planning and protection support for subtransmission system and overall radial system capacity planning overview, and interconnection coordination for distributed technology applications on distribution system.

**Capital Budget and Equipment Support:** Capital budget development and support, and major equipment specifications and procurement/repair activities for major equipment.

## TREASURY

**Capital Structure Management and Administration:** Perform all activities related to acquiring capital and establish and administer funding, legal documentation, and record-keeping activities associated with finance programs .

**Corporate Funds Management:** Plan, manage, and operate the corporate “cash-flow-cycle.”

**Corporate Forecasting:** Provide regulatory support, strategy support, financial modeling and forecasting, financial and economic analysis and development of annual corporate KPI target.

**Capital Project Evaluation and Support:** Provide analytical support in the areas of financing, profitability, capital structure and cash flow.

**Investor Relations Activities:** Provide institutional and retail security holder, buy and sell-side analysts, rating agencies, and other key members of the financial community with qualitative and quantitative information.

## WORKFORCE DEVELOPMENT

**Transmission and Distribution Skills Training:** Develop and facilitate technical and safety training for workers associated with distribution activities, including line, substation, meter, fleet, warehouse, field

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engineering, and dispatch. Provide support through equipment evaluation, training analyses, job assessments, and project coordination.

**Customer Service Skills Training:** Develop and facilitate skills training for customer service groups.

**External Learning Opportunities Through the Power Systems Institute:** Develop educational partnerships with colleges to offer two-year degrees in electric utility technology.

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## III. CORPORATE ORGANIZATION

This section summarizes and describes the subsidiaries and entities comprising the FE Corporation

### OVERVIEW

FirstEnergy Corp. is a registered holding company headquartered in Akron, Ohio. Its seven electric utility operating companies comprise the nation's 4th largest investor-owned electric system, serving 4.3 million customers within 36,100 square miles of Ohio, Pennsylvania and New Jersey.

With \$12.2 billion in annual revenues and more than \$38 billion in assets, FirstEnergy Corp. operates 16 power plants that produce more than 13,000 megawatts of electricity. In addition, the Company has some 135,000 miles of transmission and distribution lines, and 103 interconnections with 14 regional electric systems. Annually, FirstEnergy sells approximately 123 million megawatt-hours of electricity.<sup>2</sup>

### A. UTILITY OPERATIONS

FirstEnergy directly owns all of the issued and outstanding voting securities of “Ohio Edison Company”, “American Transmission Systems, Incorporated”, “The Cleveland Electric Illuminating Company” and “The Toledo Edison Company”, Jersey Central Power & Light (“JCP&L”), Metropolitan Edison (“Met-Ed”), Pennsylvania Electric (“Penelec”) and indirectly owns Pennsylvania Power Company “Penn Power” York Haven Power Company and Waverly Electric Company. These companies are all “public-utility companies” as defined in the Act.

#### Ohio Edison

Ohio Edison engages in the generation, distribution and sale of electric energy to approximately 939,301 customers within a 7,500-square-mile area of central and northeastern Ohio.

#### Penn Power

Ohio Edison owns all of the issued and outstanding voting securities of Penn Power, an electric public utility organized under Pennsylvania law in 1930. Penn Power is also authorized to do business and owns property in Ohio. Penn Power furnishes electric service to approximately 140,545 customers in a 1,500-square-mile area of western Pennsylvania.

#### Cleveland Electric

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<sup>2</sup> For more detailed information refer to the FirstEnergy Internal Web Page, “Corporate References” Section under Reference: <http://watt/cgi-bin/feiw/feiw.cgi>

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Cleveland Electric is engaged primarily in the generation, distribution and sale of electric energy to approximately 703,798 customers in an area of approximately 1,700 square miles in northeastern Ohio, including the City of Cleveland. Cleveland Electric has ownership interests in certain generating facilities located in the Commonwealth of Pennsylvania. Cleveland Electric also engages in the sale, purchase and interchange of electric energy with other electric companies.

### Toledo Edison

Toledo Edison is a public utility engaged primarily in the distribution and sale of electric energy to approximately 300,809 customers in an area of approximately 2,500 square miles in northwestern Ohio, including the City of Toledo. Toledo Edison owns directly 4% of the issued and outstanding voting securities of OVEC.

### ATSI

ATSI owns and operates certain major, high-voltage transmission facilities, which consist of approximately 7,100 circuit miles (5,752 “pole” miles) of transmission lines with voltages of 345 kV and 138 kV (the “Bulk Transmission System”) and 69 kV (the “Area Transmission System,” and together with the Bulk Transmission System, the “Transmission System”). ATSI is the control area operator for the FirstEnergy system in Ohio. The Transmission System services over 2.2 million customers in a 13,200 square mile area in northern and central Ohio and western Pennsylvania. The Transmission Systems of Penelec, Met-Ed, and JCP&L are operated separately in PJM.

### JCP&L

JCP&L was organized under New Jersey law in 1925. JCP&L is engaged in the sale, purchase, transmission and distribution of electric power to 1,016,650 customers, as of May 31, 2001, located within 13 countries and 236 municipalities in northern, western, and east central New Jersey.

### Penelec

Penelec was organized under Pennsylvania law in 1919. Penelec is engaged in the sale, purchase, transmission and distribution of electric power 577,000 customers, as of June 30, 2001, in approximately 31 counties in northern and central Pennsylvania. Waverly Electric Penelec also provides retail electric service to approximately 3, 741 customers, as of May 31, 2001, in Waverly, New York, served by Waverly Electric, a direct subsidiary of Penelec. Waverly Electric’s revenues account for less than 1% of Penelec’s total operating revenue.

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### Met-Ed

Met-Ed was organized under Pennsylvania law in 1922. Met-Ed is engaged in the sale, purchase, transmission and distribution of electric power to 497, 609 customers, as of May 31, 2001, in approximately 14 counties in central and eastern Pennsylvania.

## **B. NON-UTILITY SUBSIDIARIES AND AFFILIATES**

### FIRSTENERGY SOLUTIONS CORP.

Offers energy-related products and services on a national basis. One subsidiary, FirstEnergy Generation Corp., is an exempt wholesale generator which operates the Ohio Edison, Cleveland Electric Illuminating, and Toledo Edison non-nuclear generating plants and sells all output of the plants at wholesale to FirstEnergy Solutions, FE Generation also owns 500 mWh combustion turbines at Richland, West Lorain and Sumptner, Michigan.

### FIRSTENERGY FACILITIES SERVICES GROUP, LLC

Holding Company for 13 HVAC businesses.

### FIRSTENERGY NUCLEAR OPERATING COMPANY (FENOC)

FENOC operates the Davis-Besse, Perry and Beaver Valley power plants.

### GPU CAPITAL and GPU ELECTRIC

GPU Capital was organized under Delaware law in 1998 and owns all of the stock of GPU Electric, Inc. ("GPU Electric"), a Delaware corporation formed in 1994. GPU Capital and GPU Electric and their subsidiaries (collectively referred to as the "GPU Electric Group") own, operate and fund the acquisition of electric and gas transmission and distribution businesses in the United Kingdom and Argentina.

The GPU Electric Group indirectly owns 20.1% of Aquila Sterling Holdings LLC, which through its Midland Electricity plc an electric distribution company in the United Kingdom serves approximately five million residents. Though its ownership in Midlands, the GPU Electric Group also has ownership interests in operating generating facilities located in foreign countries totaling 4,244 MW (of which the GPU Electric Group's equity interest represents 1,163 MW) of the capacity. The GPU Electric Group also owns three electric distribution companies in Argentina, which serves approximately 335,000 customers

### GPU POWER

GPU Power and its subsidiaries develop, own and operate generation facilities outside the United States. GPU Power has ownership interests in operating generation facilities located in foreign countries totaling 1,229 MW (of which GPU Power's equity interests represent 358 MW) of capacity.



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### GPU TELCOM

GPU Telcom is an ETC under Section 34 of the 1935 Act and is engaged in telecommunications-related businesses.

### GPUDH

GPUDH is an energy-related company under Rule 58 under the 1935 Act.

### MYR

MYR is an infrastructure service company which, together with its subsidiaries, builds and maintains power lines and electric systems for electric utilities, telecommunications companies and industrial and commercial facilities.

### GPU NUCLEAR

GPU Nuclear was organized under New Jersey law in 1980. It administers the maintenance of Three Mile Island Unit No.2 and the decommissioning of the SNES, neither of which is operational

### FIRSTENERGY SERVICE COMPANY

FE SERVICE COMPANY, a wholly-owned subsidiary of FirstEnergy Corp., was incorporated in 2001 under the laws of the State of Ohio. FE SERVICE COMPANY is the service company for the FirstEnergy system and provides a variety of administrative, management, engineering, construction, environmental and support services. FE SERVICE COMPANY provides its services to the FirstEnergy group of companies at cost, pursuant to service agreements approved by the SEC under PUHCA.

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### **C. OTHER BUSINESS OPERATIONS**

#### FIRSTENERGY PROPERTIES, INC.

Manages non-utility properties.

#### FIRSTENERGY VENTURES CORP.

Acts as a holding company for unregulated enterprises and business ventures.

#### MARBEL ENERGY CORPORATION

Owns interests in crude oil and natural gas production, as well as natural gas distribution and transmission facilities. Marbel's subsidiaries include Marbel HoldCo, Inc., a holding company which has a 50% ownership in Great Lakes Energy Partners, LLC, an oil and natural gas exploration and production venture and Northeast Ohio Operating Companies, Inc. which has as a subsidiary Northeast Ohio Natural Gas Corp. (Ohio Corporation), a pipeline installation company.

#### FIRSTENERGY SECURITIES TRANSFER COMPANY

Acts as transfer agent and registrar for the securities of FirstEnergy and its subsidiaries.

#### FELHC, Inc.

Serves as licensee on all FCC radio licenses for the FirstEnergy companies.

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### TRANSACTIONS PROVIDED BY FE SERVICE COMPANY TO AFFILIATES

Product or Service	Description	Frequency	Recipient
<b>Administrative Services</b>			
Provide Administrative Support Services	Provides services in production printing, document imaging, graphic services, food services, corporate mailroom and corporate courier.	Ongoing	All
Provide Records Management Services	Provides services in records storage, records retrieval, records retention, records planning and engineering records.	Ongoing	All
Provide Business Services	Provides services in convenience copiers, fax machines, pagers, printers, and business information center.	Ongoing	All
<b>Business Development</b>			
Mergers and Acquisitions Support	Support, evaluate and assist in the management of merger, asset acquisition and asset disposition activities.	Infrequent	Corporate
Internal Consulting	Perform strategic analysis/business fit, and economic analysis. Provide integration and transitional management services as needed.	Frequent	Corporate
<b>Call Center</b>			
Field all Inbound Regulated Calls	Field calls related to billing, credit, new service, service order completion, outages, and other miscellaneous activities.	Ongoing	Regulated
Field all Inbound Unregulated Calls	Field calls related to billing, credit, new service, service order completion, outages, and other miscellaneous activities.	Ongoing	Non-Regulated
<b>Claims</b>			
Process Receivable Claims	Provide management, supervision, and performance of tasks associated with the resolution and chargeback of receivable claims.	Ongoing	All

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Provide Corporate Support	Claims support in evaluating claims, and procuring appropriate external/internal legal resources.	Ongoing	All
<b>Communications</b>			
Sponsorship	Provides services related to sports marketing, university support and special projects.	Ongoing	All
Production	Provides services related to display, photography, Corporate ID, video and employee merchandise.	Ongoing	All
Utility – Yellow / White Pages	Provides services with regulated yellow/white pages.	Ongoing	Regulated
Utility - Research	Provides research services.	Ongoing	Regulated
Employee Communications	Provides services with update, retirees, satellite broadcast, human resource-related communications and special projects.	Ongoing	All
Public Relations	Provides services in media relations, financial communications, annual reports, executive presentation, public relations counsel, corporate writing, internet support and special projects.	Ongoing	All
Utility Bill Inserts	Provides services developing regulated bill service to Ohio, Pennsylvania and New Jersey.	Ongoing	Regulated
Utility Advertising	Provides services related to TV, radio, print, outdoors, Internet/Intranet, special projects, production, agency support and creative media placement.	Ongoing	Regulated
Non-Utility Advertising	Provides services related to broadcast/print, collateral, direct mail, internet/intranet, display/merchandise, yellow/white pages, production/agency support and special projects.	Ongoing	Non-Regulated, Corporate
Ohio Consumer Education	Provides services related to Ohio Consumer Education statewide and locally.	Ongoing	Regulated

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Ohio Deregulation Education	Provides service related to Deregulation Education.	Ongoing	All
<b>Controllers</b>			
Accounting Research	Provide accounting research and consulting to ensure compliance with existing and proposed financial reporting, and regulatory accounting requirements.	Ongoing	All
Accounts Payable	Nonpayroll corporate disbursement services including account distribution to the general ledger. Resolve problems associated with invoice processing and maintain the accounts payable system.	Ongoing	All
Billing Services	Prepare non-retail electric billings.	Ongoing	All
Infrastructure & Corporate Reporting, Accounting & Budgeting	Prepare Corporate Sustaining reports, subsidiary accounting and corporate budgeting, which includes reporting and support of the ledger, property records and SAP system.	Ongoing	Corporate, All
Due Diligence	Assist value centers to determine whether proposed business acquisitions/combinations and similar transactions are desirable from a financial perspective; extensive review/analysis following preliminary review and firm intent to proceed with transaction through commitment and closing phases.	Infrequent	Corporate, All
Value Center Accounting and Budgeting	Maintain the property accounting system and provide value center accounting such as management reporting.	Ongoing	All
Property Record Maintenance	Maintain corporate continuing property records.	Ongoing	All
Tax Consulting and Research	Conduct tax research and tax consulting to assure compliance with statutes, while evaluating alternative tax strategies within the constraints of regulations that provide additional shareholder value to the company. In addition, provide tax-consulting advice to the value centers on tax compliance	Ongoing	Corporate, All

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	and reporting issues, which includes business “start-up” support to organizations requiring assistance.		
Tax Compliance	Prepare and process all schedules and information associated with corporate and subsidiary tax returns, audits, and tax litigation, assuring compliance with tax regulations and statutes.	Ongoing	Corporate, All
<b>Corporate</b>			
Investor Services	Perform recordkeeping, transfer agent, registrar, paying agent, reinvestment plan administration and other services for shareholders. Stock Administration.	Ongoing	Corporate, All
Board of Directors Support	Support and administration of Board of Directors meetings and director compensation.	Frequent	Corporate, All
Annual Meeting Coordination	Coordinate the Annual Meeting of Shareholders, including the preparation and mailing of proxy materials and annual reports and the tabulation of proxies.	Infrequent	Corporate, All
Indenture Compliance	Administer the company’s indentures.	Infrequent	Corporate, All
<b>Corporate Affairs and Community Involvement</b>			
Corporate Affairs Activities	Provide administrative support through oversight of the business practices and planning and implementation of staff, senior management and related meetings. Serves as community liaison.	Ongoing	All
Direct Community Involvement Initiatives	Provides direction in employee volunteerism, supports viable community partnerships and educational initiatives.	Ongoing	All
Energy Efficiency Programs	Directing and coordinating Ohio Weatherization and Energy Efficiency Programs for Low Income Customers.	Ongoing	All

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Community Initiatives Consulting Services	Consults to regional operations and other business units and client managers for the various community programs.	Ongoing	All
Contributions Management	Directs, coordinates, monitors, and manages contributions.	Ongoing	All
<b>Credit Management</b>			
Credit Analysis and Supporting Functions	Provide detailed written credit analysis issuing recommendations on counter party creditworthiness and assigning credit limits.	Ongoing	Regulated, Non-Regulated
Credit Policies and Procedures	Develop and support credit policies and procedures for managing credit risk. Implement and support standardized credit approval processes.	Ongoing	Regulated, Non-Regulated
Credit Management Information System	Develop and support credit management reports and calculate credit exposure on a corporate wide basis.	Ongoing	Regulated, Non-Regulated
<b>Customer Service</b>			
Supplier Services	Provide customer services support to electric generation suppliers, administer and maintain Electronic Data Interface (EDI) functions and invoice suppliers.	Ongoing	Regulated
Regulatory Interface and Process Improvement	Supplier liaison to ensure Customer Choice requirements and develop and execute plans to improve supplier services processes.	Ongoing	Regulated
Regulatory Interface and Process Improvement - Regulatory	Respond to regulatory complaints from customers and develop and execute plans to improve regulatory compliance processes.	Ongoing	Regulated
Compliance	Work with regions to communicate and ensure regulatory requirements.	Ongoing	Regulated
Market Support Generation (MSG) Administration	Administer and support MSG supplier functions.	Ongoing	Regulated

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Power Billing	Provide billing functions for large commercial/industrial contract customers.	Ongoing	Regulated
Revenue Reporting	Perform and manage revenue reporting functions.	Frequent	Regulated, Corporate
Billing Exception Processing	Process billing exceptions.	Ongoing	Regulated
Remittance Processing	Process customer payments and deposit funds.	Ongoing	Regulated, Non-Regulated
Arrears Management/Outsourcing Services Incorporated (OSI) Administration	Coordinate and perform arrears, credit and bankruptcy functions. Manage outside collections agencies' performance and OSI credit activities.	Ongoing	Regulated
Human Services	Coordinate and administer the various social services programs.	Ongoing	Regulated
Revenue Protection Administration	Perform revenue reporting and compliance functions.	Ongoing	Regulated
Metrics and Budget/Customer Satisfaction Measurement	Manage Customer Services and Call Center Departments' budgets and measure performance and customer satisfaction results.	Frequent	Regulated
Policy Procedures Development & Documentation	Develop, document and communicate Customer Services policies and procedures.	Frequent	Regulated
Bill Administration/Forms Administration	Design standardized customer bills, envelopes, and forms.	Frequent	All
Meter Reading Support	Coordinate Meter Reading schedules and routing activities.	Ongoing	Regulated
Customer Information System (CIS) Control	Operate and maintain CIS.	Ongoing	Regulated, Corporate
<b>Economic Development</b>			
Economic Development Services	Foster economic development to encourage capital investment in FirstEnergy's service areas.	Ongoing	All
<b>Enterprise Risk Management</b>			
General Risk Management	Develop and maintain an enterprise	Ongoing	All



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	risk management system.		
<b>Executive</b>			
Executive Management	Consultation and services in management and administration of all aspects of the business.	Ongoing	All
<b>FE Technologies</b>			
Strategic Technologies	Develop, support and implement EPRI programs, industry initiatives, research and development programs collaboratives and activities with universities, labs and the Department of Energy.	Ongoing	All
New Technology Assessment	Perform assessment activities for strategic technology pilots, technology assessments, marketing tests, customer pilots and due diligence reviews.	Ongoing	All
Technical Application & Product Innovation	Develop, analyze and support strategic alliances, joint ventures, strategic startups, direct investments and portfolio initiatives.	Ongoing	All
New Technology / Product Market Deployment	Develop, support and implement the following initiatives: tailored solutions with existing products, commercial packages, operational efficiencies and business area solutions.	Ongoing	All
Demand Response Initiatives	Provide support for corporate demand response initiatives.	Ongoing	All
Renewable Energy Program and Strategy	Provide support for various corporate and regulatory initiatives to develop and implement renewable energy programs and products.	Ongoing	All
Regulated Programs and Services	Develop, support and implement programs and strategies to meet corporate initiatives and regulatory mandates and commitments related to Comprehensive Resource Assessment (CRA), customer end-use technology, distributed generation and load	Ongoing	All

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	management.		
Project Implementation Management Services	Develop and implement end-use and distributed generation technology-based products and services.	Ongoing	All
<b>Governmental Affairs</b>			
Federal Governmental Affairs Support	Activities associated with developing and maintaining relationships with federal government institutions; includes lobbying, and other support activities.	Infrequent	Corporate
State Governmental Affairs Support	Activities associated with developing and maintaining relationships with state government institutions; includes lobbying, and other support activities.	Infrequent	All
<b>Human Resources</b>			
Manage Employee and Executive Compensation and Benefits	Provide management and supervision for employee and executive compensation and benefits.	Ongoing	All
Manage Workers Compensation Disability Management	Provide management and supervision for workers compensation and disability programs.	Ongoing	All
Provide and Coordinate Human Resources Training	Design, prepare and conduct training.	Ongoing	All
Provide Employment Services	Provide staffing, relocation and employment expertise.	Ongoing	All
Provide Diversity Management Services	Manage Affirmative Action programs, provide EEO/AA consulting services, and respond to charges.	Ongoing	All
Provide HRIS Services	Provide and maintain Human Resources information.	Ongoing	All
Manage/Administer Medical Services and Wellness Programs	Establish compliance, develop, implement, and administer medical and wellness programs.	Ongoing	All
<b>Industrial Relations</b>			
Provide Labor Contract Negotiations	Provide contract negotiation services for all labor agreements.	Ongoing	All

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Provide Labor Consulting Services	Provide labor consulting services.	Ongoing	All
Manage / Administer Safety Programs	Develop, implement and administer occupational safety programs.	Ongoing	All
<b>Information Technology</b>			
Application Development	Create new or enhance existing applications; including analysis design coding, testing, system integration, and implementation, as well as any required technical writing or project manual development.	Ongoing	All
Development Supervision and Tool Support	Supervision of application development employees and the support of development software tools.	Ongoing	All
Server Support (Unix, SAP)	Create and support the network and server infrastructure to accommodate Unix and SAP client server applications.	Ongoing	All
Client Server Storage Support	Support of storage requirements for all server applications.	Ongoing	All
Server Support (Intel)	Create and support the network and server infrastructure to accommodate windows and NT client server applications.	Ongoing	All
Mainframe Processing and Storage Support	Execute mainframe applications, including an appropriate portion of support, started tasks, mainframe backups and microfiche services.	Ongoing	All
Desktop Support	Help desk email and end-user tools, remote access, repair services, and general workstation support.	Ongoing	All
Network Support	Includes E-mail, network access, client server access, mainframe access, internet access and intranet access.	Ongoing	All
Inserting Services	Provide document bursting, inserting and mailing.	Ongoing	Utility
Printing Services	Provide mainframe and client server printing services at the data center.	Ongoing	Utility
Technical Consulting	Provide consulting support to departments and end-users to enable them to leverage their IT capabilities. Provide advice and consultation regarding desktop setups and configurations.	Ongoing	All

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Training	Provide IT training.	Ongoing	All
Business Application Support	Support business application related software licenses and / or hardware maintenance provided by an outside vendor.	Ongoing	All
Data Security	Disaster recovery and data security services.	Ongoing	All
Project Management Office	Oversee technology projects through benefit.	Ongoing	All
Provide Telecommunication Services	Provide telecommunication services and equipment.	Ongoing	All
Portal Support	Support the infrastructure to accommodate internet and intranet application access.	Ongoing	All
<b>Insurance Services</b>			
Insurance Policies	Manage and support insurance policies for all the business units.	Ongoing	All
Loss Control Services	Manage and support property inspections to prevent losses.	Ongoing	All
Surety Bonds	Manage and support Surety Bonds.	Ongoing	All
Risk Transfer and Risk Mitigation Services	Manage and support risk transfer and risk mitigation services.	Ongoing	All
Ancillary Coverages	Manage and support ancillary coverages.	Ongoing	All
<b>Internal Audit</b>			
Audit Services	Perform the following internal audit services based on risk levels and / or requests: financial, performance analysis, safeguarding of assets, computer- related and fraud investigations.	Ongoing	All

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<b>Investment Management</b>			
Qualified and Non-Qualified Pension and Savings Plan	Establish and implement investment policy and asset allocation strategy and monitor investment performance.	Frequent	All
FirstEnergy Foundation	Establish and implement investment policy and asset allocation strategy and monitor investment performance.	Infrequent	All
Voluntary Employee Benefit Association (VEBA) Trust	Establish and implement investment policy and asset allocation strategy and monitor investment performance.	Infrequent	All
Nuclear Decommissioning	Establish and implement investment policy and asset allocation strategy and monitor investment performance.	Infrequent	Regulated
Non-Utility Generator Trust	Establish and implement investment policy and asset allocation strategy and monitor investment performance.	Infrequent	Regulated
Spent Nuclear Fuel Trust	Establish and implement investment policy and asset allocation strategy and monitor investment performance.	Infrequent	Regulated
Low Income Housing Tax Credit Partnership	Establish and implement investment policy and asset allocation strategy and monitor investment performance.	Infrequent	All
<b>Investor Relations</b>			
Investor Information	Compile and communicate information to investors.	Ongoing	Corporate, All
Investor Education	Target and educate potential investors to promote FirstEnergy's valuation characteristics and business strategy.	Ongoing	Corporate, All
Regulations Compliance	Ensure compliance with SEC Fair Disclosure regulations.	Frequent	Corporate, All
FirstEnergy Management Education	Provide education to management of business concerns and valuation issues of analyst/investors.	Ongoing	Corporate
FirstEnergy Employee Education	Actively promote understanding of financial and investor relations' issues.	Ongoing	All

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<b>Legal</b>			
Provide Governmental Affairs Support	Activities associated with developing and maintaining relationships with government institutions; includes lobbying, litigation, and other support activities.	Ongoing	All
Nuclear Legal Consultation and Case Management	Provide legal advice for federal and state nuclear matters.	Ongoing	All
Human Resources Legal Consultation and Case Management	Provide legal advice for human resource matters (including workers compensation, union negotiations, arbitrations, class action lawsuits, etc.).	Ongoing	All
Employee Benefits Legal Consultation and Case Management	Provide legal advice for employee benefits matters (including health and welfare benefits, tax-qualified and non-tax qualified benefit plans and programs, pension administration, etc.).	Ongoing	All
Tax Legal Consultation and Case Management	Provide legal advice for tax matters including federal, state and local tax matters (land tax, sales & use tax, IRS, etc.).	Ongoing	All
Bankruptcy Legal Consultation and Case Management	Provide legal advice for bankruptcy matters.	Ongoing	All
International Legal Consultation and Case Management	Provide legal advice for international matters– contract negotiations, sale/lease agreements.	Ongoing	All
Non-Utility Legal Consultation and Case Management	Provide legal advice on federal and state matters to Non-Utility Subsidiaries.	Ongoing	Unregulated
Regulatory Legal Consultation and Case Management	Provide legal advice for federal and state regulatory matters.	Ongoing	All
Environmental Legal Consultation and Case Management	Provide legal advice for environmental matters (other than PCB – related matters) - federal (EPA) and state (EPA), regulatory/legislative compliance issues.	Ongoing	All

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PCB Environmental Legal Consultation and Case Management	Provide legal advice for PCB-related matters - federal (EPA) and state (EPA), regulatory/legislative compliance issues.	Ongoing	All
Real Estate Legal Consultation and Case Management	Provide legal advice for real estate matters.	Ongoing	All
Corporate Legal Consultation and Case Management	Provide legal advice for general corporate and transactional matters (including SEC filings, Board of Directors matters, PUHCA, Financings, Securities Matters, Intellectual Property, Technology, General Counsel matters, etc.).	Ongoing	All
Claims Legal Consultation and Case Management	Provide legal advice for Claims matters.	Ongoing	All
<b>Performance Planning</b>			
Performance Planning Services	Develop, support and execute performance planning services.	Ongoing	All
<b>Rates and Regulatory Affairs</b>			
Regulatory Activities and Consulting	Manage regulatory activities and interfaces, including tariff development and interpretation. Monitor and participate in regulatory affairs at the local, state and federal levels.	Ongoing	All
Customer Pricing and Contracting	Develop pricing programs for regulated electric service for retail and wholesale customers, including “unbundled” costs and prices for generation, transmission and distribution service and support justification to regulators. Provide support in developing pricing for special-purpose customer programs and non-regulated energy services (e.g. prepayment, economic development, interruptible load, conjunctive-billing electric service programs).	Ongoing	All

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Billing Support	Provide assistance calculating customer (external and internal) invoices and operate and maintain systems to render, collect and account for these invoices.	Frequent	All
Sales and Load Forecasting	Develop short-term and long-term sales forecast, peak load projections and customer counts.	Ongoing	All
<b>Real Estate</b>			
Facilities Management	Management and maintenance of office facilities.	Ongoing	Corporate, All
Facilities Planning and Project Management	Manage office design services, furniture, project management and other capital improvements.	Ongoing	All
Management of Real Estate Assets	Support internal and external inquiries regarding the acquisition, divestiture and management of real estate assets.	Ongoing	All
Manage/Administer Security Programs	Administer physical security, special investigations, security audits, security consultation and contract guard services.	Ongoing	All
<b>Supply Chain</b>			
Strategic Planning, Demand Management and Procurement Projects	Provide assistance in materials and services planning (demand management) and performs special procurement projects.	Ongoing	Regulated, Non-regulated
Goods and Services Procurement	Procure material, equipment and contractor services. Establish, manage and administer programs, which allow internal customers to obtain goods without having to process the need through Procurement. Develop specifications, construction standards, schedules, and bills of materials.	Ongoing	Regulated, Non-regulated



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Materials Management Support	Maintain the computerized purchasing and materials management systems, and material related modules; maintain and/or modify select management reports. Analyze Supply Chain processes and measure performance. Monitor and forecast demand to ensure a continuous supply of materials.	Frequent	Regulated, Non-regulated
Investment Recovery Projects	Develop and implement plans for disposition of surplus assets.	Infrequent	Regulated, Non-regulated
Process, Refurbish and Sell Materials	Perform recovery processing, investment recovery processing, refurbishing and selling materials.	Frequent	Regulated, Non-regulated
Provide Warehousing Services – Non-Nuclear	Receive and place material into stock, insure quality requirements are met at receipt, maintain inventory counts, and update information systems. Fill customer requests for material from stock.	Ongoing	Regulated, Non-regulated
Provide Warehousing Services – Nuclear	Receive and place material into stock, insure quality requirements are met at receipt, maintain inventory counts, and update information systems. Fill customer requests for material from stock.	Ongoing	Regulated
Warehousing Space Charge	Provide warehousing space to internal customers.	Ongoing	Regulated, Non-regulated
<b>Technology &amp; Support Services</b>			
Provide Network Services	Provide Internal Network Services		
Maintain Wireless Cell Sites and Fiber Optics Network	Maintain internal wireless cell sites and fiber optic network; provide engineering, procurement, and installation services.		
<b>T&amp;D Technical Services</b>			
Forestry	Provide forestry services.	Ongoing	Regulated
Distribution Reliability and Asset Records	Services include Joint User contracts, public works coordination, reliability reporting to regions and Public Utility Commissions, mutual assistance	Ongoing, Frequent, Infrequent	Regulated

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	coordination, PowerOn support, cable locate ticket screening and tariff support.		
Design Standards	Services include line material and construction standards, distribution line and underground maintenance practices and support, new business process support, and service practices.	Ongoing	Regulated
Substation Services Support	Services include Substation maintenance plan coordination, practices and support, mobile substation administration and planning, and environmental compliance support.	Ongoing	Regulated
Equipment Repair/Testing Services	Services include the maintenance, installation, maintenance, testing and repair of utility equipment.	Ongoing	Regulated
Fleet Services	Develop fleet strategy, and perform fleet maintenance practices and support.	Ongoing	Regulated
Financial Services	Identify revenue enhancements and cost reductions.	Ongoing	Regulated
Substation Design and Transmission Line Maintenance Support	Perform substation and transmission line design and project management and transmission line and substation design and material standards, right-of-way and survey services, transmission line maintenance plan coordination, practices and support, FAA activity coordination.	Ongoing, Frequent, Infrequent	Regulated
Planning and Protection	Perform planning and protection support for subtransmission system and overall radial system capacity planning overview, and interconnection coordination for distributed technology applications on distribution system.	Ongoing	Regulated
Capital Budget and Equipment Support	Capital budget development and support, and major equipment	Ongoing	Regulated

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	specifications and procurement/repair activities for major equipment.		
<b>Treasury</b>			
Capital Structure Management and Administration	Perform all activities related to acquiring capital and establish and administer funding, legal documentation, and record-keeping activities associated with finance programs.	Ongoing	All
Corporate Funds Management	Plan, manage, and operate the corporate “cash-flow-cycle.”	Ongoing	All
Corporate Forecasting	Provide regulatory support, strategy support, financial modeling and forecasting, financial and economic analysis and development of annual corporate KPI target.	Ongoing	All
Capital Project Evaluation and Support	Provide analytical support in the areas of financing, profitability, capital structure and cash flow.	Ongoing	All
Investor Relations Activities	Provide institutional and retail security holder, buy and sell-side analysts, rating agencies, and other key members of the financial community with qualitative and quantitative information.	Ongoing	All
<b>Workforce Development</b>			
Transmission and Distribution Skills Training	Develop and facilitate technical and safety training for workers associated with distribution activities, including line, substation, meter, fleet, warehouse, field engineering, and dispatch. Provide support through equipment evaluation, training analyses, job assessments, and project coordination.	Ongoing	Regulated
Customer Service Skills Training	Develop and facilitate skills training for customer service groups.	Ongoing	Regulated
External Learning Opportunities Through the Power Systems Institute	Develop educational partnerships with colleges to offer two-year degrees in	Ongoing	Regulated

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	electric utility technology.		
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