

PENNSYLVANIA POWER COMPANY

Original Cost of Plant, Reserves and Accruals by Functions for Fully Future Test Year Ending 3/31/2016

FILING REQUIREMENT V-A-1:

“Provide schedules supporting claimed amounts for Electric Plant in Service by function and by account if available.”

FILING REQUIREMENT V-A-2:

“Provide a comparison of calculated depreciation reserve versus book reserve at the end of the test year. Provide this comparison by functional group and by account if available.”

FILING REQUIREMENT V-B-1:

“Provide a comparison of calculated depreciation accruals versus book accruals by function and by account if available.”

FILING REQUIREMENT V-D-1:

“Provide the surviving original cost plant at the appropriated test year date or dates by account and 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:

Penn Power Exhibit RAD-46 Attachment A satisfies the filing requirements cited above. The accruals shown on Penn Power Exhibit RAD-46 Attachment A are claimed remaining life accruals for booking.

Penn Power Exhibit RAD-46 Attachment B provides original cost activity at detail account levels for plant and reserves, updating this information from 4/30/15 through 4/30/16, the fully projected future test year-end. Additionally, this exhibit shows the affected balances after net adjustments made for rate case purposes, and the affected balances after net adjustments. This information is in support of Penn Power Exhibit RAD-46 Attachment A as follows:

Pages 1-2 Company claim basis for Electric Plant in Service reflecting projected plant at 4/30/16 and net adjustments thereto.

Pages 3-4 Company claim basis of book reserves for Electric Plant in Service at 4/30/16 and net adjustments thereto.

Pages 5 Informational calculated reserves at 4/30/16 for Electric Plant in Service and net adjustments thereto.

Pennsylvania Power Company
 Accrual Expense Computation after Adjustments
 At Fully Future Year from May 2015 to April 2016
 (\$000)

Line No.	Description	Adjusted Plant Balances			Book Depreciation Reserve	Depreciation Reserve Ratio	Net Uncovered Book Plant	Accrual Average Remaining Life Basis		Calculated Reserve	Book Reserve	Difference	Difference as a % of Target Reserve
		Non Depreciable	Depreciable	Total				Amount	Effective Rate				
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1	Transmission	2,092	21,269	23,360	6,947	29.74%	16,413	149	0.70%	4,895	6,947	(2,052)	-41.93%
2	Distribution	603	555,274	555,877	166,365	29.93%	389,512	11,873	2.14%	132,105	166,365	(34,260)	-25.93%
3	General Plant	227	18,838	19,065	9,612	50.42%	9,453	1,522	8.08%	7,131	9,612	(2,481)	-34.79%
4	Subtotal	2,921	595,381	598,302	182,924	30.57%	415,378	13,544	2.27%	144,131	182,924	(38,793)	-26.92%
5	Intangible Plant	91	13,934	14,026	9,299	66.30%	4,727	1,585	11.38%	11,765	9,299	2,466	20.96%
6	Total	3,013	609,315	612,328	192,223	31.39%	420,105	15,129	2.48%	155,895	192,223	(36,327)	-23.30%

Exhibit Reference

RAD-46 Attachment A P 1-2	RAD-46 Attachment A P 1-2	RAD-46 Attachment A P 1-2	RAD-46 Attachment A P 3	RAD-53 Attachment B P 1-2	RAD-46 Attachment A P 4-5	RAD-46 Attachment A P 3
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Pennsylvania Power Company
Original Cost - Plant and Depreciation Reserves
Activity Updated from 4/30/15 to 4/30/16
Plant-In-Service

Acct No	Description	Balance 4/30/15 (1)	Budget Activity			Balance 4/30/16 (5)	Adjustments (6)	Adjusted Balance 4/30/16 (7)
			Additions (2)	Retirements (3)	Transfers/ Adjustments (4)			
<u>NONDEPRECIABLE PLANT</u>								
<u>Intangible Plant</u>								
301	Organization	\$ 22,834	\$ -	\$ -	\$ -	\$ 22,834	\$ -	\$ 22,834
302	Franchise And Consents	68,666				68,666		68,666
	Total Intangible Plant	\$ 91,500	\$ -	\$ -	\$ -	\$ 91,500	\$ -	\$ 91,500
<u>Land</u>								
350.11	Transmission Substations	\$ 919,190				\$ 919,190		\$ 919,190
350.21	Transmission Lines	1,172,341				1,172,341		1,172,341
360.11	Distribution Substations.	597,837				597,837		597,837
360.21	Distribution Lines	5,371				5,371		5,371
389.1	General	226,639				226,639		226,639
	Total Land	2,921,378	0	0	0	2,921,378	0	2,921,378
	TOTAL NON-DEPRECIABLE PLANT	\$ 3,012,877	\$ -	\$ -	\$ -	\$ 3,012,877	\$ -	\$ 3,012,877
<u>INTANGIBLE PLANT</u>								
303	Misc. Intangible Plant	\$ 9,938,444	\$ 106,322			\$ 10,044,766		\$ 10,044,766
303	Smart Meter Software	680,163	3,209,111			3,889,274		3,889,274
	TOTAL INTANGIBLE PLANT	\$ 10,618,607	\$ 3,315,433	\$ -	\$ -	\$ 13,934,040	\$ -	\$ 13,934,040
<u>NUCLEAR PRODUCTION</u>								
<u>Nuclear Production</u>								
326	Asset Retirement Costs Nuclear	0				0		0
	TOTAL NUCLEAR PRODUCTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>TRANSMISSION PLANT</u>								
<u>TRANSMISSION PLANT</u>								
350.12	Easements - Trans. Subs.	\$ 879,341	\$ -	\$ -	\$ -	\$ 879,341	\$ -	\$ 879,341
350.22	Easements - Trans. Lines	7,550,676				7,550,676		7,550,676
352.1	Structures, Improvements	854,898				854,898		854,898
352.2	Clearing, Grading Of Land	196,171				196,171		196,171
353	Station Equipment	6,571,607	84,844	(8,484)		6,647,966		6,647,966
354	Towers And Fixtures	7,576				7,576		7,576
355	Poles And Fixtures	3,004,516	55,136	(5,514)		3,054,138		3,054,138
356.1	Overhd Conductr, Devices	1,870,438				1,870,438		1,870,438
356.2	Clearing, Grading of Land	100,481				100,481		100,481
357	Underground Conduit	64,654				64,654		64,654
358	Undergrnd Conductr, Devices	36,070				36,070		36,070
359	Roads And Trails	6,324				6,324		6,324
	TOTAL TRANSMISSION PLANT	\$ 21,142,753	\$ 139,979	\$ (13,998)	\$ -	\$ 21,268,734	\$ -	\$ 21,268,734

Pennsylvania Power Company
 Original Cost - Plant and Depreciation Reserves
 Activity Updated from 4/30/15 to 4/30/16
 Plant-In-Service

Acct No	Description	Balance 4/30/15	Actual Activity			Balance 4/30/16	Adjustments	Adjusted Balance 4/30/16
			Additions	Retirements	Transfers/ Adjustments			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
<u>DISTRIBUTION PLANT</u>								
360.12	Easements - Dist. Subs.	\$ 10,964	\$ -	\$ -	\$ -	\$ 10,964	\$ -	\$ 10,964
360.22	Easements - Dist. Lines	5,786,805				5,786,805		5,786,805
361.1	Structures, Improvements	1,158,380				1,158,380	(15,260)	1,143,120
361.2	Clearing, Grading of Land	451,497				451,497		451,497
362	Station Equipment	45,692,760	1,415,183	(141,518)		46,966,425	(703,738)	46,262,687
364	Poles, Towers And Fixtures	94,941,510				94,941,510	(31,122)	94,910,388
365	Overhd Conductr, Devices	94,144,286				94,144,286	(22,070)	94,122,216
365.1	Clearing, Grading of Land	41,196,197				41,196,197		41,196,197
366	Underground Conduit	7,012,991				7,012,991		7,012,991
367	Undergrnd Conductr,Devices	55,361,879				55,361,879		55,361,879
368	Line Transformers	123,255,111	16,516,919	(1,651,692)		138,120,338	(2,858)	138,117,480
369	Services OH	36,086,064				36,086,064		36,086,064
369	Unground Services	-				-		-
370	Meters	25,186,275				25,186,275	(25,186,275)	0
370	Smart Meters Res	12,684,667	12,290,882	(1,229,088)		23,746,461		23,746,461
371	Inst. On Cust. Prem.	3,744,945				3,744,945		3,744,945
373.1	Street Light - Oh, Ug Lines	7,291,975				7,291,975		7,291,975
373.2	Street Light - ESIP	28,502				28,502		28,502
374	ARC Distribution	4,408				4,408	(4,408)	-
TOTAL DISTRIBUTION PLANT		\$ 554,039,215	\$ 30,222,984	\$ (3,022,298)	\$ -	\$ 581,239,901	\$ (25,965,731)	\$ 555,274,170
<u>GENERAL PLANT</u>								
389.2	Easements	\$ 311	\$ -	\$ -	\$ -	\$ 311	\$ -	\$ 311
390.1	Structures, Improvements	5,318,674				5,318,674		5,318,674
390.2	Clearing, Grading of Land	41,241				41,241		41,241
390.3	Struct Imprv., Leasehold Imp	407,069				407,069		407,069
391.1	Office Furn., Mech. Equip.	823,951				823,951		823,951
391.2	Data Processing Equipment	2,414,745				2,414,745		2,414,745
391.25	Data Proc Smart Meters	1,978,471	946,226	(94,623)		2,830,074		2,830,074
392	Transportation Equipment	341,819				341,819		341,819
393	Stores Equipment	182,266				182,266		182,266
394	Tools, Shop, Garage Equip.	2,449,505				2,449,505		2,449,505
395	Laboratory Equipment	84,583				84,583		84,583
396	Power Operated Equipment	460,387				460,387		460,387
397	Communication Equipment	3,320,110	103,422	(10,342)		3,413,190		3,413,190
398	Misc. Equipment	70,284				70,284		70,284
399.1	ARC General Plant	32,875				32,875	(32,875)	0
TOTAL GENERAL PLANT		\$ 17,926,289	\$ 1,049,648	\$ (104,965)	\$ -	\$ 18,870,972	\$ (32,875)	\$ 18,838,097
TOTAL		\$ 606,739,742	\$ 34,728,044	\$ (3,141,261)	\$ -	\$ 638,326,524	\$ (25,998,606)	\$ 612,327,919

Pennsylvania Power Company
 Original Cost - Plant and Depreciation Reserves
 Activity Updated from 4/30/15 to 4/30/16
 Book Reserves

Acct No	Description	Balance 4/30/15 (1)	BudgetActivity			Balance 4/30/16 (5)	Adjustments (6)	Adjusted Balance 4/30/16 (7)
			Accruals (2)	Retirements (3)	Transfers/ Adjustments (4)			
INTANGIBLE PLANT								
302	Franchise & Consents	\$ 772	\$ -	\$ -	\$ -	\$ 772	\$ -	\$ 772
303	Smart Meter Software	-	-	-	-	-	-	-
303	Software	8,599,262	698,623	-	-	9,297,885	-	9,297,885
TOTAL INTANGIBLES		\$ 8,600,035	\$ 698,623	\$ -	\$ -	\$ 9,298,658		\$ 9,298,658
TRANSMISSION PLANT								
350	Land & land rights	\$ (190)	\$ -	\$ -	\$ -	\$ (190)	\$ -	\$ (190)
352	Structures/improve	623,041	12,560	-	-	635,601	-	635,601
353	ER Oh	4,523,259	57,320	(8,484)	-	4,572,095	-	4,572,095
353	Station equipment	111,458	2,556	-	-	114,014	-	114,014
354	Towers & fixtures	7,576	-	-	-	7,576	-	7,576
355	Poles & fixtures	760,488	70,841	(5,514)	-	825,815	-	825,815
356	Overhead cond	868,596	27,640	-	-	896,236	-	896,236
3562	Veg Clrng-FERC exp	-	-	-	-	-	-	-
357	Underground conduit	52,968	897	-	-	53,865	-	53,865
358	Undergrd conductor	28,640	465	-	-	29,105	-	29,105
359	Roads and trails	5,135	260	-	-	5,395	-	5,395
RWIP *		6,980,970	172,539	(13,998)	-	7,139,511	-	7,139,511
TOTAL TRANSMISSION		\$ 6,788,462	\$ 172,539	\$ (13,998)	\$ -	\$ 6,947,003		\$ 6,947,003
DISTRIBUTION PLANT								
360	Land and Land Rights	\$ (2,107)	\$ -	\$ -	\$ -	\$ (2,107)	\$ -	\$ (2,107)
361	Structures/improve	738,275	34,290	-	-	772,565	(17,490)	755,075
362	Station equipment	13,510,417	904,638	(141,518)	-	14,273,537	(584,673)	13,688,864
364	Poles towers	32,062,673	1,987,252	-	-	34,049,925	(21,582)	34,028,343
365	Overhead conductor	24,409,971	2,132,241	-	-	26,542,212	(16,336)	26,525,876
36510	Clearing Grading	4,508,779	933,038	-	-	5,441,817	-	5,441,817
366	Underground conduit	2,184,484	122,190	-	-	2,306,674	-	2,306,674
367	Undergrd conductor	19,951,619	1,344,122	-	-	21,295,741	-	21,295,741
368	Line transformers	31,566,177	2,483,377	(1,651,692)	-	32,397,862	(3,242)	32,394,620
369	Services	18,957,981	871,128	-	-	19,829,109	-	19,829,109
370	Meters	14,918,703	563,212	-	-	15,481,915	(15,481,915)	0
370	Smart Grid Meters	20,895	15,221	-	-	36,116	-	36,116
370	Smart Meters Res	(991,088)	1,318,706	(1,229,088)	-	(901,470)	-	(901,470)
371	Inst on cust prem	2,435,169	94,290	-	-	2,529,459	-	2,529,459
373	Street lighting	4,704,769	242,755	-	-	4,947,524	-	4,947,524
374	DIST SUB ARC	2,296	86	-	-	2,382	(2,382)	(0)
RWIP *		168,979,011	13,046,546	(3,022,298)	-	179,003,259	(16,127,620)	162,875,639
TOTAL DISTRIBUTION		\$ 172,468,553	\$ 13,046,546	\$ (3,022,298)	\$ -	\$ 182,492,801		\$ 166,365,181
GENERAL PLANT								
390	Structures/improve	3,405,908	96,391	-	-	3,502,299	-	3,502,299
39110	Office furn & equi	677,392	13,294	-	-	690,686	-	690,686
39120	Data process equip	1,197,890	476,271	-	-	1,674,161	-	1,674,161
39125	Data Proc Smart Me	93,064	475,601	(94,623)	-	474,042	-	474,042
392	Transportation equip	243,349	30,392	-	-	273,741	-	273,741
393	Stores equipment	110,884	3,938	-	-	114,822	-	114,822
394	Tool shop garage	622,922	60,631	-	-	683,553	-	683,553
395	Laboratory equip	59,437	1,808	-	-	61,245	-	61,245
396	Power operated equip	173,746	26,294	-	-	200,040	-	200,040
397	Communication equip	869,405	107,201	(10,342)	-	966,264	-	966,264
398	Miscellaneous equip	36,258	2,794	-	-	39,052	-	39,052
399	GEN BLDG ARC	20,939	812	-	-	21,751	(21,751)	(0)
Total		7,511,194	1,295,427	(104,965)	-	8,701,656	-	8,679,905
RWIP *		932,105	-	-	-	932,105	-	932,105
TOTAL GENERAL		\$ 8,443,299	\$ 1,295,427	\$ (104,965)	\$ -	\$ 9,633,761	\$ -	\$ 9,612,010
TOTAL		\$ 196,302,456	\$ 15,213,135	\$ (3,141,261)	\$ -	\$ 208,372,223	\$ (16,149,371)	\$ 192,222,852

* Retirement work in progress is not classified on a FERC account number basis

Pennsylvania Power Company
 Original Cost - Plant and Depreciation Reserves
 Activity Updated from 4/30/15 to 4/30/16
 Calculated Reserve

Acct No	Description	Balance 4/30/15 (1)	Budget Activity			Balance 4/30/16 (5)	Adjustments (6)	Adjusted Balance 4/30/16 (7)
			Accruals (2)	Retirements (3)	Transfers/ Adjustments (4)			
INTANGIBLE PLANT								
302	Franchise & Consents	\$ 772	\$ -	\$ -	\$ -	\$ 772	\$ -	\$ 772
303	Misc. Intangible Plant	10,358,671	1,024,140	-	-	11,382,811	-	11,382,811
303	Smart Meter Software	54,585	326,486	-	-	381,071	-	381,071
	TOTAL INTANGIBLE PLANT	\$ 10,414,029	\$ 1,350,626	\$ -	\$ -	\$ 11,764,655	\$ -	\$ 11,764,655
TRANSMISSION PLANT								
	TRANSMISSION PLANT							
350.12	Easements - Trans. Subs.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
350.22	Easements - Trans. Lines	-	-	-	-	-	-	-
352.1	Structures, Improvements	20,725	10,772	-	-	31,497	-	31,497
352.2	Clearing, Grading Of Land	487,429	2,472	-	-	489,901	-	489,901
353	Station Equipment	2,711,308	60,810	(8,484)	-	2,763,634	-	2,763,634
354	Towers And Fixtures	7,576	-	-	-	7,576	-	7,576
355	Poles And Fixtures	595,496	47,560	(5,514)	-	637,542	-	637,542
356.1	Overhd Conductr, Devices	863,617	24,316	-	-	887,933	-	887,933
356.2	Clearing, Grading of Land	2,819	1,306	-	-	4,125	-	4,125
357	Underground Conduit	44,637	866	-	-	45,503	-	45,503
358	Undergrnd Conductr, Devices	20,642	451	-	-	21,093	-	21,093
359	Roads And Trails	5,724	180	-	-	5,904	-	5,904
	TOTAL TRANSMISSION PLANT	\$ 4,759,972	\$ 148,733	\$ (13,998)	\$ -	\$ 4,894,707	\$ -	\$ 4,894,707

Pennsylvania Power Company
 Original Cost - Plant and Depreciation Reserves
 Activity Updated from 4/30/15 to 4/30/16
 Calculated Reserves

Acct No	Description	Balance 4/30/15	Budget Activity			Balance 4/30/16	Adjustments	Adjusted Balance 4/30/16
			Additions	Retirements	Transfers/ Adjustments			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
DISTRIBUTION PLANT								
360.12	Easements - Dist. Subs.	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
360.22	Easements - Dist. Lines	0	0	-	-	0		0
361.1	Structures, Improvements	645,151	23,747	-	-	668,898		668,898
361.2	Clearing, Grading of Land	19,674	9,256	-	-	28,930		28,930
362	Station Equipment	9,441,317	908,060	(141,518)	-	10,207,859		10,207,859
364	Poles, Towers And Fixtures	27,442,553	1,775,406	-	-	29,217,959		29,217,959
365	Overhd Conductr, Devices	20,592,370	1,619,282	-	-	22,211,652		22,211,652
365.1	Clearing, Grading of Land	1,656,871	708,575	-	-	2,365,446		2,365,446
366	Underground Conduit	1,970,415	122,026	-	-	2,092,441		2,092,441
367	Undergrmd Conductr,Devices	19,299,805	1,328,685	-	-	20,628,490		20,628,490
368	Line Transformers	22,353,169	2,613,754	(1,651,692)	-	23,315,232		23,315,232
369	Services	15,655,872	728,938	-	-	16,384,810		16,384,810
370	Meters	9,290,240	571,728	-	-	9,861,968	(9,861,968)	0
370	Smart Meters Res	(718,482)	1,214,978	(1,229,088)	-	(732,592)		(732,592)
371	Inst. On Cust. Prem.	1,869,928	90,628	-	-	1,960,556		1,960,556
373.1	Street Light - Oh, Ug Lines	3,540,406	214,384	-	-	3,754,790		3,754,790
373.2	Street Light - ESIP	(356)	838	-	-	482		482
374	ARC Distribution	2,289	86	-	-	2,375	(2,375)	(0)
TOTAL DISTRIBUTION PLANT		\$ 133,061,223	\$ 11,930,371	\$ (3,022,298)	\$ -	\$ 141,969,295	\$ (9,864,343)	\$ 132,104,952
GENERAL PLANT								
389.2	Easements	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
390.1	Structures, Improvements	2,292,334	77,653	-	-	2,369,987		2,369,987
390.2	Clearing, Grading of Land	1,348	602	-	-	1,950		1,950
390.3	Struct Imprv, Leasehold Imp	13,308	5,943	-	-	19,251		19,251
391.1	Office Furn., Mech. Equip.	309,640	14,666	-	-	324,306		324,306
391.2	Data Processing Equipment	1,311,034	623,970	-	-	1,935,004		1,935,004
391.25	Data Proc Smart Meters	103,484	480,855	(94,623)	-	489,717		489,717
392	Transportation Equipment	201,287	30,148	-	-	231,435		231,435
393	Stores Equipment	93,329	3,937	-	-	97,266		97,266
394	Tools, Shop, Garage Equip.	603,819	60,258	-	-	664,077		664,077
395	Laboratory Equipment	35,953	1,844	-	-	37,797		37,797
396	Power Operated Equipment	163,176	26,150	-	-	189,326		189,326
397	Communication Equipment	643,579	106,723	(10,342)	-	739,960		739,960
398	Misc. Equipment	28,206	2,762	-	-	30,968		30,968
399.1	ARC General Plant	20,871	812	-	-	21,683	(21,683)	(0)
TOTAL GENERAL PLANT		\$ 5,821,367	\$ 1,436,323	\$ (104,965)	\$ -	\$ 7,152,726	\$ (21,683)	\$ 7,131,043
TOTAL		154,056,591	14,866,053	(3,141,261)	0	165,781,383	(9,886,026)	155,895,357

PENNSYLVANIA POWER COMPANY

Original Cost of Plant, Reserves and Accruals by Functions for Future Test Year Ending 3/31/2015

FILING REQUIREMENT V-A-1:

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FILING REQUIREMENT V-A-2:

“Provide a comparison of calculated depreciation reserve versus book reserve at the end of the test year. Provide this comparison by functional group and by account if available.”

FILING REQUIREMENT V-B-1:

“Provide a comparison of calculated depreciation accruals versus book accruals by function and by account if available.”

FILING REQUIREMENT V-D-1:

“Provide the surviving original cost plant at the appropriated test year date or dates by account and 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:

Penn Power Exhibit RAD-47 Attachment A satisfies the filing requirements cited above. The accruals shown on Penn Power Exhibit RAD-47 Attachment A are claimed remaining life accruals for booking.

Penn Power Exhibit RAD-47 Attachment B provides original cost activity at detail account levels for plant and reserves, updating this information from 3/31/14 through 3/31/15, the future test year-end. Additionally, this exhibit shows the affected balances after net adjustments made for rate case purposes, and the affected balances after net adjustments. This information is in support of Penn Power Exhibit RAD-47 Attachment A as follows:

Pages 1-2 Company claim basis for Electric Plant in Service reflecting projected plant at 3/31/15 and net adjustments thereto.

Pages 3-4 Company claim basis of book reserves for Electric Plant in Service at 3/31/15 and net adjustments thereto.

Pages 5 Informational calculated reserves at 3/31/15 for Electric Plant in Service and net adjustments thereto.

Pennsylvania Power Company
 Accrual Expense Computation after Adjustments
 At Future Year from April 2014 to March 2015
 (\$000)

Line No.	Description	Adjusted Plant Balances			Book Depreciation Reserve	Depreciation Reserve Ratio	Net Uncovered Book Plant	Accrual Average Remaining Life Basis		Calculated Reserve	Book Reserve	Difference	Difference as a % of Target Reserve
		Non Depreciable	Depreciable	Total				Amount	Effective Rate				
		(1)	(2)	(3)				(4)	(5)				
1	Transmission	2,092	21,136	23,228	6,775	29.17%	16,453	148	0.70%	4,746	6,775	(2,029)	-42.76%
2	Distribution	603	525,466	526,069	156,227	29.70%	369,842	10,697	2.04%	122,788	156,227	(33,440)	-27.23%
3	General Plant	227	17,847	18,074	8,327	46.07%	9,747	1,340	7.51%	5,700	8,327	(2,627)	-46.09%
4	Subtotal	2,921	564,449	567,371	171,329	30.20%	396,042	12,185	2.16%	133,233	171,329	(38,096)	-28.59%
5	Intangible Plant	91	10,588	10,680	8,575	80.29%	2,105	1,112	10.50%	10,289	8,575	1,714	16.66%
6	Total	3,013	575,038	578,051	179,904	31.12%	398,147	13,297	2.31%	143,522	179,904	(36,382)	-25.35%

Exhibit Reference

RAD-47 Attachment B P 1-2	RAD-47 Attachment B P 1-2	RAD-47 Attachment B P 1-2	RAD-47 Attachment B P 3	RAD-53 Attachment A P 3-4	RAD-47 Attachment B P 4-5	RAD-47 Attachment B P 3
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Pennsylvania Power Company
 Original Cost - Plant and Depreciation Reserves
 Activity Updated from 3/31/14 to 3/31/15
 Plant-In-Service

Acct No	Description	Balance 3/31/14 (1)	Actual Activity			Balance 3/31/15 (5)	Adjustments (6)	Adjusted Balance 3/31/15 (7)
			Additions (2)	Retirements (3)	Transfers/ Adjustments (4)			
<u>NONDEPRECIABLE PLANT</u>								
<u>Intangible Plant</u>								
301	Organization	\$ 22,834	\$ -	\$ -	\$ -	\$ 22,834	\$ -	\$ 22,834
302	Franchise And Consents	68,666				68,666		68,666
	Total Intangible Plant	\$ 91,500	\$ -	\$ -	\$ -	\$ 91,500	\$ -	\$ 91,500
<u>Land</u>								
350.11	Transmission Substations	\$ 917,485	\$ 1,895	\$ (189)		\$ 919,190	\$	\$ 919,190
350.21	Transmission Lines	1,172,341				1,172,341		1,172,341
360.11	Distribution Substations.	578,870	21,074	(2,107)		597,837		597,837
360.21	Distribution Lines	5,371				5,371		5,371
389.1	General	226,639				226,639		226,639
	Total Land	2,900,706	22,969	(2,297)	-	2,921,378	-	2,921,378
	TOTAL NON-DEPRECIABLE PLANT	\$ 2,992,205	\$ 22,969	\$ (2,297)	\$ -	\$ 3,012,877	\$ -	\$ 3,012,877
<u>INTANGIBLE PLANT</u>								
303	Misc. Intangible Plant	\$ 9,506,440	\$ 429,159			\$ 9,935,599	\$	\$ 9,935,599
303	Smart Meter Software	-	652,881			652,881		652,881
	TOTAL INTANGIBLE PLANT	\$ 9,506,440	\$ 1,082,040	\$ -	\$ -	\$ 10,588,481	\$ -	\$ 10,588,481
<u>NUCLEAR PRODUCTION</u>								
Nuclear Production								
326	Asset Retirement Costs Nuclear	-				-		-
	TOTAL NUCLEAR PRODUCTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>TRANSMISSION PLANT</u>								
TRANSMISSION PLANT								
350.12	Easements - Trans. Subs.	\$ 879,341				\$ 879,341	\$	\$ 879,341
350.22	Easements - Trans. Lines	7,550,676				7,550,676		7,550,676
352.1	Structures, Improvements	854,898				854,898		854,898
352.2	Clearing, Grading Of Land	196,171				196,171		196,171
353	Station Equipment	6,511,785	59,171	(5,917)		6,565,038		6,565,038
354	Towers And Fixtures	7,576				7,576		7,576
355	Poles And Fixtures	2,294,979	788,375	(78,838)		3,004,516		3,004,516
356.1	Overhd Conductr, Devices	1,870,438				1,870,438		1,870,438
356.2	Clearing, Grading of Land	100,481				100,481		100,481
357	Underground Conduit	64,654				64,654		64,654
358	Undergrnd Conductr,Devices	36,070				36,070		36,070
359	Roads And Trails	6,324				6,324		6,324
	TOTAL TRANSMISSION PLANT	\$ 20,373,392	\$ 847,546	\$ (84,755)	\$ -	\$ 21,136,184	\$ -	\$ 21,136,184

Pennsylvania Power Company
 Original Cost - Plant and Depreciation Reserves
 Activity Updated from 3/31/14 to 3/31/15
 Plant-In-Service

Acct No	Description	Balance 3/31/14	Actual Activity			Balance 3/31/15	Adjustments	Adjusted Balance 3/31/15
			Additions	Retirements	Transfers/ Adjustments			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
<u>DISTRIBUTION PLANT</u>								
360.12	Easements - Dist. Subs.	\$ 10,964				\$ 10,964		\$ 10,964
360.22	Easements - Dist. Lines	5,786,805				5,786,805		5,786,805
361.1	Structures, Improvements	1,158,380				1,158,380	(15,260)	1,143,120
361.2	Clearing, Grading of Land	451,497				451,497		451,497
362	Station Equipment	42,239,205	3,759,853	(375,985)		45,623,073	(703,738)	44,919,335
364	Poles, Towers And Fixtures	94,941,510				94,941,510	(31,122)	94,910,388
365	Overhd Conductr, Devices	94,144,286				94,144,286	(22,070)	94,122,216
365.1	Clearing, Grading of Land	41,196,197				41,196,197		41,196,197
366	Underground Conduit	7,012,991				7,012,991		7,012,991
367	Undergrnd Conductr,Devices	55,361,879				55,361,879		55,361,879
368	Line Transformers	98,112,450	26,618,915	(2,661,892)		122,069,473	(2,858)	122,066,615
369	Services OH	36,086,064				36,086,064		36,086,064
369	Unground Services	-				-		-
370	Meters	25,186,275				25,186,275	(25,186,275)	0
370	Smart Meters Res	561,562	11,967,901	(1,196,790)		11,332,672		11,332,672
371	Inst. On Cust. Prem.	3,744,945				3,744,945		3,744,945
373.1	Street Light - Oh, Ug Lines	7,291,975				7,291,975		7,291,975
373.2	Street Light - ESIP	28,502				28,502		28,502
374	ARC Distribution	4,408				4,408	(4,408)	(0)
TOTAL DISTRIBUTION PLANT		\$ 513,319,893	\$ 42,346,669	\$ (4,234,667)	\$ -	\$ 551,431,895	\$ (25,965,731)	\$ 525,466,164
<u>GENERAL PLANT</u>								
389.2	Easements	\$ 311				\$ 311		\$ 311
390.1	Structures, Improvements	5,318,735	(68)	7		5,318,674		5,318,674
390.2	Clearing, Grading of Land	41,241				41,241		41,241
390.3	Struct Imprv, Leasehold Imp	407,069				407,069		407,069
391.1	Office Furn., Mech. Equip.	823,951				823,951		823,951
391.2	Data Processing Equipment	2,414,745				2,414,745		2,414,745
391.25	Data Proc Smart Meters	272,553	1,845,536	(184,554)		1,933,535		1,933,535
392	Transportation Equipment	341,819				341,819		341,819
393	Stores Equipment	182,266				182,266		182,266
394	Tools, Shop, Garage Equip.	2,449,505				2,449,505		2,449,505
395	Laboratory Equipment	84,583				84,583		84,583
396	Power Operated Equipment	460,387				460,387		460,387
397	Communication Equipment	2,830,603	542,188	(54,219)		3,318,572		3,318,572
398	Misc. Equipment	70,284				70,284		70,284
399.1	ARC General Plant	32,875				32,875	(32,875)	0
TOTAL GENERAL PLANT		15,730,925	2,387,656	(238,766)	-	17,879,815	(32,875)	17,846,940
TOTAL		\$ 561,922,856	\$ 46,686,881	\$ (4,560,484)	\$ -	\$ 604,049,253	\$ (25,998,606)	\$ 578,050,647

Pennsylvania Power Company
 Original Cost - Plant and Depreciation Reserves
 Activity Updated from 3/31/14 to 3/31/15
 Book Reserves

Acct No	Description	Balance 3/31/14	Actual Activity			Balance 3/31/15	Adjustments	Adjusted Balance 3/31/15
			Additions	Retirements	Transfers/ Adjustments			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
INTANGIBLE PLANT								
302	Franchise & Consents	\$ 772	\$ -	\$ -	\$ -	\$ 772		\$ 772
303	Smart Meter Software	-	-	-	-	-		-
303	Software	8,307,952	265,858	-	-	8,573,810		8,573,810
TOTAL INTANGIBLES		\$ 8,308,725	\$ 265,858	\$ -	\$ -	\$ 8,574,583		\$ 8,574,583
TRANSMISSION PLANT								
350	Land & land rights	\$ -	\$ -	\$ (190)	\$ -	\$ (190)		\$ (190)
352	Structures/improve	609,434	12,560	-	-	621,994		621,994
353	ER Oh	4,468,403	56,757	(5,917)	-	4,519,243		4,519,243
353	Station equipment	108,689	2,556	-	-	111,245		111,245
354	Towers & fixtures	7,576	-	-	-	7,576		7,576
355	Poles & fixtures	771,413	62,046	(78,838)	-	754,621		754,621
356	Overhead cond	838,653	27,640	-	-	866,293		866,293
356.2	Veg Clrng-FERC exp	-	-	-	-	-		-
357	Underground conduit	51,996	897	-	-	52,893		52,893
358	Undergrd conductor	28,136	465	-	-	28,601		28,601
359	Roads and trails	4,853	260	-	-	5,113		5,113
		6,889,152	163,181	(84,945)	-	6,967,388		6,967,388
RWIP *		(192,507)	0	0	0	(192,507)		(192,507)
TOTAL TRANSMSSION		\$ 6,696,644	\$ 163,181	\$ (84,945)	\$ -	\$ 6,774,880		\$ 6,774,880
DISTRIBUTION PLANT								
360	Land and Land Rights	\$ -	\$ -	\$ (2,107)	\$ -	\$ (2,107)		\$ (2,107)
361	Structures/improve	701,128	34,290	-	-	735,418	(17,151)	718,267
362	Station equipment	12,943,743	876,144	(375,985)	-	13,443,902	(570,275)	12,873,627
364	Poles towers	29,909,817	1,987,252	-	-	31,897,069	(20,961)	31,876,108
365	Overhead conductor	22,100,043	2,132,241	-	-	24,232,284	(15,932)	24,216,352
365.1	Clearing Grading	3,497,988	933,038	-	-	4,431,026		4,431,026
366	Underground conduit	2,052,111	122,190	-	-	2,174,301		2,174,301
367	Undergrd conductor	18,495,487	1,344,122	-	-	19,839,609		19,839,609
368	Line transformers	32,019,791	2,145,748	(2,661,892)	-	31,503,647	(3,181)	31,500,466
369	Services	18,014,259	871,128	-	-	18,885,387		18,885,387
370	Meters	14,308,557	563,212	-	-	14,871,769	(14,871,769)	0
370	Smart Grid Meters	4,406	15,221	-	-	19,627		19,627
370	Smart Meters Res	8,414	281,640	(1,196,790)	-	(906,736)		(906,736)
371	Inst on cust prem	2,333,021	94,290	-	-	2,427,311		2,427,311
373	Street lighting	4,441,784	242,755	-	-	4,684,539		4,684,539
374	DIST SUB ARC	2,203	86	-	-	2,289	(2,289)	(0)
		160,832,750	11,643,357	(4,236,774)	-	168,239,333		152,737,775
RWIP *		3,489,542	-	-	-	3,489,542		3,489,542
TOTAL DISTRIBUTION		\$ 164,322,292	\$ 11,643,357	\$ (4,236,774)	\$ -	\$ 171,728,875		\$ 156,227,317
GENERAL PLANT								
390	Structures/improve	\$ 3,301,476	\$ 96,392	\$ 7	\$ -	\$ 3,397,875		\$ 3,397,875
39110	Office furn & equip	662,990	13,294	-	-	676,284		676,284
39120	Data process equip	681,930	476,271	-	-	1,158,201		1,158,201
39125	Data Proc Smart Me	24,524	225,487	(184,554)	-	65,457		65,457
392	Transportation equip	210,424	30,392	-	-	240,816		240,816
393	Stores equipment	106,618	3,938	-	-	110,556		110,556
394	Tool shop garage	557,238	60,631	-	-	617,869		617,869
395	Laboratory equip	57,478	1,808	-	-	59,286		59,286
396	Power operated equip	145,261	26,294	-	-	171,555		171,555
397	Communication equip	814,192	100,819	(54,219)	-	860,792		860,792
398	Miscellaneous equip	33,231	2,794	\$ -	-	36,025		36,025
399	GEN BLDG ARC	20,059	812	-	-	20,871	(20,871)	(0)
Total		6,615,421	1,038,932	(238,766)	-	7,415,587		7,394,716
RWIP *		932,105	-	-	-	932,105		932,105
TOTAL GENERAL		\$ 7,547,526	\$ 1,038,932	\$ (238,766)	\$ -	\$ 8,347,692		\$ 8,326,821
TOTAL		\$ 186,875,187	\$ 13,111,328	\$ (4,560,485)	\$ -	\$ 195,426,030	\$ (15,522,429)	\$ 179,903,601

* Retirement work in progress is not classified on a FERC account number basis

Pennsylvania Power Company
 Original Cost - Plant and Depreciation Reserves
 Activity Updated from 3/31/14 to 3/31/15
 Calculated Reserve

Acct No	Description	Balance 3/31/14 (1)	Actual Activity			Balance 3/31/15 (5)	Adjustments (6)	Adjusted Balance 3/31/15 (7)
			Accruals (2)	Retirements (3)	Transfers/ Adjustments (4)			
<u>INTANGIBLE PLANT</u>								
302	Franchise & Consents	772	0	0	0	772		772
303	Misc. Intangible Plant	9,244,678	996,405	0	0	10,241,083		10,241,083
303	Smart Meter Software	0	46,648	0	0	46,648		46,648
	TOTAL INTANGIBLE PLANT	9,245,451	1,043,053	0	0	10,288,504	0	10,288,504
<u>TRANSMISSION PLANT</u>								
	TRANSMISSION PLANT							
350.12	Easements - Trans. Subs.	0	0	0	0	0		0
350.22	Easements - Trans. Lines	0	0	0	0	0		0
352.1	Structures, Improvements	9,098	10,772	0	0	19,870		19,870
352.2	Clearing, Grading Of Land	484,761	2,472	0	0	487,233		487,233
353	Station Equipment	2,652,091	60,153	(5,917)	0	2,706,327		2,706,327
354	Towers And Fixtures	7,576	0	0	0	7,576		7,576
355	Poles And Fixtures	626,873	41,601	(78,838)	0	589,637		589,637
356.1	Overhd Conductr, Devices	837,119	24,316	0	0	861,435		861,435
356.2	Clearing, Grading of Land	1,396	1,306	0	0	2,702		2,702
357	Underground Conduit	43,696	866	0	0	44,562		44,562
358	Undergrnd Conductr, Devices	20,152	451	0	0	20,603		20,603
359	Roads And Trails	5,442	260	0	0	5,702		5,702
	TOTAL TRANSMISSION PLANT	4,688,204	142,197	(84,755)	0	4,745,646	0	4,745,646

Pennsylvania Power Company
 Original Cost - Plant and Depreciation Reserves
 Activity Updated from 3/31/14 to 3/31/15
 Calculated Reserve

Acct No	Description	Balance 3/31/14 (1)	Actual Activity			Balance 12/31/05 (5)	Adjustments (6)	Adjusted Balance 3/31/15 (7)
			Additions (2)	Retirements (3)	Transfers/ Adjustments (4)			
<u>DISTRIBUTION PLANT</u>								
360.12	Easements - Dist. Subs.	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
360.22	Easements - Dist. Lines	-	-	-	-	-		-
361.1	Structures, Improvements	619,348	23,747	-	-	643,095		643,095
361.2	Clearing, Grading of Land	9,617	9,256	-	-	18,873		18,873
362	Station Equipment	8,882,058	861,050	(375,985)	-	9,367,123		9,367,123
364	Poles, Towers And Fixtures	25,501,791	1,775,406	-	-	27,277,197		27,277,197
365	Overhd Conductor, Devices	18,795,783	1,619,282	-	-	20,415,065		20,415,065
365.1	Clearing, Grading of Land	870,710	708,575	-	-	1,579,285		1,579,285
366	Underground Conduit	1,838,220	122,026	-	-	1,960,246		1,960,246
367	Undergrnd Conductr, Devices	17,859,012	1,328,685	-	-	19,187,697		19,187,697
368	Line Transformers	22,619,027	2,201,819	(2,661,892)	-	22,158,954		22,158,954
369	Services	14,854,461	728,938	-	-	15,583,399		15,583,399
370	Meters	8,671,498	571,728	-	-	9,243,226	(9,243,226)	0
370	Smart Meters Res	14,887	396,673	(1,196,790)	-	(785,230)		(785,230)
371	Inst. On Cust. Prem.	1,771,436	90,628	-	-	1,862,064		1,862,064
373.1	Street Light - Oh, Ug Lines	3,305,848	214,384	-	-	3,520,232		3,520,232
373.2	Street Light - ESIP	(1,273)	838	-	-	(435)		(435)
374	ARC Distribution	2,203	86	-	-	2,289	(2,289)	(0)
TOTAL DISTRIBUTION PLANT		\$ 125,614,626	\$ 10,653,121	\$ (4,234,667)	\$ -	\$ 132,033,081	\$ (9,245,515)	\$ 122,787,566
<u>GENERAL PLANT</u>								
389.2	Easements	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
390.1	Structures, Improvements	2,207,272	77,653	7	-	2,284,932		2,284,932
390.2	Clearing, Grading of Land	689	602	-	-	1,291		1,291
390.3	Struct Imprv, Leasehold Imp	6,798	5,943	-	-	12,741		12,741
391.1	Office Furn., Mech. Equip.	293,869	14,666	-	-	308,535		308,535
391.2	Data Processing Equipment	647,382	623,970	-	-	1,271,352		1,271,352
391.25	Data Proc Smart Meters	34,829	220,609	(184,554)	-	70,884		70,884
392	Transportation Equipment	168,607	30,148	-	-	198,755		198,755
393	Stores Equipment	89,064	3,937	-	-	93,001		93,001
394	Tools, Shop, Garage Equip.	538,499	60,258	-	-	598,757		598,757
395	Laboratory Equipment	33,958	1,844	-	-	35,802		35,802
396	Power Operated Equipment	134,835	26,150	-	-	160,985		160,985
397	Communication Equipment	591,538	97,464	(54,219)	-	634,783		634,783
398	Misc. Equipment	25,211	2,762	-	-	27,973		27,973
399.1	ARC General Plant	20,059	812	-	-	20,871	(20,871)	(0)
TOTAL GENERAL PLANT		\$ 4,792,609	\$ 1,166,818	\$ (238,766)	\$ -	\$ 5,720,661	\$ (20,871)	\$ 5,699,790
TOTAL		\$ 144,340,890	\$ 13,005,189	\$ (4,558,187)	\$ -	\$ 152,787,892	\$ (9,266,386)	\$ 143,521,506

PENNSYLVANIA POWER COMPANY

Original Cost of Plant, Reserves and Accruals by Functions for Historical Test Year Ended 3/31/2014

FILING REQUIREMENT V-A-1:

“Provide schedules supporting claimed amounts for Electric Plant in Service by function and by account if available.”

FILING REQUIREMENT V-A-2:

“Provide a comparison of calculated depreciation reserve versus book reserve at the end of the test year. Provide this comparison by functional group and by account if available.”

FILING REQUIREMENT V-B-1:

“Provide a comparison of calculated depreciation accruals versus book accruals by function and by account if available.”

FILING REQUIREMENT V-D-1:

“Provide the surviving original cost plant at the appropriated test year date or dates by account and 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:

Penn Power Exhibit RAD-48 Attachment A satisfies the filing requirements cited above. The accruals shown on Penn Power Exhibit RAD-48 Attachment A are claimed remaining life accruals for booking.

Penn Power Exhibit RAD-48 Attachment B provides original cost activity at detail account levels for plant and reserves, updating this information from 3/31/13 through 3/31/14, the historic test year-end. Additionally, this exhibit shows the affected balances after net adjustments made for rate case purposes, and the affected balances after net adjustments. This information is in support of Penn Power Exhibit RAD-48 Attachment A as follows:

Pages 1-2 Company claim basis for Electric Plant in Service reflecting projected plant at 3/31/14 and net adjustments thereto.

Pages 3-4 Company claim basis of book reserves for Electric Plant in Service at 3/31/14 and net adjustments thereto.

Pages 5 Informational calculated reserves at 3/31/14 for Electric Plant in Service and net adjustments thereto.

Pennsylvania Power Company
 Accrual Expense Computation after Adjustments
 At Future Year from April 2013 to March 2014
 (\$000)

Line No.	Description	Adjusted Plant Balances			Book Depreciation Reserve	Depreciation Reserve Ratio	Net Uncovered Book Plant	Accrual Average Remaining Life Basis		Calculated Reserve	Book Reserve	Difference	Difference as a % of Target Reserve
		Non Depreciable	Depreciable	Total				Amount	Effective Rate				
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1	Transmission	2,090	20,373	22,463	6,697	29.81%	15,767	155	0.76%	4,688	6,697	(2,008)	-42.84%
2	Distribution	584	487,354	487,938	164,322	33.68%	323,616	10,461	2.15%	116,941	164,322	(47,381)	-40.52%
3	General Plant	227	15,698	15,925	7,548	47.40%	8,377	856	5.45%	4,773	7,548	(2,775)	-58.14%
4	Subtotal	2,901	523,426	526,326	178,566	33.93%	347,760	11,472	2.19%	126,402	178,566	(52,165)	-41.27%
5	Intangible Plant	91	9,506	9,598	8,309	86.57%	1,289	1,350	14.20%	9,245	8,309	937	10.13%
6	Total	2,992	532,932	535,924	186,875	34.87%	349,049	12,822	2.41%	135,647	186,875	(51,228)	-37.77%

Exhibit Reference

RAD-48 Attachment A P 1-2	RAD-48 Attachment A P 1-2	RAD-48 Attachment A P 1-2	RAD-48 Attachment A P 3	RAD-53 Attachment B P 1-2	RAD-48 Attachment A P 4-5	RAD-48 Attachment A P 3
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Pennsylvania Power Company
 Original Cost - Plant and Depreciation Reserves
 Activity Updated from 3/31/13 to 3/31/14
 Plant-In-Service

Acct No	Description	Balance 3/31/13	Actual Activity			Balance 3/31/14	Adjustments	Adjusted Balance 3/31/14
			Additions	Retirements	Transfers/ Adjustments			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
NONDEPRECIABLE PLANT								
<u>Intangible Plant</u>								
301	Organization	\$ 22,834	\$ -	\$ -	\$ -	\$ 22,834	\$ -	\$ 22,834
302	Franchise And Consents	68,666	-	-	-	68,666	-	68,666
	Total Intangible Plant	\$ 91,500	\$ -	\$ -	\$ -	\$ 91,500	\$ -	\$ 91,500
<u>Land</u>								
350.11	Transmission Substations	\$ 917,485	\$ -	\$ -	\$ -	\$ 917,485	\$ -	\$ 917,485
350.21	Transmission Lines	1,194,143	-	(21,802)	-	1,172,341	-	1,172,341
360.11	Distribution Substations.	613,923	(35,053)	-	-	578,870	-	578,870
360.21	Distribution Lines	5,371	-	-	-	5,371	-	5,371
389.1	General	226,639	-	-	-	226,639	-	226,639
	Total Land	2,957,560	(35,053)	(21,802)	-	2,900,706	-	2,900,706
	TOTAL NON-DEPRECIABLE PLANT	\$ 3,049,060	\$ (35,053)	\$ (21,802)	\$ -	\$ 2,992,205	\$ -	\$ 2,992,205
INTANGIBLE PLANT								
303	Misc. Intangible Plant	\$ 10,085,602	\$ (578,867)	\$ (295)	\$ -	\$ 9,506,440	\$ -	\$ 9,506,440
303	Smart Meter Software	-	-	-	-	-	-	-
	TOTAL INTANGIBLE PLANT	\$ 10,085,602	\$ (578,867)	\$ (295)	\$ -	\$ 9,506,440	\$ -	\$ 9,506,440
NUCLEAR PRODUCTION								
<u>Nuclear Production</u>								
326	Asset Retirement Costs Nuclear	-	-	-	-	-	-	-
	TOTAL NUCLEAR PRODUCTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSMISSION PLANT								
<u>TRANSMISSION PLANT</u>								
350.12	Easements - Trans. Subs.	\$ 879,341	\$ -	\$ -	\$ -	\$ 879,341	\$ -	\$ 879,341
350.22	Easements - Trans. Lines	7,498,607	52,068	-	-	7,550,676	-	7,550,676
352.1	Structures, Improvements	661,482	193,416	-	-	854,898	-	854,898
352.2	Clearing, Grading Of Land	196,171	-	-	-	196,171	-	196,171
353	Station Equipment	6,461,701	92,256	(21,869)	(20,304)	6,511,785	-	6,511,785
354	Towers And Fixtures	7,576	-	-	-	7,576	-	7,576
355	Poles And Fixtures	2,303,284	51,348	(17,763)	(41,890)	2,294,979	-	2,294,979
356.1	Overhd Conductr, Devices	1,911,377	238,654	(10,857)	(268,735)	1,870,438	-	1,870,438
356.2	Clearing, Grading of Land	98,970	1,511	-	-	100,481	-	100,481
357	Underground Conduit	64,654	-	-	-	64,654	-	64,654
358	Undergrnd Conductr, Devices	36,070	-	-	-	36,070	-	36,070
359	Roads And Trails	6,324	-	-	-	6,324	-	6,324
	TOTAL TRANSMISSION PLANT	\$ 20,125,556	\$ 629,254	\$ (50,489)	\$ (330,929)	\$ 20,373,392	\$ -	\$ 20,373,392

Pennsylvania Power Company
 Original Cost - Plant and Depreciation Reserves
 Activity Updated from 3/31/13 to 3/31/14
 Plant-In-Service

Acct No	Description	Balance 3/31/13	Actual Activity			Balance 3/31/14	Adjustments	Adjusted Balance 3/31/14
			Additions	Retirements	Transfers/ Adjustments			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
DISTRIBUTION PLANT								
360.12	Easements - Dist. Subs.	\$ 10,964	\$ -	\$ -	\$ -	\$ 10,964	\$ -	\$ 10,964
360.22	Easements - Dist. Lines	5,779,175	7,630	-	-	5,786,805	-	5,786,805
361.1	Structures, Improvements	1,150,044	8,336	-	-	1,158,380	(15,260)	1,143,120
361.2	Clearing, Grading of Land	451,497	-	-	-	451,497	-	451,497
362	Station Equipment	42,205,154	676,752	(345,402)	(297,299)	42,239,205	(703,738)	41,535,467
364	Poles, Towers And Fixtures	92,707,142	2,383,026	(148,658)	-	94,941,510	(31,122)	94,910,388
365	Overhd Conductr, Devices	90,382,866	4,669,609	(908,189)	-	94,144,286	(22,070)	94,122,216
365.1	Clearing, Grading of Land	35,857,754	5,338,444	-	-	41,196,197	-	41,196,197
366	Underground Conduit	6,866,229	149,579	(2,817)	-	7,012,991	-	7,012,991
367	Undergrnd Conductr, Devices	53,096,261	2,548,552	(282,935)	-	55,361,879	-	55,361,879
368	Line Transformers	95,590,764	3,851,141	(1,329,205)	(250)	98,112,450	(2,858)	98,109,592
369	Services OH	35,364,592	732,901	(11,430)	-	36,086,064	-	36,086,064
369	Unground Services	-	-	-	-	-	-	-
370	Meters	24,951,614	615,724	(349,006)	(32,057)	25,186,275	(25,186,275)	0
370	Smart Meters Res	-	534,414	(4,910)	32,057	561,562	-	561,562
371	Inst. On Cust. Prem.	3,724,807	82,393	(62,256)	-	3,744,945	-	3,744,945
373.1	Street Light - Oh, Ug Lines	7,085,094	320,511	(113,629)	-	7,291,975	-	7,291,975
373.2	Street Light - ESIP	20,896	9,699	(2,093)	-	28,502	-	28,502
374	ARC Distribution	4,408	-	-	-	4,408	(4,408)	(0)
TOTAL DISTRIBUTION PLANT		\$ 495,249,261	\$ 21,928,710	\$ (3,560,529)	\$ (297,549)	\$ 513,319,893	\$ (25,965,731)	\$ 487,354,162
GENERAL PLANT								
389.2	Easements	\$ 311	\$ -	\$ -	\$ -	\$ 311	\$ -	\$ 311
390.1	Structures, Improvements	4,898,587	420,148	-	-	5,318,735	-	5,318,735
390.2	Clearing, Grading of Land	41,241	-	-	-	41,241	-	41,241
390.3	Struct Imprv, Leasehold Imp	407,069	-	-	-	407,069	-	407,069
391.1	Office Furn., Mech. Equip.	867,540	-	(43,589)	-	823,951	-	823,951
391.2	Data Processing Equipment	1,676,717	1,202,406	(388,644)	(75,736)	2,414,745	-	2,414,745
391.25	Data Proc Smart Meters	0	196,817	-	75,736	272,553	-	272,553
392	Transportation Equipment	341,819	-	-	-	341,819	-	341,819
393	Stores Equipment	187,546	-	(5,280)	-	182,266	-	182,266
394	Tools, Shop, Garage Equip.	2,441,378	44,355	(36,227)	-	2,449,505	-	2,449,505
395	Laboratory Equipment	90,922	-	(6,339)	-	84,583	-	84,583
396	Power Operated Equipment	460,387	-	-	-	460,387	-	460,387
397	Communication Equipment	2,912,939	(79,721)	(2,615)	-	2,830,603	-	2,830,603
398	Misc. Equipment	73,638	-	(3,354)	-	70,284	-	70,284
399.1	ARC General Plant	32,875	-	-	-	32,875	(32,875)	0
TOTAL GENERAL PLANT		14,432,968	1,784,005	(486,048)	-	15,730,925	(32,875)	15,698,050
TOTAL		\$ 542,942,447	\$ 23,728,049	\$ (4,119,163)	\$ (628,478)	\$ 561,922,856	\$ (25,998,606)	\$ 535,924,250

Pennsylvania Power Company
 Original Cost - Plant and Depreciation Reserves
 Activity Updated from 3/31/13 to 3/31/14
 Book Reserves

Acct No	Description	Balance 3/31/13	Actual Activity			Balance 3/31/14	Adjustments	Adjusted Balance 3/31/14
			Accruals	Retirements	Transfers/ Adjustments			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
INTANGIBLE PLANT								
302	Franchise & Consents	\$ 772	\$ -	\$ -	\$ -	\$ 772		\$ 772
303	Smart Meter Software							
303	Software	7,852,970	455,278	(295)	-	8,307,952		8,307,952
TOTAL INTANGIBLES		\$ 7,853,742	\$ 455,278	\$ (295)	\$ -	\$ 8,308,725		\$ 8,308,725
TRANSMISSION PLANT								
350	Land & land rights	\$ -	\$ -	\$ (21,802)	\$ 21,802	\$ -		\$ -
352	Structures/improve	598,353	11,081	-	-	609,434		609,434
353	ER Oh	4,446,062	56,359	(21,775)	(12,243)	4,468,403		4,468,403
353	Station equipment	144,599	2,725	(94)	(38,541)	108,689		108,689
354	Towers & fixtures	7,576	-	-	-	7,576		7,576
355	Poles & fixtures	736,923	55,681	(17,763)	(3,428)	771,413		771,413
356	Overhead cond	823,384	28,224	(10,857)	(2,098)	838,653		838,653
356.2	Veg Clmg-FERC exp	-	-	-	-	-		-
357	Underground conduit	51,099	897	-	-	51,996		51,996
358	Undergrd conductor	27,671	465	-	-	28,136		28,136
359	Roads and trails	4,593	260	-	-	4,853		4,853
		6,840,258	155,692	(72,291)	(34,508)	6,889,152		6,889,152
	RWIP *	(167,701)			(24,806)	(192,507)		(192,507)
TOTAL TRANSMISSION		\$ 6,672,557	\$ 155,692	\$ (72,291)	\$ (59,315)	\$ 6,696,644		\$ 6,696,644
DISTRIBUTION PLANT								
360	Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
361	Structures/improve	667,007	34,121	-	-	701,128	(16,836)	684,292
362	Station equipment	13,091,334	823,352	(345,402)	(625,541)	12,943,743	(556,903)	12,386,840
364	Poles towers	28,738,250	1,954,193	(148,658)	(633,968)	29,909,817	(20,385)	29,889,432
365	Overhead conductor	21,782,404	2,095,833	(908,189)	(870,005)	22,100,043	(15,556)	22,084,487
365.1	Clearing Grading	2,623,905	874,083	-	-	3,497,988		3,497,988
366	Underground conduit	1,934,634	120,887	(2,817)	(593)	2,052,111		2,052,111
367	Undergrd conductor	17,848,233	1,319,140	(282,935)	(388,952)	18,495,487		18,495,487
368	Line transformers	31,886,300	1,837,662	(1,329,205)	(374,965)	32,019,791	(3,125)	32,016,666
369	Services	17,278,843	861,795	(11,430)	(114,949)	18,014,259		18,014,259
370	Meters	14,290,139	558,824	(349,006)	(191,400)	14,308,557	(14,308,557)	0
370	Smart Grid Meters	-	4,406	-	-	4,406		4,406
370	Smart Meters Res	-	13,033	(4,910)	290	8,414		8,414
371	Inst on cust prem	2,312,540	94,064	(62,256)	(11,327)	2,333,021		2,333,021
373	Street lighting	4,351,406	240,174	(115,723)	(34,073)	4,441,784		4,441,784
374	DIST SUB ARC	2,117	85	-	-	2,203	(2,203)	(0)
		156,807,111	10,831,651	(3,560,529)	(3,245,483)	160,832,750		160,832,750
	RWIP *	2,119,948			1,369,594	3,489,542		3,489,542
TOTAL DISTRIBUTION		\$ 158,927,058	\$ 10,831,651	\$ (3,560,529)	\$ (1,875,889)	\$ 164,322,292		\$ 164,322,292
GENERAL PLANT								
390	Structures/improve	\$ 3,207,798	\$ 93,677	\$ -	\$ -	\$ 3,301,476		\$ 3,301,476
391.1	Office furn & equi	693,081	13,499	(43,589)	-	662,990		662,990
391.2	Data process equip	649,960	451,791	(388,644)	(31,178)	681,930		681,930
391.3	Data Proc Smart Me	-	21,238	-	3,287	24,524		24,524
392	Transportation equip	180,032	30,392	-	-	210,424		210,424
393	Stores equipment	107,927	3,971	(5,280)	-	106,618		106,618
394	Tool shop garage	533,068	60,397	(36,227)	-	557,238		557,238
395	Laboratory equip	61,970	1,847	(6,339)	-	57,478		57,478
396	Power operated equip	118,967	26,294	-	-	145,261		145,261
397	Communication equip	722,609	94,197	(2,615)	-	814,192		814,192
398	Miscellaneous equip	33,753	2,833	(3,354)	-	33,231		33,231
399	GEN BLDG ARC	19,247	812	-	-	20,059	(20,059)	(0)
		6,328,413	800,948	(486,048)	(27,891)	6,615,421		6,615,421
	RWIP *	912,255			19,850	932,105		932,105
TOTAL GENERAL		\$ 7,240,668	\$ 800,948	\$ (486,048)	\$ (8,041)	\$ 7,547,526		\$ 7,547,526
TOTAL		\$ 180,694,025	\$ 12,243,569	\$ (4,119,163)	\$ (1,943,245)	\$ 186,875,187	\$ (14,943,624)	\$ 171,931,563

* Retirement work in progress has not classified on a FERC account number basis

Pennsylvania Power Company
 Original Cost - Plant and Depreciation Reserves
 Activity Updated from 3/31/13 to 3/31/14
 Calculated Reserve

Acct No	Description	Balance 3/31/13 (1)	Actual Activity			Balance 3/31/14 (5)	Adjustments (6)	Adjusted Balance 3/31/14 (7)
			Accruals (2)	Retirements (3)	Transfers/ Adjustments (4)			
INTANGIBLE PLANT								
302	Franchise & Consents	\$ 772	\$ -	\$ -	\$ -	\$ 772		\$ 772
303	Misc. Intangible Plant	7,853,938	1,391,035	(295)	-	9,244,678		9,244,678
303	Smart Meter Software	-	-	-	-	-		-
	TOTAL INTANGIBLE PLANT	\$ 7,854,710	\$ 1,391,035	\$ (295)	\$ -	\$ 9,245,451	\$ -	\$ 9,245,451
TRANSMISSION PLANT								
TRANSMISSION PLANT								
350.12	Easements - Trans. Subs.	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
350.22	Easements - Trans. Lines	-	-	-	-	-		-
352.1	Structures, Improvements	-	9,098	-	-	9,098		9,098
352.2	Clearing, Grading Of Land	482,407	2,354	-	-	484,761		484,761
353	Station Equipment	2,615,023	58,937	(21,869)	-	2,652,091		2,652,091
354	Towers And Fixtures	7,576	-	-	-	7,576		7,576
355	Poles And Fixtures	591,326	53,310	(17,763)	-	626,873		626,873
356.1	Overhd Conductr, Devices	823,384	24,592	(10,857)	-	837,119		837,119
356.2	Clearing, Grading of Land	-	1,396	-	-	1,396		1,396
357	Underground Conduit	42,797	899	-	-	43,696		43,696
358	Undergrnd Conductr, Devices	19,687	465	-	-	20,152		20,152
359	Roads And Trails	5,182	260	-	-	5,442		5,442
	TOTAL TRANSMISSION PLANT	\$ 4,587,382	\$ 151,311	\$ (50,489)	\$ -	\$ 4,688,204	\$ -	\$ 4,688,204

Pennsylvania Power Company
 Original Cost - Plant and Depreciation Reserves
 Activity Updated from 3/31/13 to 3/31/14
 Calculated Reserve

Acct No	Description	Balance 3/31/13	Actual Activity			Balance 12/31/05	Adjustments	Adjusted Balance 3/31/14
			Additions	Retirements	Transfers/ Adjustments			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
<u>DISTRIBUTION PLANT</u>								
360.12	Easements - Dist. Subs.	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
360.22	Easements - Dist. Lines	-	-	-	-	-		-
361.1	Structures, Improvements	594,763	24,585	-	-	619,348		619,348
361.2	Clearing, Grading of Land	-	9,617	-	-	9,617		9,617
362	Station Equipment	8,407,026	820,434	(345,402)	-	8,882,058		8,882,058
364	Poles, Towers And Fixtures	23,689,521	1,960,928	(148,658)	-	25,501,791		25,501,791
365	Overhd Conductr, Devices	17,618,815	2,085,157	(908,189)	-	18,795,783		18,795,783
365.1	Clearing, Grading of Land	-	870,710	-	-	870,710		870,710
366	Underground Conduit	1,720,288	120,749	(2,817)	-	1,838,220		1,838,220
367	Undergrnd Conductr, Devices	16,824,181	1,317,766	(282,935)	-	17,859,012		17,859,012
368	Line Transformers	22,108,054	1,840,178	(1,329,205)	-	22,619,027		22,619,027
369	Services	14,004,911	860,980	(11,430)	-	14,854,461		14,854,461
370	Meters	8,459,319	561,185	(349,006)	-	8,671,498	(8,671,498)	-
370	Smart Meters Res	-	19,797	(4,910)	-	14,887		14,887
371	Inst. On Cust. Prem.	1,739,573	94,119	(62,256)	-	1,771,436		1,771,436
373.1	Street Light - Oh, Ug Lines	3,180,818	238,659	(113,629)	-	3,305,848		3,305,848
373.2	Street Light - ESIP	-	820	(2,093)	-	(1,273)		(1,273)
374	ARC Distribution	2,117	85	-	-	2,203	(2,203)	(0)
TOTAL DISTRIBUTION PLANT		\$ 118,349,386	\$ 10,825,769	\$ (3,560,529)	\$ -	\$ 125,614,626	\$ (8,673,701)	\$ 116,940,925
<u>GENERAL PLANT</u>								
389.2	Easements	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
390.1	Structures, Improvements	2,121,957	85,315	-	-	2,207,272		2,207,272
390.2	Clearing, Grading of Land	-	689	-	-	689		689
390.3	Struct Imprv, Leasehold Imp	-	6,798	-	-	6,798		6,798
391.1	Office Furn., Mech. Equip.	323,841	13,617	(43,589)	-	293,869		293,869
391.2	Data Processing Equipment	640,074	395,951	(388,644)	-	647,382		647,382
391.25	Data Proc Smart Meters	-	34,829	-	-	34,829		34,829
392	Transportation Equipment	138,219	30,388	-	-	168,607		168,607
393	Stores Equipment	90,350	3,994	(5,280)	-	89,064		89,064
394	Tools, Shop, Garage Equip.	514,079	60,647	(36,227)	-	538,499		538,499
395	Laboratory Equipment	38,419	1,878	(6,339)	-	33,958		33,958
396	Power Operated Equipment	108,547	26,288	-	-	134,835		134,835
397	Communication Equipment	502,831	91,322	(2,615)	-	591,538		591,538
398	Misc. Equipment	25,708	2,857	(3,354)	-	25,211		25,211
399.1	ARC General Plant	19,247	812	-	-	20,059	(20,059)	(0)
TOTAL GENERAL PLANT		\$ 4,523,272	\$ 755,385	\$ (486,048)	\$ -	\$ 4,792,609	\$ (20,059)	\$ 4,772,550
TOTAL		\$ 135,314,751	\$ 13,123,500	\$ (4,097,361)	\$ -	\$ 144,340,890	\$ (8,693,760)	\$ 135,647,130

PENNSYLVANIA POWER 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:

Penn Power Exhibit RAD-49 Attachment A presents the example showing the methodology used to update original cost plant and reserves from 3/31/13 to 3/31/14 (the historic test year-end) and to 3/31/15 (the future test year-end) and to 4/30/2016 (the fully projected future test year). The procedure applied is the same as has been used and found acceptable in prior base rate cases for projecting the future year original cost plant related data.

The example depicts a mass property remaining life investment set, Account 373, Street Lighting and Signal Systems.

Pennsylvania Power Company
 Original Cost-Plant & Depreciation Reserves
 Activity Updated from 3/31/13 through 3/31/14 and 3/31/15 and 4/30/15 through 4/30/16

MASS PROPERTY EXAMPLE

Line No	Description	Plant in Service (1)	Target Reserves (2)	Book Reserves (3)
	Distribution - 373.1 Street Lighting & Signal Systems			
1	Balance @ 3/31/13	\$ 7,105,990	\$ 3,180,818	\$ 4,351,406
2	Accrual on Above (R1*L1)	-	235,919	
3	Retirements	(115,723)	(115,723)	(115,723)
4	Accrual on Retirements (R1*L3*.5)	-	(1,921)	
5	Transfers & Adjustments	-	-	
6	Accrual on Transfers & Adjustments (R1*L5)	-	-	
7	Additions	330,209		
8	Accrual on Additions (R1*L7*.5)		5,481	
9	Book Accrual			240,174
10	Book Activity-Other			(34,073)
11	Balance @ 3/31/14	\$ 7,320,476	\$ 3,304,574	\$ 4,441,784
12	Accrual on 3/31/14 Plant (R1*L11*1.0)		243,040	
13	Retirements	-	-	-
14	Accrual on Retirements (R1*L13*.5)		-	
15	Transfers & Adjustments	-	-	
16	Accrual on Transfers & Adjustments (R1*L15*1.0)		-	
17	Additions	-		
18	Accrual on Additions (R1*L17*.5)		-	
19	Book Accrual			242,755
20	Book Activity-Other			-
21	Balance @ 3/31/15	\$ 7,320,476	\$ 3,547,614	\$ 4,684,539
12	Accrual on 4/30/15 Plant (R1*L11*1.0)		\$ 243,040	
13	Retirements	-	-	-
14	Accrual on Retirements (R1*L13*.5)		-	
15	Transfers & Adjustments	-	-	
16	Accrual on Transfers & Adjustments (R1*L15*1.0)		-	
17	Additions	-		
18	Accrual on Additions (R1*L17*.5)		-	
19	Book Accrual			242,755
20	Book Activity-Other			-
21	Balance @ 4/30/16	\$ 7,320,476	\$ 3,790,654	\$ 4,927,294

Key to Rates:

R1: 2012 Depreciation Service Life Accrual Rate 3.32%

PENNSYLVANIA POWER COMPANY

Original Cost Plant and Reserve and Accrual Rate Adjustments for Rate Case Purposes
(Fully Future Test Year)

FILING REQUIREMENT V-A-4:

“Provide a schedule showing details of rate case adjustments.”

RESPONSE:

This response provides original cost plant and reserve adjustments for rate case purposes at 4/30/16, the fully future test year-ended. This information is in support of Penn Power Exhibit RAD-46, Attachment B.

The following provide detail for plant and reserve adjustment items:

1. Asset Retirement Costs –for Asset Retirement Obligations and FIN 47 Accounting for Asset Retirement Obligations. The Plant in Service, budgeted book has been reduced by \$37,283; book reserve were reduced by \$24,133; ARC calculated reserved were reduced by \$24,058.
2. Smart Meters were removed. Meter plant in service was reduced by \$25,182,943; Smart meter book reserves were reduced by \$15,478,616; and smart meter calculated reserves were reduced by \$9,861,968.
3. ATSI plant were removed in accordance with the settlement, at Docket No. A-110450F0016, by \$778,379; ATSI book reserved were reduced by \$646,621

PENNSYLVANIA POWER COMPANY

Original Cost Plant and Reserve and Accrual Rate Adjustments for Rate Case Purposes
(Future Test Year)

FILING REQUIREMENT V-A-4:

“Provide a schedule showing details of rate case adjustments.”

RESPONSE:

This response provides original cost plant and reserve adjustments for rate case purposes at 3/31/15, the future test year-ended. This information is in support of Penn Power Exhibit RAD-47, Attachment B.

The following provide detail for plant and reserve adjustment items:

1. Asset Retirement Costs –for Asset Retirement Obligations and FIN 47 Accounting for Asset Retirement Obligations. The Plant in Service, budgeted book has been reduced by \$37,283; book reserve were reduced by \$23,160; ARC calculated reserved were reduced by \$24,058.
2. Smart Meters were removed. Meter plant in service was reduced by \$25,182,943; Smart meter book reserves were reduced by \$14,868,541; and smart meter calculated reserves were reduced by \$9,861,968.
3. ATSI plant were removed in accordance with the settlement, at Docket No. A-110450F0016, by \$778,379; ATSI book reserved were reduced by \$630,728

PENNSYLVANIA POWER COMPANY

Original Cost Plant and Reserve and Accrual Rate Adjustments for Rate Case Purposes
(Historical Test Year)

FILING REQUIREMENT V-A-4:

“Provide a schedule showing details of rate case adjustments.”

RESPONSE:

This response provides original cost plant and reserve adjustments for rate case purposes at 3/31/14, the historic test year-ended. This information is in support of Penn Power Exhibit RAD-48, Attachment B.

The following provide detail for plant and reserve adjustment items:

1. Asset Retirement Costs –for Asset Retirement Obligations and FIN 47 Accounting for Asset Retirement Obligations. The Plant in Service, budgeted book has been reduced by \$37,283; book reserve were reduced by \$22,262; ARC calculated reserved were reduced by \$22,262.
2. Smart Meters were removed. Meter plant in service was reduced by \$25,182,943; Smart meter book reserves were reduced by \$14,305,395; and smart meter calculated reserves were reduced by \$8,671,498.
3. ATSI plant were removed in accordance with the settlement, at Docket No. A-110450F0016, by \$778,379; ATSI book reserved were reduced by \$615,867

PENNSYLVANIA POWER COMPANY

Annual Depreciation Review on Capital Plant Investments

FILING REQUIREMENT V-B-2

“Supply a schedule by account or by depreciable group showing the survivor curve or interim survivor curve or interim survivor curve and annual accrual rate estimated to be appropriate:

- a. For the purpose of this filing
- b. For the purposes of the most recent 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 in depreciation methods, procedures and techniques and the effect of the changes upon accumulated and annual depreciation, if any.”

FILING REQUIREMENT V-C

“Where the retirement rate actuarial method of mortality 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.”

FILING REQUIREMENT V-D Item 2

“Provide representative examples of detail calculations by vintage at account or at a more detailed level, as performed for those purposes. Other vintage detail calculations shall be subject to request.”

FILING REQUIREMENT V-E

“Provide a description of depreciation methods utilized in calculating annual depreciation amounts and depreciation reserves, together with a discussion of significant factors which were considered in arriving at estimates of service life and forecast retirements by facilities, accounts or sub-accounts as applicable.”

RESPONSE:

V-B-2:

See Penn Power Exhibit RAD-53 Attachment A, pages 1-2 for the fully projected future test year. See Penn Power Exhibit RAD-53 Attachment A, pages 3-4 for the future test year. See Penn Power Exhibit RAD-53 Attachment A, pages 5-6 for the historical test year.

See Penn Power Exhibit RAD-53 Attachment B for the 2014 Annual Depreciation Report.

V-C:

See Penn Power Exhibit RAD-53 Attachment C.

V-D Item 2:

See Penn Power Exhibit RAD-53 Attachment B for the Annual Depreciation Report details.

V-E:

See Penn Power Exhibit RAD-53 Attachment B for the Annual Depreciation Report

Pennsylvania Power Company
 Accrual Expense after Adjustment-Claim Basis
 At Fully Future Year from May 2015 to April 2016

Acct No	Description	Adjusted Depreciable Base (1)	Accrual Rate Ave Remaining Life Basis (2)	Accrual Expense Amount (3)
<u>INTANGIBLE PLANT</u>				
303	Miscellaneous Intangible Plant	\$ 10,044,766	10.25%	\$ 1,029,588
303	Smart Meters	3,889,274	14.29%	555,777
	TOTAL INTANGIBLE PLANT	<u>\$ 13,934,040</u>		<u>\$ 1,585,365</u>
<u>TRANSMISSION PLANT</u>				
350.12	Land Rights-subs	\$ 879,341	0.00%	\$ -
350.22	Land Rights-lines	7,550,676	0.00%	-
352.1	Structures	854,898	1.26%	10,772
352.2	Clearing Costs	196,171	1.26%	2,472
353	Station Equipment	6,647,966	0.92%	61,161
354	Towers and Fixtures	7,576	0.00%	-
355	Poles and Fixtures	3,054,138	1.57%	47,950
356.1	Overhead Conductors	1,870,438	1.30%	24,316
356.2	Clearing Costs	100,481	1.30%	1,306
357	Underground Conductors	64,654	1.34%	866
358	Underground Conductors	36,070	1.25%	451
359	Roads & Trails	6,324	2.84%	180
	TOTAL TRANSMISSION PLANT	<u>\$ 21,268,734</u>	0.70%	<u>\$ 149,474</u>
<u>DISTRIBUTION PLANT</u>				
360.12	Land Rights-subs	\$ 10,964	0.00%	\$ -
360.22	Land Rights-lines	5,786,805	0.00%	-
361.1	Structures	1,143,120	2.05%	23,434
361.2	Clearing Costs	451,497	2.05%	9,256
362	Station Equipment	46,262,687	1.96%	906,749
364	Poles, Towers and Fixtures	94,910,388	1.87%	1,774,824
365	Overhead Conductors	94,122,216	1.72%	1,618,902
365.1	Clearing Costs	41,196,197	1.72%	708,575
366	Underground Conduit	7,012,991	1.74%	122,026
367	Underground Conductors	55,361,879	2.40%	1,328,685
368	Line Transformers	138,117,480	2.00%	2,762,350
369	Overhead Services	36,086,064	2.02%	728,938
369.1	Underground Services	-	0.00%	-
370	Meters	0	2.27%	0
370.1	Smart Meters	23,746,461	6.67%	1,583,889
371	Installed on Customer Premises	3,744,945	2.42%	90,628
373.1	Street Lighting & Signal Systems	7,291,975	2.94%	214,384
373.2	Street light- ESIP	28,502	2.94%	838
	TOTAL DISTRIBUTION PLANT	<u>\$ 555,274,170</u>	2.05%	<u>\$ 11,872,640</u>

Pennsylvania Power Company
 Accrual Expense after Adjustment-Claim Basis
 At Fully Future Year from May 2015 to April 2016

<u>GENERAL PLANT</u>				
389.1	Land Rights	\$ 311	0.00%	\$ -
390.1	Structures	5,318,674	1.46%	77,653
390.2	Clearing	41,241	1.46%	602
390.3	Structure LH	407,069	1.46%	5,943
391.1	Office Furniture & Equipment	823,951	1.78%	14,666
391.2	Data processing Equip	2,414,745	25.84%	623,970
391.25	Data Processing Smart Meters	2,830,074	20.00%	566,015
392	Transportation	341,819	8.82%	30,148
393	Stores Equipment	182,266	2.16%	3,937
394	Tools, Shop, & Garage Equipment	2,449,505	2.46%	60,258
395	Laboratory Equipment	84,583	2.18%	1,844
396	Power Operated Equipment	460,387	5.68%	26,150
397	Communications Equipment	3,413,190	3.17%	108,198
398	Miscellaneous Equipment	70,284	3.93%	2,762
	TOTAL GENERAL PLANT	<u>\$ 18,838,097</u>	7.51%	<u>\$ 1,522,146</u>
	TOTAL	<u>\$ 609,315,041</u>	2.31%	<u>\$ 15,129,625</u>

Pennsylvania Power Company
 Accrual Expense after Adjustment-Claim Basis
 At Future Year from April 2014 to March 2015

Acct No	Description	Adjusted Depreciable Base (1)	Accrual Rate Ave Remaining Life Basis (2)	Accrual Expense Amount (3)
<u>INTANGIBLE PLANT</u>				
303	Miscellaneous Intangible Plant	\$ 9,935,599	10.25%	\$ 1,018,399
303	Smart Meters	652,881	14.29%	93,297
	TOTAL INTANGIBLE PLANT	\$ 10,588,481		\$ 1,111,696
<u>TRANSMISSION PLANT</u>				
350.12	Land Rights-subs	\$ 879,341	0.00%	\$ -
350.22	Land Rights-lines	7,550,676	0.00%	-
352.1	Structures	854,898	1.26%	10,772
352.2	Clearing Costs	196,171	1.26%	2,472
353	Station Equipment	6,565,038	0.92%	60,398
354	Towers and Fixtures	7,576	0.00%	-
355	Poles and Fixtures	3,004,516	1.57%	47,171
356.1	Overhead Conductors	1,870,438	1.30%	24,316
356.2	Clearing Costs	100,481	1.30%	1,306
357	Underground Conductors	64,654	1.34%	866
358	Underground Conductors	36,070	1.25%	451
359	Roads & Trails	6,324	2.84%	180
	TOTAL TRANSMISSION PLANT	\$ 21,136,184	0.70%	\$ 147,932
<u>DISTRIBUTION PLANT</u>				
360.12	Land Rights-subs	\$ 10,964	0.00%	\$ -
360.22	Land Rights-lines	5,786,805	0.00%	0
361.1	Structures	1,143,120	2.05%	23,434
361.2	Clearing Costs	451,497	2.05%	9,256
362	Station Equipment	44,919,335	1.96%	880,419
364	Poles, Towers and Fixtures	94,910,388	1.87%	1,774,824
365	Overhead Conductors	94,122,216	1.72%	1,618,902
365.1	Clearing Costs	41,196,197	1.72%	708,575
366	Underground Conduit	7,012,991	1.74%	122,026
367	Underground Conductors	55,361,879	2.40%	1,328,685
368	Line Transformers	122,066,615	2.00%	2,441,332
369	Overhead Services	36,086,064	2.02%	728,938
369.1	Underground Services	-	0.00%	-
370	Meters	0	2.27%	-
370.1	Smart Meters	11,332,672	6.67%	755,889
371	Installed on Customer Premises	3,744,945	2.42%	90,628
373.1	Street Lighting & Signal Systems	7,291,975	2.94%	214,384
373.2	Street light- ESIP	28,502	2.94%	838
	TOTAL DISTRIBUTION PLANT	\$ 525,466,165	2.04%	\$ 10,697,292

Pennsylvania Power Company
 Accrual Expense after Adjustment-Claim Basis
 At Future Year from April 2014 to March 2015

<u>GENERAL PLANT</u>				
389.1	Land Rights	\$ 311	0.00%	\$ -
390.1	Structures	5,318,674	1.46%	77,653
390.2	Clearing	41,241	1.46%	602
390.3	Structure LH	407,069	1.46%	5,943
391.1	Office Furniture & Equipment	823,951	1.78%	14,666
391.2	Data processing Equip	2,414,745	25.84%	623,970
391.25	Data Processing Smart Meters	1,933,535	20.00%	386,707
392	Transportation	341,819	8.82%	30,148
393	Stores Equipment	182,266	2.16%	3,937
394	Tools, Shop, & Garage Equipment	2,449,505	2.46%	60,258
395	Laboratory Equipment	84,583	2.18%	1,844
396	Power Operated Equipment	460,387	5.68%	26,150
397	Communications Equipment	3,318,572	3.17%	105,199
398	Miscellaneous Equipment	70,284	3.93%	2,762
	TOTAL GENERAL PLANT	\$ 17,846,940	7.51%	\$ 1,339,839
	TOTAL	\$ 575,037,769	2.31%	\$ 13,296,759

Pennsylvania Power Company
Accrual Expense after Adjustment-Claim Basis
At Future Year from April 2013 to March 2014

Acct No	Description	Adjusted Depreciable Base	Accrual Rate Ave Remaining Life Basis	Accrual Expense Amount
		(1)	(2)	(3)
<u>INTANGIBLE PLANT</u>				
303	Miscellaneous Intangible Plant	\$ 9,506,440	14.20%	\$ 1,349,915
303	Smart Meters	-	14.29%	-
	TOTAL INTANGIBLE PLANT	<u>\$ 9,506,440</u>	14.20%	<u>\$ 1,349,915</u>
<u>TRANSMISSION PLANT</u>				
350.12	Land Rights-subs	\$ 879,341	0.00%	\$ -
350.22	Land Rights-lines	7,550,676	0.00%	-
352.1	Structures	854,898	1.20%	10,259
352.2	Clearing Costs	196,171	1.20%	2,354
353	Station Equipment	6,511,785	0.91%	59,257
354	Towers and Fixtures	7,576	0.00%	-
355	Poles and Fixtures	2,294,979	2.34%	53,702
356.1	Overhead Conductors	1,870,438	1.40%	26,186
356.2	Clearing Costs	100,481	1.40%	1,407
357	Underground Conductors	64,654	1.39%	899
358	Underground Conductors	36,070	1.29%	465
359	Roads & Trails	6,324	4.11%	260
	TOTAL TRANSMISSION PLANT	<u>\$ 20,373,392</u>		<u>\$ 154,789</u>
<u>DISTRIBUTION PLANT</u>				
360.12	Land Rights-subs	\$ 10,964	0.00%	\$ -
360.22	Land Rights-lines	5,786,805	0.00%	-
361.1	Structures	1,143,120	2.13%	24,348
361.2	Clearing Costs	451,497	2.13%	9,617
362	Station Equipment	41,535,467	1.95%	809,942
364	Poles, Towers and Fixtures	94,910,388	2.09%	1,983,627
365	Overhead Conductors	94,122,216	2.26%	2,127,162
365.1	Clearing Costs	41,196,197	2.26%	931,034
366	Underground Conduit	7,012,991	1.74%	122,026
367	Underground Conductors	55,361,879	2.43%	1,345,294
368	Line Transformers	98,109,592	1.90%	1,864,082
369	Overhead Services	36,086,064	2.41%	869,674
369.1	Underground Services	-	0.00%	-
370	Meters	0	2.24%	-
370.1	Smart Meters	561,562	6.67%	37,456
371	Installed on Customer Premises	3,744,945	2.52%	94,373
373.1	Street Lighting & Signal Systems	7,291,975	3.32%	242,094
373.2	Street light- ESIP	28,502	3.32%	946
	TOTAL DISTRIBUTION PLANT	<u>\$ 487,354,162</u>	2.15%	<u>\$ 10,460,729</u>

Pennsylvania Power Company
 Accrual Expense after Adjustment-Claim Basis
 At Future Year from April 2013 to March 2014

<u>GENERAL PLANT</u>						
389.1	Land Rights	\$	311	0.00%	\$	-
390.1	Structures		5,318,735	1.67%		88,823
390.2	Clearing		41,241	1.67%		689
390.3	Structure LH		407,069	1.67%		6,798
391.1	Office Furniture & Equipment		823,951	1.61%		13,266
391.2	Data processing Equip		2,414,745	19.72%		476,188
391.25	Data Processing Smart Meters		272,553	20.00%		54,511
392	Transportation		341,819	8.89%		30,388
393	Stores Equipment		182,266	2.16%		3,937
394	Tools, Shop, & Garage Equipment		2,449,505	2.48%		60,748
395	Laboratory Equipment		84,583	2.14%		1,810
396	Power Operated Equipment		460,387	5.71%		26,288
397	Communications Equipment		2,830,603	3.18%		90,013
398	Miscellaneous Equipment		70,284	3.97%		2,790
	TOTAL GENERAL PLANT	\$	15,698,050	5.45%	\$	856,249
	TOTAL	\$	532,932,045	2.41%	\$	12,821,682

PENNSYLVANIA POWER COMPANY

2014 Annual Depreciation Report
Based on Data at 12/31/2013

To the Pennsylvania Public Utility Commission
Per Reference No. M-110450F2013ADR

June 2014

PENNSYLVANIA POWER COMPANY

2014 Annual Depreciation Report
Based on Data at 12/31/2013

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PENNSYLVANIA POWER COMPANY
2014 ANNUAL DEPRECIATION REPORT
YEAR ENDED DECEMBER, 31, 2013
EXECUTIVE SUMMARY

Introduction

In accordance with 52 Pa. Code, Chapter 73, the attached report provides the following:

- A summary of plant transactions, including the 2013 retirements expressed as a percent of the beginning plant balance
- A summary of depreciation reserve activity, including the reserve as a percent of the plant balance
- The calculation of remaining life depreciation accrual rates as of December 31, 2013
- A summary of cost of removal, gross and net salvage.

Pennsylvania Power Company (Penn Power) is requesting the Pennsylvania Public Utility Commission (PaPUC) to approve this filing, for accounting purposes only, so that the new depreciation rates can be implemented effective January 1, 2013 to be consistent across all FirstEnergy Pennsylvania Operating Companies.

The annual accrual rate calculations are based on a depreciation service life study of Transmission, Distribution and General Plant data filed with the PaPUC in 2010 that included data through the year ended 2009. The annual accrual rate calculations were based on the same service life and survivor curve estimates and also on the same group procedures and basis as those submitted to the PaPUC in 2010.

Included with this Executive Summary is a table that sets forth a comparison of the original cost, book reserve and calculated annual depreciation accruals by function at December 31, 2011; December 31, 2012; and December 31, 2013. The annual accrual amounts, as summarized, are presented as a percent of original cost for each function and for the total Company. The overall composite depreciation accrual rate related to depreciable electric plant in service increased from 2.44 percent in 2012 to 2.67 percent for 2013, except for Distribution Plant due to an increase in base plant dollars and cost of removal.

Depreciation Method

For most plant accounts, depreciation accruals and accrued depreciation were calculated using the straight line remaining life method and the average service life broad group (ASL-BG) procedure for all vintages.

The depreciation calculations were based on the attained ages and estimated service life characteristics for each depreciable group of electric plant. For certain general plant accounts, the amortization amounts, annual and accrued, were based on the age of the vintage and the selected amortization period.

The service life study filed with the PaPUC in 2010 determined the appropriate service life and survivor curves utilized in the accrual rate calculations as explained further below.

Service Life

The method of estimating service life consisted of compiling the service life history of the plant accounts, sub-accounts or depreciable groups through 2009. The history was then reduced to trends through the use of acceptable actuarial techniques. Lastly, the trend of survivors for each depreciable group was forecasted 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 developed a complete pattern of life characteristics from which the average service life was derived.

Survivor Curves

Iowa type 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. 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.

Plant and Reserve Activity

Schedule 1 provides the net original cost balance at December 31, 2013, the average service life and the Iowa Survivor Curve for each account along with the average remaining life, annual depreciation accrual and accrual rate. The functional plant level accrual rates for 2013 did not change significantly from 2012.

Schedule 2 provides the plant activity during 2013 by account and functional group. It sets forth the original cost at the beginning of the year, January 1, 2013; additions; retirements; transfers or adjustments; the balance at the end of the year, December 31, 2013; and the retirements expressed as a percent of the beginning plant balance.

Schedule 3 summarizes the reserve activity during 2013 by account and functional group. It includes the book depreciation reserve balance at the beginning of the year, January 1, 2013; annual accruals; retirements; gross salvage; cost of removal; transfers or adjustments; the balance at the end of the year, December 31, 2013; and the book reserve as a percent of the ending plant balance.

Net Cost of Removal (Salvage) Analysis

Schedule 4 contains a summary of Penn Power's experienced average net cost of removal (salvage) for the five year period ended December 31, 2013. This five year average experience is included in the annual depreciation rates on Schedule 1, column 12.

PENNSYLVANIA POWER COMPANY

ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL
 DEPRECIATION ACCRUALS BY FUNCTION RELATED TO ELECTRIC PLANT
 AT DECEMBER 31, 2011; AT DECEMBER 31, 2012; AND AT DECEMBER 31, 2013
 (\$000)

	<u>2011</u>	<u>2012</u>	<u>2013</u>
Intangible Plant (Amortizable)			
Original Cost (Depreciable)	9,683	9,817	9,402
Book Accrued Depreciation	6,988	7,681	8,215
Book Reserve % of O.C.	72.17%	78.24%	87.38%
Original Cost (Depreciated)	2,695	2,136	1,187
Annual Depreciation Expense	1,397	1,394	964
Annual % of O.C.	14.43%	14.20%	10.25%
Transmission Plant			
Original Cost (Depreciable)	11,461	11,741	12,477
Book Accrued Depreciation	6,710	6,803	6,855
Book Reserve % of O.C.	58.55%	57.94%	54.94%
Original Cost (Depreciated)	4,751	4,938	5,622
Annual Depreciation Expense	142	152	175
Annual % of O.C.	1.24%	1.29%	1.40%
Distribution Plant			
Original Cost (Depreciable)	457,519	485,251	502,920
Book Accrued Depreciation	151,075	157,660	158,753
Book Reserve % of O.C.	33.02%	32.49%	31.57%
Original Cost (Depreciated)	306,444	327,591	344,167
Annual Depreciation Expense	10,171	10,534	12,317
Annual % of O.C.	2.22%	2.17%	2.45%
General Plant			
Original Cost (Depreciable)	12,841	14,309	15,547
Book Accrued Depreciation	5,987	6,142	6,384
Book Reserve % of O.C.	46.62%	42.92%	41.06%
Original Cost (Depreciated)	6,854	8,167	9,163
Annual Depreciation Expense	388	649	981
Annual % of O.C.	3.02%	4.54%	6.31%
Total Company (Depreciable)			
Original Cost (Depreciable)	491,504	521,117	540,346
Book Accrued Depreciation	170,760	178,286	180,208
Book Reserve % of O.C.	34.74%	34.21%	33.35%
Original Cost (Depreciated)	320,744	342,831	360,138
Annual Depreciation Expense	12,099	12,730	14,436
Annual % of O.C.	2.46%	2.44%	2.67%
Non-Depreciable Plant	17,214	17,255	17,251
Total Plant In Service	508,717	538,372	557,597

PENNSYLVANIA POWER COMPANY

SCHEDULE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
 CALCULATED ANNUAL DEPRECIATION ACCURALS RELATED TO ELECTRIC PLANT AT DECEMBER 31, 2013

<u>ACCOUNT AND DESCRIPTION</u> (1)	<u>IOWA SURVIVOR CURVE</u> (2)	<u>GROSS ORIGINAL COST</u> <u>12/31/2013</u> (3)	<u>BOOK RESERVE</u> <u>12/31/2013</u> (4)	<u>NET ORIGINAL COST</u> <u>12/31/2013</u> (5)	<u>AVERAGE SERVICE LIFE (Yrs)</u> (6)	<u>AVERAGE REMAINING LIFE (Yrs)</u> (7)	<u>ANNUAL ACCRUAL</u> <u>(8)</u>	<u>ANNUAL ACCRUAL RATE (%)</u> (9)	<u>FIVE YEAR AVERAGE NET COST OF REMOVAL (SALVAGE)</u> (10)	<u>TOTAL ANNUAL ACCRUAL</u> <u>(11)</u>	<u>ANNUAL ACCRUAL RATE WITH AVERAGE COST OF REMOVAL (SALVAGE) (%)</u> (12)
INTANGIBLE PLANT											
303 FAS 109 Transmission	(A)	\$28,485	\$27,177	\$1,308	86.81		\$328	1.151899%	\$0	\$328	1.151899%
303 FAS 109 Distribution	(A)	35,896	30,503	5,393	50.68		708	1.973061%	0	708	1.973061%
303 FAS 109 General	(A)	5,120	5,120	(0)	15.88		322	6.296637%	0	322	6.296637%
303 Software	7-SQ	9,332,769	8,152,158	1,180,611	9.70	1.23	962,210	10.310012%	0	962,210	10.310012%
TOTAL INTANGIBLES		\$9,402,270	\$8,214,959	\$1,187,311	9.76	1.23	\$963,568	10.248249%	\$0	\$963,568	10.248249%
TRANSMISSION PLANT											
352 Structures	58-R3	\$918,833	\$606,557	\$312,277	79.30	26.95	\$11,587	1.261071%	\$0	\$11,587	1.261055%
353 Station Equipment	55-R2	6,522,015	4,564,553	1,957,462	108.20	32.47	\$60,277	0.924211%	10,879	71,156	1.091013%
354 Towers and Fixtures	62-R3 (B)	7,576	7,576	0	0.00	11.82	0	0.000000%	0	0	0.000000%
355 Poles and Fixtures	58-R2	2,336,752	758,330	1,578,422	63.54	42.92	36,779	1.573930%	17,481	54,260	2.322027%
356 Overhead Conductors and Devices	65-R1.5	2,584,908	833,842	1,751,066	76.98	52.15	33,580	1.299098%	2,703	36,283	1.403648%
357 Underground Conduit	45-R2	64,654	51,771	12,883	74.41	14.83	869	1.343850%	0	869	1.344078%
358 Underground Conductors and Devices	40-R0.5	36,070	28,019	8,051	79.80	17.81	452	1.253069%	0	452	1.253123%
359 Roads and Trails	50-SQ	6,324	4,788	1,536	35.17	8.55	180	2.843280%	72	252	3.984820%
TOTAL TRANSMISSION PLANT		\$12,477,131	\$6,855,435	\$5,621,696		39.11	\$143,724	1.151899%	\$31,135	\$174,859	1.401436%
DISTRIBUTION PLANT											
361 Structures	45-R3	\$1,601,751	\$692,591	\$909,160	48.82	27.71	\$32,809	2.048324%	\$1,055	\$33,864	2.114186%
362 Station Equipment	45-R0.5	42,117,923	12,738,508	29,379,415	50.92	35.52	827,116	1.963811%	122,873	949,989	2.255546%
364 Poles, Towers and Fixtures	50-R1.5	94,038,905	29,492,703	64,546,202	53.50	36.72	1,757,666	1.869084%	540,867	2,298,533	2.444236%
365 Overhead Conductors and Devices	55-R1	133,531,965	25,051,553	108,480,412	58.14	47.23	2,296,786	1.720027%	971,437	3,268,223	2.447521%
366 Underground Conduit	55-R2	6,970,179	2,024,479	4,945,701	57.58	40.86	121,052	1.736709%	88	121,140	1.737975%
367 Underground Conductors and Devices	41-R3	54,917,890	18,183,457	36,734,433	41.67	27.87	1,317,906	2.399775%	109,331	1,427,237	2.598856%
368 Line Transformers	44-R1.5	97,338,800	31,849,218	65,489,582	49.97	33.62	1,947,919	2.001174%	149,315	2,097,234	2.154571%
369 Overhead Services	42-R4	35,906,527	17,812,728	18,093,799	49.50	24.94	725,406	2.020261%	195,815	921,221	2.565609%
370 Meters	32-R0.5	25,037,787	14,178,818	10,858,969	45.00	19.52	556,350	2.222040%	233,867	790,217	3.156098%
370 Meters - Smart Grid	10-SQ	150,290	626	149,664	9.54	9.50	15,754	10.482453%	0	15,754	10.482417%
370 Meters - Smart Residential	15-SQ	305,198	2,543	302,655	15.00	14.87	20,347	6.666667%	0	20,347	6.666812%
371 Installation on Customer Premises	30-R2	3,741,312	2,323,510	1,417,801	41.34	15.67	90,505	2.419059%	8,445	98,950	2.644794%
373 Street Lighting and Signal Systems	25-R-2.5	7,261,034	4,402,721	2,858,313	34.04	13.40	213,293	2.937499%	60,609	273,902	3.772218%
TOTAL DISTRIBUTION PLANT		\$502,919,561	\$158,753,454	\$344,166,107	50.68	34.68	\$9,922,909	1.973061%	\$2,393,702	\$12,316,611	2.449022%
GENERAL PLANT											
390 Structures and Improvements	47-R2.5	\$5,684,997	\$3,277,605	\$2,407,392	68.26	28.91	\$83,279	1.464896%	\$200	\$83,479	1.468409%
391.1 Office Furniture and Equip.	18-O2	823,952	659,670	164,282	56.08	11.18	14,692	1.783154%	0	14,692	1.783115%
391.2 Data Processing Equipment	5-L1	2,410,424	563,028	1,847,396	3.87	2.97	622,960	25.844408%	5,578	628,538	26.075829%
391.25 Data Processing Smart Meter	5-L1	217,052	13,050	204,002	5.00	4.70	43,410	20.000000%	0	43,410	19.999829%
392 Transportation Equipment	8-L0	341,819	202,825	138,994	11.34	4.61	30,150	8.820361%	(3,876)	26,274	7.686534%
393 Stores Equipment	38-S0	182,266	105,634	76,632	46.25	19.44	3,941	2.162333%	0	3,941	2.162225%
394 Tools, Shop and Garage Equipment	40-L0.5	2,439,561	542,123	1,897,438	40.60	31.58	60,087	2.463025%	0	60,087	2.463025%
395 Laboratory Equipment	26-L1	84,583	57,026	27,557	45.83	14.93	1,846	2.182147%	0	1,846	2.182465%
396 Power Operated Equipment	17-R3	460,387	138,688	321,699	16.14	12.31	26,135	5.676685%	0	26,135	5.676746%
397 Communications Equipment	28-L1.5	2,831,657	791,722	2,039,935	31.58	22.75	89,676	3.166915%	0	89,676	3.166909%
398 Misc. Equipment	21-O2	70,284	32,533	37,750	25.46	13.67	2,761	3.927956%	0	2,761	3.928375%
TOTAL GENERAL PLANT		\$15,546,981	\$6,383,905	\$9,163,075	15.88	9.36	\$978,937	6.296637%	\$1,902	\$980,839	6.308871%

PENNSYLVANIA POWER COMPANY

SCHEDULE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
 CALCULATED ANNUAL DEPRECIATION ACCURALS RELATED TO ELECTRIC PLANT AT DECEMBER 31, 2013

<u>ACCOUNT AND DESCRIPTION</u> (1)	<u>IOWA SURVIVOR CURVE</u> (2)	<u>GROSS ORIGINAL COST 12/31/2013</u> (3)	<u>BOOK RESERVE 12/31/2013</u> (4)	<u>NET ORIGINAL COST 12/31/2013</u> (5)	<u>AVERAGE SERVICE LIFE (Yrs)</u> (6)	<u>AVERAGE REMAINING LIFE (Yrs)</u> (7)	<u>ANNUAL ACCRUAL</u> (8)	<u>ANNUAL ACCRUAL RATE (%)</u> (9)	<u>FIVE YEAR AVERAGE NET COST OF REMOVAL (SALVAGE)</u> (10)	<u>TOTAL ANNUAL ACCRUAL</u> (11)	<u>ANNUAL ACCRUAL RATE WITH AVERAGE COST OF REMOVAL (SALVAGE) (%)</u> (12)
TOTAL DEPRECIABLE PLANT		<u>\$540,345,943</u>	<u>\$180,207,754</u>	<u>\$360,138,190</u>			<u>\$12,009,138</u>	2.222491%	<u>\$2,426,739</u>	<u>\$14,435,877</u>	2.671599%
TOTAL NONDEPRECIABLE PLANT		<u>\$17,251,347</u>	<u>\$22,037</u>	<u>\$17,229,310</u>							
TOTAL PLANT IN SERVICE		<u>\$557,597,290</u>	<u>\$180,229,791</u>	<u>\$377,367,499</u>			<u>\$12,009,138</u>		<u>\$2,426,739</u>	<u>\$14,435,877</u>	

(A) - The Account 303 FAS 109 amounts will be amortized using the applicable functional composite rate as determined above.

(B) - No depreciation accrual was calculated for Account 354 as the assets are fully depreciated. If new plant is added to this account, it will be depreciated at 1/62 or 1.612903%. The life of the current Iowa Survivor Curve will apply.

PENNSYLVANIA POWER COMPANY

SCHEDULE 2. SUMMARY OF PLANT IN SERVICE ACTIVITY FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>ACCOUNT AND DESCRIPTION</u>	<u>GROSS ORIGINAL COST</u> <u>1/1/2013</u>	<u>ADDITIONS</u>	<u>RETIREMENTS</u>	<u>ADJUSTMENTS</u>	<u>GROSS ORIGINAL COST</u> <u>12/31/2013</u>	<u>PERCENT OF ORIGINAL COST</u> <u>RETIRED</u>
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	<u>INTANGIBLE PLANT</u>						
303	FAS 109 Transmission	\$28,485				\$28,485	0.00
303	FAS 109 Distribution	35,896				35,896	0.00
303	FAS 109 General	5,120				5,120	0.00
303	Software	9,747,303	(\$414,534)	0		9,332,769	0.00
	TOTAL INTANGIBLES	\$9,816,804	(\$414,534)	\$0	\$0	\$9,402,270	0.00
	<u>TRANSMISSION PLANT</u>						
352	Structures	\$857,652	\$61,181			\$918,833	0.00
353	Station Equipment	6,462,610	\$82,183	(\$22,778)		6,522,015	0.35
354	Towers and Fixtures	7,576				7,576	0.00
355	Poles and Fixtures	2,301,268	\$53,247	(\$17,763)		2,336,752	0.77
356	Overhead Conductors and Devices	2,005,194	590,571	(10,857)		2,584,908	0.54
357	Underground Conduit	64,654				64,654	0.00
358	Underground Conductors and Devices	36,070				36,070	0.00
359	Roads and Trails	6,324				6,324	0.00
	TOTAL TRANSMISSION PLANT	\$11,741,347	\$787,182	(\$51,398)	\$0	\$12,477,131	0.44
	<u>DISTRIBUTION PLANT</u>						
361	Structures	\$1,601,541	\$210			\$1,601,751	0.00
362	Station Equipment	41,177,354	\$1,616,447	(\$378,579)	(297,299)	42,117,923	0.92
364	Poles, Towers and Fixtures	91,898,952	2,250,035	(156,325)	46,243	94,038,905	0.17
365	Overhead Conductors and Devices	124,085,825	10,411,658	(965,518)		133,531,965	0.78
366	Underground Conduit	6,829,444	141,330	(595)		6,970,179	0.01
367	Underground Conductors and Devices	52,700,977	2,494,951	(278,038)		54,917,890	0.53
368	Line Transformers	95,180,376	3,466,018	(1,307,344)	(250)	97,338,800	1.37
369	Overhead Services	35,201,309	723,473	(18,255)		35,906,527	0.05
370	Meters	25,745,820	722,585	(1,398,561)	(32,057)	25,037,787	5.43
370	Meters - Smart Grid	0	150,290	0		150,290	
370	Meters - Smart Residential		277,841	(4,700)	32,057	305,198	
371	Installation on Customer Premises	3,713,250	86,356	(58,294)		3,741,312	1.57
373	Street Lighting and Signal Systems	7,115,751	312,771	(167,488)		7,261,034	2.35
	TOTAL DISTRIBUTION PLANT	\$485,250,598	\$22,653,965	(\$4,733,696)	(\$251,306)	\$502,919,561	0.98

PENNSYLVANIA POWER COMPANY

SCHEDULE 2. SUMMARY OF PLANT IN SERVICE ACTIVITY FOR THE YEAR ENDED DECEMBER 31, 2013

<u>ACCOUNT AND DESCRIPTION</u>	<u>GROSS ORIGINAL COST</u> <u>1/1/2013</u>	<u>ADDITIONS</u>	<u>RETIREMENTS</u>	<u>ADJUSTMENTS</u>	<u>GROSS ORIGINAL COST</u> <u>12/31/2013</u>	<u>PERCENT OF ORIGINAL COST</u> <u>RETIRED</u>
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<u>GENERAL PLANT</u>						
390 Structures and Improvements	\$5,346,897	\$338,100			\$5,684,997	0.00
391.1 Office Furniture and Equip.	\$867,541		(\$43,589)		\$823,952	5.02
391.2 Data Processing Equipment	\$1,670,822	\$1,203,982	(388,644)	(75,736)	\$2,410,424	23.26
391.25 Data Processing Smart Meter	\$0	\$141,316		75,736	\$217,052	
392 Transportation Equipment	\$341,819	0	0	0	\$341,819	0.00
393 Stores Equipment	\$187,546		(5,280)		\$182,266	2.82
394 Tools, Shop and Garage Equipment	\$2,418,444	57,344	(36,227)		\$2,439,561	1.50
395 Laboratory Equipment	\$90,922		(6,339)		\$84,583	6.97
396 Power Operated Equipment	\$460,387				\$460,387	0.00
397 Communications Equipment	\$2,850,517	(16,245)	(2,615)		\$2,831,657	0.09
398 Misc. Equipment	\$73,638		(3,354)		\$70,284	4.55
TOTAL GENERAL PLANT	\$14,308,531	\$1,724,497	(\$486,047)	\$0	\$15,546,981	3.40
TOTAL DEPRECIABLE PLANT	\$521,117,281	\$24,751,110	(\$5,271,142)	(\$251,306)	\$540,345,943	1.01
<u>NONDEPRECIABLE PLANT</u>						
301 Organization	\$22,834				\$22,834	
302 Franchise and Consents	68,666				68,666	
350 Land and Easements	10,489,576	\$52,068	(\$21,801)		10,519,843	
360.1 Land and Easements	6,409,432	(\$33,663)			6,375,769	
374 Asset Retirement Costs Distribution Subs	4,409				4,409	
389.1 Land and Easements	226,950				226,950	
399 Asset Retirement Costs General Buildings	32,876				32,876	
TOTAL NONDEPRECIABLE PLANT	\$17,254,743	\$18,405	(\$21,801)	\$0	\$17,251,347	
TOTAL PLANT IN SERVICE	\$538,372,024	\$24,769,515	(\$5,292,943)	(\$251,306)	\$557,597,290	

PENNSYLVANIA POWER COMPANY

SCHEDULE 3. SUMMARY OF BOOK RESERVE ACTIVITY FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>ACCOUNT AND DESCRIPTION</u> (1)	<u>BOOK RESERVE</u> <u>1/1/2013</u> (2)	<u>ACCRUALS</u> (3)	<u>RETIREMENTS</u> (4)	<u>GROSS SALVAGE</u> (5)	<u>COST OF REMOVAL</u> (6)	<u>TRANSFERS</u> (7)	<u>ADJUSTMENTS</u> (8)	<u>BOOK RESERVE</u> <u>12/31/2013</u> (9)	<u>BOOK RESERVE AS A PERCENT OF ORIGINAL COST</u> (10)
<u>INTANGIBLE PLANT</u>										
303	FAS 109 Transmission	(\$26,863)	(\$315)						(\$27,177)	95.41
303	FAS 109 Distribution	(29,809)	(694)						(30,503)	84.98
303	FAS 109 General	(5,120)							(5,120)	100.01
303	Software	(7,619,267)	(532,891)						(8,152,158)	0.00
	TOTAL INTANGIBLES	(\$7,681,060)	(\$533,899)	\$0	\$0	\$0	\$0	\$0	(\$8,214,959)	87.37
<u>TRANSMISSION PLANT</u>										
352	Structures	(\$595,790)	(\$10,767)						(\$606,557)	66.01
353	Station Equipment	(4,576,936)	(58,955)	22,778		48,560			(4,564,553)	69.99
354	Towers and Fixtures	(7,576)							(7,576)	100.00
355	Poles and Fixtures	(723,625)	(55,721)	17,763		3,253			(758,330)	32.45
356	Overhead Conductors and Devices	(816,393)	(28,357)	10,857		51			(833,842)	32.26
357	Underground Conduit	(50,874)	(897)						(51,771)	80.07
358	Underground Conductors and Devices	(27,554)	(465)						(28,019)	77.68
359	Roads and Trails	(4,528)	(260)						(4,788)	75.71
	TOTAL TRANSMISSION PLANT	(\$6,803,275)	(\$155,422)	\$51,398	\$0	\$51,864	\$0	\$0	(\$6,855,435)	54.94
<u>DISTRIBUTION PLANT</u>										
361	Structures	(\$658,478)	(\$34,113)						(\$692,591)	43.24
362	Station Equipment	(12,925,208)	(821,224)	\$378,579		\$520,666	\$108,679		(12,738,508)	30.24
364	Poles, Towers and Fixtures	(28,798,298)	(1,942,838)	156,325		1,092,276	(168)		(29,492,703)	31.36
365	Overhead Conductors and Devices	(24,327,038)	(2,917,399)	965,518		1,227,446	(80)		(25,051,553)	18.76
366	Underground Conduit	(1,905,231)	(120,282)	595		439			(2,024,479)	29.04
367	Underground Conductors and Devices	(17,564,519)	(1,305,726)	278,038		408,750			(18,183,457)	33.11
368	Line Transformers	(31,840,357)	(1,826,394)	1,307,344		510,189			(31,849,218)	32.72
369	Overhead Services	(17,123,171)	(857,539)	18,255		149,727			(17,812,728)	49.61
370	Meters	(15,793,660)	(558,427)	1,398,561		774,418	290		(14,178,818)	56.63
370	Meters - Smart Grid	0	(626)						(626)	0.02
370	Meters - Smart Residential	0	(6,952)	4,700			(290)		(2,543)	0.04
371	Installation on Customer Premises	(2,305,519)	(93,902)	58,293		17,618			(2,323,510)	62.10
373	Street Lighting and Signal Systems	(4,418,310)	(238,532)	167,488		86,633			(4,402,721)	60.63
	TOTAL DISTRIBUTION PLANT	(\$157,659,788)	(\$10,723,955)	\$4,733,695	\$0	\$4,788,162	\$108,431	\$0	(\$158,753,454)	31.57

PENNSYLVANIA POWER COMPANY

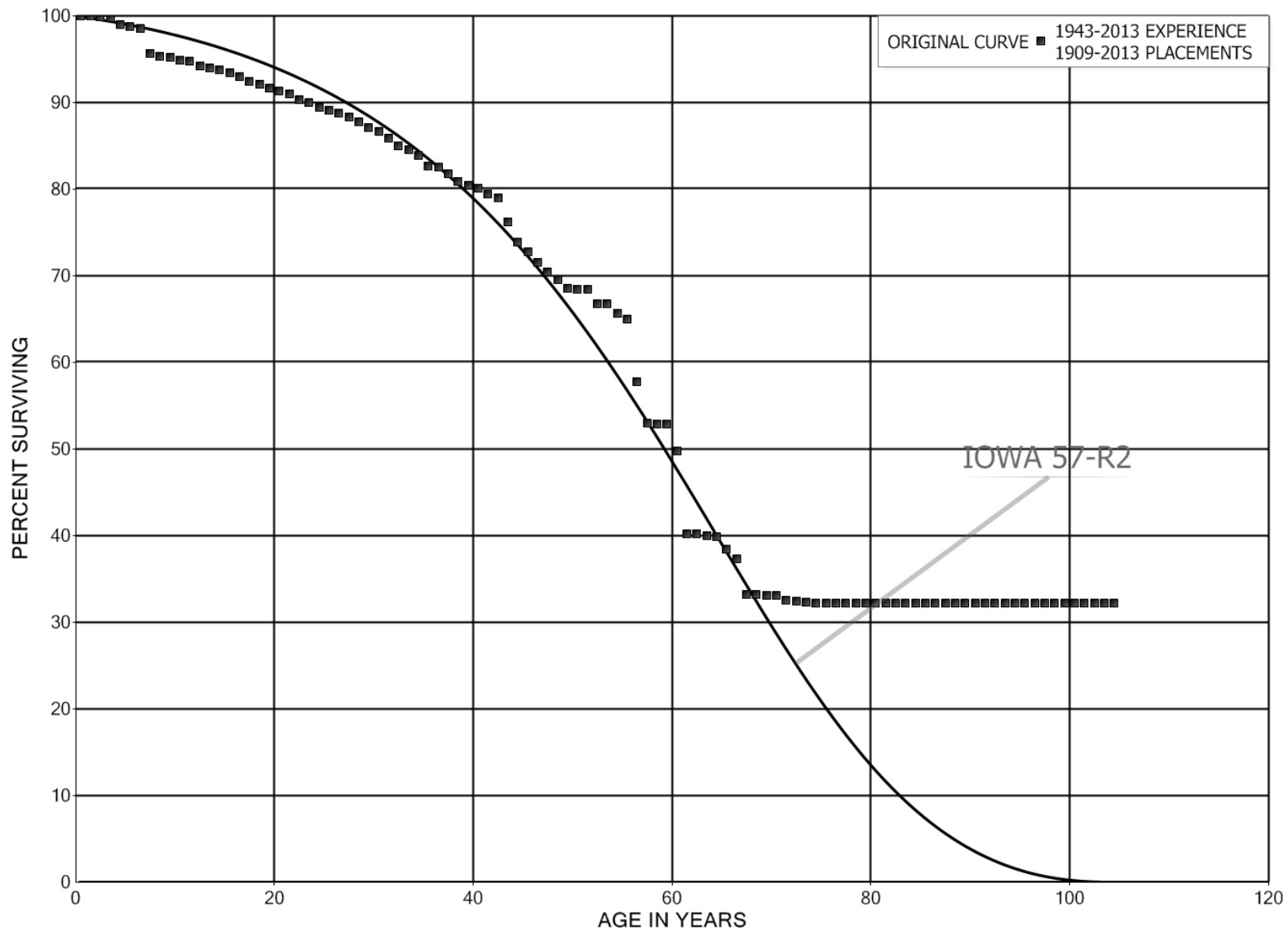
SCHEDULE 3. SUMMARY OF BOOK RESERVE ACTIVITY FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>BOOK RESERVE</u>	<u>ACCRUALS</u>	<u>RETIREMENTS</u>	<u>GROSS SALVAGE</u>	<u>COST OF REMOVAL</u>	<u>TRANSFERS</u>	<u>ADJUSTMENTS</u>	<u>BOOK RESERVE</u>	<u>BOOK RESERVE AS A PERCENT OF ORIGINAL COST</u>
<u>ACCOUNT AND DESCRIPTION</u>	<u>1/1/2013</u>	<u>(3)</u>	<u>(4)</u>	<u>(5)</u>	<u>(6)</u>	<u>(7)</u>	<u>(8)</u>	<u>12/31/2013</u>	<u>(10)</u>
(1)	(2)							(9)	
GENERAL PLANT									
390	Structures and Improvements	(\$3,185,455)	(\$92,150)					(\$3,277,605)	57.65
391.1	Office Furniture and Equip.	(689,585)	(13,675)	\$43,590				(659,670)	80.06
391.2	Data Processing Equipment	(567,435)	(415,414)	388,643	27,891	3,287		(563,028)	23.36
391.25	Data Processing Smart Meter	0	(9,764)			(3,287)		(13,050)	6.01
392	Transportation Equipment	(172,433)	(30,392)					(202,825)	59.34
393	Stores Equipment	(106,914)	(4,000)	5,280				(105,634)	57.96
394	Tools, Shop and Garage Equipment	(518,046)	(60,304)	36,227				(542,123)	22.22
395	Laboratory Equipment	(61,484)	(1,881)	6,339				(57,026)	67.42
396	Power Operated Equipment	(112,394)	(26,294)					(138,688)	30.12
397	Communications Equipment	(695,252)	(99,085)	2,615				(791,722)	27.96
398	Misc. Equipment	(33,021)	(2,866)	3,354				(32,533)	46.29
	TOTAL GENERAL PLANT	(\$6,142,020)	(\$755,824)	\$486,048	\$0	\$27,891	\$0	(\$6,383,905)	41.06
	TOTAL DEPRECIABLE PLANT	(\$178,286,143)	(\$12,169,100)	\$5,271,141	\$0	\$4,867,917	\$108,431	(\$180,207,754)	33.35
NONDEPRECIABLE PLANT									
350	Transmission Land and Land Rights	\$0						\$0	
360	Distribution Land and Land Rights	0						0	
374	Asset Retirement Costs Distribution Subs	(2,096)	(85)					(2,181)	
399	Asset Retirement Costs General Buildings	(19,045)	(811)					(19,856)	
	TOTAL NONDEPRECIABLE PLANT	(\$21,141)	(\$896)	\$0	\$0	\$0	\$0	(\$22,037)	
	TOTAL PLANT IN SERVICE	(\$178,307,284)	(\$12,169,996)	\$5,271,141	\$0	\$4,867,917	\$108,431	(\$180,229,791)	

PENNSYLVANIA POWER COMPANY

**SCHEDULE 4. SUMMARY OF EXPERIENCED AVERAGE NET COST OF REMOVAL (SALVAGE)
FOR FIVE YEAR PERIOD ENDED DECEMBER 31, 2013**

Account Number	Description	12/31/2009	12/31/2010	12/31/2011	12/31/2012	12/31/2013	Five Year Period Ended 12/31/2013	
							Total	Average
Transmission Plant								
352	Structures and Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
353	Station Equipment	-	5,833	-	-	48,560	54,393	10,879
354	Towers and Fixtures	-	-	-	-	-	-	-
355	Poles and Fixtures	15,582	32,708	-	35,861	3,253	87,404	17,481
356	Overhead Conductors and Devices	1,707	87	-	11,668	51	13,513	2,703
357	Underground Conduit	-	-	-	-	-	-	-
358	Underground Conductors and Devices	-	-	-	-	-	-	-
359	Roads and Trails	-	-	-	-	-	-	-
		359	-	-	-	-	359	72
	Total Transmission	\$ 17,648	\$ 38,628	\$ -	\$ 47,529	\$ 51,864	\$ 155,669	\$ 31,135
Distribution Plant								
361	Structures and Improvements	\$ 3,461	\$ 1,814	\$ -	\$ -	\$ -	\$ 5,275	\$ 1,055
362	Station Equipment	28,969	63,211	1,521	-	520,666	614,367	122,873
364	Poles, Towers and Fixtures	526,228	267,894	349,581	468,356	1,092,276	2,704,335	540,867
365	Overhead Conductors and Devices	1,421,543	1,380,755	307,575	519,867	1,227,446	4,857,187	971,437
366	Underground Conduit	-	-	-	-	439	439	88
367	Underground Conductors and Devices	112,624	8,569	1,115	15,595	408,750	546,653	109,331
368	Transformers	37,108	8,184	5,160	185,934	510,189	746,575	149,315
369	Services	239,557	290,202	158,755	140,834	149,727	979,075	195,815
370	Meters	(9,448)	274,390	104,675	25,298	774,418	1,169,333	233,867
370	Meters - Smart Grid	-	-	-	-	-	-	-
370	Meters - Smart Residential	-	-	-	-	-	-	-
371	Installations On Customer Premises	6,583	1,780	3,610	12,634	17,618	42,225	8,445
373	Street Lighting and Signal Systems	17,800	46,664	69,417	82,531	86,633	303,045	60,609
	Total Distribution	\$ 2,384,425	\$ 2,343,463	\$ 1,001,409	\$ 1,451,050	\$ 4,788,162	\$ 11,968,509	\$ 2,393,702
General Plant								
390	Structures and Improvements	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 200
391.1	Office Furniture and Equipment	-	-	-	-	-	-	-
391.2	Data Processing Equipment	-	-	-	-	27,891	27,891	5,578
391.25	Data Processing Equipment	-	-	-	-	-	-	-
392	Transportation Equipment	-	(19,380)	-	-	-	(19,380)	(3,876)
393	Stores Equipment	-	-	-	-	-	-	-
394	Tools, Shop and Garage Equipment	-	-	-	-	-	-	-
395	Laboratory Equipment	-	-	-	-	-	-	-
396	Power Operated Equipment	-	-	-	-	-	-	-
397	Communication Equipment	-	-	-	-	-	-	-
398	Miscellaneous Equipment	-	-	-	-	-	-	-
	Total General	\$ 1,000	\$ (19,380)	\$ -	\$ -	\$ 27,891	\$ 9,511	\$ 1,902
	Total Depreciable Plant	\$ 2,403,073	\$ 2,362,711	\$ 1,001,409	\$ 1,498,579	\$ 4,867,917	\$ 12,133,689	\$ 2,426,739



PLACEMENT BAND 1909-2013

EXPERIENCE BAND 1943-2013

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	58,301,368		0.0000	1.0000	100.00
0.5	58,366,949	40,806	0.0007	0.9993	100.00
1.5	58,501,450	75,256	0.0013	0.9987	99.93
2.5	58,283,588	63,299	0.0011	0.9989	99.80
3.5	57,444,894	458,746	0.0080	0.9920	99.69
4.5	56,820,131	75,667	0.0013	0.9987	98.90
5.5	54,481,315	128,567	0.0024	0.9976	98.77
6.5	54,222,613	1,592,531	0.0294	0.9706	98.53
7.5	49,856,612	162,842	0.0033	0.9967	95.64
8.5	47,624,035	101,544	0.0021	0.9979	95.33
9.5	46,790,925	116,622	0.0025	0.9975	95.12
10.5	46,190,856	78,262	0.0017	0.9983	94.89
11.5	45,639,419	255,708	0.0056	0.9944	94.72
12.5	45,358,073	123,175	0.0027	0.9973	94.19
13.5	42,191,454	116,861	0.0028	0.9972	93.94
14.5	41,045,621	122,223	0.0030	0.9970	93.68
15.5	36,759,694	178,108	0.0048	0.9952	93.40
16.5	32,489,791	177,128	0.0055	0.9945	92.95
17.5	33,240,014	138,473	0.0042	0.9958	92.44
18.5	29,694,561	141,216	0.0048	0.9952	92.05
19.5	28,520,154	99,717	0.0035	0.9965	91.62
20.5	26,989,325	107,367	0.0040	0.9960	91.30
21.5	23,240,544	168,936	0.0073	0.9927	90.93
22.5	23,780,202	90,265	0.0038	0.9962	90.27
23.5	23,236,249	134,800	0.0058	0.9942	89.93
24.5	16,240,084	56,936	0.0035	0.9965	89.41
25.5	14,334,984	65,770	0.0046	0.9954	89.09
26.5	13,301,101	64,237	0.0048	0.9952	88.69
27.5	12,367,018	78,812	0.0064	0.9936	88.26
28.5	10,139,490	68,264	0.0067	0.9933	87.70
29.5	8,597,569	45,049	0.0052	0.9948	87.10
30.5	8,399,069	78,301	0.0093	0.9907	86.65
31.5	7,656,988	83,590	0.0109	0.9891	85.84
32.5	7,092,132	33,580	0.0047	0.9953	84.90
33.5	6,388,830	52,022	0.0081	0.9919	84.50
34.5	5,825,121	80,563	0.0138	0.9862	83.81
35.5	5,024,950	10,600	0.0021	0.9979	82.65
36.5	4,451,756	38,000	0.0085	0.9915	82.48
37.5	4,039,591	46,194	0.0114	0.9886	81.78
38.5	3,781,443	22,443	0.0059	0.9941	80.84

PLACEMENT BAND 1909-2013

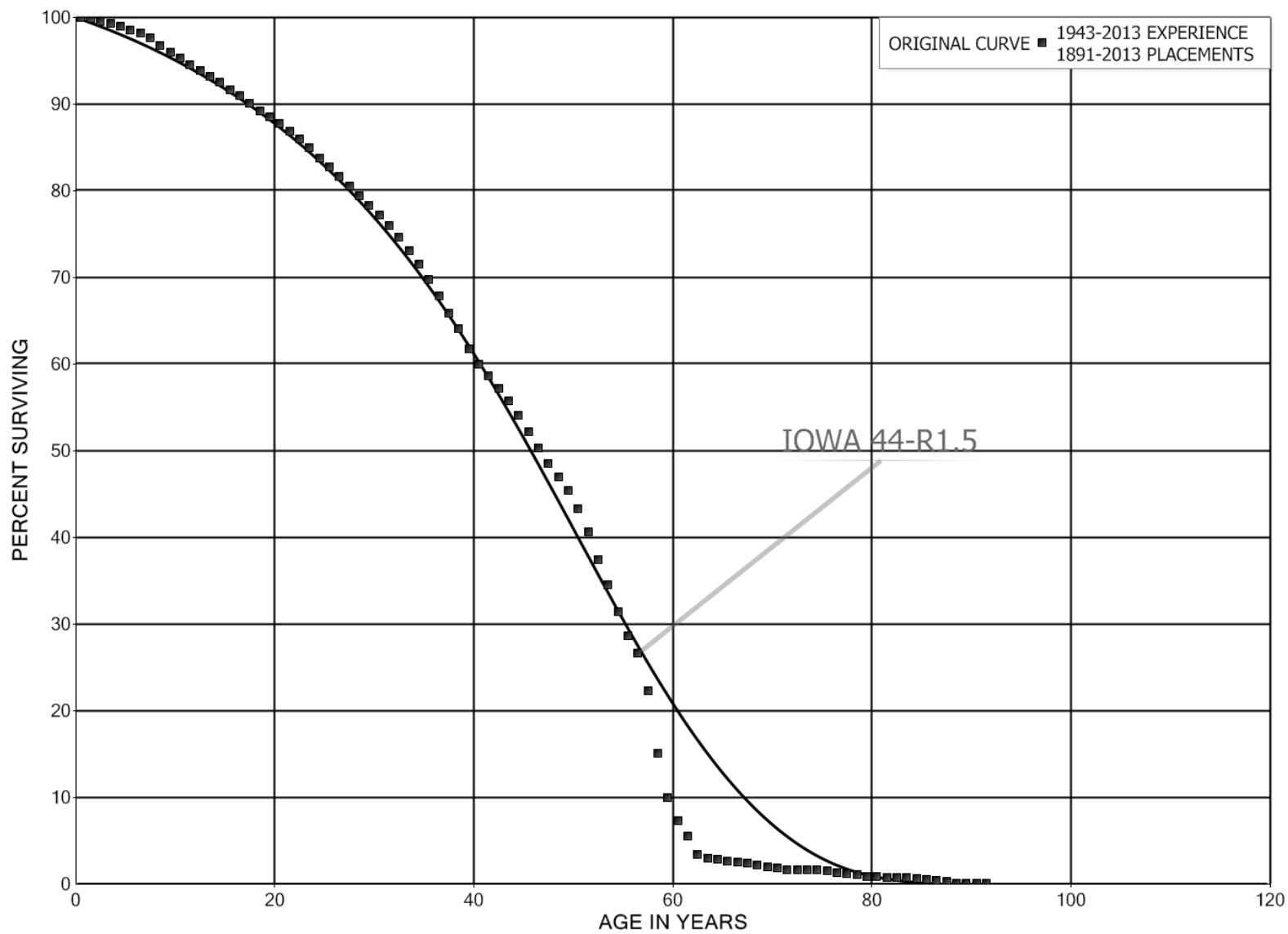
EXPERIENCE BAND 1943-2013

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	3,491,583	14,439	0.0041	0.9959	80.36
40.5	3,356,008	26,416	0.0079	0.9921	80.03
41.5	3,094,223	18,297	0.0059	0.9941	79.40
42.5	2,834,364	97,622	0.0344	0.9656	78.93
43.5	2,562,617	78,809	0.0308	0.9692	76.21
44.5	2,374,424	36,413	0.0153	0.9847	73.87
45.5	2,331,110	38,367	0.0165	0.9835	72.73
46.5	2,251,433	34,526	0.0153	0.9847	71.54
47.5	1,923,646	25,416	0.0132	0.9868	70.44
48.5	1,624,763	23,803	0.0146	0.9854	69.51
49.5	1,352,920	1,393	0.0010	0.9990	68.49
50.5	1,313,099	558	0.0004	0.9996	68.42
51.5	1,043,185	25,567	0.0245	0.9755	68.39
52.5	1,022,643	391	0.0004	0.9996	66.72
53.5	894,376	14,951	0.0167	0.9833	66.69
54.5	970,334	9,654	0.0099	0.9901	65.57
55.5	857,971	95,790	0.1116	0.8884	64.92
56.5	770,301	62,844	0.0816	0.9184	57.67
57.5	686,333	1,474	0.0021	0.9979	52.97
58.5	678,000	741	0.0011	0.9989	52.86
59.5	640,770	36,750	0.0574	0.9426	52.80
60.5	389,817	74,923	0.1922	0.8078	49.77
61.5	313,358		0.0000	1.0000	40.20
62.5	112,896	632	0.0056	0.9944	40.20
63.5	111,500	369	0.0033	0.9967	39.98
64.5	109,010	3,932	0.0361	0.9639	39.85
65.5	117,465	3,280	0.0279	0.9721	38.41
66.5	131,193	14,638	0.1116	0.8884	37.34
67.5	119,798	26	0.0002	0.9998	33.17
68.5	121,218	277	0.0023	0.9977	33.16
69.5	118,766	136	0.0011	0.9989	33.09
70.5	115,867	2,031	0.0175	0.9825	33.05
71.5	106,844	199	0.0019	0.9981	32.47
72.5	94,990	495	0.0052	0.9948	32.41
73.5	93,419	98	0.0011	0.9989	32.24
74.5	83,478		0.0000	1.0000	32.21
75.5	83,370		0.0000	1.0000	32.21
76.5	81,902	11	0.0001	0.9999	32.21
77.5	81,986		0.0000	1.0000	32.20
78.5	81,953	27	0.0003	0.9997	32.20

PLACEMENT BAND 1909-2013

EXPERIENCE BAND 1943-2013

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	82,125		0.0000	1.0000	32.19
80.5	82,142		0.0000	1.0000	32.19
81.5	82,034		0.0000	1.0000	32.19
82.5	81,585	125	0.0015	0.9985	32.19
83.5	46,300		0.0000	1.0000	32.14
84.5	3,116		0.0000	1.0000	32.14
85.5	2,898		0.0000	1.0000	32.14
86.5	902		0.0000	1.0000	32.14
87.5	903		0.0000	1.0000	32.14
88.5	903		0.0000	1.0000	32.14
89.5	903		0.0000	1.0000	32.14
90.5	903		0.0000	1.0000	32.14
91.5	903		0.0000	1.0000	32.14
92.5	903		0.0000	1.0000	32.14
93.5	903		0.0000	1.0000	32.14
94.5	903		0.0000	1.0000	32.14
95.5	903		0.0000	1.0000	32.14
96.5	903		0.0000	1.0000	32.14
97.5	41		0.0000	1.0000	32.14
98.5	41		0.0000	1.0000	32.14
99.5	41		0.0000	1.0000	32.14
100.5	41		0.0000	1.0000	32.14
101.5	41		0.0000	1.0000	32.14
102.5	41		0.0000	1.0000	32.14
103.5	41		0.0000	1.0000	32.14
104.5	41		0.0000	1.0000	32.14



PLACEMENT BAND 1891-2013

EXPERIENCE BAND 1943-2013

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	111,099,235	17,725	0.0002	0.9998	100.00
0.5	107,627,781	160,853	0.0015	0.9985	99.98
1.5	103,835,312	329,179	0.0032	0.9968	99.83
2.5	97,308,676	207,513	0.0021	0.9979	99.52
3.5	87,528,109	354,792	0.0041	0.9959	99.31
4.5	76,000,806	302,023	0.0040	0.9960	98.90
5.5	75,885,236	257,419	0.0034	0.9966	98.51
6.5	71,735,715	376,479	0.0052	0.9948	98.18
7.5	66,637,289	614,104	0.0092	0.9908	97.66
8.5	60,569,730	522,613	0.0086	0.9914	96.76
9.5	55,110,835	386,189	0.0070	0.9930	95.93
10.5	51,864,436	385,540	0.0074	0.9926	95.25
11.5	50,444,222	357,022	0.0071	0.9929	94.55
12.5	49,223,265	359,931	0.0073	0.9927	93.88
13.5	48,092,335	359,217	0.0075	0.9925	93.19
14.5	46,651,842	421,526	0.0090	0.9910	92.49
15.5	44,617,761	363,522	0.0081	0.9919	91.66
16.5	43,145,399	403,326	0.0093	0.9907	90.91
17.5	41,337,762	389,207	0.0094	0.9906	90.06
18.5	39,407,156	328,903	0.0083	0.9917	89.21
19.5	37,473,520	331,033	0.0088	0.9912	88.47
20.5	34,984,695	332,108	0.0095	0.9905	87.69
21.5	32,596,771	345,011	0.0106	0.9894	86.86
22.5	30,746,638	359,311	0.0117	0.9883	85.94
23.5	28,322,925	399,110	0.0141	0.9859	84.93
24.5	26,640,754	331,627	0.0124	0.9876	83.73
25.5	24,737,639	329,722	0.0133	0.9867	82.69
26.5	23,305,973	308,731	0.0132	0.9868	81.59
27.5	21,478,524	300,508	0.0140	0.9860	80.51
28.5	20,142,219	282,628	0.0140	0.9860	79.38
29.5	18,664,026	269,607	0.0144	0.9856	78.27
30.5	17,448,795	267,267	0.0153	0.9847	77.14
31.5	15,891,167	287,925	0.0181	0.9819	75.96
32.5	14,761,654	295,685	0.0200	0.9800	74.58
33.5	13,468,631	284,826	0.0211	0.9789	73.09
34.5	12,012,134	303,786	0.0253	0.9747	71.54
35.5	10,849,828	301,982	0.0278	0.9722	69.73
36.5	9,854,763	279,215	0.0283	0.9717	67.79
37.5	9,009,603	251,472	0.0279	0.9721	65.87
38.5	8,321,365	293,726	0.0353	0.9647	64.03

PLACEMENT BAND 1891-2013

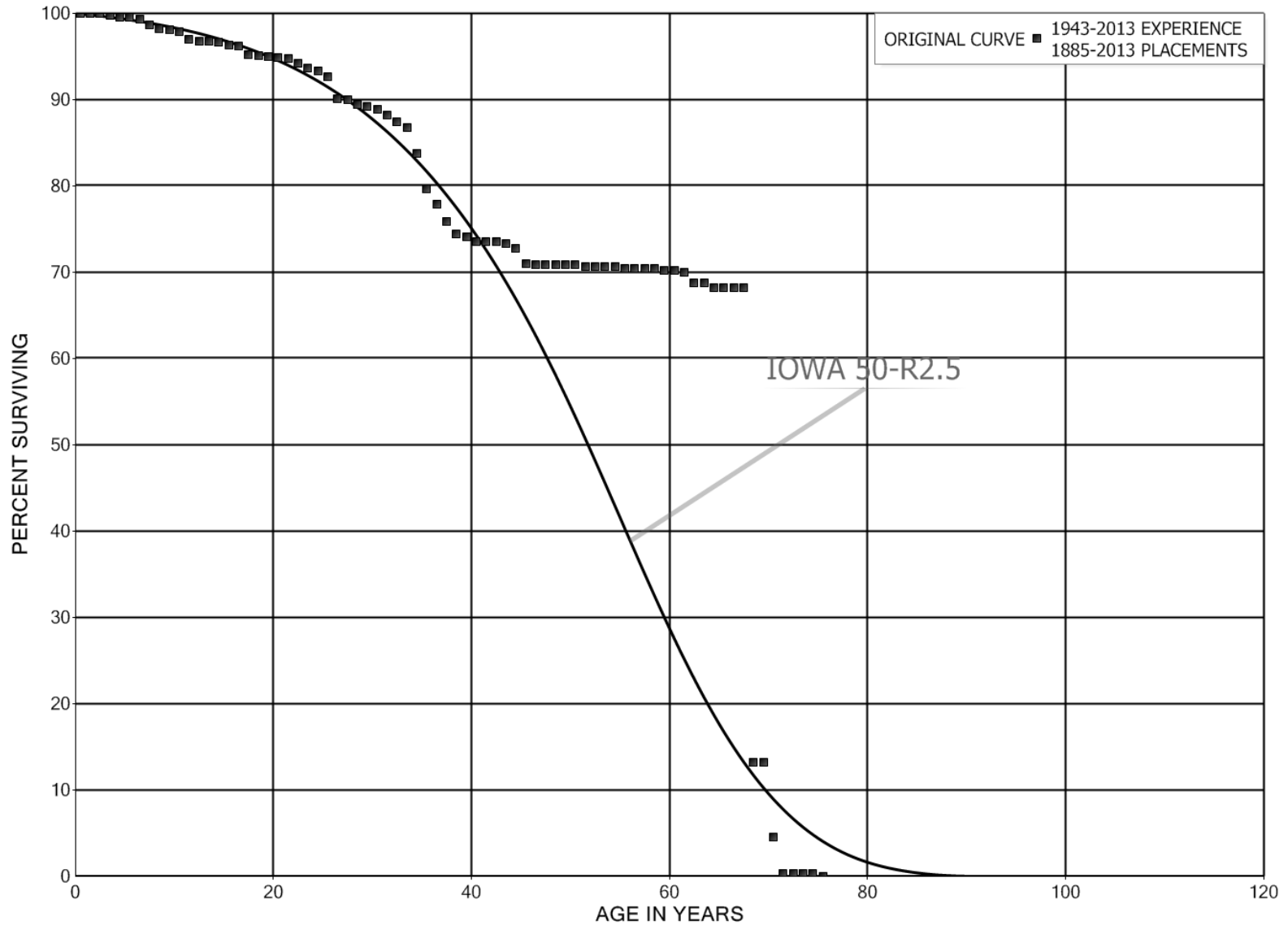
EXPERIENCE BAND 1943-2013

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	7,563,701	226,790	0.0300	0.9700	61.77
40.5	6,950,900	157,188	0.0226	0.9774	59.92
41.5	6,377,941	147,995	0.0232	0.9768	58.56
42.5	5,892,444	153,500	0.0261	0.9739	57.21
43.5	5,406,573	159,842	0.0296	0.9704	55.72
44.5	4,923,688	172,001	0.0349	0.9651	54.07
45.5	4,462,822	160,183	0.0359	0.9641	52.18
46.5	3,905,717	141,358	0.0362	0.9638	50.31
47.5	3,536,548	115,664	0.0327	0.9673	48.49
48.5	3,286,661	106,715	0.0325	0.9675	46.90
49.5	3,055,231	137,497	0.0450	0.9550	45.38
50.5	2,782,436	177,463	0.0638	0.9362	43.34
51.5	2,493,149	198,517	0.0796	0.9204	40.57
52.5	2,167,829	162,409	0.0749	0.9251	37.34
53.5	1,871,359	170,694	0.0912	0.9088	34.54
54.5	1,516,050	131,971	0.0870	0.9130	31.39
55.5	1,269,767	89,930	0.0708	0.9292	28.66
56.5	1,031,072	167,946	0.1629	0.8371	26.63
57.5	788,474	257,101	0.3261	0.6739	22.29
58.5	532,107	178,948	0.3363	0.6637	15.02
59.5	353,525	94,100	0.2662	0.7338	9.97
60.5	253,092	64,291	0.2540	0.7460	7.32
61.5	186,173	68,594	0.3684	0.6316	5.46
62.5	118,802	19,017	0.1601	0.8399	3.45
63.5	99,518	587	0.0059	0.9941	2.90
64.5	99,230	8,491	0.0856	0.9144	2.88
65.5	81,394	3,023	0.0371	0.9629	2.63
66.5	76,797	3,629	0.0472	0.9528	2.53
67.5	69,240	5,352	0.0773	0.9227	2.41
68.5	54,319	6,578	0.1211	0.8789	2.23
69.5	45,984	2,017	0.0439	0.9561	1.96
70.5	42,970	5,572	0.1297	0.8703	1.87
71.5	34,614	135	0.0039	0.9961	1.63
72.5	34,325		0.0000	1.0000	1.62
73.5	34,955	249	0.0071	0.9929	1.62
74.5	34,642	2,054	0.0593	0.9407	1.61
75.5	32,461	5,713	0.1760	0.8240	1.52
76.5	26,691	1,644	0.0616	0.9384	1.25
77.5	25,087	2,377	0.0948	0.9052	1.17
78.5	21,529	3,755	0.1744	0.8256	1.06

PLACEMENT BAND 1891-2013

EXPERIENCE BAND 1943-2013

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	16,588	706	0.0426	0.9574	0.88
80.5	14,328	1,553	0.1084	0.8916	0.84
81.5	11,950	1,060	0.0887	0.9113	0.75
82.5	8,836	102	0.0115	0.9885	0.68
83.5	5,092	818	0.1607	0.8393	0.67
84.5	783	157	0.2008	0.7992	0.57
85.5	672	150	0.2235	0.7765	0.45
86.5	438	115	0.2624	0.7376	0.35
87.5	323	193	0.5988	0.4012	0.26
88.5	129		0.0000	1.0000	0.10
89.5	129	112	0.8667	0.1333	0.10
90.5	17		0.0000	1.0000	0.01
91.5					0.01



PLACEMENT BAND 1885-2013

EXPERIENCE BAND 1943-2013

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	7,043,374	217	0.0000	1.0000	100.00
0.5	6,980,983	989	0.0001	0.9999	100.00
1.5	6,911,990	217	0.0000	1.0000	99.98
2.5	7,067,821	18,493	0.0026	0.9974	99.98
3.5	6,943,786	12,388	0.0018	0.9982	99.72
4.5	6,899,039	3,654	0.0005	0.9995	99.54
5.5	6,506,392	12,836	0.0020	0.9980	99.49
6.5	6,494,245	43,753	0.0067	0.9933	99.29
7.5	6,301,839	31,194	0.0049	0.9951	98.62
8.5	6,090,957	6,634	0.0011	0.9989	98.13
9.5	5,989,918	8,546	0.0014	0.9986	98.03
10.5	4,726,875	47,497	0.0100	0.9900	97.89
11.5	4,693,490	7,619	0.0016	0.9984	96.90
12.5	4,672,586	2,838	0.0006	0.9994	96.75
13.5	4,660,253	4,380	0.0009	0.9991	96.69
14.5	4,797,321	16,484	0.0034	0.9966	96.60
15.5	4,684,204	6,210	0.0013	0.9987	96.26
16.5	4,559,214	43,246	0.0095	0.9905	96.14
17.5	4,476,027	8,076	0.0018	0.9982	95.23
18.5	4,272,451	2,250	0.0005	0.9995	95.05
19.5	4,146,995	5,122	0.0012	0.9988	95.00
20.5	3,703,255	6,705	0.0018	0.9982	94.89
21.5	2,971,650	16,265	0.0055	0.9945	94.71
22.5	2,858,616	16,712	0.0058	0.9942	94.20
23.5	2,804,083	12,139	0.0043	0.9957	93.65
24.5	2,792,093	19,220	0.0069	0.9931	93.24
25.5	2,814,302	77,705	0.0276	0.9724	92.60
26.5	2,719,003	1,281	0.0005	0.9995	90.04
27.5	2,703,400	17,781	0.0066	0.9934	90.00
28.5	2,645,250	6,415	0.0024	0.9976	89.41
29.5	2,590,316	8,995	0.0035	0.9965	89.19
30.5	2,574,360	21,398	0.0083	0.9917	88.88
31.5	2,508,737	20,393	0.0081	0.9919	88.14
32.5	2,484,032	20,131	0.0081	0.9919	87.43
33.5	1,970,960	68,365	0.0347	0.9653	86.72
34.5	1,889,881	93,510	0.0495	0.9505	83.71
35.5	1,776,268	37,984	0.0214	0.9786	79.57
36.5	1,718,666	44,570	0.0259	0.9741	77.87
37.5	1,666,886	31,495	0.0189	0.9811	75.85
38.5	1,615,440	7,096	0.0044	0.9956	74.41

PLACEMENT BAND 1885-2013

EXPERIENCE BAND 1943-2013

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	1,584,066	11,786	0.0074	0.9926	74.09
40.5	1,567,295	1,064	0.0007	0.9993	73.53
41.5	1,543,883	350	0.0002	0.9998	73.49
42.5	1,528,794	3,089	0.0020	0.9980	73.47
43.5	1,516,765	12,227	0.0081	0.9919	73.32
44.5	1,371,453	33,848	0.0247	0.9753	72.73
45.5	1,324,012	1,470	0.0011	0.9989	70.93
46.5	1,311,322		0.0000	1.0000	70.86
47.5	1,288,313	700	0.0005	0.9995	70.86
48.5	1,274,979	403	0.0003	0.9997	70.82
49.5	1,253,039		0.0000	1.0000	70.79
50.5	1,229,794	2,455	0.0020	0.9980	70.79
51.5	1,207,439	735	0.0006	0.9994	70.65
52.5	1,203,748		0.0000	1.0000	70.61
53.5	565,971		0.0000	1.0000	70.61
54.5	542,059	1,836	0.0034	0.9966	70.61
55.5	538,087		0.0000	1.0000	70.37
56.5	535,430		0.0000	1.0000	70.37
57.5	332,426		0.0000	1.0000	70.37
58.5	332,996	1,104	0.0033	0.9967	70.37
59.5	331,529	51	0.0002	0.9998	70.14
60.5	327,264	565	0.0017	0.9983	70.13
61.5	322,212	5,795	0.0180	0.9820	70.01
62.5	208,853		0.0000	1.0000	68.75
63.5	11,948	103	0.0086	0.9914	68.75
64.5	11,218		0.0000	1.0000	68.15
65.5	11,218		0.0000	1.0000	68.15
66.5	11,218		0.0000	1.0000	68.15
67.5	11,218	9,054	0.8071	0.1929	68.15
68.5	2,164		0.0000	1.0000	13.15
69.5	2,164	1,430	0.6608	0.3392	13.15
70.5	734	681	0.9276	0.0724	4.46
71.5	53		0.0000	1.0000	0.32
72.5	53		0.0000	1.0000	0.32
73.5	53	0	0.0032	0.9968	0.32
74.5	53	53	1.0000		0.32
75.5					

Remaining Life Depreciation Accrual

Account: PPCO 101/6-303 2002 Software
 Scenario: PPCO Intangible 2013
 Dispersion: 7.00 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$9,332,770.64	1.23	\$962,209.75	10.310012%	81.500921%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$1,360,073.16)	0.50	(\$97,148.08)	7.142857%	
Total:	\$9,332,770.64 *		\$865,061.67	9.269077%	73.272301%
Average:	\$8,652,734.06		\$865,061.67	9.997553%	172.813412%
Grand Total:	\$9,332,770.64 *		\$865,061.67	9.269077%	73.272301%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: PPCO 101/6-303 2002 Software
 Scenario: PPCO Intangible 2013
 Dispersion: 7 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$9,332,770.64	\$8,152,158.52	0.8735	\$1,180,612.12	0.1265
Computed	\$9,332,770.64	\$7,696,895.50	0.8247	\$1,635,875.14	0.1753
Difference		\$455,263.02	0.0488	(\$455,263.02)	-0.0488

Generation Arrangement Report

Account: PPCO 101/6-303 2002 Software

Dispersion: 7.00 - SQ

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$675,410.10	7.00	6.50	0.9286	1.0000	\$627,166.52	\$96,487.16
2012	1.50	\$96,176.75	7.00	5.50	0.7857	1.0000	\$75,567.45	\$13,739.54
2011	2.50	\$743,516.62	7.00	4.50	0.6429	1.0000	\$477,974.97	\$106,216.66
2010	3.50	\$220,238.88	7.00	3.50	0.5000	1.0000	\$110,119.44	\$31,462.70
2009	4.50	\$571,873.64	7.00	2.50	0.3571	1.0000	\$204,240.59	\$81,696.23
2008	5.50	\$203,737.79	7.00	1.50	0.2143	1.0000	\$43,658.10	\$29,105.40
2007	6.50	\$1,360,073.16	7.00	0.50	0.0714	1.0000	\$97,148.08	\$194,296.17
2006	7.50	\$338,760.01	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
2005	8.50	\$214,018.90	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
2004	9.50	\$946,850.53	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
2003	10.50	\$3,440,300.85	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
2002	11.50	\$33,814.52	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
2001	12.50	\$3,197.36	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
2000	13.50	\$297.20	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1997	16.50	\$8,663.23	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1994	19.50	\$475,841.10	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$9,332,770.64	7.00	1.23	0.1753	1.0000	\$1,635,875.14	\$553,003.85

Remaining Life Depreciation Accrual

Account: PPCO 101/6-352 Structures/improve
 Scenario: PPCO Transmission ADR 2013
 Dispersion: 58.00 - R3
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$918,833.03	26.95	\$11,587.14	1.261071%	3.710547%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$16,725.69)	0.50	(\$144.19)	0.862087%	
Total:	\$918,833.03 *		\$11,442.95	1.245378%	3.664373%
Average:	\$910,470.19		\$11,442.95	1.256817%	3.765206%
Grand Total:	\$918,833.03 *		\$11,442.95	1.245378%	3.664373%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: PPCO 101/6-352 Structures/Improve
 Scenario: PPCO Transmission ADR 2013
 Dispersion: 58 - R3
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$918,833.03	\$606,557.30	0.6601	\$312,275.73	0.3399
Computed	\$918,833.03	\$491,889.21	0.5353	\$426,943.82	0.4647
Difference		\$114,668.09	0.1248	(\$114,668.09)	-0.1248

Generation Arrangement Report

Account: PPCO 101/6-352 Structures/Improve

Dispersion: 58.00 - R3

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2012	1.50	\$81,426.70	58.00	56.52	0.9746	1.0000	\$79,355.51	\$1,403.91
1994	19.50	\$2,009.84	58.00	39.44	0.6800	1.0000	\$1,366.71	\$34.65
1993	20.50	\$41,375.68	58.00	38.54	0.6645	1.0000	\$27,495.28	\$713.37
1992	21.50	\$21,681.08	58.00	37.65	0.6491	1.0000	\$14,074.11	\$373.81
1991	22.50	\$61,774.37	58.00	36.76	0.6339	1.0000	\$39,157.23	\$1,065.08
1990	23.50	\$70,727.10	58.00	35.89	0.6187	1.0000	\$43,760.93	\$1,219.43
1989	24.50	\$44,301.20	58.00	35.02	0.6038	1.0000	\$26,746.86	\$763.81
1988	25.50	\$13,603.59	58.00	34.15	0.5889	1.0000	\$8,010.79	\$234.54
1986	27.50	\$42,309.71	58.00	32.45	0.5596	1.0000	\$23,674.84	\$729.48
1985	28.50	\$9,569.68	58.00	31.62	0.5451	1.0000	\$5,216.48	\$164.99
1984	29.50	\$60,139.84	58.00	30.79	0.5308	1.0000	\$31,921.67	\$1,036.89
1982	31.50	\$41,966.85	58.00	29.15	0.5026	1.0000	\$21,093.90	\$723.57
1979	34.50	\$52,736.79	58.00	26.77	0.4615	1.0000	\$24,340.35	\$909.26
1978	35.50	\$17,998.16	58.00	25.99	0.4482	1.0000	\$8,066.21	\$310.31
1977	36.50	\$3,830.92	58.00	25.23	0.4349	1.0000	\$1,666.25	\$66.05
1976	37.50	\$35,881.62	58.00	24.47	0.4219	1.0000	\$15,138.09	\$618.65
1975	38.50	\$29,166.31	58.00	23.73	0.4091	1.0000	\$11,930.68	\$502.87
1974	39.50	\$13,131.54	58.00	22.99	0.3964	1.0000	\$5,204.89	\$226.41
1973	40.50	\$3,867.63	58.00	22.26	0.3839	1.0000	\$1,484.60	\$66.68
1972	41.50	\$5,037.91	58.00	21.55	0.3715	1.0000	\$1,871.69	\$86.86
1971	42.50	\$9,172.95	58.00	20.85	0.3594	1.0000	\$3,297.18	\$158.15
1970	43.50	\$311.02	58.00	20.16	0.3475	1.0000	\$108.09	\$5.36
1969	44.50	\$356.16	58.00	19.48	0.3358	1.0000	\$119.60	\$6.14
1968	45.50	\$4,648.62	58.00	18.81	0.3244	1.0000	\$1,507.78	\$80.15
1967	46.50	\$6,231.00	58.00	18.16	0.3131	1.0000	\$1,950.81	\$107.43
1966	47.50	\$6,356.12	58.00	17.52	0.3020	1.0000	\$1,919.78	\$109.59
1965	48.50	\$78.02	58.00	16.89	0.2912	1.0000	\$22.72	\$1.35
1964	49.50	\$5,403.39	58.00	16.28	0.2807	1.0000	\$1,516.80	\$93.16
1963	50.50	\$4,319.60	58.00	15.68	0.2704	1.0000	\$1,168.05	\$74.48
1962	51.50	\$4,535.32	58.00	15.10	0.2604	1.0000	\$1,180.77	\$78.20
1961	52.50	\$7.14	58.00	14.53	0.2506	1.0000	\$1.79	\$0.12
1959	54.50	\$2,837.39	58.00	13.45	0.2319	1.0000	\$657.89	\$48.92
1958	55.50	\$14,126.41	58.00	12.93	0.2229	1.0000	\$3,148.80	\$243.56

Generation Arrangement Report

Account: POCO 101/6-352 Structures/Improve

Dispersion: 58.00 - R3

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1957	56.50	\$6,127.12	58.00	12.43	0.2143	1.0000	\$1,312.85	\$105.64
1956	57.50	\$4,607.45	58.00	11.94	0.2059	1.0000	\$948.59	\$79.44
1955	58.50	\$1,809.72	58.00	11.47	0.1978	1.0000	\$357.92	\$31.20
1954	59.50	\$6,627.96	58.00	11.02	0.1899	1.0000	\$1,258.98	\$114.28
1953	60.50	\$10,213.52	58.00	10.58	0.1824	1.0000	\$1,863.35	\$176.10
1952	61.50	\$33,072.03	58.00	10.16	0.1752	1.0000	\$5,793.56	\$570.21
1951	62.50	\$2,081.51	58.00	9.76	0.1682	1.0000	\$350.10	\$35.89
1950	63.50	\$5,551.99	58.00	9.37	0.1615	1.0000	\$896.52	\$95.72
1949	64.50	\$25,332.31	58.00	8.99	0.1550	1.0000	\$3,926.84	\$436.76
1948	65.50	\$143.92	58.00	8.63	0.1488	1.0000	\$21.42	\$2.48
1947	66.50	\$1,236.71	58.00	8.29	0.1428	1.0000	\$176.66	\$21.32
1940	73.50	\$2,686.64	58.00	6.17	0.1064	1.0000	\$285.84	\$46.32
1939	74.50	\$22.85	58.00	5.90	0.1016	1.0000	\$2.32	\$0.39
1937	76.50	\$73.90	58.00	5.37	0.0926	1.0000	\$6.84	\$1.27
1934	79.50	\$1,584.41	58.00	4.59	0.0792	1.0000	\$125.46	\$27.32
1932	81.50	\$190.25	58.00	4.09	0.0705	1.0000	\$13.42	\$3.28
1930	83.50	\$14,505.87	58.00	3.57	0.0615	1.0000	\$892.59	\$250.10
1929	84.50	\$1,767.51	58.00	3.32	0.0573	1.0000	\$101.19	\$30.47
1928	85.50	\$177.84	58.00	3.05	0.0527	1.0000	\$9.36	\$3.07
1927	86.50	\$8,724.08	58.00	2.80	0.0483	1.0000	\$421.32	\$150.42
1924	89.50	\$43.93	58.00	2.06	0.0355	1.0000	\$1.56	\$0.76
1916	97.50	\$60,448.97	58.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1910	103.50	\$39.90	58.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1905	108.50	\$231.68	58.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1902	111.50	\$6,694.84	58.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1892	121.50	\$13,916.46	58.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$918,833.03	58.00	26.95	0.4647	1.0000	\$426,943.82	\$14,439.68

Remaining Life Depreciation Accrual

Account: PPCO 101/6-353 Station equipment

Scenario: PPCO Transmission ADR 2013

Dispersion: 55.00 - R2

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$6,522,015.22	32.47	\$60,277.17	0.924211%	3.079350%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$83,975.44)	0.50	(\$763.41)	0.909087%	
Total:	\$6,522,015.22 *		\$59,513.76	0.912506%	3.040350%
Average:	\$6,480,027.50		\$59,513.76	0.918418%	3.106995%
Grand Total:	\$6,522,015.22 *		\$59,513.76	0.912506%	3.040350%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: PPCO 101/6-353 Station equipment
 Scenario: PPCO Transmission ADR 2013
 Dispersion: 55 - R2
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$6,522,015.22	\$4,564,551.41	0.6999	\$1,957,463.81	0.3001
Computed	\$6,522,015.22	\$2,671,134.75	0.4096	\$3,850,880.47	0.5904
Difference		\$1,893,416.66	0.2903	(\$1,893,416.66)	-0.2903

Generation Arrangement Report

Account: POCO 101/6-353 Station equipment

Dispersion: 55.00 - R2

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$27,212.08	55.00	54.55	0.9918	1.0000	\$26,988.04	\$494.77
2012	1.50	\$289,546.57	55.00	53.64	0.9754	1.0000	\$282,409.64	\$5,264.48
2011	2.50	\$14,801.56	55.00	52.75	0.9590	1.0000	\$14,195.15	\$269.12
2010	3.50	(\$26.57)	55.00	51.85	0.9428	1.0000	(\$25.05)	(\$0.48)
2008	5.50	\$113,375.45	55.00	50.08	0.9106	1.0000	\$103,239.09	\$2,061.37
2006	7.50	\$142,965.26	55.00	48.33	0.8788	1.0000	\$125,631.29	\$2,599.37
2003	10.50	\$395,967.52	55.00	45.75	0.8317	1.0000	\$329,344.06	\$7,199.41
2002	11.50	\$80,857.52	55.00	44.89	0.8163	1.0000	\$66,001.36	\$1,470.14
2001	12.50	\$16,552.39	55.00	44.05	0.8009	1.0000	\$13,256.78	\$300.95
2000	13.50	\$128,273.08	55.00	43.21	0.7856	1.0000	\$100,775.10	\$2,332.24
1999	14.50	\$40,648.02	55.00	42.38	0.7705	1.0000	\$31,319.51	\$739.05
1997	16.50	\$934.45	55.00	40.73	0.7405	1.0000	\$692.00	\$16.99
1996	17.50	\$30,420.48	55.00	39.92	0.7257	1.0000	\$22,077.17	\$553.10
1995	18.50	\$145,503.07	55.00	39.11	0.7110	1.0000	\$103,458.10	\$2,645.51
1994	19.50	\$152,299.10	55.00	38.31	0.6965	1.0000	\$106,073.67	\$2,769.07
1993	20.50	\$300,462.17	55.00	37.51	0.6820	1.0000	\$204,927.60	\$5,462.95
1992	21.50	\$249,614.31	55.00	36.72	0.6677	1.0000	\$166,670.86	\$4,538.44
1991	22.50	\$517,252.91	55.00	35.94	0.6535	1.0000	\$338,031.67	\$9,404.60
1990	23.50	\$265,648.74	55.00	35.17	0.6394	1.0000	\$169,867.23	\$4,829.98
1989	24.50	\$172,500.58	55.00	34.40	0.6255	1.0000	\$107,898.86	\$3,136.37
1988	25.50	\$72,113.11	55.00	33.64	0.6117	1.0000	\$44,113.23	\$1,311.15
1987	26.50	\$832.72	55.00	32.89	0.5981	1.0000	\$498.01	\$15.14
1986	27.50	\$237,902.94	55.00	32.15	0.5845	1.0000	\$139,060.51	\$4,325.51
1985	28.50	\$198,696.60	55.00	31.41	0.5711	1.0000	\$113,482.06	\$3,612.67
1984	29.50	\$321,448.86	55.00	30.68	0.5579	1.0000	\$179,328.47	\$5,844.52
1983	30.50	\$87,184.01	55.00	29.96	0.5448	1.0000	\$47,498.33	\$1,585.16
1982	31.50	\$150,010.68	55.00	29.25	0.5319	1.0000	\$79,784.01	\$2,727.47
1981	32.50	\$30,851.19	55.00	28.55	0.5191	1.0000	\$16,013.40	\$560.93
1980	33.50	\$44,030.44	55.00	27.85	0.5064	1.0000	\$22,297.23	\$800.55
1979	34.50	\$326,367.19	55.00	27.17	0.4939	1.0000	\$161,196.22	\$5,933.95
1978	35.50	\$374,416.88	55.00	26.49	0.4816	1.0000	\$180,307.62	\$6,807.58
1977	36.50	\$83,335.49	55.00	25.82	0.4694	1.0000	\$39,120.54	\$1,515.19
1976	37.50	\$140,974.87	55.00	25.16	0.4574	1.0000	\$64,485.84	\$2,563.18

Generation Arrangement Report

Account: POCO 101/6-353 Station equipment

Dispersion: 55.00 - R2

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1975	38.50	\$222,163.45	55.00	24.51	0.4456	1.0000	\$98,993.13	\$4,039.34
1974	39.50	\$72,094.98	55.00	23.87	0.4339	1.0000	\$31,283.00	\$1,310.82
1973	40.50	\$63,794.82	55.00	23.23	0.4224	1.0000	\$26,947.98	\$1,159.91
1972	41.50	\$39,189.73	55.00	22.61	0.4111	1.0000	\$16,111.99	\$712.54
1971	42.50	\$128,498.28	55.00	22.00	0.4000	1.0000	\$51,397.79	\$2,336.33
1970	43.50	\$29,195.12	55.00	21.40	0.3890	1.0000	\$11,357.60	\$530.82
1969	44.50	\$12,264.53	55.00	20.80	0.3782	1.0000	\$4,639.01	\$222.99
1968	45.50	\$62,329.28	55.00	20.22	0.3676	1.0000	\$22,915.17	\$1,133.26
1967	46.50	\$54,976.10	55.00	19.65	0.3572	1.0000	\$19,639.41	\$999.57
1966	47.50	\$60,574.02	55.00	19.09	0.3471	1.0000	\$21,022.61	\$1,101.35
1965	48.50	\$43,974.57	55.00	18.54	0.3370	1.0000	\$14,820.99	\$799.54
1964	49.50	\$8,363.66	55.00	18.00	0.3272	1.0000	\$2,736.63	\$152.07
1963	50.50	\$27,556.99	55.00	17.47	0.3176	1.0000	\$8,751.27	\$501.04
1962	51.50	\$23,625.78	55.00	16.95	0.3081	1.0000	\$7,279.65	\$429.56
1961	52.50	\$6,070.94	55.00	16.44	0.2989	1.0000	\$1,814.66	\$110.38
1960	53.50	\$5,859.49	55.00	15.94	0.2899	1.0000	\$1,698.46	\$106.54
1959	54.50	\$24,518.34	55.00	15.46	0.2810	1.0000	\$6,890.14	\$445.79
1958	55.50	\$94,368.17	55.00	14.98	0.2724	1.0000	\$25,703.07	\$1,715.78
1957	56.50	\$32,790.95	55.00	14.52	0.2639	1.0000	\$8,654.05	\$596.20
1956	57.50	\$24,240.10	55.00	14.06	0.2557	1.0000	\$6,197.14	\$440.73
1955	58.50	\$12,366.39	55.00	13.62	0.2476	1.0000	\$3,062.05	\$224.84
1954	59.50	\$35,514.59	55.00	13.19	0.2397	1.0000	\$8,514.43	\$645.72
1953	60.50	\$49,735.60	55.00	12.76	0.2321	1.0000	\$11,541.89	\$904.28
1952	61.50	\$25,688.62	55.00	12.35	0.2246	1.0000	\$5,768.95	\$467.07
1951	62.50	\$33,747.50	55.00	11.95	0.2173	1.0000	\$7,332.35	\$613.59
1950	63.50	\$29,870.55	55.00	11.56	0.2101	1.0000	\$6,276.88	\$543.10
1949	64.50	\$49,291.90	55.00	11.17	0.2032	1.0000	\$10,015.17	\$896.22
1948	65.50	\$474.69	55.00	10.80	0.1964	1.0000	\$93.23	\$8.63
1946	67.50	\$1,238.53	55.00	10.08	0.1833	1.0000	\$227.04	\$22.52
1945	68.50	\$227.88	55.00	9.74	0.1770	1.0000	\$40.34	\$4.14
1944	69.50	\$1,416.95	55.00	9.39	0.1708	1.0000	\$242.01	\$25.76
1943	70.50	\$33.60	55.00	9.06	0.1647	1.0000	\$5.54	\$0.61
1942	71.50	\$180.32	55.00	8.74	0.1588	1.0000	\$28.64	\$3.28

Generation Arrangement Report

Account: POCO 101/6-353 Station equipment

Dispersion: 55.00 - R2

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1941	72.50	\$155.42	55.00	8.42	0.1530	1.0000	\$23.78	\$2.83
1940	73.50	\$463.62	55.00	8.10	0.1473	1.0000	\$68.30	\$8.43
1939	74.50	\$9,738.58	55.00	7.79	0.1416	1.0000	\$1,379.40	\$177.07
1938	75.50	\$90.80	55.00	7.48	0.1361	1.0000	\$12.36	\$1.65
1937	76.50	\$242.76	55.00	7.18	0.1306	1.0000	\$31.71	\$4.41
1936	77.50	\$43.87	55.00	6.89	0.1252	1.0000	\$5.49	\$0.80
1932	81.50	\$119.88	55.00	5.71	0.1038	1.0000	\$12.45	\$2.18
1931	82.50	\$449.00	55.00	5.42	0.0986	1.0000	\$44.26	\$8.16
1930	83.50	\$35,159.80	55.00	5.13	0.0933	1.0000	\$3,281.42	\$639.27
1929	84.50	\$43,216.11	55.00	4.85	0.0881	1.0000	\$3,808.38	\$785.75
1928	85.50	\$216.04	55.00	4.55	0.0827	1.0000	\$17.88	\$3.93
1927	86.50	\$2,006.02	55.00	4.26	0.0775	1.0000	\$155.46	\$36.47
1916	97.50	\$862.00	55.00	1.26	0.0229	1.0000	\$19.72	\$15.67
1909	104.50	\$41.23	55.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$6,522,015.22	55.00	32.47	0.5904	1.0000	\$3,850,880.47	\$118,581.35

Remaining Life Depreciation Accrual

Account: PPCO 101/6-354 Towers & fixtures
 Scenario: PPCO Transmission ADR 2013
 Dispersion: 62.00 - R3
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$7,576.09	10.55	(\$0.00)	-0.000025%	9.477283%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$430.39)	0.50	(\$3.47)	0.806245%	
Total:	\$7,576.09 *		(\$3.47)	-0.045827%	7359.477284%
Average:	\$7,360.90		(\$3.47)	-0.047167%	1.613222%
Grand Total:	\$7,576.09 *		(\$3.47)	-0.045827%	7359.477284%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: **PPCO 101/6-354 Towers & fixtures**
 Scenario: **PPCO Transmission ADR 2013**
 Dispersion: **62 - R3**
 Average Net Salvage Rate: **0.00%**
 Future Net Salvage Rate: **0.00%**

Broad Group Procedure

January 1 , 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$7,576.09	\$7,576.11	1.0000	(\$0.02)	-0.0000
Computed	\$7,576.09	\$6,286.74	0.8298	\$1,289.35	0.1702
Difference		\$1,289.37	0.1702	(\$1,289.37)	-0.1702

Generation Arrangement Report

Account: PPCO 101/6-354 Towers & fixtures

Dispersion: 62.00 - R3

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1947	66.50	\$7,576.09	62.00	10.55	0.1702	1.0000	\$1,289.35	\$122.20
		\$7,576.09	62.00	10.55	0.1702	1.0000	\$1,289.35	\$122.20

Remaining Life Depreciation Accrual

Account: POCO 101/6-355 Poles & fixtures
 Scenario: POCO Transmission ADR 2013
 Dispersion: 58.00 - R2
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$2,336,751.77	42.92	\$36,778.83	1.573930%	2.330102%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$16,816.40)	0.50	(\$144.97)	0.862075%	
Total:	\$2,336,751.77 *		\$36,633.86	1.567726%	2.320918%
Average:	\$2,328,343.57		\$36,633.86	1.573387%	2.333347%
Grand Total:	\$2,336,751.77 *		\$36,633.86	1.567726%	2.320918%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: PPCO 101/6-355 Poles & fixtures
 Scenario: PPCO Transmission ADR 2013
 Dispersion: 58 - R2
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$2,336,751.77	\$758,330.48	0.3245	\$1,578,421.29	0.6755
Computed	\$2,336,751.77	\$607,693.62	0.2601	\$1,729,058.15	0.7399
Difference		\$150,636.86	0.0645	(\$150,636.86)	-0.0645

Generation Arrangement Report

Account: PPCO 101/6-355 Poles & fixtures

Dispersion: 58.00 - R2

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$45,097.58	58.00	57.55	0.9922	1.0000	\$44,745.43	\$777.54
2012	1.50	\$145,921.90	58.00	56.64	0.9766	1.0000	\$142,509.81	\$2,515.89
2011	2.50	\$135,660.27	58.00	55.75	0.9611	1.0000	\$130,389.56	\$2,338.97
2010	3.50	\$22,801.03	58.00	54.85	0.9457	1.0000	\$21,563.82	\$393.12
2009	4.50	\$65,376.48	58.00	53.96	0.9304	1.0000	\$60,826.10	\$1,127.18
2008	5.50	\$142,135.46	58.00	53.08	0.9152	1.0000	\$130,076.80	\$2,450.61
2007	6.50	\$21,776.59	58.00	52.20	0.9000	1.0000	\$19,598.78	\$375.46
2006	7.50	\$18,321.40	58.00	51.32	0.8849	1.0000	\$16,212.68	\$315.89
2005	8.50	\$8,257.71	58.00	50.45	0.8699	1.0000	\$7,183.39	\$142.37
2004	9.50	\$564,810.50	58.00	49.59	0.8550	1.0000	\$482,918.59	\$9,738.11
2003	10.50	\$162,552.23	58.00	48.73	0.8402	1.0000	\$136,574.29	\$2,802.62
2000	13.50	\$7,544.10	58.00	46.19	0.7963	1.0000	\$6,007.32	\$130.07
1999	14.50	\$17,354.34	58.00	45.35	0.7818	1.0000	\$13,568.46	\$299.21
1998	15.50	\$7,398.91	58.00	44.52	0.7675	1.0000	\$5,678.67	\$127.57
1996	17.50	\$41,722.32	58.00	42.87	0.7391	1.0000	\$30,838.55	\$719.35
1995	18.50	\$47,797.04	58.00	42.06	0.7251	1.0000	\$34,657.62	\$824.09
1994	19.50	\$19,865.54	58.00	41.25	0.7112	1.0000	\$14,127.62	\$342.51
1993	20.50	\$44,079.67	58.00	40.45	0.6974	1.0000	\$30,739.26	\$759.99
1992	21.50	\$50,663.76	58.00	39.65	0.6836	1.0000	\$34,636.25	\$873.51
1991	22.50	\$20,512.09	58.00	38.86	0.6700	1.0000	\$13,743.90	\$353.66
1990	23.50	\$27,749.41	58.00	38.08	0.6565	1.0000	\$18,218.64	\$478.44
1989	24.50	\$6,157.50	58.00	37.31	0.6432	1.0000	\$3,960.52	\$106.16
1988	25.50	\$5,523.29	58.00	36.54	0.6299	1.0000	\$3,479.35	\$95.23
1987	26.50	\$32,307.86	58.00	35.77	0.6168	1.0000	\$19,927.58	\$557.03
1986	27.50	\$166,122.80	58.00	35.02	0.6038	1.0000	\$100,307.13	\$2,864.19
1985	28.50	\$22,499.34	58.00	34.27	0.5909	1.0000	\$13,295.33	\$387.92
1984	29.50	\$14,759.23	58.00	33.53	0.5782	1.0000	\$8,533.11	\$254.47
1983	30.50	\$19,202.11	58.00	32.80	0.5655	1.0000	\$10,858.92	\$331.07
1982	31.50	\$34,353.67	58.00	32.08	0.5530	1.0000	\$18,998.46	\$592.30
1981	32.50	\$3,768.56	58.00	31.36	0.5407	1.0000	\$2,037.48	\$64.98
1980	33.50	\$3,880.00	58.00	30.65	0.5284	1.0000	\$2,050.21	\$66.90
1979	34.50	\$17,964.26	58.00	29.95	0.5163	1.0000	\$9,275.27	\$309.73
1978	35.50	\$4,322.48	58.00	29.25	0.5044	1.0000	\$2,180.07	\$74.53

Generation Arrangement Report

Account: PPCO 101/6-355 Poles & fixtures

Dispersion: 58.00 - R2

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1977	36.50	\$3,833.89	58.00	28.57	0.4925	1.0000	\$1,888.30	\$66.10
1976	37.50	\$3,604.14	58.00	27.89	0.4808	1.0000	\$1,733.00	\$62.14
1975	38.50	\$4,738.99	58.00	27.22	0.4693	1.0000	\$2,224.14	\$81.71
1974	39.50	\$5,272.09	58.00	26.56	0.4579	1.0000	\$2,414.29	\$90.90
1973	40.50	\$49,914.18	58.00	25.91	0.4467	1.0000	\$22,296.27	\$860.59
1972	41.50	\$30,815.42	58.00	25.26	0.4356	1.0000	\$13,422.98	\$531.30
1971	42.50	\$12,203.82	58.00	24.63	0.4247	1.0000	\$5,182.99	\$210.41
1970	43.50	\$25,077.24	58.00	24.01	0.4139	1.0000	\$10,380.18	\$432.37
1969	44.50	\$12,690.74	58.00	23.39	0.4033	1.0000	\$5,118.28	\$218.81
1968	45.50	\$19,594.84	58.00	22.79	0.3929	1.0000	\$7,698.38	\$337.84
1967	46.50	\$53,472.77	58.00	22.19	0.3826	1.0000	\$20,458.46	\$921.94
1966	47.50	\$11,432.55	58.00	21.60	0.3725	1.0000	\$4,258.23	\$197.11
1965	48.50	\$10,201.17	58.00	21.03	0.3625	1.0000	\$3,697.96	\$175.88
1964	49.50	\$9,027.63	58.00	20.46	0.3528	1.0000	\$3,184.51	\$155.65
1963	50.50	\$2,612.84	58.00	19.90	0.3431	1.0000	\$896.56	\$45.05
1962	51.50	\$6,488.45	58.00	19.35	0.3337	1.0000	\$2,165.16	\$111.87
1961	52.50	\$3,388.02	58.00	18.82	0.3244	1.0000	\$1,099.13	\$58.41
1960	53.50	\$8,447.37	58.00	18.29	0.3154	1.0000	\$2,663.98	\$145.64
1959	54.50	\$13,183.71	58.00	17.77	0.3064	1.0000	\$4,040.10	\$227.31
1958	55.50	\$4,915.16	58.00	17.27	0.2977	1.0000	\$1,463.27	\$84.74
1957	56.50	\$3,919.74	58.00	16.77	0.2892	1.0000	\$1,133.46	\$67.58
1956	57.50	\$3,203.55	58.00	16.29	0.2808	1.0000	\$899.52	\$55.23
1955	58.50	\$13,347.10	58.00	15.81	0.2726	1.0000	\$3,638.20	\$230.12
1954	59.50	\$11,134.15	58.00	15.34	0.2646	1.0000	\$2,945.57	\$191.97
1953	60.50	\$7,208.89	58.00	14.89	0.2567	1.0000	\$1,850.68	\$124.29
1952	61.50	\$11,469.21	58.00	14.44	0.2490	1.0000	\$2,856.36	\$197.75
1951	62.50	\$7,797.84	58.00	14.01	0.2415	1.0000	\$1,883.55	\$134.45
1950	63.50	\$1,290.58	58.00	13.58	0.2342	1.0000	\$302.28	\$22.25
1949	64.50	\$13,739.81	58.00	13.17	0.2271	1.0000	\$3,119.81	\$236.89
1948	65.50	\$1,501.14	58.00	12.76	0.2201	1.0000	\$330.35	\$25.88
1947	66.50	\$7,541.29	58.00	12.37	0.2132	1.0000	\$1,608.15	\$130.02
1945	68.50	\$328.67	58.00	11.60	0.2000	1.0000	\$65.75	\$5.67
1944	69.50	\$384.68	58.00	11.23	0.1937	1.0000	\$74.51	\$6.63

Generation Arrangement Report

Account: PPCO 101/6-355 Poles & fixtures

Dispersion: 58.00 - R2

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1943	70.50	\$2,015.94	58.00	10.87	0.1875	1.0000	\$377.94	\$34.76
1942	71.50	\$2,371.71	58.00	10.52	0.1814	1.0000	\$430.15	\$40.89
1941	72.50	\$2,726.76	58.00	10.17	0.1754	1.0000	\$478.32	\$47.01
1939	74.50	\$2,423.53	58.00	9.50	0.1639	1.0000	\$397.10	\$41.79
1938	75.50	\$336.03	58.00	9.18	0.1582	1.0000	\$53.18	\$5.79
1937	76.50	\$1,001.98	58.00	8.86	0.1528	1.0000	\$153.05	\$17.28
1936	77.50	\$398.88	58.00	8.55	0.1474	1.0000	\$58.78	\$6.88
1935	78.50	\$217.71	58.00	8.23	0.1420	1.0000	\$30.91	\$3.75
1932	81.50	\$292.59	58.00	7.33	0.1264	1.0000	\$36.99	\$5.04
1930	83.50	\$1,909.43	58.00	6.74	0.1162	1.0000	\$221.80	\$32.92
1929	84.50	\$104.15	58.00	6.45	0.1112	1.0000	\$11.58	\$1.80
1928	85.50	\$575.57	58.00	6.15	0.1060	1.0000	\$61.04	\$9.92
1927	86.50	\$336.39	58.00	5.86	0.1010	1.0000	\$33.99	\$5.80
		\$2,336,751.77	58.00	42.92	0.7399	1.0000	\$1,729,058.15	\$40,288.82

Remaining Life Depreciation Accrual

Account: PPCO 101/6-356 Overhead cond
 Scenario: PPCO Transmission ADR 2013
 Dispersion: 65.00 - R1.5
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$2,584,906.82	52.15	\$33,580.47	1.299098%	1.917715%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$20,159.60)	0.50	(\$155.07)	0.769212%	
Total:	\$2,584,906.82 *		\$33,425.40	1.293099%	1.908860%
Average:	\$2,574,827.02		\$33,425.40	1.298161%	1.919911%
Grand Total:	\$2,584,906.82 *		\$33,425.40	1.293099%	1.908860%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: PPCO 101/6-356 Overhead cond
Scenario: PPCO Transmission ADR 2013
Dispersion: 65 - R1.5
Average Net Salvage Rate: 0.00%
Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$2,584,906.82	\$833,840.51	0.3226	\$1,751,066.31	0.6774
Computed	\$2,584,906.82	\$511,199.71	0.1978	\$2,073,707.11	0.8022
Difference		\$322,640.80	0.1248	(\$322,640.80)	-0.1248

Generation Arrangement Report

Account: PPCO 101/6-356 Overhead cond

Dispersion: 65.00 - R1.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$662,959.94	65.00	64.59	0.9936	1.0000	\$658,749.44	\$10,199.38
2012	1.50	\$156,820.21	65.00	63.77	0.9810	1.0000	\$153,843.47	\$2,412.62
2011	2.50	\$99,995.09	65.00	62.95	0.9684	1.0000	\$96,838.10	\$1,538.39
2010	3.50	\$100,694.89	65.00	62.13	0.9559	1.0000	\$96,253.77	\$1,549.15
2009	4.50	\$137,165.07	65.00	61.32	0.9434	1.0000	\$129,402.94	\$2,110.23
2008	5.50	\$118,344.49	65.00	60.51	0.9310	1.0000	\$110,178.03	\$1,820.68
2007	6.50	\$33,642.59	65.00	59.71	0.9186	1.0000	\$30,904.63	\$517.58
2006	7.50	\$1,655.06	65.00	58.91	0.9063	1.0000	\$1,499.98	\$25.46
2005	8.50	\$9,821.46	65.00	58.11	0.8940	1.0000	\$8,780.81	\$151.10
2004	9.50	\$253,082.97	65.00	57.32	0.8818	1.0000	\$223,174.85	\$3,893.58
2003	10.50	\$29,232.69	65.00	56.53	0.8697	1.0000	\$25,423.63	\$449.73
2002	11.50	\$43,764.00	65.00	55.74	0.8576	1.0000	\$37,531.47	\$673.29
2001	12.50	\$8,491.28	65.00	54.96	0.8456	1.0000	\$7,179.92	\$130.64
2000	13.50	\$7,321.80	65.00	54.18	0.8336	1.0000	\$6,103.28	\$112.64
1999	14.50	\$76.59	65.00	53.41	0.8217	1.0000	\$62.93	\$1.18
1998	15.50	\$7,972.53	65.00	52.64	0.8098	1.0000	\$6,456.01	\$122.65
1997	16.50	\$1,831.20	65.00	51.87	0.7980	1.0000	\$1,461.26	\$28.17
1996	17.50	\$65,490.79	65.00	51.10	0.7862	1.0000	\$51,490.08	\$1,007.55
1994	19.50	\$12,385.77	65.00	49.59	0.7629	1.0000	\$9,448.78	\$190.55
1993	20.50	\$10,729.53	65.00	48.83	0.7513	1.0000	\$8,060.88	\$165.07
1992	21.50	\$15,070.11	65.00	48.08	0.7398	1.0000	\$11,148.31	\$231.85
1991	22.50	\$12,127.29	65.00	47.34	0.7283	1.0000	\$8,832.10	\$186.57
1990	23.50	\$7,065.95	65.00	46.60	0.7169	1.0000	\$5,065.56	\$108.71
1989	24.50	\$5,937.29	65.00	45.86	0.7055	1.0000	\$4,189.01	\$91.34
1988	25.50	\$5,207.40	65.00	45.13	0.6943	1.0000	\$3,615.40	\$80.11
1987	26.50	\$14,821.81	65.00	44.40	0.6831	1.0000	\$10,124.17	\$228.03
1986	27.50	\$157,990.75	65.00	43.68	0.6719	1.0000	\$106,158.68	\$2,430.63
1985	28.50	\$5,808.49	65.00	42.96	0.6609	1.0000	\$3,838.54	\$89.36
1984	29.50	\$25,794.87	65.00	42.24	0.6499	1.0000	\$16,763.05	\$396.84
1983	30.50	\$3,582.06	65.00	41.53	0.6389	1.0000	\$2,288.68	\$55.11
1982	31.50	\$5,026.30	65.00	40.83	0.6281	1.0000	\$3,156.97	\$77.33
1981	32.50	\$3,305.59	65.00	40.13	0.6173	1.0000	\$2,040.58	\$50.86
1980	33.50	\$1,327.31	65.00	39.43	0.6066	1.0000	\$805.15	\$20.42

Generation Arrangement Report

Account: PPCO 101/6-356 Overhead cond

Dispersion: 65.00 - R1.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1979	34.50	\$23,953.48	65.00	38.74	0.5960	1.0000	\$14,276.70	\$368.52
1978	35.50	\$326.28	65.00	38.06	0.5855	1.0000	\$191.03	\$5.02
1977	36.50	\$920.87	65.00	37.38	0.5751	1.0000	\$529.56	\$14.17
1976	37.50	\$2,860.23	65.00	36.71	0.5647	1.0000	\$1,615.18	\$44.00
1975	38.50	\$1,926.80	65.00	36.04	0.5545	1.0000	\$1,068.34	\$29.64
1974	39.50	\$4,809.72	65.00	35.38	0.5443	1.0000	\$2,617.86	\$74.00
1973	40.50	\$90,837.03	65.00	34.72	0.5342	1.0000	\$48,527.71	\$1,397.49
1972	41.50	\$33,435.27	65.00	34.08	0.5242	1.0000	\$17,528.16	\$514.39
1971	42.50	\$14,785.09	65.00	33.43	0.5144	1.0000	\$7,605.15	\$227.46
1970	43.50	\$38,696.56	65.00	32.80	0.5046	1.0000	\$19,526.13	\$595.33
1969	44.50	\$18,327.73	65.00	32.17	0.4949	1.0000	\$9,070.97	\$281.97
1968	45.50	\$24,736.08	65.00	31.55	0.4854	1.0000	\$12,005.80	\$380.56
1967	46.50	\$28,745.79	65.00	30.93	0.4759	1.0000	\$13,679.26	\$442.24
1966	47.50	\$9,534.90	65.00	30.32	0.4665	1.0000	\$4,448.32	\$146.69
1965	48.50	\$10,017.34	65.00	29.72	0.4573	1.0000	\$4,580.53	\$154.11
1964	49.50	\$9,147.61	65.00	29.13	0.4481	1.0000	\$4,099.43	\$140.73
1963	50.50	\$1,187.51	65.00	28.54	0.4391	1.0000	\$521.43	\$18.27
1962	51.50	\$7,077.83	65.00	27.96	0.4302	1.0000	\$3,044.88	\$108.89
1961	52.50	\$2,324.50	65.00	27.39	0.4214	1.0000	\$979.51	\$35.76
1960	53.50	\$835.08	65.00	26.83	0.4127	1.0000	\$344.65	\$12.85
1959	54.50	\$9,161.06	65.00	26.27	0.4041	1.0000	\$3,702.25	\$140.94
1958	55.50	\$3,101.71	65.00	25.72	0.3957	1.0000	\$1,227.33	\$47.72
1957	56.50	\$6,394.65	65.00	25.18	0.3874	1.0000	\$2,477.01	\$98.38
1956	57.50	\$1,219.79	65.00	24.65	0.3792	1.0000	\$462.49	\$18.77
1955	58.50	\$17,068.67	65.00	24.12	0.3711	1.0000	\$6,333.45	\$262.59
1954	59.50	\$23,384.65	65.00	23.60	0.3631	1.0000	\$8,490.34	\$359.76
1953	60.50	\$6,982.58	65.00	23.09	0.3553	1.0000	\$2,480.57	\$107.42
1952	61.50	\$18,605.19	65.00	22.59	0.3475	1.0000	\$6,465.59	\$286.23
1951	62.50	\$9,847.94	65.00	22.10	0.3399	1.0000	\$3,347.66	\$151.51
1950	63.50	\$3,410.53	65.00	21.61	0.3325	1.0000	\$1,133.84	\$52.47
1949	64.50	\$26,659.90	65.00	21.13	0.3251	1.0000	\$8,667.58	\$410.15
1948	65.50	\$7,524.62	65.00	20.66	0.3179	1.0000	\$2,391.96	\$115.76
1947	66.50	\$13,099.50	65.00	20.20	0.3108	1.0000	\$4,071.25	\$201.53

Generation Arrangement Report

Account: PPCO 101/6-356 Overhead cond

Dispersion: 65.00 - R1.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remainng Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1946	67.50	\$155.69	65.00	19.75	0.3038	1.0000	\$47.30	\$2.40
1945	68.50	\$297.54	65.00	19.30	0.2970	1.0000	\$88.36	\$4.58
1944	69.50	\$13.66	65.00	18.87	0.2902	1.0000	\$3.96	\$0.21
1943	70.50	\$194.46	65.00	18.44	0.2836	1.0000	\$55.16	\$2.99
1942	71.50	\$2,761.84	65.00	18.01	0.2771	1.0000	\$765.43	\$42.49
1941	72.50	\$2,841.63	65.00	17.60	0.2708	1.0000	\$769.45	\$43.72
1940	73.50	\$1,044.00	65.00	17.19	0.2645	1.0000	\$276.17	\$16.06
1939	74.50	\$3,572.61	65.00	16.80	0.2584	1.0000	\$923.16	\$54.96
1938	75.50	\$393.06	65.00	16.40	0.2524	1.0000	\$99.20	\$6.05
1937	76.50	\$1,794.33	65.00	16.02	0.2465	1.0000	\$442.25	\$27.61
1936	77.50	\$81.39	65.00	15.64	0.2407	1.0000	\$19.59	\$1.25
1934	79.50	\$207.40	65.00	14.91	0.2294	1.0000	\$47.57	\$3.19
1931	82.50	\$521.15	65.00	13.86	0.2132	1.0000	\$111.10	\$8.02
1930	83.50	\$3,529.72	65.00	13.52	0.2080	1.0000	\$734.03	\$54.30
1929	84.50	\$6,238.05	65.00	13.18	0.2028	1.0000	\$1,265.25	\$95.97
1928	85.50	\$2,755.71	65.00	12.86	0.1978	1.0000	\$545.09	\$42.40
1927	86.50	\$12,839.39	65.00	12.53	0.1928	1.0000	\$2,475.39	\$197.53
1925	88.50	\$217.12	65.00	11.90	0.1831	1.0000	\$39.74	\$3.34
1923	90.50	\$3,433.93	65.00	11.28	0.1736	1.0000	\$595.98	\$52.83
1916	97.50	\$13.62	65.00	9.23	0.1421	1.0000	\$1.93	\$0.21
1913	100.50	\$46,510.86	65.00	8.41	0.1294	1.0000	\$6,018.56	\$715.55
		\$2,584,906.82	65.00	52.15	0.8022	1.0000	\$2,073,707.11	\$39,767.80

Remaining Life Depreciation Accrual

Account: PPCO 101/6-357 Underground conduit
 Scenario: PPCO Transmission ADR 2013
 Dispersion: 45.00 - R2
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$64,653.86	14.83	\$868.85	1.343850%	6.744778%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$2,066.56)	0.50	(\$22.96)	1.111025%	
Total:	\$64,653.86 *		\$845.89	1.308338%	6.566542%
Average:	\$63,620.58		\$845.89	1.329587%	7.139193%
Grand Total:	\$64,653.86 *		\$845.89	1.308338%	6.566542%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: PPCO 101/6-357 Underground conduit
 Scenario: PPCO Transmission ADR 2013
 Dispersion: 45 - R2
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$64,653.86	\$51,772.03	0.8008	\$12,881.83	0.1992
Computed	\$64,653.86	\$43,352.16	0.6705	\$21,301.70	0.3295
Difference		\$8,419.87	0.1302	(\$8,419.87)	-0.1302

Generation Arrangement Report

Account: PPCO 101/6-357 Underground conduit

Dispersion: 45.00 - R2

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2000	13.50	\$352.23	45.00	33.32	0.7405	1.0000	\$260.84	\$7.83
1973	40.50	\$64,301.63	45.00	14.72	0.3272	1.0000	\$21,040.86	\$1,428.93
		\$64,653.86	45.00	14.83	0.3295	1.0000	\$21,301.70	\$1,436.75

Remaining Life Depreciation Accrual

Account: PPCO 101/6-358 Undergrd conductor
 Scenario: PPCO Transmission ADR 2013
 Dispersion: 40.00 - R0.5
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$36,069.85	17.81	\$451.98	1.253069%	5.614249%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$1,082.02)	0.50	(\$13.53)	1.250439%	
Total:	\$36,069.85 *		\$438.45	1.215559%	5.446187%
Average:	\$35,528.84		\$438.45	1.234068%	5.838545%
Grand Total:	\$36,069.85 *		\$438.45	1.215559%	5.446187%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: PPCO 101/6-358 Undergrd conductor
 Scenario: PPCO Transmission ADR 2013
 Dispersion: 40 - R0.5
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$36,069.85	\$28,019.26	0.7768	\$8,050.59	0.2232
Computed	\$36,069.85	\$20,008.11	0.5547	\$16,061.74	0.4453
Difference		\$8,011.15	0.2221	(\$8,011.15)	-0.2221

Generation Arrangement Report

Account: PPCO 101/6-358 Undergrd conductor

Dispersion: 40.00 - R0.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$0.48	40.00	39.69	0.9922	1.0000	\$0.48	\$0.01
2012	1.50	(\$0.71)	40.00	39.07	0.9767	1.0000	(\$0.69)	(\$0.02)
2011	2.50	\$0.77	40.00	38.45	0.9613	1.0000	\$0.74	\$0.02
2009	4.50	\$1,033.61	40.00	37.22	0.9306	1.0000	\$961.87	\$25.84
2000	13.50	\$490.91	40.00	31.79	0.7947	1.0000	\$390.14	\$12.27
1973	40.50	\$34,544.79	40.00	17.03	0.4258	1.0000	\$14,709.21	\$863.62
		\$36,069.85	40.00	17.81	0.4453	1.0000	\$16,061.74	\$901.75

Remaining Life Depreciation Accrual

Account: PPCO 101/6-359 Roads and trails
 Scenario: PPCO Transmission ADR 2013
 Dispersion: 50.00 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$6,324.44	8.55	\$179.82	2.843280%	11.701264%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$0.00)	0.50	(\$0.00)	0.000000%	
Total:	\$6,324.44 *		\$179.82	2.843280%	11.701264%
Average:	\$6,324.44		\$179.82	2.843280%	11.701264%
Grand Total:	\$6,324.44 *		\$179.82	2.843280%	11.701264%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: PPCO 101/6-359 Roads and trails
 Scenario: PPCO Transmission ADR 2013
 Dispersion: 50 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$6,324.44	\$4,787.67	0.7570	\$1,536.77	0.2430
Computed	\$6,324.44	\$5,243.46	0.8291	\$1,080.98	0.1709
Difference		(\$455.79)	-0.0721	\$455.79	0.0721

Generation Arrangement Report

Account: PPCO 101/6-359 Roads and trails

Dispersion: 50.00 - SQ

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1976	37.50	\$3,823.81	50.00	12.50	0.2500	1.0000	\$955.95	\$76.48
1966	47.50	\$2,500.63	50.00	2.50	0.0500	1.0000	\$125.03	\$50.01
		\$6,324.44	50.00	8.55	0.1709	1.0000	\$1,080.98	\$126.49

Remaining Life Depreciation Accrual

Account: PPCO 101/6-361 Structures/improve
 Scenario: PPCO Distribution ADR 2013
 Dispersion: 45.00 - R3
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$1,601,750.68	27.71	\$32,809.05	2.048324%	3.608724%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$30,734.87)	0.50	(\$341.50)	1.111116%	
Total:	\$1,601,750.68 *		\$32,467.55	2.027004%	3.571162%
Average:	\$1,586,383.25		\$32,467.55	2.046640%	3.632563%
Grand Total:	\$1,601,750.68 *		\$32,467.55	2.027004%	3.571162%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: PPCO 101/6-361 Structures/Improve
 Scenario: PPCO Distribution ADR 2013
 Dispersion: 45 - R3
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$1,601,750.68	\$692,591.48	0.4324	\$909,159.20	0.5676
Computed	\$1,601,750.68	\$615,406.01	0.3842	\$986,344.67	0.6158
Difference		\$77,185.47	0.0482	(\$77,185.47)	-0.0482

Generation Arrangement Report

Account: POCO 101/6-361 Structures/improve

Dispersion: 45.00 - R3

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2012	1.50	\$81,511.13	45.00	43.53	0.9672	1.0000	\$78,840.04	\$1,811.36
2011	2.50	\$210.14	45.00	42.55	0.9455	1.0000	\$198.68	\$4.67
2009	4.50	\$135,478.07	45.00	40.60	0.9022	1.0000	\$122,223.70	\$3,010.62
2008	5.50	\$86,607.83	45.00	39.63	0.8806	1.0000	\$76,270.91	\$1,924.62
2007	6.50	\$223,784.28	45.00	38.67	0.8592	1.0000	\$192,282.33	\$4,972.98
2005	8.50	\$130,863.90	45.00	36.75	0.8167	1.0000	\$106,881.69	\$2,908.09
1996	17.50	\$60,908.67	45.00	28.49	0.6330	1.0000	\$38,557.46	\$1,353.53
1995	18.50	\$808.23	45.00	27.61	0.6136	1.0000	\$495.91	\$17.96
1994	19.50	\$43,523.86	45.00	26.74	0.5943	1.0000	\$25,867.21	\$967.20
1993	20.50	\$173,190.19	45.00	25.89	0.5753	1.0000	\$99,631.09	\$3,848.67
1992	21.50	\$26,987.68	45.00	25.04	0.5565	1.0000	\$15,018.20	\$599.73
1991	22.50	\$72,300.00	45.00	24.21	0.5379	1.0000	\$38,892.34	\$1,606.67
1990	23.50	\$92,358.68	45.00	23.38	0.5196	1.0000	\$47,991.52	\$2,052.42
1989	24.50	\$65,125.81	45.00	22.57	0.5016	1.0000	\$32,664.32	\$1,447.24
1988	25.50	\$20,405.38	45.00	21.77	0.4837	1.0000	\$9,870.45	\$453.45
1986	27.50	\$59,713.43	45.00	20.20	0.4489	1.0000	\$26,806.09	\$1,326.97
1985	28.50	\$9,391.49	45.00	19.44	0.4319	1.0000	\$4,056.29	\$208.70
1984	29.50	\$35,411.65	45.00	18.68	0.4152	1.0000	\$14,701.20	\$786.93
1982	31.50	\$15,977.90	45.00	17.22	0.3826	1.0000	\$6,113.67	\$355.06
1979	34.50	\$27,845.59	45.00	15.13	0.3362	1.0000	\$9,361.75	\$618.79
1978	35.50	\$4,503.96	45.00	14.47	0.3214	1.0000	\$1,447.79	\$100.09
1977	36.50	\$5,672.38	45.00	13.82	0.3071	1.0000	\$1,741.78	\$126.05
1976	37.50	\$11,138.09	45.00	13.19	0.2931	1.0000	\$3,264.16	\$247.51
1975	38.50	\$14,042.40	45.00	12.57	0.2794	1.0000	\$3,923.63	\$312.05
1974	39.50	\$21,033.15	45.00	11.98	0.2663	1.0000	\$5,600.15	\$467.40
1973	40.50	\$5,801.42	45.00	11.41	0.2535	1.0000	\$1,470.80	\$128.92
1972	41.50	\$7,556.88	45.00	10.86	0.2412	1.0000	\$1,823.00	\$167.93
1971	42.50	\$8,281.18	45.00	10.32	0.2294	1.0000	\$1,899.72	\$184.03
1970	43.50	\$466.52	45.00	9.81	0.2180	1.0000	\$101.70	\$10.37
1969	44.50	\$3,078.15	45.00	9.32	0.2071	1.0000	\$637.50	\$68.40
1968	45.50	\$6,972.93	45.00	8.85	0.1967	1.0000	\$1,371.46	\$154.95
1967	46.50	\$4,029.96	45.00	8.40	0.1867	1.0000	\$752.50	\$89.55
1966	47.50	\$26,654.95	45.00	7.97	0.1772	1.0000	\$4,723.63	\$592.33

Generation Arrangement Report

Account: PPCO 101/6-361 Structures/improve

Dispersion: 45.00 - R3

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1965	48.50	\$117.04	45.00	7.57	0.1682	1.0000	\$19.68	\$2.60
1964	49.50	\$781.06	45.00	7.18	0.1596	1.0000	\$124.64	\$17.36
1963	50.50	\$6,479.39	45.00	6.81	0.1514	1.0000	\$980.95	\$143.99
1962	51.50	\$6,803.00	45.00	6.46	0.1436	1.0000	\$976.97	\$151.18
1961	52.50	\$10.71	45.00	6.13	0.1362	1.0000	\$1.46	\$0.24
1959	54.50	\$4,256.10	45.00	5.51	0.1224	1.0000	\$520.91	\$94.58
1958	55.50	\$13,057.47	45.00	5.22	0.1159	1.0000	\$1,513.22	\$290.17
1957	56.50	\$9,190.64	45.00	4.94	0.1097	1.0000	\$1,008.62	\$204.24
1956	57.50	\$7,310.14	45.00	4.66	0.1037	1.0000	\$757.70	\$162.45
1955	58.50	\$2,714.59	45.00	4.40	0.0977	1.0000	\$265.19	\$60.32
1954	59.50	\$9,941.99	45.00	4.13	0.0918	1.0000	\$913.05	\$220.93
1953	60.50	\$13,507.19	45.00	3.87	0.0861	1.0000	\$1,162.40	\$300.16
1952	61.50	\$16,254.82	45.00	3.62	0.0805	1.0000	\$1,308.40	\$361.22
1951	62.50	\$4,280.02	45.00	3.36	0.0747	1.0000	\$319.90	\$95.11
1950	63.50	\$6,777.10	45.00	3.10	0.0690	1.0000	\$467.56	\$150.60
1949	64.50	\$6,217.69	45.00	2.85	0.0632	1.0000	\$393.23	\$138.17
1948	65.50	\$215.89	45.00	2.60	0.0578	1.0000	\$12.49	\$4.80
1947	66.50	\$1,855.08	45.00	2.35	0.0521	1.0000	\$96.74	\$41.22
1944	69.50	\$522.08	45.00	1.59	0.0354	1.0000	\$18.47	\$11.60
1939	74.50	\$34.27	45.00	0.55	0.0122	1.0000	\$0.42	\$0.76
1938	75.50	\$223.85	45.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1934	79.50	\$1,216.67	45.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1930	83.50	\$3,029.31	45.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1929	84.50	\$3,587.35	45.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1928	85.50	\$266.76	45.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1927	86.50	\$1,338.81	45.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1924	89.50	\$65.89	45.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1910	103.50	\$59.89	45.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$1,601,750.68	45.00	27.71	0.6158	1.0000	\$986,344.67	\$35,376.94

Remaining Life Depreciation Accrual

Account: PPCO 101/6-362 Station equipment
 Scenario: PPCO Distribution ADR 2013
 Dispersion: 45.00 - R0.5
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$42,117,922.71	35.52	\$827,116.39	1.963811%	2.815292%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$563,494.52)	0.50	(\$6,261.05)	1.111111%	
Total:	\$42,117,922.71 *		\$820,855.34	1.948945%	2.793981%
Average:	\$41,836,175.45		\$820,855.34	1.962071%	2.821035%
Grand Total:	\$42,117,922.71 *		\$820,855.34	1.948945%	2.793981%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: PPCO 101/6-362 Station equipment
Scenario: PPCO Distribution ADR 2013
Dispersion: 45 - R0.5
Average Net Salvage Rate: 0.00%
Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$42,117,922.71	\$12,738,507.11	0.3024	\$29,379,415.60	0.6976
Computed	\$42,117,922.71	\$8,872,569.08	0.2107	\$33,245,353.63	0.7893
Difference		\$3,865,938.03	0.0918	(\$3,865,938.03)	-0.0918

Generation Arrangement Report

Account: POCO 101/6-362 Station equipment

Dispersion: 45.00 - R0.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$741,128.67	45.00	44.69	0.9931	1.0000	\$736,012.31	\$16,469.53
2012	1.50	\$3,136,494.08	45.00	44.07	0.9793	1.0000	\$3,071,648.12	\$69,699.87
2011	2.50	\$310,499.85	45.00	43.45	0.9656	1.0000	\$299,814.86	\$6,900.00
2010	3.50	\$478,379.24	45.00	42.84	0.9519	1.0000	\$455,366.44	\$10,630.65
2009	4.50	\$3,064,399.16	45.00	42.22	0.9383	1.0000	\$2,875,174.59	\$68,097.76
2008	5.50	\$4,409,595.81	45.00	41.61	0.9246	1.0000	\$4,077,308.80	\$97,991.02
2007	6.50	\$3,007,601.54	45.00	41.00	0.9111	1.0000	\$2,740,174.25	\$66,835.59
2006	7.50	\$712,180.19	45.00	40.39	0.8976	1.0000	\$639,223.41	\$15,826.23
2005	8.50	\$4,436,124.88	45.00	39.78	0.8841	1.0000	\$3,921,834.77	\$98,580.55
2004	9.50	\$677,179.76	45.00	39.18	0.8706	1.0000	\$589,562.19	\$15,048.44
2003	10.50	\$298,232.33	45.00	38.57	0.8572	1.0000	\$255,645.71	\$6,627.39
2002	11.50	\$774,421.69	45.00	37.97	0.8438	1.0000	\$653,469.17	\$17,209.37
2001	12.50	\$1,187,507.90	45.00	37.37	0.8305	1.0000	\$986,177.99	\$26,389.06
2000	13.50	\$426,563.81	45.00	36.77	0.8171	1.0000	\$348,565.97	\$9,479.20
1999	14.50	\$682,612.85	45.00	36.17	0.8039	1.0000	\$548,724.68	\$15,169.17
1998	15.50	\$320,343.51	45.00	35.58	0.7906	1.0000	\$253,264.60	\$7,118.74
1997	16.50	\$400,281.46	45.00	34.98	0.7774	1.0000	\$311,169.37	\$8,895.14
1996	17.50	\$602,220.76	45.00	34.39	0.7642	1.0000	\$460,215.13	\$13,382.68
1995	18.50	\$515,680.20	45.00	33.80	0.7510	1.0000	\$387,299.65	\$11,459.56
1994	19.50	\$1,552,215.89	45.00	33.21	0.7380	1.0000	\$1,145,464.92	\$34,493.69
1993	20.50	\$1,394,823.14	45.00	32.62	0.7249	1.0000	\$1,011,106.62	\$30,996.07
1992	21.50	\$1,563,745.23	45.00	32.04	0.7119	1.0000	\$1,113,243.31	\$34,749.89
1991	22.50	\$1,896,784.50	45.00	31.45	0.6990	1.0000	\$1,325,793.60	\$42,150.77
1990	23.50	\$882,902.02	45.00	30.87	0.6861	1.0000	\$605,760.05	\$19,620.04
1989	24.50	\$741,071.63	45.00	30.30	0.6733	1.0000	\$498,965.54	\$16,468.26
1988	25.50	\$226,692.17	45.00	29.73	0.6606	1.0000	\$149,744.93	\$5,037.60
1987	26.50	\$247,499.81	45.00	29.16	0.6479	1.0000	\$160,357.81	\$5,500.00
1986	27.50	\$549,170.33	45.00	28.59	0.6353	1.0000	\$348,910.20	\$12,203.79
1985	28.50	\$231,058.74	45.00	28.03	0.6229	1.0000	\$143,917.44	\$5,134.64
1984	29.50	\$541,596.59	45.00	27.47	0.6105	1.0000	\$330,618.33	\$12,035.48
1983	30.50	\$14,776.60	45.00	26.92	0.5982	1.0000	\$8,838.76	\$328.37
1982	31.50	\$197,756.47	45.00	26.37	0.5860	1.0000	\$115,876.21	\$4,394.59
1981	32.50	\$144,168.06	45.00	25.82	0.5738	1.0000	\$82,730.65	\$3,203.73

Generation Arrangement Report

Account: POCO 101/6-362 Station equipment

Dispersion: 45.00 - R0.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1980	33.50	\$387,330.80	45.00	25.28	0.5619	1.0000	\$217,622.35	\$8,607.35
1979	34.50	\$839,953.95	45.00	24.75	0.5499	1.0000	\$461,928.20	\$18,665.64
1978	35.50	\$452,066.76	45.00	24.22	0.5382	1.0000	\$243,284.35	\$10,045.93
1977	36.50	\$342,317.61	45.00	23.69	0.5265	1.0000	\$180,222.61	\$7,607.06
1976	37.50	\$145,468.44	45.00	23.17	0.5149	1.0000	\$74,903.84	\$3,232.63
1975	38.50	\$166,601.07	45.00	22.65	0.5034	1.0000	\$83,874.11	\$3,702.25
1974	39.50	\$498,658.40	45.00	22.14	0.4921	1.0000	\$245,391.48	\$11,081.30
1973	40.50	\$230,357.97	45.00	21.64	0.4809	1.0000	\$110,774.32	\$5,119.07
1972	41.50	\$174,731.22	45.00	21.14	0.4698	1.0000	\$82,082.51	\$3,882.92
1971	42.50	\$153,093.79	45.00	20.64	0.4588	1.0000	\$70,233.75	\$3,402.08
1970	43.50	\$134,935.52	45.00	20.15	0.4479	1.0000	\$60,433.79	\$2,998.57
1969	44.50	\$101,045.07	45.00	19.67	0.4371	1.0000	\$44,167.16	\$2,245.45
1968	45.50	\$259,480.87	45.00	19.19	0.4265	1.0000	\$110,657.06	\$5,766.24
1967	46.50	\$355,281.85	45.00	18.72	0.4159	1.0000	\$147,765.03	\$7,895.15
1966	47.50	\$158,362.60	45.00	18.25	0.4055	1.0000	\$64,210.37	\$3,519.17
1965	48.50	\$133,659.03	45.00	17.78	0.3952	1.0000	\$52,815.52	\$2,970.20
1964	49.50	\$22,656.67	45.00	17.32	0.3849	1.0000	\$8,721.45	\$503.48
1963	50.50	\$23,687.78	45.00	16.87	0.3748	1.0000	\$8,879.08	\$526.40
1962	51.50	\$54,041.26	45.00	16.42	0.3648	1.0000	\$19,716.32	\$1,200.92
1961	52.50	\$37,093.95	45.00	15.97	0.3549	1.0000	\$13,166.31	\$824.31
1960	53.50	\$38,524.42	45.00	15.53	0.3452	1.0000	\$13,296.89	\$856.10
1959	54.50	\$23,075.26	45.00	15.10	0.3355	1.0000	\$7,740.65	\$512.78
1958	55.50	\$146,261.25	45.00	14.66	0.3258	1.0000	\$47,659.03	\$3,250.25
1957	56.50	\$171,927.69	45.00	14.24	0.3163	1.0000	\$54,388.84	\$3,820.62
1956	57.50	\$46,200.29	45.00	13.81	0.3069	1.0000	\$14,179.92	\$1,026.67
1955	58.50	\$24,328.89	45.00	13.39	0.2976	1.0000	\$7,239.80	\$540.64
1954	59.50	\$83,545.44	45.00	12.97	0.2883	1.0000	\$24,087.48	\$1,856.57
1953	60.50	\$183,975.87	45.00	12.56	0.2791	1.0000	\$51,354.31	\$4,088.35
1952	61.50	\$89,218.74	45.00	12.15	0.2700	1.0000	\$24,091.30	\$1,982.64
1951	62.50	\$11,913.77	45.00	11.74	0.2610	1.0000	\$3,109.13	\$264.75
1950	63.50	\$63,653.90	45.00	11.34	0.2520	1.0000	\$16,039.65	\$1,414.53
1949	64.50	\$32,471.55	45.00	10.94	0.2430	1.0000	\$7,891.81	\$721.59
1948	65.50	\$45,287.89	45.00	10.54	0.2342	1.0000	\$10,604.88	\$1,006.40

Generation Arrangement Report

Account: POCO 101/6-362 Station equipment

Dispersion: 45.00 - R0.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1946	67.50	\$2,353.97	45.00	9.74	0.2165	1.0000	\$509.56	\$52.31
1945	68.50	\$954.48	45.00	9.35	0.2077	1.0000	\$198.21	\$21.21
1944	69.50	\$4,784.97	45.00	8.95	0.1989	1.0000	\$951.59	\$106.33
1943	70.50	\$162.13	45.00	8.55	0.1901	1.0000	\$30.82	\$3.60
1942	71.50	\$418.61	45.00	8.16	0.1813	1.0000	\$75.89	\$9.30
1941	72.50	\$788.51	45.00	7.76	0.1725	1.0000	\$135.98	\$17.52
1940	73.50	\$15,136.84	45.00	7.36	0.1636	1.0000	\$2,476.28	\$336.37
1939	74.50	\$5,547.88	45.00	6.96	0.1547	1.0000	\$858.39	\$123.29
1938	75.50	\$112.50	45.00	6.56	0.1457	1.0000	\$16.40	\$2.50
1937	76.50	\$15.10	45.00	6.15	0.1367	1.0000	\$2.06	\$0.34
1936	77.50	\$504.68	45.00	5.74	0.1275	1.0000	\$64.35	\$11.22
1933	80.50	\$58.02	45.00	4.47	0.0993	1.0000	\$5.76	\$1.29
1931	82.50	\$38.37	45.00	3.58	0.0796	1.0000	\$3.06	\$0.85
1930	83.50	\$40,746.93	45.00	3.13	0.0696	1.0000	\$2,836.54	\$905.49
1929	84.50	\$41,662.79	45.00	2.67	0.0594	1.0000	\$2,473.34	\$925.84
1928	85.50	\$232.29	45.00	2.21	0.0490	1.0000	\$11.39	\$5.16
1927	86.50	\$4,454.57	45.00	1.74	0.0386	1.0000	\$172.11	\$98.99
1926	87.50	\$566.38	45.00	1.27	0.0282	1.0000	\$16.00	\$12.59
1924	89.50	\$210.00	45.00	0.47	0.0105	1.0000	\$2.21	\$4.67
1923	90.50	\$600.88	45.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1916	97.50	\$1,654.35	45.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$42,117,922.71	45.00	35.52	0.7893	1.0000	\$33,245,353.63	\$935,903.72

Remaining Life Depreciation Accrual

Account: PPCO 101/6-364 Poles towers
 Scenario: PPCO Distribution ADR 2013
 Dispersion: 50.00 - R1.5
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$94,038,904.90	36.72	\$1,757,666.51	1.869084%	2.723114%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$870,309.88)	0.50	(\$8,703.10)	1.000000%	
Total:	\$94,038,904.90 *		\$1,748,963.41	1.859830%	2.709630%
Average:	\$93,603,749.96		\$1,748,963.41	1.868476%	2.728022%
Grand Total:	\$94,038,904.90 *		\$1,748,963.41	1.859830%	2.709630%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: PPCO 101/6-364 Poles towers
 Scenario: PPCO Distribution ADR 2013
 Dispersion: 50 - R1.5
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$94,038,904.90	\$29,492,702.79	0.3136	\$64,546,202.11	0.6864
Computed	\$94,038,904.90	\$24,971,717.62	0.2655	\$69,067,187.28	0.7345
Difference		\$4,520,985.17	0.0481	(\$4,520,985.17)	-0.0481

Generation Arrangement Report

Account: PPCO 101/6-364 Poles towers

Dispersion: 50.00 - R1.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$4,024,100.74	50.00	49.59	0.9918	1.0000	\$3,990,919.16	\$80,482.01
2012	1.50	\$8,236,576.47	50.00	48.77	0.9753	1.0000	\$8,033,522.42	\$164,731.53
2011	2.50	\$2,811,554.99	50.00	47.95	0.9590	1.0000	\$2,696,338.36	\$56,231.10
2010	3.50	\$3,644,039.92	50.00	47.14	0.9428	1.0000	\$3,435,563.74	\$72,880.80
2009	4.50	\$3,022,022.38	50.00	46.33	0.9267	1.0000	\$2,800,364.78	\$60,440.45
2008	5.50	\$3,091,680.65	50.00	45.53	0.9106	1.0000	\$2,815,330.02	\$61,833.61
2007	6.50	\$2,048,663.35	50.00	44.73	0.8947	1.0000	\$1,832,845.90	\$40,973.27
2006	7.50	\$2,400,876.67	50.00	43.94	0.8788	1.0000	\$2,109,881.63	\$48,017.53
2005	8.50	\$2,773,586.28	50.00	43.15	0.8630	1.0000	\$2,393,707.12	\$55,471.73
2004	9.50	\$1,850,634.73	50.00	42.37	0.8474	1.0000	\$1,568,160.65	\$37,012.69
2003	10.50	\$2,738,042.42	50.00	41.59	0.8318	1.0000	\$2,277,479.87	\$54,760.85
2002	11.50	\$1,995,944.97	50.00	40.82	0.8163	1.0000	\$1,629,304.94	\$39,918.90
2001	12.50	\$1,769,653.37	50.00	40.05	0.8009	1.0000	\$1,417,361.92	\$35,393.07
2000	13.50	\$1,952,496.20	50.00	39.28	0.7856	1.0000	\$1,533,950.42	\$39,049.92
1999	14.50	\$1,957,902.29	50.00	38.52	0.7704	1.0000	\$1,508,446.85	\$39,158.05
1998	15.50	\$2,681,204.07	50.00	37.77	0.7553	1.0000	\$2,025,212.97	\$53,624.08
1997	16.50	\$1,921,649.96	50.00	37.02	0.7403	1.0000	\$1,422,672.13	\$38,433.00
1996	17.50	\$2,451,782.20	50.00	36.27	0.7254	1.0000	\$1,778,625.49	\$49,035.64
1995	18.50	\$2,162,794.32	50.00	35.53	0.7107	1.0000	\$1,536,991.04	\$43,255.89
1994	19.50	\$2,930,455.39	50.00	34.80	0.6960	1.0000	\$2,039,506.55	\$58,609.11
1993	20.50	\$2,851,247.77	50.00	34.07	0.6814	1.0000	\$1,942,822.95	\$57,024.96
1992	21.50	\$2,343,622.90	50.00	33.35	0.6669	1.0000	\$1,563,047.87	\$46,872.46
1991	22.50	\$2,255,896.53	50.00	32.63	0.6526	1.0000	\$1,472,200.22	\$45,117.93
1990	23.50	\$2,056,926.65	50.00	31.92	0.6384	1.0000	\$1,313,122.97	\$41,138.53
1989	24.50	\$1,833,098.25	50.00	31.22	0.6243	1.0000	\$1,144,421.06	\$36,661.96
1988	25.50	\$2,111,373.41	50.00	30.52	0.6104	1.0000	\$1,288,701.01	\$42,227.47
1987	26.50	\$1,833,481.15	50.00	29.83	0.5965	1.0000	\$1,093,762.64	\$36,669.62
1986	27.50	\$1,631,660.56	50.00	29.14	0.5829	1.0000	\$951,070.67	\$32,633.21
1985	28.50	\$2,000,383.61	50.00	28.47	0.5694	1.0000	\$1,138,947.31	\$40,007.67
1984	29.50	\$1,408,122.79	50.00	27.80	0.5560	1.0000	\$782,914.04	\$28,162.46
1983	30.50	\$1,890,152.72	50.00	27.14	0.5428	1.0000	\$1,025,944.92	\$37,803.05
1982	31.50	\$1,299,517.18	50.00	26.49	0.5297	1.0000	\$688,396.51	\$25,990.34
1981	32.50	\$1,520,850.49	50.00	25.84	0.5168	1.0000	\$786,038.23	\$30,417.01

Generation Arrangement Report

Account: POCO 101/6-364 Poles towers

Dispersion: 50.00 - R1.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1980	33.50	\$1,246,964.45	50.00	25.21	0.5041	1.0000	\$628,621.62	\$24,939.29
1979	34.50	\$923,867.63	50.00	24.58	0.4916	1.0000	\$454,147.37	\$18,477.35
1978	35.50	\$819,196.25	50.00	23.96	0.4792	1.0000	\$392,557.00	\$16,383.93
1977	36.50	\$537,386.38	50.00	23.35	0.4670	1.0000	\$250,962.11	\$10,747.73
1976	37.50	\$600,139.23	50.00	22.75	0.4550	1.0000	\$273,059.54	\$12,002.78
1975	38.50	\$722,561.37	50.00	22.16	0.4432	1.0000	\$320,218.14	\$14,451.23
1974	39.50	\$703,460.20	50.00	21.58	0.4315	1.0000	\$303,569.88	\$14,069.20
1973	40.50	\$598,819.64	50.00	21.00	0.4201	1.0000	\$251,562.79	\$11,976.39
1972	41.50	\$579,039.72	50.00	20.44	0.4089	1.0000	\$236,742.15	\$11,580.79
1971	42.50	\$577,498.58	50.00	19.89	0.3978	1.0000	\$229,730.08	\$11,549.97
1970	43.50	\$459,602.56	50.00	19.35	0.3870	1.0000	\$177,848.78	\$9,192.05
1969	44.50	\$496,683.56	50.00	18.82	0.3763	1.0000	\$186,912.90	\$9,933.67
1968	45.50	\$439,444.09	50.00	18.29	0.3659	1.0000	\$160,785.04	\$8,788.88
1967	46.50	\$450,013.89	50.00	17.78	0.3557	1.0000	\$160,051.91	\$9,000.28
1966	47.50	\$479,336.49	50.00	17.28	0.3456	1.0000	\$165,677.77	\$9,586.73
1965	48.50	\$361,790.07	50.00	16.79	0.3358	1.0000	\$121,499.26	\$7,235.80
1964	49.50	\$326,697.52	50.00	16.31	0.3262	1.0000	\$106,579.24	\$6,533.95
1963	50.50	\$263,129.92	50.00	15.84	0.3168	1.0000	\$83,370.92	\$5,262.60
1962	51.50	\$274,548.52	50.00	15.38	0.3077	1.0000	\$84,469.08	\$5,490.97
1961	52.50	\$243,209.62	50.00	14.93	0.2987	1.0000	\$72,646.46	\$4,864.19
1960	53.50	\$234,931.49	50.00	14.50	0.2899	1.0000	\$68,114.38	\$4,698.63
1959	54.50	\$228,668.66	50.00	14.07	0.2814	1.0000	\$64,343.40	\$4,573.37
1958	55.50	\$155,174.99	50.00	13.65	0.2730	1.0000	\$42,367.08	\$3,103.50
1957	56.50	\$52,735.91	50.00	13.24	0.2649	1.0000	\$13,968.33	\$1,054.72
1956	57.50	\$154,547.55	50.00	12.85	0.2569	1.0000	\$39,706.32	\$3,090.95
1955	58.50	\$102,320.41	50.00	12.46	0.2492	1.0000	\$25,493.70	\$2,046.41
1954	59.50	\$113,205.15	50.00	12.08	0.2416	1.0000	\$27,347.59	\$2,264.10
1953	60.50	\$111,821.51	50.00	11.71	0.2342	1.0000	\$26,185.75	\$2,236.43
1952	61.50	\$61,532.47	50.00	11.35	0.2269	1.0000	\$13,964.19	\$1,230.65
1951	62.50	\$72,310.47	50.00	10.99	0.2199	1.0000	\$15,899.72	\$1,446.21
1950	63.50	\$47,959.68	50.00	10.65	0.2130	1.0000	\$10,213.94	\$959.19
1949	64.50	\$46,968.66	50.00	10.31	0.2062	1.0000	\$9,685.44	\$939.37
1948	65.50	\$32,136.97	50.00	9.98	0.1996	1.0000	\$6,414.40	\$642.74

Generation Arrangement Report

Account: PPCO 101/6-364 Poles towers

Dispersion: 50.00 - R1.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1947	66.50	\$16,024.50	50.00	9.66	0.1931	1.0000	\$3,094.40	\$320.49
1946	67.50	\$7,467.95	50.00	9.34	0.1867	1.0000	\$1,394.53	\$149.36
1945	68.50	\$4,168.91	50.00	9.02	0.1805	1.0000	\$752.41	\$83.38
1944	69.50	\$3,941.18	50.00	8.72	0.1743	1.0000	\$687.09	\$78.82
1943	70.50	\$3,690.24	50.00	8.41	0.1683	1.0000	\$621.01	\$73.80
1942	71.50	\$5,277.66	50.00	8.12	0.1623	1.0000	\$856.68	\$105.55
1941	72.50	\$8,211.47	50.00	7.82	0.1565	1.0000	\$1,284.73	\$164.23
1940	73.50	\$6,658.78	50.00	7.53	0.1507	1.0000	\$1,003.26	\$133.18
1939	74.50	\$8,439.76	50.00	7.25	0.1450	1.0000	\$1,223.50	\$168.80
1938	75.50	\$5,803.92	50.00	6.97	0.1394	1.0000	\$808.83	\$116.08
1937	76.50	(\$54,674.63)	50.00	6.69	0.1338	1.0000	(\$7,316.94)	(\$1,093.49)
1936	77.50	\$2,005.03	50.00	6.42	0.1284	1.0000	\$257.44	\$40.10
1935	78.50	\$266.44	50.00	6.15	0.1231	1.0000	\$32.79	\$5.33
1934	79.50	\$460.00	50.00	5.89	0.1178	1.0000	\$54.21	\$9.20
1933	80.50	\$210.17	50.00	5.64	0.1127	1.0000	\$23.69	\$4.20
1932	81.50	\$270.70	50.00	5.39	0.1078	1.0000	\$29.17	\$5.41
1931	82.50	\$7.69	50.00	5.15	0.1029	1.0000	\$0.79	\$0.15
1930	83.50	\$21.60	50.00	4.91	0.0982	1.0000	\$2.12	\$0.43
1929	84.50	\$78.37	50.00	4.68	0.0936	1.0000	\$7.33	\$1.57
1928	85.50	\$771.42	50.00	4.45	0.0891	1.0000	\$68.72	\$15.43
1927	86.50	\$104.75	50.00	4.23	0.0846	1.0000	\$8.87	\$2.10
		\$94,038,904.90	50.00	36.72	0.7345	1.0000	\$69,067,187.28	\$1,880,778.10

Remaining Life Depreciation Accrual

Account: PPCO 101/6-365 Overhead conductor
 Scenario: PPCO Distribution ADR 2013 Acct 365
 Dispersion: 55.00 - R1
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$133,531,965.12	47.23	\$2,296,785.59	1.720027%	2.117235%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$972,817.37)	0.50	(\$8,843.79)	0.909090%	
Total:	\$133,531,965.12 *		\$2,287,941.80	1.713404%	2.109083%
Average:	\$133,045,556.44		\$2,287,941.80	1.719668%	2.118582%
Grand Total:	\$133,531,965.12 *		\$2,287,941.80	1.713404%	2.109083%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: PPCO 101/6-365 Overhead conductor
 Scenario: PPCO Distribution ADR 2013 Acct 365
 Dispersion: 55 - R1

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$133,531,965.12	\$25,051,552.31	0.1876	\$108,480,412.81	0.8124
Computed	\$133,531,965.12	\$18,861,011.08	0.1412	\$114,670,954.04	0.8588
Difference		\$6,190,541.23	0.0464	(\$6,190,541.23)	-0.0464

Generation Arrangement Report

Account: PPCO 101/6-365 Overhead conductor

Dispersion: 55.00 - R1

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$17,645,226.35	55.00	54.63	0.9932	1.0000	\$17,526,045.75	\$320,822.30
2012	1.50	\$13,493,679.84	55.00	53.89	0.9798	1.0000	\$13,221,059.99	\$245,339.63
2011	2.50	\$8,471,520.00	55.00	53.15	0.9664	1.0000	\$8,187,114.73	\$154,027.64
2010	3.50	\$10,881,969.46	55.00	52.42	0.9531	1.0000	\$10,372,125.64	\$197,853.99
2009	4.50	\$6,919,416.83	55.00	51.70	0.9399	1.0000	\$6,503,782.10	\$125,807.58
2008	5.50	\$15,224,573.80	55.00	50.97	0.9268	1.0000	\$14,109,875.82	\$276,810.43
2007	6.50	\$5,412,553.88	55.00	50.25	0.9137	1.0000	\$4,945,435.65	\$98,410.07
2006	7.50	\$3,639,331.82	55.00	49.54	0.9007	1.0000	\$3,277,890.61	\$66,169.67
2005	8.50	\$4,523,896.10	55.00	48.83	0.8878	1.0000	\$4,016,111.54	\$82,252.66
2004	9.50	\$3,127,814.02	55.00	48.12	0.8749	1.0000	\$2,736,447.51	\$56,869.35
2003	10.50	\$2,591,808.57	55.00	47.41	0.8621	1.0000	\$2,234,293.37	\$47,123.79
2002	11.50	\$1,976,643.08	55.00	46.71	0.8493	1.0000	\$1,678,752.22	\$35,938.97
2001	12.50	\$1,281,848.16	55.00	46.01	0.8366	1.0000	\$1,072,387.40	\$23,306.33
2000	13.50	\$1,505,148.86	55.00	45.32	0.8240	1.0000	\$1,240,174.28	\$27,366.34
1999	14.50	\$1,712,291.95	55.00	44.63	0.8114	1.0000	\$1,389,309.81	\$31,132.58
1998	15.50	\$1,597,937.38	55.00	43.94	0.7988	1.0000	\$1,276,500.08	\$29,053.41
1997	16.50	\$1,796,107.74	55.00	43.25	0.7863	1.0000	\$1,412,365.10	\$32,656.50
1996	17.50	\$2,507,743.67	55.00	42.57	0.7739	1.0000	\$1,940,768.62	\$45,595.34
1995	18.50	\$2,681,250.21	55.00	41.88	0.7615	1.0000	\$2,041,839.05	\$48,750.00
1994	19.50	\$1,637,495.02	55.00	41.21	0.7492	1.0000	\$1,226,803.28	\$29,772.64
1993	20.50	\$1,710,810.09	55.00	40.53	0.7369	1.0000	\$1,260,719.77	\$31,105.64
1992	21.50	\$1,632,512.30	55.00	39.86	0.7247	1.0000	\$1,183,046.60	\$29,682.04
1991	22.50	\$1,733,493.17	55.00	39.19	0.7125	1.0000	\$1,235,129.19	\$31,518.06
1990	23.50	\$1,262,428.98	55.00	38.52	0.7004	1.0000	\$884,209.66	\$22,953.25
1989	24.50	\$923,895.35	55.00	37.86	0.6884	1.0000	\$635,966.81	\$16,798.10
1988	25.50	\$1,179,000.56	55.00	37.20	0.6764	1.0000	\$797,474.69	\$21,436.37
1987	26.50	\$671,002.95	55.00	36.55	0.6645	1.0000	\$445,882.22	\$12,200.05
1986	27.50	\$743,482.27	55.00	35.90	0.6527	1.0000	\$485,250.77	\$13,517.86
1985	28.50	\$1,217,348.01	55.00	35.25	0.6409	1.0000	\$780,231.95	\$22,133.60
1984	29.50	\$733,206.09	55.00	34.61	0.6293	1.0000	\$461,379.15	\$13,331.02
1983	30.50	\$609,768.52	55.00	33.97	0.6177	1.0000	\$376,660.22	\$11,086.70
1982	31.50	\$426,618.63	55.00	33.34	0.6062	1.0000	\$258,628.78	\$7,756.70
1981	32.50	\$583,425.83	55.00	32.72	0.5948	1.0000	\$347,044.08	\$10,607.74

Generation Arrangement Report

Account: PPCO 101/6-365 Overhead conductor

Dispersion: 55.00 - R1

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1980	33.50	\$720,599.49	55.00	32.10	0.5835	1.0000	\$420,503.41	\$13,101.81
1979	34.50	\$456,829.86	55.00	31.48	0.5724	1.0000	\$261,467.31	\$8,306.00
1978	35.50	\$566,308.88	55.00	30.87	0.5612	1.0000	\$317,840.55	\$10,296.53
1977	36.50	\$339,283.63	55.00	30.27	0.5503	1.0000	\$186,702.39	\$6,168.79
1976	37.50	\$327,450.39	55.00	29.67	0.5394	1.0000	\$176,628.68	\$5,953.64
1975	38.50	\$352,681.49	55.00	29.07	0.5286	1.0000	\$186,438.57	\$6,412.39
1974	39.50	\$410,867.79	55.00	28.49	0.5180	1.0000	\$212,812.58	\$7,470.32
1973	40.50	\$512,125.71	55.00	27.91	0.5074	1.0000	\$259,853.94	\$9,311.38
1972	41.50	\$435,977.13	55.00	27.33	0.4970	1.0000	\$216,672.25	\$7,926.86
1971	42.50	\$519,614.24	55.00	26.77	0.4867	1.0000	\$252,871.95	\$9,447.53
1970	43.50	\$361,492.62	55.00	26.20	0.4764	1.0000	\$172,227.94	\$6,572.59
1969	44.50	\$416,338.49	55.00	25.65	0.4663	1.0000	\$194,154.70	\$7,569.79
1968	45.50	\$414,084.81	55.00	25.10	0.4563	1.0000	\$188,965.52	\$7,528.81
1967	46.50	\$370,004.28	55.00	24.56	0.4465	1.0000	\$165,197.18	\$6,727.35
1966	47.50	\$436,813.05	55.00	24.02	0.4367	1.0000	\$190,774.89	\$7,942.06
1965	48.50	\$352,359.87	55.00	23.49	0.4271	1.0000	\$150,495.94	\$6,406.54
1964	49.50	\$325,473.14	55.00	22.97	0.4176	1.0000	\$135,913.48	\$5,917.69
1963	50.50	\$311,232.22	55.00	22.45	0.4082	1.0000	\$127,037.02	\$5,658.77
1962	51.50	\$454,111.96	55.00	21.94	0.3989	1.0000	\$181,138.26	\$8,256.58
1961	52.50	\$293,864.65	55.00	21.43	0.3897	1.0000	\$114,525.26	\$5,342.99
1960	53.50	\$278,294.52	55.00	20.94	0.3807	1.0000	\$105,934.88	\$5,059.90
1959	54.50	\$303,515.68	55.00	20.44	0.3717	1.0000	\$112,820.05	\$5,518.47
1958	55.50	\$263,197.13	55.00	19.96	0.3629	1.0000	\$95,506.14	\$4,785.40
1957	56.50	\$293,314.35	55.00	19.48	0.3541	1.0000	\$103,875.16	\$5,332.99
1956	57.50	\$196,775.20	55.00	19.00	0.3455	1.0000	\$67,990.86	\$3,577.73
1955	58.50	\$180,515.73	55.00	18.54	0.3370	1.0000	\$60,839.49	\$3,282.10
1954	59.50	\$217,838.98	55.00	18.07	0.3286	1.0000	\$71,589.71	\$3,960.71
1953	60.50	\$202,804.75	55.00	17.62	0.3203	1.0000	\$64,967.00	\$3,687.36
1952	61.50	\$166,330.50	55.00	17.17	0.3122	1.0000	\$51,922.19	\$3,024.19
1951	62.50	\$167,344.21	55.00	16.72	0.3041	1.0000	\$50,885.51	\$3,042.62
1950	63.50	\$165,491.99	55.00	16.29	0.2961	1.0000	\$49,003.89	\$3,008.95
1949	64.50	\$120,096.35	55.00	15.85	0.2882	1.0000	\$34,616.09	\$2,183.57
1948	65.50	\$113,325.51	55.00	15.43	0.2805	1.0000	\$31,784.20	\$2,060.46

Generation Arrangement Report

Account: POCO 101/6-365 Overhead conductor

Dispersion: 55.00 - R1

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1947	66.50	\$83,120.31	55.00	15.00	0.2728	1.0000	\$22,674.88	\$1,511.28
1946	67.50	\$38,504.69	55.00	14.59	0.2652	1.0000	\$10,212.20	\$700.09
1945	68.50	\$25,221.01	55.00	14.18	0.2578	1.0000	\$6,500.76	\$458.56
1944	69.50	\$8,891.87	55.00	13.77	0.2504	1.0000	\$2,226.20	\$161.67
1943	70.50	\$6,336.63	55.00	13.37	0.2431	1.0000	\$1,540.32	\$115.21
1942	71.50	\$8,819.28	55.00	12.97	0.2359	1.0000	\$2,080.36	\$160.35
1941	72.50	\$34,521.04	55.00	12.58	0.2288	1.0000	\$7,898.23	\$627.66
1940	73.50	\$32,358.17	55.00	12.20	0.2218	1.0000	\$7,176.59	\$588.33
1939	74.50	\$23,931.69	55.00	11.82	0.2149	1.0000	\$5,141.94	\$435.12
1938	75.50	\$35,501.63	55.00	11.44	0.2080	1.0000	\$7,385.37	\$645.48
1937	76.50	\$38,051.83	55.00	11.07	0.2013	1.0000	\$7,659.35	\$691.85
1936	77.50	\$13,695.52	55.00	10.70	0.1946	1.0000	\$2,665.58	\$249.01
1935	78.50	\$9,401.33	55.00	10.34	0.1881	1.0000	\$1,768.08	\$170.93
1934	79.50	\$6,646.98	55.00	9.99	0.1816	1.0000	\$1,207.05	\$120.85
1933	80.50	\$4,366.46	55.00	9.63	0.1752	1.0000	\$764.79	\$79.39
1932	81.50	\$4,881.37	55.00	9.29	0.1688	1.0000	\$824.11	\$88.75
1931	82.50	\$12,168.58	55.00	8.94	0.1626	1.0000	\$1,978.59	\$221.25
1930	83.50	\$19,267.46	55.00	8.60	0.1564	1.0000	\$3,014.25	\$350.32
1929	84.50	\$10,060.80	55.00	8.27	0.1504	1.0000	\$1,512.97	\$182.92
1928	85.50	\$9,313.89	55.00	7.94	0.1443	1.0000	\$1,344.23	\$169.34
1927	86.50	\$2,172.57	55.00	7.61	0.1384	1.0000	\$300.67	\$39.50
1926	87.50	\$3,123.92	55.00	7.29	0.1326	1.0000	\$414.08	\$56.80
		\$133,531,965.12	55.00	47.23	0.8588	1.0000	\$114,670,954.04	\$2,427,853.91

Remaining Life Depreciation Accrual

Account: PPCO 101/6-366 Underground conduit
 Scenario: PPCO Distribution ADR 2013
 Dispersion: 55.00 - R2
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$6,970,179.34	40.86	\$121,051.73	1.736709%	2.447615%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$43,113.55)	0.50	(\$391.94)	0.909088%	
Total:	\$6,970,179.34 *		\$120,659.79	1.731086%	2.439690%
Average:	\$6,948,622.57		\$120,659.79	1.736456%	2.450371%
Grand Total:	\$6,970,179.34 *		\$120,659.79	1.731086%	2.439690%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: PPCO 101/6-366 Underground conduit
 Scenario: PPCO Distribution ADR 2013
 Dispersion: 55 - R2
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$6,970,179.34	\$2,024,478.54	0.2904	\$4,945,700.80	0.7096
Computed	\$6,970,179.34	\$1,792,464.64	0.2572	\$5,177,714.70	0.7428
Difference		\$232,013.90	0.0333	(\$232,013.90)	-0.0333

Generation Arrangement Report

Account: PPCO 101/6-366 Underground conduit

Dispersion: 55.00 - R2

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$129,090.25	55.00	54.55	0.9918	1.0000	\$128,027.43	\$2,347.10
2012	1.50	\$527,005.04	55.00	53.64	0.9754	1.0000	\$514,015.09	\$9,581.91
2011	2.50	\$126,372.71	55.00	52.75	0.9590	1.0000	\$121,195.30	\$2,297.69
2010	3.50	\$77,255.40	55.00	51.85	0.9428	1.0000	\$72,837.17	\$1,404.64
2009	4.50	\$81,004.83	55.00	50.97	0.9267	1.0000	\$75,063.69	\$1,472.82
2008	5.50	\$166,368.29	55.00	50.08	0.9106	1.0000	\$151,494.09	\$3,024.88
2007	6.50	\$96,836.59	55.00	49.20	0.8946	1.0000	\$86,632.86	\$1,760.67
2006	7.50	\$187,293.50	55.00	48.33	0.8788	1.0000	\$164,584.91	\$3,405.34
2005	8.50	\$167,726.44	55.00	47.46	0.8630	1.0000	\$144,746.81	\$3,049.57
2004	9.50	\$180,933.90	55.00	46.60	0.8473	1.0000	\$153,309.00	\$3,289.71
2003	10.50	\$273,477.87	55.00	45.75	0.8317	1.0000	\$227,463.89	\$4,972.32
2002	11.50	\$123,419.50	55.00	44.89	0.8163	1.0000	\$100,743.32	\$2,243.99
2001	12.50	\$138,895.56	55.00	44.05	0.8009	1.0000	\$111,241.20	\$2,525.37
2000	13.50	\$150,108.37	55.00	43.21	0.7856	1.0000	\$117,929.55	\$2,729.24
1999	14.50	\$429,735.56	55.00	42.38	0.7705	1.0000	\$331,113.45	\$7,813.37
1998	15.50	\$471,981.89	55.00	41.55	0.7555	1.0000	\$356,567.29	\$8,581.49
1997	16.50	\$457,282.51	55.00	40.73	0.7405	1.0000	\$338,637.88	\$8,314.23
1996	17.50	\$797,828.72	55.00	39.92	0.7257	1.0000	\$579,011.14	\$14,505.98
1995	18.50	\$578,353.09	55.00	39.11	0.7110	1.0000	\$411,230.57	\$10,515.51
1994	19.50	\$488,802.16	55.00	38.31	0.6965	1.0000	\$340,442.20	\$8,887.31
1993	20.50	\$77,323.31	55.00	37.51	0.6820	1.0000	\$52,737.69	\$1,405.88
1992	21.50	\$77,940.70	55.00	36.72	0.6677	1.0000	\$52,042.06	\$1,417.10
1991	22.50	\$54,280.92	55.00	35.94	0.6535	1.0000	\$35,473.31	\$986.93
1990	23.50	\$55,096.68	55.00	35.17	0.6394	1.0000	\$35,231.19	\$1,001.76
1989	24.50	\$44,361.56	55.00	34.40	0.6255	1.0000	\$27,748.09	\$806.57
1988	25.50	\$45,497.84	55.00	33.64	0.6117	1.0000	\$27,832.06	\$827.23
1987	26.50	\$20,944.35	55.00	32.89	0.5981	1.0000	\$12,525.93	\$380.81
1986	27.50	\$49,353.92	55.00	32.15	0.5845	1.0000	\$28,848.66	\$897.34
1985	28.50	\$21,244.93	55.00	31.41	0.5711	1.0000	\$12,133.67	\$386.27
1984	29.50	\$17,064.49	55.00	30.68	0.5579	1.0000	\$9,519.86	\$310.26
1983	30.50	\$22,758.47	55.00	29.96	0.5448	1.0000	\$12,398.94	\$413.79
1982	31.50	\$30,850.00	55.00	29.25	0.5319	1.0000	\$16,407.74	\$560.91
1981	32.50	\$27,599.95	55.00	28.55	0.5191	1.0000	\$14,325.83	\$501.82

Generation Arrangement Report

Account: PPCO 101/6-366 Underground conduit

Dispersion: 55.00 - R2

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1980	33.50	\$18,074.16	55.00	27.85	0.5064	1.0000	\$9,152.84	\$328.62
1979	34.50	\$39,260.21	55.00	27.17	0.4939	1.0000	\$19,391.03	\$713.82
1978	35.50	\$34,459.94	55.00	26.49	0.4816	1.0000	\$16,594.84	\$626.54
1977	36.50	\$6,925.48	55.00	25.82	0.4694	1.0000	\$3,251.06	\$125.92
1976	37.50	\$27,834.87	55.00	25.16	0.4574	1.0000	\$12,732.45	\$506.09
1975	38.50	\$82,224.18	55.00	24.51	0.4456	1.0000	\$36,638.02	\$1,494.99
1974	39.50	\$179,333.89	55.00	23.87	0.4339	1.0000	\$77,815.43	\$3,260.62
1973	40.50	\$56,818.05	55.00	23.23	0.4224	1.0000	\$24,000.88	\$1,033.06
1972	41.50	\$21,080.59	55.00	22.61	0.4111	1.0000	\$8,666.82	\$383.28
1971	42.50	\$70,708.70	55.00	22.00	0.4000	1.0000	\$28,282.64	\$1,285.61
1970	43.50	\$99,980.26	55.00	21.40	0.3890	1.0000	\$38,894.71	\$1,817.82
1969	44.50	\$12,247.52	55.00	20.80	0.3782	1.0000	\$4,632.58	\$222.68
1968	45.50	\$12,376.71	55.00	20.22	0.3676	1.0000	\$4,550.26	\$225.03
1967	46.50	\$25,169.51	55.00	19.65	0.3572	1.0000	\$8,991.44	\$457.63
1966	47.50	\$8,413.53	55.00	19.09	0.3471	1.0000	\$2,919.97	\$152.97
1965	48.50	\$24,917.11	55.00	18.54	0.3370	1.0000	\$8,397.95	\$453.04
1960	53.50	\$20.54	55.00	15.94	0.2899	1.0000	\$5.95	\$0.37
1959	54.50	\$829.25	55.00	15.46	0.2810	1.0000	\$233.04	\$15.08
1958	55.50	\$2,457.55	55.00	14.98	0.2724	1.0000	\$669.36	\$44.68
1957	56.50	\$14,842.99	55.00	14.52	0.2639	1.0000	\$3,917.30	\$269.87
1956	57.50	\$1,260.18	55.00	14.06	0.2557	1.0000	\$322.17	\$22.91
1955	58.50	\$30.90	55.00	13.62	0.2476	1.0000	\$7.65	\$0.56
1949	64.50	\$442.75	55.00	11.17	0.2032	1.0000	\$89.96	\$8.05
1948	65.50	\$397.01	55.00	10.80	0.1964	1.0000	\$77.97	\$7.22
1942	71.50	\$424.00	55.00	8.74	0.1588	1.0000	\$67.34	\$7.71
1940	73.50	\$16,246.21	55.00	8.10	0.1473	1.0000	\$2,393.51	\$295.39
1938	75.50	\$114.39	55.00	7.48	0.1361	1.0000	\$15.57	\$2.08
1930	83.50	\$1,138.44	55.00	5.13	0.0933	1.0000	\$106.25	\$20.70
1927	86.50	\$17,036.46	55.00	4.26	0.0775	1.0000	\$1,320.28	\$309.75
1924	89.50	\$1,024.66	55.00	3.41	0.0620	1.0000	\$63.55	\$18.63
		\$6,970,179.34	55.00	40.86	0.7428	1.0000	\$5,177,714.70	\$126,730.53

Remaining Life Depreciation Accrual

Account: PPCO 101/6-367 Undergrd conductor
 Scenario: PPCO Distribution ADR 2013
 Dispersion: 41.00 - R3
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$54,917,890.43	27.87	\$1,317,905.97	2.399775%	3.587658%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$397,721.31)	0.50	(\$4,850.26)	1.219512%	
Total:	\$54,917,890.43 *		\$1,313,055.71	2.390943%	3.574455%
Average:	\$54,719,029.78		\$1,313,055.71	2.399633%	3.593910%
Grand Total:	\$54,917,890.43 *		\$1,313,055.71	2.390943%	3.574455%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: **PPCO 101/6-367 Undergrd conductor**
 Scenario: **PPCO Distribution ADR 2013**
 Dispersion: **41 - R3**
 Average Net Salvage Rate: **0.00%**
 Future Net Salvage Rate: **0.00%**

Broad Group Procedure

January 1 , 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$54,917,890.43	\$18,183,457.15	0.3311	\$36,734,433.28	0.6689
Computed	\$54,917,890.43	\$17,582,653.12	0.3202	\$37,335,237.31	0.6798
Difference		\$600,804.03	0.0109	(\$600,804.03)	-0.0109

Generation Arrangement Report

Account: PPCO 101/6-367 Undergrd conductor

Dispersion: 41.00 - R3

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$1,740,769.48	41.00	40.51	0.9880	1.0000	\$1,719,864.74	\$42,457.79
2012	1.50	\$5,547,524.19	41.00	39.53	0.9640	1.0000	\$5,347,969.11	\$135,305.47
2011	2.50	\$2,165,963.12	41.00	38.55	0.9402	1.0000	\$2,036,355.13	\$52,828.37
2010	3.50	\$1,001,984.96	41.00	37.57	0.9164	1.0000	\$918,192.00	\$24,438.66
2009	4.50	\$1,526,667.44	41.00	36.60	0.8927	1.0000	\$1,362,853.44	\$37,235.79
2008	5.50	\$1,000,773.39	41.00	35.63	0.8691	1.0000	\$869,813.67	\$24,409.11
2007	6.50	\$1,017,402.05	41.00	34.67	0.8457	1.0000	\$860,414.96	\$24,814.68
2006	7.50	\$1,730,406.74	41.00	33.72	0.8224	1.0000	\$1,423,110.12	\$42,205.04
2005	8.50	\$2,079,009.13	41.00	32.77	0.7993	1.0000	\$1,661,672.25	\$50,707.54
2004	9.50	\$1,487,016.00	41.00	31.83	0.7763	1.0000	\$1,154,357.32	\$36,268.68
2003	10.50	\$1,789,877.72	41.00	30.89	0.7535	1.0000	\$1,348,630.85	\$43,655.55
2002	11.50	\$1,450,381.09	41.00	29.97	0.7309	1.0000	\$1,060,065.72	\$35,375.15
2001	12.50	\$1,166,006.56	41.00	29.05	0.7085	1.0000	\$826,100.84	\$28,439.18
2000	13.50	\$1,271,914.20	41.00	28.14	0.6863	1.0000	\$872,905.82	\$31,022.30
1999	14.50	\$5,635,343.31	41.00	27.24	0.6643	1.0000	\$3,743,798.33	\$137,447.40
1998	15.50	\$2,742,826.60	41.00	26.35	0.6426	1.0000	\$1,762,571.82	\$66,898.21
1997	16.50	\$1,981,762.26	41.00	25.47	0.6212	1.0000	\$1,230,972.23	\$48,335.66
1996	17.50	\$1,343,810.54	41.00	24.60	0.5999	1.0000	\$806,173.16	\$32,775.87
1995	18.50	\$1,154,158.30	41.00	23.74	0.5790	1.0000	\$668,247.31	\$28,150.20
1994	19.50	\$3,349,970.13	41.00	22.89	0.5583	1.0000	\$1,870,277.03	\$81,706.59
1993	20.50	\$1,983,438.09	41.00	22.06	0.5379	1.0000	\$1,066,954.90	\$48,376.54
1992	21.50	\$1,542,039.40	41.00	21.23	0.5179	1.0000	\$798,549.47	\$37,610.72
1991	22.50	\$1,185,979.10	41.00	20.42	0.4980	1.0000	\$590,676.38	\$28,926.32
1990	23.50	\$1,178,391.33	41.00	19.62	0.4786	1.0000	\$563,959.77	\$28,741.25
1989	24.50	\$835,069.20	41.00	18.84	0.4594	1.0000	\$383,631.09	\$20,367.54
1988	25.50	\$1,241,715.63	41.00	18.06	0.4406	1.0000	\$547,085.58	\$30,285.75
1987	26.50	\$688,941.69	41.00	17.30	0.4221	1.0000	\$290,774.46	\$16,803.46
1986	27.50	\$728,973.86	41.00	16.56	0.4039	1.0000	\$294,459.32	\$17,779.85
1985	28.50	\$411,077.33	41.00	15.83	0.3861	1.0000	\$158,722.89	\$10,026.28
1984	29.50	\$473,538.47	41.00	15.12	0.3687	1.0000	\$174,613.76	\$11,549.72
1983	30.50	\$332,267.77	41.00	14.42	0.3517	1.0000	\$116,873.82	\$8,104.09
1982	31.50	\$264,319.31	41.00	13.74	0.3351	1.0000	\$88,580.94	\$6,446.81
1981	32.50	\$443,854.36	41.00	13.08	0.3190	1.0000	\$141,584.51	\$10,825.72

Generation Arrangement Report

Account: PPCO 101/6-367 Undergrd conductor

Dispersion: 41.00 - R3

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1980	33.50	\$330,249.37	41.00	12.43	0.3032	1.0000	\$100,147.75	\$8,054.86
1979	34.50	\$282,483.07	41.00	11.81	0.2880	1.0000	\$81,367.22	\$6,889.83
1978	35.50	\$169,957.63	41.00	11.20	0.2733	1.0000	\$46,443.66	\$4,145.31
1977	36.50	\$92,000.81	41.00	10.62	0.2591	1.0000	\$23,835.33	\$2,243.92
1976	37.50	\$170,801.73	41.00	10.06	0.2454	1.0000	\$41,915.31	\$4,165.90
1975	38.50	\$308,953.79	41.00	9.52	0.2322	1.0000	\$71,752.98	\$7,535.46
1974	39.50	\$186,417.54	41.00	9.01	0.2197	1.0000	\$40,952.30	\$4,546.77
1973	40.50	\$226,191.81	41.00	8.51	0.2076	1.0000	\$46,966.77	\$5,516.87
1972	41.50	\$259,858.53	41.00	8.04	0.1962	1.0000	\$50,987.69	\$6,338.01
1971	42.50	\$177,616.90	41.00	7.60	0.1853	1.0000	\$32,915.49	\$4,332.12
1970	43.50	\$143,199.24	41.00	7.18	0.1750	1.0000	\$25,060.75	\$3,492.66
1969	44.50	\$23,703.45	41.00	6.77	0.1652	1.0000	\$3,916.48	\$578.13
1968	45.50	\$36,400.43	41.00	6.39	0.1560	1.0000	\$5,677.45	\$887.82
1967	46.50	\$16,883.38	41.00	6.04	0.1472	1.0000	\$2,485.37	\$411.79
		\$54,917,890.43	41.00	27.87	0.6798	1.0000	\$37,335,237.31	\$1,339,460.74

Remaining Life Depreciation Accrual

Account: PPCO 101/6-368 Line transformers
 Scenario: PPCO Distribution ADR 2013
 Dispersion: 44.00 - R1.5
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$97,338,800.39	33.62	\$1,947,918.60	2.001174%	2.974395%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$982,325.97)	0.50	(\$11,162.80)	1.136364%	
Total:	\$97,338,800.39 *		\$1,936,755.80	1.989706%	2.957349%
Average:	\$96,847,637.41		\$1,936,755.80	1.999797%	2.979697%
Grand Total:	\$97,338,800.39 *		\$1,936,755.80	1.989706%	2.957349%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: PPCO 101/6-368 Line transformers
 Scenario: PPCO Distribution ADR 2013
 Dispersion: 44 - R1.5
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$97,338,800.39	\$31,849,218.12	0.3272	\$65,489,582.27	0.6728
Computed	\$97,338,800.39	\$22,962,473.33	0.2359	\$74,376,327.06	0.7641
Difference		\$8,886,744.79	0.0913	(\$8,886,744.79)	-0.0913

Generation Arrangement Report

Account: POCO 101/6-368 Line transformers

Dispersion: 44.00 - R1.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$3,488,555.75	44.00	43.59	0.9906	1.0000	\$3,455,883.37	\$79,285.36
2012	1.50	\$8,977,078.74	44.00	42.77	0.9720	1.0000	\$8,725,771.98	\$204,024.52
2011	2.50	\$4,870,508.67	44.00	41.95	0.9535	1.0000	\$4,643,871.88	\$110,693.38
2010	3.50	\$5,646,564.57	44.00	41.14	0.9351	1.0000	\$5,279,987.22	\$128,331.01
2009	4.50	\$5,024,885.27	44.00	40.34	0.9168	1.0000	\$4,606,812.78	\$114,201.94
2008	5.50	\$5,362,882.25	44.00	39.54	0.8986	1.0000	\$4,819,191.94	\$121,883.69
2007	6.50	\$5,821,049.96	44.00	38.75	0.8806	1.0000	\$5,125,939.00	\$132,296.59
2006	7.50	\$4,806,065.81	44.00	37.96	0.8627	1.0000	\$4,146,098.01	\$109,228.77
2005	8.50	\$5,490,455.53	44.00	37.17	0.8449	1.0000	\$4,638,794.45	\$124,783.08
2004	9.50	\$4,967,609.27	44.00	36.40	0.8272	1.0000	\$4,109,199.18	\$112,900.21
2003	10.50	\$2,899,407.63	44.00	35.62	0.8096	1.0000	\$2,347,502.59	\$65,895.63
2002	11.50	\$1,100,423.63	44.00	34.86	0.7922	1.0000	\$871,786.47	\$25,009.63
2001	12.50	\$1,006,829.52	44.00	34.10	0.7749	1.0000	\$780,214.44	\$22,882.49
2000	13.50	\$890,899.31	44.00	33.34	0.7577	1.0000	\$675,054.42	\$20,247.71
1999	14.50	\$1,190,965.42	44.00	32.59	0.7407	1.0000	\$882,121.62	\$27,067.40
1998	15.50	\$1,687,696.70	44.00	31.85	0.7238	1.0000	\$1,221,488.20	\$38,356.74
1997	16.50	\$1,202,030.11	44.00	31.11	0.7070	1.0000	\$849,777.75	\$27,318.87
1996	17.50	\$1,448,452.91	44.00	30.37	0.6903	1.0000	\$999,886.42	\$32,919.38
1995	18.50	\$1,608,298.41	44.00	29.65	0.6738	1.0000	\$1,083,710.35	\$36,552.24
1994	19.50	\$1,637,665.47	44.00	28.93	0.6575	1.0000	\$1,076,734.80	\$37,219.67
1993	20.50	\$2,198,367.17	44.00	28.22	0.6413	1.0000	\$1,409,752.03	\$49,962.89
1992	21.50	\$2,092,909.39	44.00	27.51	0.6253	1.0000	\$1,308,616.86	\$47,566.12
1991	22.50	\$1,531,694.30	44.00	26.81	0.6094	1.0000	\$933,443.31	\$34,811.23
1990	23.50	\$2,083,061.90	44.00	26.13	0.5938	1.0000	\$1,236,818.93	\$47,342.32
1989	24.50	\$1,306,980.68	44.00	25.44	0.5782	1.0000	\$755,760.43	\$29,704.11
1988	25.50	\$1,599,190.72	44.00	24.77	0.5630	1.0000	\$900,292.44	\$36,345.24
1987	26.50	\$1,380,222.07	44.00	24.11	0.5479	1.0000	\$756,195.50	\$31,368.68
1986	27.50	\$1,529,792.10	44.00	23.45	0.5330	1.0000	\$815,319.37	\$34,768.00
1985	28.50	\$1,048,494.94	44.00	22.80	0.5183	1.0000	\$543,424.62	\$23,829.43
1984	29.50	\$1,212,825.54	44.00	22.17	0.5038	1.0000	\$611,066.23	\$27,564.22
1983	30.50	\$962,193.77	44.00	21.54	0.4896	1.0000	\$471,090.87	\$21,868.04
1982	31.50	\$1,022,036.34	44.00	20.92	0.4756	1.0000	\$486,044.24	\$23,228.10
1981	32.50	\$857,982.56	44.00	20.32	0.4618	1.0000	\$396,207.11	\$19,499.60

Generation Arrangement Report

Account: PPCO 101/6-368 Line transformers

Dispersion: 44.00 - R1.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1980	33.50	\$1,014,045.22	44.00	19.72	0.4483	1.0000	\$454,555.26	\$23,046.48
1979	34.50	\$1,191,075.16	44.00	19.14	0.4350	1.0000	\$518,074.90	\$27,069.89
1978	35.50	\$868,153.32	44.00	18.56	0.4219	1.0000	\$366,269.77	\$19,730.76
1977	36.50	\$700,597.49	44.00	18.00	0.4091	1.0000	\$286,620.09	\$15,922.67
1976	37.50	\$569,946.69	44.00	17.45	0.3966	1.0000	\$226,023.51	\$12,953.33
1975	38.50	\$441,445.16	44.00	16.91	0.3843	1.0000	\$169,631.22	\$10,032.84
1974	39.50	\$472,793.71	44.00	16.38	0.3723	1.0000	\$176,000.97	\$10,745.31
1973	40.50	\$394,588.75	44.00	15.86	0.3605	1.0000	\$142,256.35	\$8,967.93
1972	41.50	\$422,952.08	44.00	15.36	0.3490	1.0000	\$147,626.85	\$9,612.55
1971	42.50	\$345,162.24	44.00	14.86	0.3378	1.0000	\$116,597.86	\$7,844.60
1970	43.50	\$339,023.26	44.00	14.38	0.3269	1.0000	\$110,820.15	\$7,705.07
1969	44.50	\$331,184.63	44.00	13.91	0.3162	1.0000	\$104,726.18	\$7,526.92
1968	45.50	\$296,792.21	44.00	13.46	0.3058	1.0000	\$90,766.19	\$6,745.28
1967	46.50	\$402,780.31	44.00	13.01	0.2957	1.0000	\$119,097.83	\$9,154.10
1966	47.50	\$230,767.28	44.00	12.58	0.2858	1.0000	\$65,960.33	\$5,244.71
1965	48.50	\$136,205.48	44.00	12.15	0.2762	1.0000	\$37,625.14	\$3,095.58
1964	49.50	\$124,901.82	44.00	11.74	0.2669	1.0000	\$33,335.65	\$2,838.68
1963	50.50	\$135,297.65	44.00	11.34	0.2578	1.0000	\$34,882.60	\$3,074.95
1962	51.50	\$112,782.91	44.00	10.96	0.2490	1.0000	\$28,081.57	\$2,563.25
1961	52.50	\$133,410.80	44.00	10.58	0.2404	1.0000	\$32,070.50	\$3,032.06
1960	53.50	\$135,710.79	44.00	10.21	0.2320	1.0000	\$31,489.29	\$3,084.34
1959	54.50	\$184,972.45	44.00	9.85	0.2239	1.0000	\$41,412.91	\$4,203.92
1958	55.50	\$114,944.46	44.00	9.50	0.2159	1.0000	\$24,821.33	\$2,612.37
1957	56.50	\$151,991.27	44.00	9.16	0.2082	1.0000	\$31,643.84	\$3,454.35
1956	57.50	\$75,537.65	44.00	8.83	0.2007	1.0000	\$15,157.99	\$1,716.76
1955	58.50	\$143.41	44.00	8.50	0.1933	1.0000	\$27.72	\$3.26
1953	60.50	\$7,673.57	44.00	7.88	0.1790	1.0000	\$1,373.48	\$174.40
1952	61.50	\$3,385.25	44.00	7.57	0.1720	1.0000	\$582.32	\$76.94
1951	62.50	\$1,793.38	44.00	7.27	0.1652	1.0000	\$296.21	\$40.76
1950	63.50	\$75.42	44.00	6.97	0.1584	1.0000	\$11.95	\$1.71
1949	64.50	\$230.88	44.00	6.68	0.1519	1.0000	\$35.07	\$5.25
1948	65.50	\$10,209.39	44.00	6.40	0.1454	1.0000	\$1,484.33	\$232.03
1946	67.50	\$4,264.30	44.00	5.84	0.1327	1.0000	\$565.85	\$96.92

Generation Arrangement Report

Account: PPCO 101/6-368 Line transformers

Dispersion: 44.00 - R1.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1945	68.50	\$10,060.18	44.00	5.57	0.1266	1.0000	\$1,273.93	\$228.64
1944	69.50	\$1,087.92	44.00	5.31	0.1206	1.0000	\$131.18	\$24.73
1943	70.50	\$1,016.72	44.00	5.05	0.1147	1.0000	\$116.60	\$23.11
1942	71.50	\$2,752.19	44.00	4.80	0.1091	1.0000	\$300.34	\$62.55
1941	72.50	\$5.54	44.00	4.56	0.1035	1.0000	\$0.57	\$0.13
1940	73.50	\$8.22	44.00	4.32	0.0981	1.0000	\$0.81	\$0.19
1939	74.50	\$110.59	44.00	4.09	0.0928	1.0000	\$10.27	\$2.51
1938	75.50	\$153.21	44.00	3.87	0.0879	1.0000	\$13.47	\$3.48
1937	76.50	\$175.62	44.00	3.64	0.0828	1.0000	\$14.54	\$3.99
1936	77.50	\$61.79	44.00	3.42	0.0777	1.0000	\$4.80	\$1.40
1935	78.50	\$1,390.61	44.00	3.18	0.0723	1.0000	\$100.55	\$31.60
1934	79.50	\$1,461.21	44.00	2.94	0.0668	1.0000	\$97.65	\$33.21
1933	80.50	\$1,475.18	44.00	2.66	0.0604	1.0000	\$89.16	\$33.53
1932	81.50	\$759.56	44.00	2.35	0.0534	1.0000	\$40.55	\$17.26
1931	82.50	\$2,247.79	44.00	2.03	0.0462	1.0000	\$103.82	\$51.09
1930	83.50	\$3,358.21	44.00	1.70	0.0386	1.0000	\$129.73	\$76.32
1929	84.50	\$3,603.02	44.00	1.37	0.0312	1.0000	\$112.26	\$81.89
1928	85.50	\$56.56	44.00	1.05	0.0238	1.0000	\$1.35	\$1.29
1927	86.50	\$84.21	44.00	0.77	0.0175	1.0000	\$1.48	\$1.91
1922	91.50	\$17.26	44.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$97,338,800.39	44.00	33.62	0.7641	1.0000	\$74,376,327.06	\$2,212,245.07

Remaining Life Depreciation Accrual

Account: PPCO 101/6-369 Services
 Scenario: PPCO Distribution ADR 2013
 Dispersion: 42.00 - R4
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$35,906,527.51	24.94	\$725,405.49	2.020261%	4.009138%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$706,639.01)	0.50	(\$8,412.37)	1.190476%	
Total:	\$35,906,527.51 *		\$716,993.12	1.996832%	3.962645%
Average:	\$35,553,208.00		\$716,993.12	2.016676%	4.041565%
Grand Total:	\$35,906,527.51 *		\$716,993.12	1.996832%	3.962645%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: PPCO 101/6-369 Services
 Scenario: PPCO Distribution ADR 2013
 Dispersion: 42 - R4
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$35,906,527.51	\$17,812,726.82	0.4961	\$18,093,800.69	0.5039
Computed	\$35,906,527.51	\$14,582,311.12	0.4061	\$21,324,216.39	0.5939
Difference		\$3,230,415.70	0.0900	(\$3,230,415.70)	-0.0900

Generation Arrangement Report

Account: POCO 101/6-369 Services

Dispersion: 42.00 - R4

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$746,556.90	42.00	41.50	0.9881	1.0000	\$737,678.15	\$17,775.16
2012	1.50	\$2,553,638.28	42.00	40.50	0.9643	1.0000	\$2,462,515.80	\$60,800.91
2011	2.50	\$1,012,913.82	42.00	39.50	0.9405	1.0000	\$952,688.92	\$24,117.00
2010	3.50	\$908,535.70	42.00	38.51	0.9168	1.0000	\$832,933.63	\$21,631.80
2009	4.50	\$971,583.37	42.00	37.51	0.8930	1.0000	\$867,656.40	\$23,132.94
2008	5.50	\$771,465.55	42.00	36.51	0.8693	1.0000	\$670,648.48	\$18,368.23
2007	6.50	\$919,940.50	42.00	35.52	0.8456	1.0000	\$777,914.71	\$21,903.35
2006	7.50	\$1,522,642.55	42.00	34.52	0.8219	1.0000	\$1,251,528.81	\$36,253.39
2005	8.50	\$891,211.59	42.00	33.53	0.7983	1.0000	\$711,475.02	\$21,219.32
2004	9.50	\$783,110.13	42.00	32.54	0.7747	1.0000	\$606,708.71	\$18,645.48
2003	10.50	\$455,850.10	42.00	31.55	0.7512	1.0000	\$342,449.03	\$10,853.57
2002	11.50	\$213,331.86	42.00	30.57	0.7278	1.0000	\$155,261.56	\$5,079.33
2001	12.50	\$206,160.02	42.00	29.59	0.7044	1.0000	\$145,226.95	\$4,908.57
2000	13.50	\$127,811.78	42.00	28.61	0.6812	1.0000	\$87,063.56	\$3,043.14
1999	14.50	\$3,037,482.27	42.00	27.64	0.6580	1.0000	\$1,998,783.31	\$72,321.01
1998	15.50	\$228,085.75	42.00	26.67	0.6351	1.0000	\$144,846.84	\$5,430.61
1997	16.50	\$790,583.65	42.00	25.71	0.6122	1.0000	\$484,014.54	\$18,823.42
1996	17.50	\$2,080,483.01	42.00	24.76	0.5896	1.0000	\$1,226,563.29	\$49,535.31
1995	18.50	\$2,010,812.82	42.00	23.82	0.5671	1.0000	\$1,140,357.35	\$47,876.50
1994	19.50	\$1,750,162.68	42.00	22.89	0.5449	1.0000	\$953,652.99	\$41,670.54
1993	20.50	\$1,006,598.51	42.00	21.96	0.5229	1.0000	\$526,353.66	\$23,966.63
1992	21.50	\$851,707.39	42.00	21.05	0.5012	1.0000	\$426,888.26	\$20,278.75
1991	22.50	\$890,387.20	42.00	20.15	0.4798	1.0000	\$427,197.31	\$21,199.70
1990	23.50	\$1,418,207.32	42.00	19.27	0.4587	1.0000	\$650,574.36	\$33,766.84
1989	24.50	\$1,005,197.15	42.00	18.40	0.4380	1.0000	\$440,288.51	\$23,933.27
1988	25.50	\$1,059,667.13	42.00	17.54	0.4176	1.0000	\$442,541.13	\$25,230.17
1987	26.50	\$708,939.03	42.00	16.70	0.3977	1.0000	\$281,919.53	\$16,879.50
1986	27.50	\$642,560.40	42.00	15.88	0.3781	1.0000	\$242,949.47	\$15,299.06
1985	28.50	\$485,624.33	42.00	15.07	0.3589	1.0000	\$174,297.53	\$11,562.48
1984	29.50	\$461,421.00	42.00	14.29	0.3402	1.0000	\$156,973.89	\$10,986.21
1983	30.50	\$420,355.12	42.00	13.52	0.3218	1.0000	\$135,289.79	\$10,008.46
1982	31.50	\$363,139.40	42.00	12.77	0.3040	1.0000	\$110,393.59	\$8,646.18
1981	32.50	\$359,997.77	42.00	12.04	0.2866	1.0000	\$103,159.41	\$8,571.38

Generation Arrangement Report

Account: POCO 101/6-369 Services

Dispersion: 42.00 - R4

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1980	33.50	\$324,184.60	42.00	11.32	0.2695	1.0000	\$87,364.17	\$7,718.68
1979	34.50	\$307,592.42	42.00	10.62	0.2529	1.0000	\$77,780.42	\$7,323.63
1978	35.50	\$302,261.21	42.00	9.94	0.2366	1.0000	\$71,502.19	\$7,196.70
1977	36.50	\$223,761.92	42.00	9.27	0.2208	1.0000	\$49,395.46	\$5,327.66
1976	37.50	\$212,381.65	42.00	8.63	0.2055	1.0000	\$43,638.90	\$5,056.71
1975	38.50	\$266,039.67	42.00	8.01	0.1908	1.0000	\$50,758.24	\$6,334.28
1974	39.50	\$326,830.54	42.00	7.44	0.1770	1.0000	\$57,857.19	\$7,781.68
1973	40.50	\$314,883.76	42.00	6.89	0.1641	1.0000	\$51,682.72	\$7,497.23
1972	41.50	\$245,233.52	42.00	6.39	0.1521	1.0000	\$37,303.63	\$5,838.89
1971	42.50	\$159,152.02	42.00	5.93	0.1411	1.0000	\$22,453.16	\$3,789.33
1970	43.50	\$120,524.35	42.00	5.50	0.1309	1.0000	\$15,772.84	\$2,869.63
1969	44.50	\$102,012.77	42.00	5.10	0.1215	1.0000	\$12,392.79	\$2,428.88
1968	45.50	\$107,867.86	42.00	4.74	0.1128	1.0000	\$12,164.95	\$2,568.28
1967	46.50	\$88,353.79	42.00	4.40	0.1047	1.0000	\$9,252.06	\$2,103.66
1966	47.50	\$83,191.38	42.00	4.08	0.0971	1.0000	\$8,077.04	\$1,980.75
1965	48.50	\$69,710.75	42.00	3.77	0.0899	1.0000	\$6,264.58	\$1,659.78
1964	49.50	\$63,262.68	42.00	3.49	0.0830	1.0000	\$5,253.85	\$1,506.25
1963	50.50	\$63,177.20	42.00	3.21	0.0763	1.0000	\$4,822.96	\$1,504.22
1962	51.50	\$113,468.62	42.00	2.94	0.0700	1.0000	\$7,947.43	\$2,701.63
1961	52.50	\$56,461.37	42.00	2.67	0.0636	1.0000	\$3,592.12	\$1,344.32
1960	53.50	\$56,306.65	42.00	2.41	0.0573	1.0000	\$3,228.07	\$1,340.63
1959	54.50	\$65,597.57	42.00	2.16	0.0514	1.0000	\$3,372.76	\$1,561.85
1958	55.50	\$63,666.46	42.00	1.90	0.0453	1.0000	\$2,885.72	\$1,515.87
1957	56.50	\$75,168.69	42.00	1.68	0.0400	1.0000	\$3,006.36	\$1,789.73
1956	57.50	\$73,580.76	42.00	1.44	0.0343	1.0000	\$2,525.27	\$1,751.92
1955	58.50	\$58,261.90	42.00	1.21	0.0288	1.0000	\$1,678.64	\$1,387.19
1954	59.50	\$51,350.67	42.00	1.03	0.0244	1.0000	\$1,254.99	\$1,222.64
1953	60.50	\$53,001.94	42.00	0.83	0.0197	1.0000	\$1,042.81	\$1,261.95
1952	61.50	\$49,141.35	42.00	0.63	0.0150	1.0000	\$736.76	\$1,170.03
1951	62.50	\$37,786.69	42.00	0.46	0.0110	1.0000	\$413.80	\$899.68
1950	63.50	\$36,363.76	42.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1949	64.50	\$27,051.60	42.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1948	65.50	\$23,432.35	42.00	0.00	0.0000	0.0000	\$0.00	\$0.00

Generation Arrangement Report

Account: PPCO 101/6-369 Services

Dispersion: 42.00 - R4

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1947	66.50	\$18,531.00	42.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1946	67.50	\$10,769.96	42.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$35,906,527.51	42.00	24.94	0.5939	1.0000	\$21,324,216.39	\$852,151.88

Remaining Life Depreciation Accrual

Account: PPCO 101/6-370 Meters
 Scenario: PPCO Distribution ADR 2013
 Dispersion: 32.00 - R0.5
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$25,037,787.60	19.52	\$556,349.78	2.222040%	5.123412%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$785,172.93)	0.50	(\$12,268.33)	1.562500%	
Total:	\$25,037,787.60 *		\$544,081.45	2.173041%	5.010433%
Average:	\$24,645,201.14		\$544,081.45	2.207657%	5.198371%
Grand Total:	\$25,037,787.60 *		\$544,081.45	2.173041%	5.010433%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: PPCO 101/6-370 Meters
 Scenario: PPCO Distribution ADR 2013
 Dispersion: 32 - R0.5
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$25,037,787.60	\$14,178,818.05	0.5663	\$10,858,969.55	0.4337
Computed	\$25,037,787.60	\$9,766,113.01	0.3901	\$15,271,674.59	0.6099
Difference		\$4,412,705.04	0.1762	(\$4,412,705.04)	-0.1762

Generation Arrangement Report

Account: PPCO 101/6-370 Meters

Dispersion: 32.00 - R0.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$1,720,434.34	32.00	31.69	0.9903	1.0000	\$1,703,725.68	\$53,763.57
2012	1.50	\$1,323,791.86	32.00	31.07	0.9709	1.0000	\$1,285,319.16	\$41,368.50
2011	2.50	\$455,963.50	32.00	30.45	0.9517	1.0000	\$433,931.87	\$14,248.86
2010	3.50	\$550,595.63	32.00	29.84	0.9325	1.0000	\$513,432.21	\$17,206.11
2009	4.50	\$527,693.38	32.00	29.23	0.9134	1.0000	\$482,001.40	\$16,490.42
2008	5.50	\$394,743.20	32.00	28.62	0.8944	1.0000	\$353,056.62	\$12,335.73
2007	6.50	\$429,588.29	32.00	28.01	0.8754	1.0000	\$376,081.49	\$13,424.63
2006	7.50	\$824,938.44	32.00	27.41	0.8566	1.0000	\$706,622.77	\$25,779.33
2005	8.50	\$486,604.04	32.00	26.81	0.8378	1.0000	\$407,656.65	\$15,206.38
2004	9.50	\$567,690.57	32.00	26.21	0.8190	1.0000	\$464,949.39	\$17,740.33
2003	10.50	\$427,495.55	32.00	25.61	0.8003	1.0000	\$342,140.26	\$13,359.24
2002	11.50	\$5,181.06	32.00	25.01	0.7817	1.0000	\$4,050.12	\$161.91
2001	12.50	\$255,498.76	32.00	24.42	0.7632	1.0000	\$194,989.38	\$7,984.34
2000	13.50	\$215,775.02	32.00	23.83	0.7447	1.0000	\$160,687.80	\$6,742.97
1999	14.50	\$230,959.95	32.00	23.24	0.7263	1.0000	\$167,754.45	\$7,217.50
1998	15.50	\$291,616.29	32.00	22.66	0.7081	1.0000	\$206,485.20	\$9,113.01
1997	16.50	\$231,900.33	32.00	22.08	0.6899	1.0000	\$159,989.88	\$7,246.89
1996	17.50	\$335,317.19	32.00	21.50	0.6719	1.0000	\$225,301.90	\$10,478.66
1995	18.50	\$375,222.94	32.00	20.93	0.6540	1.0000	\$245,409.59	\$11,725.72
1994	19.50	\$765,806.42	32.00	20.36	0.6363	1.0000	\$487,300.40	\$23,931.45
1993	20.50	\$958,121.60	32.00	19.80	0.6188	1.0000	\$592,873.80	\$29,941.30
1992	21.50	\$1,041,847.00	32.00	19.25	0.6014	1.0000	\$626,599.29	\$32,557.72
1991	22.50	\$930,211.29	32.00	18.70	0.5843	1.0000	\$543,485.36	\$29,069.10
1990	23.50	\$832,916.39	32.00	18.15	0.5673	1.0000	\$472,502.66	\$26,028.64
1989	24.50	\$571,177.61	32.00	17.62	0.5505	1.0000	\$314,439.06	\$17,849.30
1988	25.50	\$630,250.54	32.00	17.09	0.5340	1.0000	\$336,531.57	\$19,695.33
1987	26.50	\$491,818.93	32.00	16.56	0.5176	1.0000	\$254,578.74	\$15,369.34
1986	27.50	\$385,477.33	32.00	16.05	0.5015	1.0000	\$193,320.76	\$12,046.17
1985	28.50	\$405,059.84	32.00	15.54	0.4856	1.0000	\$196,707.04	\$12,658.12
1984	29.50	\$534,704.99	32.00	15.04	0.4700	1.0000	\$251,288.34	\$16,709.53
1983	30.50	\$381,326.47	32.00	14.54	0.4545	1.0000	\$173,320.28	\$11,916.45
1982	31.50	\$261,658.29	32.00	14.06	0.4393	1.0000	\$114,949.98	\$8,176.82
1981	32.50	\$361,972.39	32.00	13.58	0.4243	1.0000	\$153,593.48	\$11,311.64

Generation Arrangement Report

Account: PPCO 101/6-370 Meters

Dispersion: 32.00 - R0.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1980	33.50	\$311,237.63	32.00	13.11	0.4096	1.0000	\$127,471.88	\$9,726.18
1979	34.50	\$411,463.53	32.00	12.64	0.3950	1.0000	\$162,536.88	\$12,858.24
1978	35.50	\$432,418.78	32.00	12.18	0.3807	1.0000	\$164,622.67	\$13,513.09
1977	36.50	\$515,376.09	32.00	11.73	0.3666	1.0000	\$188,928.15	\$16,105.50
1976	37.50	\$455,032.82	32.00	11.29	0.3527	1.0000	\$160,480.76	\$14,219.78
1975	38.50	\$462,560.13	32.00	10.85	0.3390	1.0000	\$156,791.08	\$14,455.00
1974	39.50	\$450,405.54	32.00	10.41	0.3254	1.0000	\$146,581.75	\$14,075.17
1973	40.50	\$524,861.91	32.00	9.99	0.3121	1.0000	\$163,810.80	\$16,401.93
1972	41.50	\$541,899.56	32.00	9.57	0.2989	1.0000	\$161,994.57	\$16,934.36
1971	42.50	\$766,616.48	32.00	9.15	0.2859	1.0000	\$219,195.20	\$23,956.77
1970	43.50	\$362,623.48	32.00	8.74	0.2731	1.0000	\$99,016.69	\$11,331.98
1969	44.50	\$327,789.52	32.00	8.33	0.2603	1.0000	\$85,330.24	\$10,243.42
1968	45.50	\$398,978.09	32.00	7.93	0.2477	1.0000	\$98,829.46	\$12,468.07
1967	46.50	\$278,014.44	32.00	7.53	0.2352	1.0000	\$65,384.55	\$8,687.95
1966	47.50	\$398,880.26	32.00	7.13	0.2227	1.0000	\$88,844.03	\$12,465.01
1965	48.50	\$126,929.50	32.00	6.73	0.2104	1.0000	\$26,703.04	\$3,966.55
1964	49.50	\$27,388.29	32.00	6.34	0.1980	1.0000	\$5,423.07	\$855.88
1963	50.50	\$5,532.16	32.00	5.94	0.1856	1.0000	\$1,027.04	\$172.88
1962	51.50	\$3,451.84	32.00	5.54	0.1732	1.0000	\$598.02	\$107.87
1961	52.50	\$833.28	32.00	5.15	0.1608	1.0000	\$133.98	\$26.04
1960	53.50	\$299.08	32.00	4.74	0.1482	1.0000	\$44.33	\$9.35
1959	54.50	\$2,239.03	32.00	4.34	0.1355	1.0000	\$303.34	\$69.97
1958	55.50	\$16,406.36	32.00	3.92	0.1226	1.0000	\$2,010.73	\$512.70
1957	56.50	\$1,012.73	32.00	3.50	0.1094	1.0000	\$110.83	\$31.65
1956	57.50	\$996.69	32.00	3.07	0.0960	1.0000	\$95.66	\$31.15
1955	58.50	\$1,223.41	32.00	2.63	0.0822	1.0000	\$100.54	\$38.23
1954	59.50	\$1,113.72	32.00	2.18	0.0680	1.0000	\$75.78	\$34.80
1953	60.50	\$958.58	32.00	1.72	0.0536	1.0000	\$51.42	\$29.96
1952	61.50	\$995.08	32.00	1.25	0.0391	1.0000	\$38.95	\$31.10
1951	62.50	\$1,854.86	32.00	0.79	0.0248	1.0000	\$45.95	\$57.96
1950	63.50	\$1,301.12	32.00	0.41	0.0128	1.0000	\$16.60	\$40.66
1948	65.50	\$167.99	32.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1947	66.50	\$435.21	32.00	0.00	0.0000	0.0000	\$0.00	\$0.00

Generation Arrangement Report

Account: POCO 101/6-370 Meters

Dispersion: 32.00 - R0.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1945	68.50	\$20.15	32.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1942	71.50	\$2,865.06	32.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1941	72.50	\$40.06	32.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1939	74.50	\$22.82	32.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1938	75.50	\$6.16	32.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1934	79.50	\$24.15	32.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1931	82.50	\$123.09	32.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1920	93.50	\$29.49	32.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$25,037,787.60	32.00	19.52	0.6099	1.0000	\$15,271,674.59	\$782,314.17

Remaining Life Depreciation Accrual

Account: PPCO 101/6-370 Meters
 Scenario: PPCO Distribution ADR 2013 Acct 370
 Dispersion: 10.00 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$150,289.76	9.50	\$15,754.05	10.482453%	10.526312%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$0.00)	0.50	(\$0.00)	0.000000%	
Total:	\$150,289.76 *		\$15,754.05	10.482453%	10.526312%
Average:	\$150,289.76		\$15,754.05	10.482453%	10.526312%
Grand Total:	\$150,289.76 *		\$15,754.05	10.482453%	10.526312%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: PPCO 101/6-370 Meters
 Scenario: PPCO Distribution ADR 2013 Acct 370
 Dispersion: 10 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$150,289.76	\$626.21	0.0042	\$149,663.55	0.9958
Computed	\$150,289.76	\$7,514.45	0.0500	\$142,775.31	0.9500
Difference		(\$6,888.24)	-0.0458	\$6,888.24	0.0458

Generation Arrangement Report

Account: PPCO 101/6-370 Meters

Dispersion: 10.00 - SQ

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$150,289.80	10.00	9.50	0.9500	1.0000	\$142,775.31	\$15,028.98
1963	50.50	(\$0.04)	10.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$150,289.76	10.00	9.50	0.9500	1.0000	\$142,775.31	\$15,028.98

Remaining Life Depreciation Accrual

Account: PPCO 101/6-371 Inst on cust prem
 Scenario: PPCO Distribution ADR 2013
 Dispersion: 30.00 - R2
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$3,741,311.64	15.67	\$90,504.53	2.419059%	6.383446%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$100,189.38)	0.50	(\$1,669.82)	1.666664%	
Total:	\$3,741,311.64 *		\$88,834.71	2.374427%	6.265671%
Average:	\$3,691,216.95		\$88,834.71	2.406651%	6.495162%
Grand Total:	\$3,741,311.64 *		\$88,834.71	2.374427%	6.265671%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: PPCO 101/6-371 Inst on cust prem
 Scenario: PPCO Distribution ADR 2013
 Dispersion: 30 - R2
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$3,741,311.64	\$2,323,511.15	0.6210	\$1,417,800.49	0.3790
Computed	\$3,741,311.64	\$1,787,658.60	0.4778	\$1,953,653.04	0.5222
Difference		\$535,852.55	0.1432	(\$535,852.55)	-0.1432

Generation Arrangement Report

Account: POCO 101/6-371 Inst on cust prem

Dispersion: 30.00 - R2

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remainng Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$80,642.62	30.00	29.55	0.9849	1.0000	\$79,426.20	\$2,688.09
2012	1.50	\$187,043.42	30.00	28.65	0.9550	1.0000	\$178,621.93	\$6,234.78
2011	2.50	\$84,331.40	30.00	27.76	0.9253	1.0000	\$78,033.46	\$2,811.05
2010	3.50	\$86,135.96	30.00	26.88	0.8960	1.0000	\$77,173.93	\$2,871.20
2009	4.50	\$33,982.06	30.00	26.01	0.8669	1.0000	\$29,459.92	\$1,132.74
2008	5.50	\$50,723.18	30.00	25.15	0.8382	1.0000	\$42,517.54	\$1,690.77
2007	6.50	\$47,387.56	30.00	24.30	0.8098	1.0000	\$38,376.70	\$1,579.59
2006	7.50	\$119,077.83	30.00	23.46	0.7819	1.0000	\$93,101.67	\$3,969.26
2005	8.50	\$82,220.78	30.00	22.63	0.7542	1.0000	\$62,013.42	\$2,740.69
2004	9.50	\$74,150.18	30.00	21.81	0.7270	1.0000	\$53,904.80	\$2,471.67
2003	10.50	\$47,266.17	30.00	21.00	0.7001	1.0000	\$33,091.90	\$1,575.54
2002	11.50	\$24,188.20	30.00	20.21	0.6737	1.0000	\$16,295.24	\$806.27
2001	12.50	\$19,137.25	30.00	19.43	0.6476	1.0000	\$12,394.14	\$637.91
2000	13.50	\$41,051.86	30.00	18.66	0.6221	1.0000	\$25,537.28	\$1,368.40
1999	14.50	\$33,731.95	30.00	17.91	0.5969	1.0000	\$20,136.20	\$1,124.40
1998	15.50	\$66,236.77	30.00	17.17	0.5723	1.0000	\$37,904.55	\$2,207.89
1997	16.50	\$58,522.80	30.00	16.44	0.5481	1.0000	\$32,075.35	\$1,950.76
1996	17.50	\$96,296.70	30.00	15.73	0.5244	1.0000	\$50,498.35	\$3,209.89
1995	18.50	\$51,138.73	30.00	15.04	0.5012	1.0000	\$25,630.71	\$1,704.62
1994	19.50	\$66,298.01	30.00	14.36	0.4786	1.0000	\$31,728.47	\$2,209.93
1993	20.50	\$306,563.88	30.00	13.69	0.4565	1.0000	\$139,940.47	\$10,218.80
1992	21.50	\$317,449.45	30.00	13.05	0.4349	1.0000	\$138,064.20	\$10,581.65
1991	22.50	\$421,336.39	30.00	12.42	0.4140	1.0000	\$174,426.17	\$14,044.55
1990	23.50	\$372,498.37	30.00	11.81	0.3936	1.0000	\$146,626.52	\$12,416.61
1989	24.50	\$254,277.87	30.00	11.22	0.3739	1.0000	\$95,064.16	\$8,475.93
1988	25.50	\$195,687.95	30.00	10.64	0.3548	1.0000	\$69,422.43	\$6,522.93
1987	26.50	\$343,956.31	30.00	10.09	0.3363	1.0000	\$115,669.90	\$11,465.21
1986	27.50	\$133,578.76	30.00	9.55	0.3184	1.0000	\$42,537.75	\$4,452.63
1985	28.50	\$46,399.23	30.00	9.04	0.3013	1.0000	\$13,979.68	\$1,546.64
		\$3,741,311.64	30.00	15.67	0.5222	1.0000	\$1,953,653.04	\$124,710.39

Remaining Life Depreciation Accrual

Account: PPCO 101/6-373 Street lighting
 Scenario: PPCO Distribution ADR 2013
 Dispersion: 25.00 - R2.5
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$7,261,034.07	13.40	\$213,292.80	2.937499%	7.462191%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$368,686.08)	0.50	(\$7,373.72)	2.000000%	
Total:	\$7,261,034.07 *		\$205,919.08	2.835947%	7.204216%
Average:	\$7,076,691.03		\$205,919.08	2.909822%	7.700874%
Grand Total:	\$7,261,034.07 *		\$205,919.08	2.835947%	7.204216%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: PPCO 101/6-373 Street Lighting
 Scenario: PPCO Distribution ADR 2013
 Dispersion: 25 - R2.5
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$7,261,034.07	\$4,402,720.73	0.6063	\$2,858,313.34	0.3937
Computed	\$7,261,034.07	\$3,368,861.42	0.4640	\$3,892,172.65	0.5360
Difference		\$1,033,859.31	0.1424	(\$1,033,859.31)	-0.1424

Generation Arrangement Report

Account: POCO 101/6-373 Street lighting

Dispersion: 25.00 - R2.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$268,216.78	25.00	24.53	0.9811	1.0000	\$263,152.84	\$10,728.67
2012	1.50	\$444,456.25	25.00	23.59	0.9436	1.0000	\$419,379.97	\$17,778.25
2011	2.50	\$624,927.89	25.00	22.66	0.9064	1.0000	\$566,409.59	\$24,997.12
2010	3.50	\$354,680.69	25.00	21.74	0.8695	1.0000	\$308,402.32	\$14,187.23
2009	4.50	\$157,046.61	25.00	20.83	0.8331	1.0000	\$130,831.12	\$6,281.86
2008	5.50	\$144,556.29	25.00	19.93	0.7971	1.0000	\$115,221.10	\$5,782.25
2007	6.50	\$174,212.87	25.00	19.04	0.7615	1.0000	\$132,671.01	\$6,968.51
2006	7.50	\$267,928.53	25.00	18.16	0.7265	1.0000	\$194,659.83	\$10,717.14
2005	8.50	\$295,062.33	25.00	17.30	0.6921	1.0000	\$204,208.59	\$11,802.49
2004	9.50	\$227,257.73	25.00	16.46	0.6582	1.0000	\$149,588.39	\$9,090.31
2003	10.50	\$306,920.08	25.00	15.63	0.6250	1.0000	\$191,828.49	\$12,276.80
2002	11.50	\$89,294.59	25.00	14.81	0.5924	1.0000	\$52,902.17	\$3,571.78
2001	12.50	\$165,748.92	25.00	14.01	0.5606	1.0000	\$92,916.12	\$6,629.96
2000	13.50	\$52,223.94	25.00	13.24	0.5294	1.0000	\$27,649.87	\$2,088.96
1999	14.50	\$55,931.56	25.00	12.48	0.4991	1.0000	\$27,914.38	\$2,237.26
1998	15.50	\$106,812.10	25.00	11.74	0.4695	1.0000	\$50,149.69	\$4,272.48
1997	16.50	\$121,374.81	25.00	11.02	0.4408	1.0000	\$53,500.14	\$4,854.99
1996	17.50	\$180,443.82	25.00	10.32	0.4129	1.0000	\$74,513.39	\$7,217.75
1995	18.50	\$215,044.82	25.00	9.65	0.3861	1.0000	\$83,018.55	\$8,601.79
1994	19.50	\$305,664.39	25.00	9.00	0.3602	1.0000	\$110,091.49	\$12,226.58
1993	20.50	\$398,470.48	25.00	8.38	0.3354	1.0000	\$133,639.34	\$15,938.82
1992	21.50	\$386,488.36	25.00	7.79	0.3117	1.0000	\$120,486.51	\$15,459.53
1991	22.50	\$449,670.29	25.00	7.23	0.2894	1.0000	\$130,115.37	\$17,986.81
1990	23.50	\$379,647.03	25.00	6.71	0.2683	1.0000	\$101,851.49	\$15,185.88
1989	24.50	\$216,602.83	25.00	6.21	0.2486	1.0000	\$53,840.19	\$8,664.11
1988	25.50	\$30,717.06	25.00	5.76	0.2302	1.0000	\$7,072.53	\$1,228.68
1987	26.50	\$77,660.65	25.00	5.33	0.2133	1.0000	\$16,567.69	\$3,106.43
1986	27.50	\$60,487.69	25.00	4.94	0.1978	1.0000	\$11,963.53	\$2,419.51
1985	28.50	\$116,930.45	25.00	4.59	0.1835	1.0000	\$21,462.07	\$4,677.22
1984	29.50	\$51,482.41	25.00	4.26	0.1705	1.0000	\$8,777.60	\$2,059.30
1983	30.50	\$12,454.43	25.00	3.96	0.1585	1.0000	\$1,973.97	\$498.18
1982	31.50	\$46,036.91	25.00	3.68	0.1474	1.0000	\$6,784.76	\$1,841.48
1981	32.50	\$4,895.49	25.00	3.42	0.1370	1.0000	\$670.46	\$195.82

Generation Arrangement Report

Account: POCO 101/6-373 Street Lighting

Dispersion: 25.00 - R2.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1980	33.50	\$40,289.95	25.00	3.18	0.1271	1.0000	\$5,119.48	\$1,611.60
1979	34.50	\$64,022.46	25.00	2.94	0.1176	1.0000	\$7,526.79	\$2,560.90
1978	35.50	\$8,150.77	25.00	2.71	0.1084	1.0000	\$883.41	\$326.03
1977	36.50	\$15,202.89	25.00	2.49	0.0995	1.0000	\$1,512.17	\$608.12
1976	37.50	\$14,244.37	25.00	2.27	0.0908	1.0000	\$1,293.03	\$569.77
1975	38.50	\$58,910.01	25.00	2.05	0.0822	1.0000	\$4,842.14	\$2,356.40
1974	39.50	\$37,948.00	25.00	1.84	0.0735	1.0000	\$2,788.12	\$1,517.92
1973	40.50	\$6,128.39	25.00	1.61	0.0642	1.0000	\$393.57	\$245.14
1972	41.50	\$9,496.83	25.00	1.35	0.0541	1.0000	\$514.15	\$379.87
1971	42.50	\$19,037.24	25.00	1.09	0.0437	1.0000	\$831.24	\$761.49
1970	43.50	\$61,874.68	25.00	0.84	0.0337	1.0000	\$2,088.12	\$2,474.99
1969	44.50	\$4,252.18	25.00	0.63	0.0251	1.0000	\$106.83	\$170.09
1968	45.50	\$2,953.82	25.00	0.50	0.0200	1.0000	\$59.04	\$118.15
1967	46.50	\$42,150.38	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1966	47.50	\$22,142.58	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1965	48.50	\$21,239.74	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1964	49.50	\$8,500.17	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1963	50.50	\$5,612.78	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1962	51.50	\$4,633.67	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1961	52.50	\$2,153.36	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1960	53.50	\$369.89	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1959	54.50	\$24.15	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1958	55.50	\$958.56	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1955	58.50	\$1,125.14	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1954	59.50	\$4,323.92	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1953	60.50	\$785.35	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1948	65.50	\$3,281.54	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1940	73.50	\$828.08	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1939	74.50	\$349.54	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1937	76.50	\$1,726.53	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1935	78.50	\$126.84	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1931	82.50	\$1,047.50	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1930	83.50	\$1,957.68	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00

Generation Arrangement Report

Account: POCO 101/6-373 Street lighting

Dispersion: 25.00 - R2.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1929	84.50	\$596.58	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1928	85.50	\$3,266.74	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1927	86.50	\$1,972.68	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$7,261,034.07	25.00	13.40	0.5360	1.0000	\$3,892,172.65	\$285,274.43

Remaining Life Depreciation Accrual

Account: PPCO 101/6-390 Structures/improve
 Scenario: PPCO General ADR 2013
 Dispersion: 47.00 - R2.5
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$5,684,996.22	28.91	\$83,279.26	1.464896%	3.459318%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$117,536.07)	0.50	(\$1,250.38)	1.063827%	
Total:	\$5,684,996.22 *		\$82,028.88	1.442901%	3.407378%
Average:	\$5,626,228.19		\$82,028.88	1.457973%	3.492639%
Grand Total:	\$5,684,996.22 *		\$82,028.88	1.442901%	3.407378%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: PPCO 101/6-390 Structures/Improve
 Scenario: PPCO General ADR 2013
 Dispersion: 47 - R2.5
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$5,684,996.22	\$3,277,606.30	0.5765	\$2,407,389.92	0.4235
Computed	\$5,684,996.22	\$2,188,428.90	0.3849	\$3,496,567.32	0.6151
Difference		\$1,089,177.40	0.1916	(\$1,089,177.40)	-0.1916

Generation Arrangement Report

Account: PPCO 101/6-390 Structures/improve

Dispersion: 47.00 - R2.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$296,087.11	47.00	46.53	0.9899	1.0000	\$293,110.23	\$6,299.73
2012	1.50	\$18,303.34	47.00	45.59	0.9699	1.0000	\$17,752.54	\$389.43
2011	2.50	\$23,709.52	47.00	44.65	0.9499	1.0000	\$22,522.80	\$504.46
2010	3.50	\$485,455.70	47.00	43.71	0.9301	1.0000	\$451,510.81	\$10,328.84
2008	5.50	\$263,091.07	47.00	41.86	0.8906	1.0000	\$234,318.15	\$5,597.68
2006	7.50	\$148,817.38	47.00	40.03	0.8516	1.0000	\$126,736.90	\$3,166.33
2005	8.50	\$185,530.54	47.00	39.12	0.8323	1.0000	\$154,416.59	\$3,947.46
2003	10.50	\$1,306,717.77	47.00	37.32	0.7940	1.0000	\$1,037,564.62	\$27,802.51
2000	13.50	\$7,724.72	47.00	34.67	0.7376	1.0000	\$5,698.01	\$164.36
1999	14.50	(\$1,357.29)	47.00	33.80	0.7191	1.0000	(\$976.09)	(\$28.88)
1995	18.50	\$212,313.51	47.00	30.40	0.6468	1.0000	\$137,331.81	\$4,517.31
1994	19.50	\$10,589.59	47.00	29.57	0.6292	1.0000	\$6,662.97	\$225.31
1993	20.50	\$25,071.10	47.00	28.75	0.6117	1.0000	\$15,336.59	\$533.43
1992	21.50	\$703,404.81	47.00	27.94	0.5945	1.0000	\$418,150.60	\$14,966.06
1991	22.50	\$71,343.41	47.00	27.14	0.5774	1.0000	\$41,194.60	\$1,517.94
1990	23.50	\$32,816.13	47.00	26.35	0.5606	1.0000	\$18,395.16	\$698.22
1989	24.50	\$1,136.72	47.00	25.56	0.5439	1.0000	\$618.27	\$24.19
1988	25.50	\$7,906.98	47.00	24.79	0.5275	1.0000	\$4,170.59	\$168.23
1987	26.50	\$28,215.49	47.00	24.03	0.5112	1.0000	\$14,424.72	\$600.33
1986	27.50	\$8,182.44	47.00	23.27	0.4952	1.0000	\$4,051.84	\$174.09
1985	28.50	\$42,001.06	47.00	22.53	0.4794	1.0000	\$20,135.89	\$893.64
1984	29.50	\$41,943.65	47.00	21.80	0.4639	1.0000	\$19,456.65	\$892.42
1982	31.50	\$43,870.93	47.00	20.38	0.4335	1.0000	\$19,019.17	\$933.42
1981	32.50	\$3,654.98	47.00	19.68	0.4187	1.0000	\$1,530.44	\$77.77
1980	33.50	\$489,012.53	47.00	19.00	0.4042	1.0000	\$197,655.22	\$10,404.52
1979	34.50	\$5,569.01	47.00	18.33	0.3899	1.0000	\$2,171.51	\$118.49
1978	35.50	\$4,304.73	47.00	17.67	0.3759	1.0000	\$1,618.14	\$91.59
1977	36.50	\$5,221.00	47.00	17.02	0.3622	1.0000	\$1,891.13	\$111.09
1976	37.50	\$1,758.92	47.00	16.40	0.3488	1.0000	\$613.58	\$37.42
1975	38.50	\$10,420.76	47.00	15.78	0.3358	1.0000	\$3,499.08	\$221.72
1974	39.50	\$16,080.83	47.00	15.18	0.3230	1.0000	\$5,194.79	\$342.15
1973	40.50	\$1,600.00	47.00	14.60	0.3106	1.0000	\$497.03	\$34.04
1972	41.50	\$1,731.22	47.00	14.03	0.2986	1.0000	\$516.94	\$36.83

Generation Arrangement Report

Account: PPCO 101/6-390 Structures/improve

Dispersion: 47.00 - R2.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1970	43.50	\$1,742.60	47.00	12.95	0.2756	1.0000	\$480.18	\$37.08
1969	44.50	\$132,161.93	47.00	12.44	0.2646	1.0000	\$34,973.54	\$2,811.96
1967	46.50	\$6,316.76	47.00	11.46	0.2439	1.0000	\$1,540.89	\$134.40
1966	47.50	\$21,493.68	47.00	11.01	0.2342	1.0000	\$5,033.37	\$457.31
1965	48.50	\$12,623.49	47.00	10.57	0.2248	1.0000	\$2,838.02	\$268.58
1964	49.50	\$19,897.50	47.00	10.15	0.2159	1.0000	\$4,294.92	\$423.35
1963	50.50	\$18,825.11	47.00	9.74	0.2073	1.0000	\$3,901.91	\$400.53
1962	51.50	\$10,724.39	47.00	9.36	0.1991	1.0000	\$2,134.89	\$228.18
1961	52.50	\$846.86	47.00	8.99	0.1912	1.0000	\$161.96	\$18.02
1960	53.50	\$637,826.77	47.00	8.64	0.1838	1.0000	\$117,221.31	\$13,570.78
1959	54.50	\$400.00	47.00	8.30	0.1766	1.0000	\$70.66	\$8.51
1958	55.50	\$1,900.00	47.00	7.98	0.1698	1.0000	\$322.68	\$40.43
1957	56.50	\$360.50	47.00	7.68	0.1633	1.0000	\$58.87	\$7.67
1956	57.50	\$203,294.86	47.00	7.38	0.1571	1.0000	\$31,928.20	\$4,325.42
1954	59.50	\$363.00	47.00	6.83	0.1453	1.0000	\$52.76	\$7.72
1953	60.50	\$4,213.70	47.00	6.57	0.1397	1.0000	\$588.79	\$89.65
1952	61.50	\$4,205.28	47.00	6.31	0.1343	1.0000	\$564.73	\$89.47
1951	62.50	\$104,508.13	47.00	6.06	0.1290	1.0000	\$13,479.80	\$2,223.58
1950	63.50	\$492.00	47.00	5.82	0.1238	1.0000	\$60.91	\$10.47
1949	64.50	\$570.00	47.00	5.58	0.1187	1.0000	\$67.66	\$12.13
		\$5,684,996.22	47.00	28.91	0.6151	1.0000	\$3,496,567.32	\$120,957.37

Remaining Life Depreciation Accrual

Account: PPCO 101/6-39110 Office furn & equi
 Scenario: PPCO General ADR 2013
 Dispersion: 18.00 - O2
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$823,951.21	11.18	\$14,692.32	1.783154%	8.943234%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$59,855.03)	0.50	(\$1,662.64)	2.777778%	
Total:	\$823,951.21 *		\$13,029.68	1.581366%	7.931183%
Average:	\$794,023.70		\$13,029.68	1.640969%	9.697828%
Grand Total:	\$823,951.21 *		\$13,029.68	1.581366%	7.931183%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: PPCO 101/6-39110 Office furn & equi
 Scenario: PPCO General ADR 2013
 Dispersion: 18 - O2
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$823,951.21	\$659,666.99	0.8006	\$164,284.22	0.1994
Computed	\$823,951.21	\$312,111.04	0.3788	\$511,840.17	0.6212
Difference		\$347,555.95	0.4218	(\$347,555.95)	-0.4218

Generation Arrangement Report

Account: PPCO 101/6-39110 Office furn & equi

Dispersion: 18.00 - O2

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2009	4.50	\$1,187.38	18.00	16.06	0.8925	1.0000	\$1,059.69	\$65.97
2008	5.50	\$3,224.07	18.00	15.65	0.8694	1.0000	\$2,802.96	\$179.12
2004	9.50	\$9,932.06	18.00	14.06	0.7812	1.0000	\$7,759.26	\$551.78
2002	11.50	\$224.93	18.00	13.33	0.7405	1.0000	\$166.56	\$12.50
2001	12.50	\$2,720.13	18.00	12.98	0.7213	1.0000	\$1,961.91	\$151.12
2000	13.50	\$6,685.36	18.00	12.65	0.7029	1.0000	\$4,699.22	\$371.41
1999	14.50	\$16,408.64	18.00	12.34	0.6856	1.0000	\$11,249.88	\$911.59
1998	15.50	\$117,292.46	18.00	12.05	0.6695	1.0000	\$78,524.59	\$6,516.25
1997	16.50	\$103,045.40	18.00	11.78	0.6547	1.0000	\$67,459.73	\$5,724.74
1996	17.50	\$69,753.73	18.00	11.54	0.6413	1.0000	\$44,734.73	\$3,875.21
1995	18.50	\$22,542.08	18.00	11.33	0.6296	1.0000	\$14,191.70	\$1,252.34
1994	19.50	\$68,171.07	18.00	11.15	0.6195	1.0000	\$42,229.05	\$3,787.28
1993	20.50	\$31,934.17	18.00	11.00	0.6110	1.0000	\$19,512.53	\$1,774.12
1992	21.50	\$44,192.57	18.00	10.87	0.6041	1.0000	\$26,697.57	\$2,455.14
1991	22.50	\$143,911.79	18.00	10.77	0.5986	1.0000	\$86,140.84	\$7,995.10
1990	23.50	\$29,328.01	18.00	10.69	0.5940	1.0000	\$17,421.08	\$1,629.33
1989	24.50	\$65,613.57	18.00	10.62	0.5900	1.0000	\$38,709.69	\$3,645.20
1988	25.50	\$5,084.43	18.00	10.55	0.5861	1.0000	\$2,979.91	\$282.47
1987	26.50	\$7,214.24	18.00	10.47	0.5818	1.0000	\$4,197.19	\$400.79
1986	27.50	\$6,523.80	18.00	10.38	0.5768	1.0000	\$3,763.05	\$362.43
1985	28.50	\$10,896.94	18.00	10.27	0.5707	1.0000	\$6,218.60	\$605.39
1984	29.50	\$9,317.06	18.00	10.14	0.5633	1.0000	\$5,248.33	\$517.61
1983	30.50	\$8,845.25	18.00	9.98	0.5544	1.0000	\$4,904.18	\$491.40
1982	31.50	\$10,043.95	18.00	9.79	0.5442	1.0000	\$5,465.50	\$558.00
1981	32.50	\$7,367.49	18.00	9.58	0.5324	1.0000	\$3,922.09	\$409.31
1980	33.50	\$2,558.40	18.00	9.34	0.5190	1.0000	\$1,327.73	\$142.13
1979	34.50	\$5,063.63	18.00	9.08	0.5043	1.0000	\$2,553.45	\$281.31
1978	35.50	\$3,241.40	18.00	8.79	0.4882	1.0000	\$1,582.39	\$180.08
1977	36.50	\$2,615.86	18.00	8.48	0.4709	1.0000	\$1,231.75	\$145.33
1976	37.50	\$2,285.45	18.00	8.14	0.4524	1.0000	\$1,033.90	\$126.97
1975	38.50	\$617.35	18.00	7.79	0.4329	1.0000	\$267.23	\$34.30
1974	39.50	\$713.42	18.00	7.42	0.4124	1.0000	\$294.18	\$39.63
1973	40.50	\$702.89	18.00	7.04	0.3910	1.0000	\$274.82	\$39.05

Generation Arrangement Report

Account: PPCO 101/6-39110 Office furn & equi

Dispersion: 18.00 - O2

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1972	41.50	\$1,007.22	18.00	6.64	0.3688	1.0000	\$371.50	\$55.96
1971	42.50	\$789.08	18.00	6.23	0.3459	1.0000	\$272.96	\$43.84
1970	43.50	\$410.43	18.00	5.80	0.3224	1.0000	\$132.32	\$22.80
1969	44.50	\$304.76	18.00	5.37	0.2983	1.0000	\$90.89	\$16.93
1968	45.50	\$417.35	18.00	4.93	0.2736	1.0000	\$114.19	\$23.19
1967	46.50	\$272.11	18.00	4.47	0.2485	1.0000	\$67.61	\$15.12
1966	47.50	\$246.44	18.00	4.01	0.2229	1.0000	\$54.94	\$13.69
1965	48.50	\$170.30	18.00	3.55	0.1970	1.0000	\$33.55	\$9.46
1964	49.50	\$202.25	18.00	3.07	0.1708	1.0000	\$34.53	\$11.24
1963	50.50	\$323.95	18.00	2.60	0.1442	1.0000	\$46.71	\$18.00
1962	51.50	\$163.80	18.00	2.11	0.1174	1.0000	\$19.22	\$9.10
1961	52.50	\$97.27	18.00	1.63	0.0903	1.0000	\$8.78	\$5.40
1960	53.50	\$83.13	18.00	1.13	0.0630	1.0000	\$5.24	\$4.62
1959	54.50	\$56.77	18.00	0.64	0.0355	1.0000	\$2.02	\$3.15
1958	55.50	\$55.01	18.00	0.14	0.0080	1.0000	\$0.44	\$3.06
1957	56.50	\$56.18	18.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1956	57.50	\$35.46	18.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1955	58.50	\$0.27	18.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1954	59.50	\$0.14	18.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1953	60.50	\$0.11	18.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1952	61.50	\$0.08	18.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1951	62.50	\$0.09	18.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1950	63.50	\$0.02	18.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1949	64.50	\$0.01	18.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$823,951.21	18.00	11.18	0.6212	1.0000	\$511,840.17	\$45,769.94

Remaining Life Depreciation Accrual

Account: PPCO 101/6-39120 Data process equip
 Scenario: PPCO General ADR 2013
 Dispersion: 5.00 - L1
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$2,410,424.06	2.97	\$622,959.82	25.844408%	33.720967%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$518,169.28)	0.50	(\$51,816.93)	10.000000%	
Total:	\$2,410,424.06 *		\$571,142.89	23.694706%	30.916104%
Average:	\$2,151,339.42		\$571,142.89	26.548246%	35.959125%
Grand Total:	\$2,410,424.06 *		\$571,142.89	23.694706%	30.916104%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: PPCO 101/6-39120 Data process equip
 Scenario: PPCO General ADR 2013
 Dispersion: 5 - L1
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$2,410,424.06	\$563,027.99	0.2336	\$1,847,396.07	0.7664
Computed	\$2,410,424.06	\$980,794.68	0.4069	\$1,429,629.38	0.5931
Difference		(\$417,766.69)	-0.1733	\$417,766.69	0.1733

Generation Arrangement Report

Account: POCO 101/6-39120 Data process equip

Dispersion: 5.00 - L1

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$58,220.09	5.00	4.55	0.9091	1.0000	\$52,926.31	\$11,644.02
2011	2.50	\$1,252,215.62	5.00	3.26	0.6521	1.0000	\$816,605.89	\$250,443.12
2010	3.50	\$670,001.40	5.00	2.87	0.5738	1.0000	\$384,438.73	\$134,000.28
2009	4.50	\$65,089.16	5.00	2.52	0.5045	1.0000	\$32,836.54	\$13,017.83
2008	5.50	\$212,137.92	5.00	2.21	0.4422	1.0000	\$93,812.73	\$42,427.58
2007	6.50	\$60,441.08	5.00	1.93	0.3860	1.0000	\$23,330.26	\$12,088.22
2006	7.50	\$25,639.61	5.00	1.67	0.3350	1.0000	\$8,588.54	\$5,127.92
2005	8.50	\$30,214.56	5.00	1.44	0.2885	1.0000	\$8,716.17	\$6,042.91
2004	9.50	\$21,093.68	5.00	1.23	0.2460	1.0000	\$5,189.09	\$4,218.74
2003	10.50	\$15,370.94	5.00	1.04	0.2072	1.0000	\$3,185.11	\$3,074.19
		\$2,410,424.06	5.00	2.97	0.5931	1.0000	\$1,429,629.38	\$482,084.81

Remaining Life Depreciation Accrual

Account: PPCO 101/6-392 Transportation equip
 Scenario: PPCO General ADR 2013
 Dispersion: 8.00 - L0
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$341,818.95	4.61	\$30,149.66	8.820361%	21.691508%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$30,621.38)	0.50	(\$1,913.84)	6.250012%	
Total:	\$341,818.95 *		\$28,235.82	8.260462%	20.314575%
Average:	\$326,508.26		\$28,235.82	8.647813%	22.829327%
Grand Total:	\$341,818.95 *		\$28,235.82	8.260462%	20.314575%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: PPCO 101/6-392 Transportation equip
 Scenario: PPCO General ADR 2013
 Dispersion: 8 - L0
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$341,818.95	\$202,826.01	0.5934	\$138,992.94	0.4066
Computed	\$341,818.95	\$144,841.53	0.4237	\$196,977.42	0.5763
Difference		\$57,984.48	0.1696	(\$57,984.48)	-0.1696

Generation Arrangement Report

Account: PPCO 101/6-392 Transportation equip

Dispersion: 8.00 - L0

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2010	3.50	\$250,741.13	8.00	6.14	0.7670	1.0000	\$192,312.92	\$31,342.64
1996	17.50	\$3,827.00	8.00	2.43	0.3037	1.0000	\$1,162.10	\$478.38
1994	19.50	\$13,412.00	8.00	2.09	0.2611	1.0000	\$3,502.41	\$1,676.50
1983	30.50	\$14,623.92	8.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1981	32.50	\$6,200.00	8.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1980	33.50	\$9,527.95	8.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1979	34.50	\$19,250.00	8.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1977	36.50	\$4,867.15	8.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1974	39.50	\$16,524.11	8.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1971	42.50	\$1,311.61	8.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1963	50.50	\$1,534.08	8.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$341,818.95	8.00	4.61	0.5763	1.0000	\$196,977.42	\$33,497.52

Remaining Life Depreciation Accrual

Account: PPCO 101/6-393 Stores equipment
 Scenario: PPCO General ADR 2013
 Dispersion: 38.00 - S0
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$182,266.13	19.44	\$3,941.20	2.162333%	5.142974%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$5,474.25)	0.50	(\$72.03)	1.315797%	
Total:	\$182,266.13 *		\$3,869.17	2.122814%	5.048980%
Average:	\$179,529.01		\$3,869.17	2.155179%	5.235997%
Grand Total:	\$182,266.13 *		\$3,869.17	2.122814%	5.048980%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: **PPCO 101/6-393 Stores equipment**
 Scenario: **PPCO General ADR 2013**
 Dispersion: **38 - S0**
 Average Net Salvage Rate: **0.00%**
 Future Net Salvage Rate: **0.00%**

Broad Group Procedure

January 1 , 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$182,266.13	\$105,633.41	0.5796	\$76,632.72	0.4204
Computed	\$182,266.13	\$89,003.42	0.4883	\$93,262.71	0.5117
Difference		\$16,629.99	0.0912	(\$16,629.99)	-0.0912

Generation Arrangement Report

Account: PPCO 101/6-393 Stores equipment

Dispersion: 38.00 - S0

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1996	17.50	\$27,800.38	38.00	25.39	0.6681	1.0000	\$18,573.71	\$731.59
1991	22.50	\$58,853.10	38.00	22.62	0.5953	1.0000	\$35,037.80	\$1,548.77
1990	23.50	\$19,134.09	38.00	22.09	0.5814	1.0000	\$11,125.34	\$503.53
1987	26.50	\$479.10	38.00	20.55	0.5409	1.0000	\$259.13	\$12.61
1986	27.50	\$194.13	38.00	20.05	0.5277	1.0000	\$102.44	\$5.11
1985	28.50	\$2,697.46	38.00	19.56	0.5147	1.0000	\$1,388.28	\$70.99
1984	29.50	\$539.08	38.00	19.07	0.5018	1.0000	\$270.50	\$14.19
1983	30.50	\$1,571.01	38.00	18.58	0.4891	1.0000	\$768.33	\$41.34
1982	31.50	\$19,387.52	38.00	18.11	0.4765	1.0000	\$9,237.70	\$510.20
1980	33.50	\$938.48	38.00	17.16	0.4517	1.0000	\$423.91	\$24.70
1979	34.50	\$326.06	38.00	16.70	0.4395	1.0000	\$143.30	\$8.58
1978	35.50	\$10,714.76	38.00	16.24	0.4274	1.0000	\$4,579.49	\$281.97
1977	36.50	\$753.21	38.00	15.79	0.4154	1.0000	\$312.90	\$19.82
1976	37.50	\$319.35	38.00	15.33	0.4035	1.0000	\$128.87	\$8.40
1975	38.50	\$1,435.97	38.00	14.89	0.3918	1.0000	\$562.58	\$37.79
1974	39.50	\$1,674.73	38.00	14.44	0.3801	1.0000	\$636.60	\$44.07
1973	40.50	\$2,506.80	38.00	14.00	0.3685	1.0000	\$923.86	\$65.97
1972	41.50	\$6,369.88	38.00	13.57	0.3571	1.0000	\$2,274.47	\$167.63
1971	42.50	\$42.50	38.00	13.14	0.3457	1.0000	\$14.69	\$1.12
1970	43.50	\$1,112.84	38.00	12.71	0.3344	1.0000	\$372.10	\$29.29
1969	44.50	\$131.37	38.00	12.28	0.3232	1.0000	\$42.45	\$3.46
1968	45.50	\$3,557.99	38.00	11.86	0.3120	1.0000	\$1,110.18	\$93.63
1967	46.50	\$183.03	38.00	11.44	0.3010	1.0000	\$55.08	\$4.82
1966	47.50	\$342.79	38.00	11.02	0.2900	1.0000	\$99.40	\$9.02
1965	48.50	\$78.18	38.00	10.60	0.2791	1.0000	\$21.82	\$2.06
1964	49.50	\$3,551.19	38.00	10.19	0.2682	1.0000	\$952.47	\$93.45
1963	50.50	\$122.70	38.00	9.78	0.2574	1.0000	\$31.59	\$3.23
1962	51.50	\$3,444.35	38.00	9.38	0.2468	1.0000	\$849.89	\$90.64
1961	52.50	\$1,120.54	38.00	8.97	0.2361	1.0000	\$264.54	\$29.49
1960	53.50	\$2,481.29	38.00	8.57	0.2255	1.0000	\$559.56	\$65.30
1959	54.50	\$4,856.96	38.00	8.17	0.2150	1.0000	\$1,044.11	\$127.81
1958	55.50	\$3,429.64	38.00	7.77	0.2045	1.0000	\$701.40	\$90.25
1957	56.50	\$527.44	38.00	7.38	0.1941	1.0000	\$102.39	\$13.88

Generation Arrangement Report

Account: PPCO 101/6-393 Stores equipment

Dispersion: 38.00 - S0

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1956	57.50	\$1,588.21	38.00	6.98	0.1837	1.0000	\$291.82	\$41.80
		\$182,266.13	38.00	19.44	0.5117	1.0000	\$93,262.71	\$4,796.48

Remaining Life Depreciation Accrual

Account: PPCO 101/6-394 Tool shop garage
 Scenario: PPCO General ADR 2013
 Dispersion: 40.00 - L0.5
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$2,439,561.53	31.58	\$60,087.00	2.463025%	3.166743%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$38,133.32)	0.50	(\$476.67)	1.250009%	
Total:	\$2,439,561.53 *		\$59,610.33	2.443485%	3.141622%
Average:	\$2,420,494.87		\$59,610.33	2.462733%	3.173511%
Grand Total:	\$2,439,561.53 *		\$59,610.33	2.443485%	3.141622%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: PPCO 101/6-394 Tool shop garage
 Scenario: PPCO General ADR 2013
 Dispersion: 40 - L0.5
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$2,439,561.53	\$542,123.23	0.2222	\$1,897,438.30	0.7778
Computed	\$2,439,561.53	\$513,638.52	0.2105	\$1,925,923.01	0.7895
Difference		\$28,484.71	0.0117	(\$28,484.71)	-0.0117

Generation Arrangement Report

Account: POCO 101/6-394 Tool shop garage

Dispersion: 40.00 - L0.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$426,292.03	40.00	39.55	0.9887	1.0000	\$421,488.27	\$10,657.30
2012	1.50	\$313,669.47	40.00	38.70	0.9674	1.0000	\$303,436.33	\$7,841.74
2011	2.50	\$7,528.17	40.00	37.89	0.9472	1.0000	\$7,130.78	\$188.20
2010	3.50	\$56,102.67	40.00	37.11	0.9278	1.0000	\$52,052.99	\$1,402.57
2009	4.50	\$80.89	40.00	36.37	0.9092	1.0000	\$73.55	\$2.02
2008	5.50	\$171,776.09	40.00	35.65	0.8912	1.0000	\$153,092.38	\$4,294.40
2005	8.50	\$303,280.13	40.00	33.64	0.8411	1.0000	\$255,081.96	\$7,582.00
1999	14.50	\$53,604.27	40.00	30.24	0.7561	1.0000	\$40,527.96	\$1,340.11
1998	15.50	\$61,038.89	40.00	29.75	0.7437	1.0000	\$45,395.07	\$1,525.97
1997	16.50	\$11,685.49	40.00	29.27	0.7319	1.0000	\$8,552.10	\$292.14
1996	17.50	\$18,909.64	40.00	28.82	0.7204	1.0000	\$13,623.01	\$472.74
1995	18.50	\$3,638.29	40.00	28.38	0.7094	1.0000	\$2,581.11	\$90.96
1994	19.50	\$40,389.96	40.00	27.95	0.6988	1.0000	\$28,222.73	\$1,009.75
1993	20.50	\$91,507.28	40.00	27.55	0.6888	1.0000	\$63,028.95	\$2,287.68
1992	21.50	\$86,927.42	40.00	27.16	0.6790	1.0000	\$59,026.15	\$2,173.19
1991	22.50	\$77,377.74	40.00	26.78	0.6694	1.0000	\$51,797.60	\$1,934.44
1990	23.50	\$33,488.50	40.00	26.40	0.6599	1.0000	\$22,099.92	\$837.21
1989	24.50	\$56,336.66	40.00	26.02	0.6506	1.0000	\$36,650.87	\$1,408.42
1988	25.50	\$12,665.00	40.00	25.65	0.6414	1.0000	\$8,122.74	\$316.62
1987	26.50	\$51,586.18	40.00	25.29	0.6323	1.0000	\$32,615.79	\$1,289.65
1986	27.50	\$56,460.12	40.00	24.93	0.6233	1.0000	\$35,191.54	\$1,411.50
1985	28.50	\$55,169.09	40.00	24.58	0.6145	1.0000	\$33,898.88	\$1,379.23
1984	29.50	\$44,788.91	40.00	24.23	0.6057	1.0000	\$27,130.03	\$1,119.72
1983	30.50	\$59,467.58	40.00	23.89	0.5971	1.0000	\$35,510.13	\$1,486.69
1982	31.50	\$38,380.06	40.00	23.55	0.5887	1.0000	\$22,592.80	\$959.50
1981	32.50	\$88,993.25	40.00	23.21	0.5803	1.0000	\$51,642.57	\$2,224.83
1980	33.50	\$23,212.79	40.00	22.88	0.5720	1.0000	\$13,278.87	\$580.32
1979	34.50	\$30,996.95	40.00	22.56	0.5639	1.0000	\$17,479.59	\$774.92
1978	35.50	\$34,651.40	40.00	22.24	0.5559	1.0000	\$19,262.75	\$866.29
1977	36.50	\$29,848.42	40.00	21.92	0.5480	1.0000	\$16,356.60	\$746.21
1976	37.50	\$14,563.35	40.00	21.61	0.5402	1.0000	\$7,866.96	\$364.08
1975	38.50	\$7,345.53	40.00	21.30	0.5325	1.0000	\$3,911.41	\$183.64
1974	39.50	\$10,115.35	40.00	21.00	0.5249	1.0000	\$5,309.69	\$252.88

Generation Arrangement Report

Account: PPCO 101/6-394 Tool shop garage

Dispersion: 40.00 - L0.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1973	40.50	\$4,980.91	40.00	20.70	0.5174	1.0000	\$2,577.22	\$124.52
1972	41.50	\$3,577.42	40.00	20.40	0.5101	1.0000	\$1,824.67	\$89.44
1971	42.50	\$7,893.46	40.00	20.11	0.5028	1.0000	\$3,968.48	\$197.34
1970	43.50	\$3,139.07	40.00	19.82	0.4956	1.0000	\$1,555.69	\$78.48
1969	44.50	\$5,290.51	40.00	19.54	0.4885	1.0000	\$2,584.36	\$132.26
1968	45.50	\$6,528.17	40.00	19.26	0.4815	1.0000	\$3,143.41	\$163.20
1967	46.50	\$6,850.19	40.00	18.98	0.4746	1.0000	\$3,251.16	\$171.25
1966	47.50	\$6,474.13	40.00	18.71	0.4678	1.0000	\$3,028.82	\$161.85
1965	48.50	\$2,230.76	40.00	18.44	0.4611	1.0000	\$1,028.61	\$55.77
1964	49.50	\$2,182.29	40.00	18.18	0.4545	1.0000	\$991.86	\$54.56
1963	50.50	\$1,516.09	40.00	17.92	0.4480	1.0000	\$679.17	\$37.90
1962	51.50	\$3,133.40	40.00	17.66	0.4416	1.0000	\$1,383.60	\$78.34
1961	52.50	\$1,905.86	40.00	17.41	0.4352	1.0000	\$829.45	\$47.65
1960	53.50	\$3,861.30	40.00	17.16	0.4290	1.0000	\$1,656.38	\$96.53
1959	54.50	\$3,078.09	40.00	16.91	0.4228	1.0000	\$1,301.36	\$76.95
1958	55.50	\$2,925.56	40.00	16.67	0.4167	1.0000	\$1,219.17	\$73.14
1957	56.50	\$1,802.54	40.00	16.43	0.4107	1.0000	\$740.33	\$45.06
1956	57.50	\$314.21	40.00	16.19	0.4048	1.0000	\$127.20	\$7.86
		\$2,439,561.53	40.00	31.58	0.7895	1.0000	\$1,925,923.01	\$60,989.04

Remaining Life Depreciation Accrual

Account: PPCO 101/6-395 Laboratory equip
 Scenario: PPCO General ADR 2013
 Dispersion: 26.00 - L1
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$84,582.95	14.93	\$1,845.72	2.182147%	6.697966%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$3,783.75)	0.50	(\$72.76)	1.922960%	
Total:	\$84,582.95 *		\$1,772.96	2.096125%	6.433926%
Average:	\$82,691.08		\$1,772.96	2.144082%	6.908205%
Grand Total:	\$84,582.95 *		\$1,772.96	2.096125%	6.433926%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: PPCO 101/6-395 Laboratory equip
 Scenario: PPCO General ADR 2013
 Dispersion: 26 - L1
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$84,582.95	\$57,026.46	0.6742	\$27,556.49	0.3258
Computed	\$84,582.95	\$36,013.12	0.4258	\$48,569.83	0.5742
Difference		\$21,013.34	0.2484	(\$21,013.34)	-0.2484

Generation Arrangement Report

Account: POCO 101/6-395 Laboratory equip

Dispersion: 26.00 - L1

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2009	4.50	(\$243.83)	26.00	22.05	0.8482	1.0000	(\$206.81)	(\$9.38)
2008	5.50	\$22,157.47	26.00	21.28	0.8185	1.0000	\$18,135.38	\$852.21
1996	17.50	\$5,019.18	26.00	15.10	0.5808	1.0000	\$2,914.93	\$193.05
1995	18.50	\$4,224.10	26.00	14.73	0.5665	1.0000	\$2,392.94	\$162.47
1994	19.50	\$19,382.01	26.00	14.37	0.5525	1.0000	\$10,709.17	\$745.46
1993	20.50	\$6,187.94	26.00	14.01	0.5389	1.0000	\$3,334.40	\$238.00
1992	21.50	\$7,966.33	26.00	13.66	0.5255	1.0000	\$4,185.99	\$306.40
1986	27.50	\$361.08	26.00	11.71	0.4505	1.0000	\$162.67	\$13.89
1985	28.50	\$511.80	26.00	11.41	0.4389	1.0000	\$224.61	\$19.68
1984	29.50	\$3,029.60	26.00	11.11	0.4274	1.0000	\$1,294.85	\$116.52
1983	30.50	\$311.72	26.00	10.82	0.4162	1.0000	\$129.73	\$11.99
1982	31.50	\$639.62	26.00	10.53	0.4051	1.0000	\$259.13	\$24.60
1981	32.50	\$2,656.14	26.00	10.25	0.3943	1.0000	\$1,047.34	\$102.16
1980	33.50	\$1,518.36	26.00	9.98	0.3837	1.0000	\$582.58	\$58.40
1979	34.50	\$357.80	26.00	9.70	0.3732	1.0000	\$133.54	\$13.76
1978	35.50	\$20.17	26.00	9.44	0.3630	1.0000	\$7.32	\$0.78
1977	36.50	\$723.11	26.00	9.17	0.3529	1.0000	\$255.15	\$27.81
1976	37.50	\$460.29	26.00	8.92	0.3429	1.0000	\$157.85	\$17.70
1975	38.50	\$1,222.79	26.00	8.66	0.3332	1.0000	\$407.41	\$47.03
1974	39.50	\$737.79	26.00	8.41	0.3236	1.0000	\$238.74	\$28.38
1973	40.50	\$3,667.30	26.00	8.17	0.3141	1.0000	\$1,152.05	\$141.05
1972	41.50	\$1,835.28	26.00	7.93	0.3049	1.0000	\$559.51	\$70.59
1971	42.50	\$296.27	26.00	7.69	0.2957	1.0000	\$87.60	\$11.40
1970	43.50	\$329.69	26.00	7.45	0.2867	1.0000	\$94.51	\$12.68
1969	44.50	\$402.89	26.00	7.22	0.2778	1.0000	\$111.92	\$15.50
1968	45.50	\$91.00	26.00	7.00	0.2691	1.0000	\$24.48	\$3.50
1967	46.50	\$277.07	26.00	6.77	0.2605	1.0000	\$72.17	\$10.66
1966	47.50	\$73.44	26.00	6.55	0.2520	1.0000	\$18.51	\$2.82
1965	48.50	\$99.59	26.00	6.34	0.2437	1.0000	\$24.27	\$3.83
1964	49.50	\$117.17	26.00	6.12	0.2353	1.0000	\$27.58	\$4.51
1963	50.50	\$20.75	26.00	5.91	0.2272	1.0000	\$4.71	\$0.80
1962	51.50	\$7.86	26.00	5.70	0.2192	1.0000	\$1.72	\$0.30
1961	52.50	\$38.01	26.00	5.49	0.2113	1.0000	\$8.03	\$1.46

Generation Arrangement Report

Account: PPCO 101/6-395 Laboratory equip

Dispersion: 26.00 - L1

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1960	53.50	\$20.21	26.00	5.29	0.2035	1.0000	\$4.11	\$0.78
1959	54.50	\$15.72	26.00	5.09	0.1958	1.0000	\$3.08	\$0.60
1958	55.50	\$25.70	26.00	4.89	0.1881	1.0000	\$4.84	\$0.99
1957	56.50	\$11.44	26.00	4.70	0.1806	1.0000	\$2.07	\$0.44
1956	57.50	\$10.09	26.00	4.50	0.1732	1.0000	\$1.75	\$0.39
		\$84,582.95	26.00	14.93	0.5742	1.0000	\$48,569.83	\$3,253.19

Remaining Life Depreciation Accrual

Account: PPCO 101/6-396 Power operated equip
 Scenario: PPCO General ADR 2013
 Dispersion: 17.00 - R3
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$460,386.53	12.31	\$26,134.69	5.676685%	8.123969%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$4,754.41)	0.50	(\$139.84)	2.941269%	
Total:	\$460,386.53 *		\$25,994.85	5.646311%	8.080499%
Average:	\$458,009.33		\$25,994.85	5.675617%	8.140655%
Grand Total:	\$460,386.53 *		\$25,994.85	5.646311%	8.080499%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: PPCO 101/6-396 Power operated equip
 Scenario: PPCO General ADR 2013
 Dispersion: 17 - R3
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$460,386.53	\$138,687.92	0.3012	\$321,698.61	0.6988
Computed	\$460,386.53	\$127,032.70	0.2759	\$333,353.83	0.7241
Difference		\$11,655.22	0.0253	(\$11,655.22)	-0.0253

Generation Arrangement Report

Account: PPCO 101/6-396 Power operated equip

Dispersion: 17.00 - R3

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2010	3.50	\$94,203.37	17.00	13.61	0.8006	1.0000	\$75,421.66	\$5,541.37
2009	4.50	\$126,250.06	17.00	12.67	0.7455	1.0000	\$94,121.18	\$7,426.47
2008	5.50	\$236,313.10	17.00	11.76	0.6915	1.0000	\$163,416.96	\$13,900.77
1992	21.50	\$3,620.00	17.00	1.85	0.1088	1.0000	\$394.03	\$212.94
		\$460,386.53	17.00	12.31	0.7241	1.0000	\$333,353.83	\$27,081.56

Remaining Life Depreciation Accrual

Account: PPCO 101/6-397 Communication equip
 Scenario: PPCO General ADR 2013
 Dispersion: 28.00 - L1.5
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$2,831,656.70	22.75	\$89,676.17	3.166915%	4.396031%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$33,752.54)	0.50	(\$602.72)	1.785703%	
Total:	\$2,831,656.70 *		\$89,073.45	3.145630%	4.366485%
Average:	\$2,814,780.43		\$89,073.45	3.164490%	4.402910%
Grand Total:	\$2,831,656.70 *		\$89,073.45	3.145630%	4.366485%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: PPCO 101/6-397 Communication equip
 Scenario: PPCO General ADR 2013
 Dispersion: 28 - L1.5
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$2,831,656.70	\$791,721.75	0.2796	\$2,039,934.95	0.7204
Computed	\$2,831,656.70	\$531,158.87	0.1876	\$2,300,497.83	0.8124
Difference		\$260,562.88	0.0920	(\$260,562.88)	-0.0920

Generation Arrangement Report

Account: PPCO 101/6-397 Communication equip

Dispersion: 28.00 - L1.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$354,239.50	28.00	27.52	0.9827	1.0000	\$348,103.73	\$12,651.41
2011	2.50	\$78.52	28.00	25.62	0.9149	1.0000	\$71.84	\$2.80
2010	3.50	\$99,276.86	28.00	24.70	0.8822	1.0000	\$87,579.19	\$3,545.60
2009	4.50	\$1,808,969.31	28.00	23.81	0.8505	1.0000	\$1,538,549.81	\$64,606.05
2008	5.50	\$116,151.57	28.00	22.96	0.8199	1.0000	\$95,226.89	\$4,148.27
2006	7.50	\$1,931.05	28.00	21.34	0.7620	1.0000	\$1,471.47	\$68.97
2002	11.50	\$31,986.37	28.00	18.49	0.6602	1.0000	\$21,117.82	\$1,142.37
2001	12.50	\$111,125.41	28.00	17.86	0.6380	1.0000	\$70,900.26	\$3,968.76
1999	14.50	\$18,700.94	28.00	16.75	0.5982	1.0000	\$11,187.26	\$667.89
1998	15.50	(\$9.85)	28.00	16.25	0.5805	1.0000	(\$5.72)	(\$0.35)
1996	17.50	\$5,474.34	28.00	15.36	0.5487	1.0000	\$3,003.86	\$195.51
1995	18.50	\$37,008.97	28.00	14.96	0.5344	1.0000	\$19,778.66	\$1,321.75
1994	19.50	\$6,409.67	28.00	14.59	0.5210	1.0000	\$3,339.59	\$228.92
1993	20.50	\$19,262.11	28.00	14.24	0.5084	1.0000	\$9,793.67	\$687.93
1992	21.50	\$1,567.24	28.00	13.90	0.4965	1.0000	\$778.21	\$55.97
1991	22.50	\$9,396.63	28.00	13.59	0.4852	1.0000	\$4,559.56	\$335.59
1989	24.50	\$26,915.65	28.00	12.99	0.4640	1.0000	\$12,488.90	\$961.27
1988	25.50	\$10,465.93	28.00	12.71	0.4539	1.0000	\$4,750.17	\$373.78
1987	26.50	\$46,051.89	28.00	12.43	0.4440	1.0000	\$20,446.95	\$1,644.71
1986	27.50	\$22,091.10	28.00	12.16	0.4343	1.0000	\$9,593.42	\$788.97
1985	28.50	\$4,641.13	28.00	11.89	0.4247	1.0000	\$1,971.11	\$165.75
1984	29.50	\$49.82	28.00	11.63	0.4152	1.0000	\$20.68	\$1.78
1983	30.50	\$5,534.44	28.00	11.36	0.4058	1.0000	\$2,245.70	\$197.66
1982	31.50	\$4,800.98	28.00	11.10	0.3964	1.0000	\$1,903.11	\$171.46
1981	32.50	\$15,769.15	28.00	10.84	0.3870	1.0000	\$6,102.87	\$563.18
1980	33.50	\$6,865.88	28.00	10.58	0.3777	1.0000	\$2,593.39	\$245.21
1979	34.50	\$785.09	28.00	10.32	0.3684	1.0000	\$289.24	\$28.04
1978	35.50	\$13,452.16	28.00	10.06	0.3592	1.0000	\$4,832.12	\$480.43
1977	36.50	\$20,000.46	28.00	9.80	0.3500	1.0000	\$7,000.62	\$714.30
1976	37.50	\$21,294.98	28.00	9.55	0.3410	1.0000	\$7,260.55	\$760.54
1975	38.50	\$963.53	28.00	9.30	0.3320	1.0000	\$319.86	\$34.41
1974	39.50	\$8,501.71	28.00	9.05	0.3230	1.0000	\$2,746.46	\$303.63
1973	40.50	\$52.91	28.00	8.80	0.3143	1.0000	\$16.63	\$1.89

Generation Arrangement Report

Account: PPCO 101/6-397 Communication equip

Dispersion: 28.00 - L1.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1972	41.50	\$231.66	28.00	8.56	0.3056	1.0000	\$70.79	\$8.27
1968	45.50	\$39.84	28.00	7.63	0.2724	1.0000	\$10.85	\$1.42
1967	46.50	\$16.19	28.00	7.40	0.2644	1.0000	\$4.28	\$0.58
1966	47.50	\$825.02	28.00	7.19	0.2566	1.0000	\$211.71	\$29.47
1964	49.50	\$89.15	28.00	6.76	0.2414	1.0000	\$21.52	\$3.18
1963	50.50	\$233.60	28.00	6.55	0.2340	1.0000	\$54.65	\$8.34
1962	51.50	\$40.45	28.00	6.35	0.2267	1.0000	\$9.17	\$1.44
1961	52.50	\$36.92	28.00	6.15	0.2197	1.0000	\$8.11	\$1.32
1960	53.50	\$184.38	28.00	5.95	0.2126	1.0000	\$39.21	\$6.59
1957	56.50	\$154.04	28.00	5.39	0.1925	1.0000	\$29.65	\$5.50
		\$2,831,656.70	28.00	22.75	0.8124	1.0000	\$2,300,497.83	\$101,130.60

Remaining Life Depreciation Accrual

Account: PPCO 101/6-398 Miscellaneous equip
 Scenario: PPCO General ADR 2013
 Dispersion: 21.00 - O2
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$70,284.22	13.67	\$2,760.73	3.927956%	7.312960%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$3,986.49)	0.50	(\$94.92)	2.381042%	
Total:	\$70,284.22 *		\$2,665.81	3.792904%	7.061525%
Average:	\$68,290.98		\$2,665.81	3.903610%	7.455153%
Grand Total:	\$70,284.22 *		\$2,665.81	3.792904%	7.061525%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: PPCO 101/6-398 Miscellaneous equip
 Scenario: PPCO General ADR 2013
 Dispersion: 21 - O2
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$70,284.22	\$32,532.98	0.4629	\$37,751.24	0.5371
Computed	\$70,284.22	\$24,517.97	0.3488	\$45,766.25	0.6512
Difference		\$8,015.01	0.1140	(\$8,015.01)	-0.1140

Generation Arrangement Report

Account: PPCO 101/6-398 Miscellaneous equip

Dispersion: 21.00 - O2

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2011	2.50	\$7,890.13	21.00	19.91	0.9481	1.0000	\$7,480.69	\$375.72
1996	17.50	\$28,364.71	21.00	14.22	0.6774	1.0000	\$19,213.58	\$1,350.70
1995	18.50	\$1,727.67	21.00	13.94	0.6640	1.0000	\$1,147.19	\$82.27
1993	20.50	\$1,210.27	21.00	13.45	0.6404	1.0000	\$775.08	\$57.63
1992	21.50	\$470.17	21.00	13.24	0.6303	1.0000	\$296.36	\$22.39
1991	22.50	\$818.81	21.00	13.05	0.6215	1.0000	\$508.86	\$38.99
1990	23.50	\$1,756.09	21.00	12.89	0.6138	1.0000	\$1,077.95	\$83.62
1989	24.50	\$873.08	21.00	12.76	0.6074	1.0000	\$530.30	\$41.58
1988	25.50	\$1,671.26	21.00	12.64	0.6020	1.0000	\$1,006.04	\$79.58
1987	26.50	\$280.04	21.00	12.55	0.5975	1.0000	\$167.32	\$13.34
1986	27.50	\$45.05	21.00	12.47	0.5937	1.0000	\$26.74	\$2.15
1985	28.50	\$902.93	21.00	12.40	0.5902	1.0000	\$532.95	\$43.00
1984	29.50	\$1,741.88	21.00	12.32	0.5869	1.0000	\$1,022.25	\$82.95
1983	30.50	\$1,132.02	21.00	12.25	0.5834	1.0000	\$660.38	\$53.91
1982	31.50	\$3,077.34	21.00	12.17	0.5794	1.0000	\$1,783.01	\$146.54
1981	32.50	\$1,032.50	21.00	12.07	0.5748	1.0000	\$593.45	\$49.17
1980	33.50	\$3,280.39	21.00	11.95	0.5693	1.0000	\$1,867.44	\$156.21
1979	34.50	\$6,363.88	21.00	11.82	0.5627	1.0000	\$3,580.96	\$303.04
1978	35.50	\$859.77	21.00	11.66	0.5551	1.0000	\$477.29	\$40.94
1977	36.50	\$282.71	21.00	11.48	0.5465	1.0000	\$154.50	\$13.46
1976	37.50	\$1,888.86	21.00	11.27	0.5368	1.0000	\$1,013.89	\$89.95
1975	38.50	\$14.68	21.00	11.04	0.5258	1.0000	\$7.72	\$0.70
1974	39.50	\$1,273.23	21.00	10.79	0.5139	1.0000	\$654.32	\$60.63
1973	40.50	\$203.54	21.00	10.52	0.5010	1.0000	\$101.96	\$9.69
1972	41.50	\$50.74	21.00	10.23	0.4871	1.0000	\$24.71	\$2.42
1971	42.50	\$101.87	21.00	9.92	0.4722	1.0000	\$48.10	\$4.85
1970	43.50	\$301.14	21.00	9.59	0.4565	1.0000	\$137.46	\$14.34
1969	44.50	\$134.46	21.00	9.24	0.4400	1.0000	\$59.16	\$6.40
1968	45.50	\$80.51	21.00	8.88	0.4228	1.0000	\$34.04	\$3.83
1967	46.50	\$180.35	21.00	8.50	0.4049	1.0000	\$73.02	\$8.59
1966	47.50	\$365.73	21.00	8.11	0.3863	1.0000	\$141.30	\$17.42
1965	48.50	\$133.62	21.00	7.71	0.3673	1.0000	\$49.07	\$6.36
1964	49.50	\$70.33	21.00	7.30	0.3476	1.0000	\$24.45	\$3.35

Generation Arrangement Report

Account: PPCO 101/6-398 Miscellaneous equip

Dispersion: 21.00 - O2

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1963	50.50	\$817.54	21.00	6.88	0.3275	1.0000	\$267.77	\$38.93
1962	51.50	\$29.95	21.00	6.45	0.3070	1.0000	\$9.19	\$1.43
1961	52.50	\$88.89	21.00	6.01	0.2861	1.0000	\$25.43	\$4.23
1960	53.50	\$520.31	21.00	5.56	0.2648	1.0000	\$137.76	\$24.78
1959	54.50	\$13.25	21.00	5.11	0.2431	1.0000	\$3.22	\$0.63
1958	55.50	\$210.88	21.00	4.64	0.2212	1.0000	\$46.64	\$10.04
1957	56.50	\$22.43	21.00	4.18	0.1990	1.0000	\$4.46	\$1.07
1956	57.50	\$1.21	21.00	3.71	0.1765	1.0000	\$0.21	\$0.06
		\$70,284.22	21.00	13.67	0.6512	1.0000	\$45,766.25	\$3,346.87

PENNSYLVANIA POWER COMPANY

FILING REQUIREMENT VI-A:

“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:

A. Balance sheet in the form available.”

RESPONSE:

See Penn Power Exhibit RAD-54, Attachment A

**Pennsylvania Power Company
Balance Sheet**

FERC Account	Liabilities and Other Credits	April 30,	March 31,		
		2016	2015	2014	2013
			<i>(In thousands)</i>		
	Proprietary Capital				
201	Common stock issued	\$ 93,325	\$ 93,325	\$ 93,325	\$ 140,065
204	Preferred stock issued	-	-	-	-
207	Premium on capital stock	-	-	-	-
208	Other paid in capital	2,763	2,763	2,782	19,766
210	Gain on resale or cancellation of reacquired capital stock	-	-	-	-
214	Capital stock expense	-	-	-	-
216	Retained earnings	24,393	22,465	17,774	(4,701)
216.1	Unappropriated Undistributed Subsidiary Earnings	-	-	-	-
219	Accumulated other comprehensive income	(302)	1,159	3,753	6,546
	Total proprietary capital	120,179	119,712	117,634	161,676
	Long-Term Debt				
221	Bonds	103,929	104,903	105,877	106,851
224	Other long-term debt	-	-	-	-
225	Unamortized premium on long-term debt	936	468	-	-
226	Less: Unamortized discount on long-term debt	-	-	-	-
	Total long-term debt	104,865	105,371	105,877	106,851
227-230	Other Non-Current Liabilities	40,989	37,566	32,273	36,695
	Current and Accrued Liabilities	-	-	-	-
231	Notes payable	34,202	2,856	-	-
232	Accounts payable	7,116	7,116	7,620	5,600
233	Notes payable to associated companies	45,799	47,451	33,601	-
234	Accounts payable to associated companies	8,157	8,157	14,089	22,756
235	Customer deposits	3,992	3,992	4,203	3,104
236	Taxes accrued	19,563	19,927	4,432	6,113
237	Interest accrued	2,312	1,812	1,909	2,027
238	Dividends declared	-	-	-	-
241	Tax collections payable	(0)	(0)	-	-
242	Misc. current and accrued liabilities	6,659	6,602	6,490	5,590
243	Oblig. under capital leases-current	560	560	562	391
	Total current and accrued liabilities	128,359	98,473	72,905	45,581
	Deferred Credits				
252	Customer advances for construction	33	33	33	33
253	Other deferred credits	13,595	13,595	13,912	15,430
254	Other regulatory liabilities	9,809	9,174	14,576	17,824
255	Accum. deferred investment tax credits	235	289	391	580
256	Deferred gains on disposition of plant	-	-	-	-
257	Unamortized gain on reacquired debt	143	164	184	204
	Total deferred credits	23,815	23,256	29,096	34,071
	Accumulated Deferred Income Taxes				
282	Other property	114,175	114,175	115,167	108,558
283	Other	25,968	24,927	25,411	22,676
	Total accum. deferred income taxes	140,143	139,102	140,578	131,234
	Total liabilities and other credits	\$ 558,351	\$ 523,480	\$ 498,364	\$ 516,108

**Pennsylvania Power Company
Balance Sheet**

FERC Account	Assets and Other Debits	April 30,	March 31,		
		2016	2015	2014	2013
			<i>(In thousands)</i>		
	Utility Plant				
101-107	Total electric utility plant at original cost	\$ 658,627	\$ 617,885	\$ 582,782	\$ 561,264
108-110	Less: Accum. Provision for depreciation	208,372	195,426	186,875	180,694
120.1-120.4	Nuclear plant	-	-	-	-
120.5	Less: accum. provision for amortization of nuclear fuel	-	-	-	-
	Net utility plant	450,255	422,458	395,906	380,570
	Other Property and Investments				
121	Non-utility property	296	296	296	295
122	Prov. for depreciation of non-utility prop.	45	43	41	39
123.1	Investments in subsidiary companies	-	-	-	-
124	Other investments	0	0	0	-
125-8	Special funds	9,790	9,790	9,789	9,502
	Total other property and investments	10,041	10,043	10,044	9,758
	Current and Accrued Assets				
131	Cash	-	-	-	-
132-134	Special deposits	-	-	-	-
135	Working funds	2	2	2	1
136	Temporary cash investments	-	-	-	-
142	Customer accounts receivable	26,569	26,642	25,844	22,401
143	Other accounts receivable	721	721	645	709
144	Accum. provision for uncollectible accts	1,191	1,191	1,251	823
145	Notes receivable from associated companies	-	-	-	53,473
146	Receivables from associated companies	4,914	3,225	9,339	822
151	Fuel stock	-	-	-	-
154-163	Plant materials and operating supplies-electric	-	-	-	-
165	Prepayments	9,096	9,096	8,255	2,838
171	Interest and dividends receivable	-	-	-	-
172	Rents receivable	1,695	1,695	955	804
173	Accrued utility revenues	9,462	9,462	9,106	9,559
174	Misc. current and accrued assets	47	47	-	100
	Total current and accrued assets	51,314	49,698	52,895	89,884
	Deferred Debits				
181	Unamortized debt expense	681	802	914	1,026
182	Other regulatory assets	12,815	9,849	6,097	2,835
183	Preliminary survey and investigation charges	113	113	113	116
184	Clearing accounts	-	-	-	-
185	Temporary facilities	556	506	458	483
186	Miscellaneous deferred debits	9,015	6,855	2,138	1,081
188	Research and development expenditures	-	-	-	-
189	Unamortized loss on reacquired debt	(0)	(0)	3,974	4,409
190	Accumulated deferred income taxes	23,561	23,156	25,823	25,946
	Total deferred debits	46,741	41,281	39,518	35,896
	Total assets and other debits	\$ 558,351	\$ 523,480	\$ 498,364	\$ 516,108

PENNSYLVANIA POWER COMPANY

FILING REQUIREMENT VI-B:

“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:

B. Statement of income.”

RESPONSE:

See Penn Power Exhibit RAD-55, Attachment A

**Pennsylvania Power Company
Comparative Income Statements**

FERC Account	March 31,				
	2016	2015	2014	2013	
<i>(In thousands)</i>					
Operating Revenues					
Electric Service Revenues					
440	Residential sales	\$ 126,172	\$ 127,005	\$ 137,056	\$ 142,651
442	Commercial sales	44,587	47,793	43,811	38,066
442	Industrial sales	6,095	5,658	4,871	6,581
444	Public street and highway lighting	1,249	1,194	1,182	1,380
445	Other sales to public authorities	-	-	-	-
447	Sale for resale	-	1	43	39
	Total electric service revenues	<u>\$ 178,103</u>	<u>\$ 181,652</u>	<u>\$ 186,963</u>	<u>\$ 188,716</u>
Other Electric Revenue					
450	Forfeited discounts	\$ 1,291	\$ 1,291	\$ 724	\$ 815
451	Miscellaneous service revenues	194	194	117	176
454	Rent from electric property	122	122	1,848	1,784
456	Other electric revenues	1,411	1,414	1,443	1,547
	Total other electric revenues	<u>\$ 3,018</u>	<u>\$ 3,021</u>	<u>\$ 4,132</u>	<u>\$ 4,321</u>
	Total operating revenues	<u>\$ 181,121</u>	<u>\$ 184,673</u>	<u>\$ 191,095</u>	<u>\$ 193,037</u>
Operating Expenses					
401-2	Operation and maintenance expense				
	Power production expenses	\$ 75,522	\$ 85,756	\$ 89,796	\$ 84,648
	Transmission expenses	5,974	6,382	6,236	9,184
	Regional market expenses	22	25	21	23
	Distribution expenses	14,242	10,074	13,158	12,076
	Customer accounts expense	4,823	5,586	4,947	4,658
	Customer service & information expense	11,585	13,263	11,684	16,866
	Sales expenses	7	6	(1)	78
	Administrative & general expenses	11,385	11,537	82	10,119
	Subtotal	<u>\$ 123,558</u>	<u>\$ 132,630</u>	<u>\$ 125,922</u>	<u>\$ 137,652</u>
403	Depreciation expense	\$ 14,523	\$ 12,849	\$ 11,787	\$ 11,262
404-5	Amortization and depletion of utility plant	841	330	455	693
406	Amortization and utility plant acq. adjustment	-	-	-	-
407	Amortization of property losses	-	-	-	-
407.3	Regulatory debits	(2,715)	(3,449)	(1,708)	32
407.4	Regulatory credits	583	(7,006)	(4,453)	(4,053)
408.1	Taxes other than income taxes	12,216	12,448	12,873	13,247
411.1	Accretion expense	18	4	-	-
411.8	Gains from disposition allowance	-	-	-	-
	Total operating expenses before federal and state income taxes	<u>\$ 149,023</u>	<u>\$ 147,806</u>	<u>\$ 144,876</u>	<u>\$ 158,833</u>
	Net operating income before income taxes	<u>\$ 32,097</u>	<u>\$ 36,868</u>	<u>\$ 46,219</u>	<u>\$ 34,204</u>

Pennsylvania Power Company
Comparative Income Statements

FERC Account	March 31,				
	2016	2015	2014	2013	
	<i>(In thousands)</i>				
Income taxes					
409.1	Income taxes-federal	\$ 7,956	\$ 4,874	\$ 5,834	\$ 3,617
409.1	Income taxes-state	-	-	2,075	1,501
410.1	Provision for deferred income taxes	11,876	15,228	24,902	42,812
411.1	Income taxes deferred in prior years-cr.	(10,390)	(8,525)	(14,892)	(35,047)
411.4	Investment tax credit adjustments-net	(29)	(79)	(142)	(189)
	Total income taxes	\$ 9,413	\$ 11,498	\$ 17,778	\$ 12,693
	Net operating income	\$ 22,685	\$ 25,370	\$ 28,441	\$ 21,511
Other income					
415-16	Revenues from merchandising, jobbing and contract work	\$ 401	\$ 634	\$ 1,309	\$ 323
417	Revenues from non-utility operations	-	-	-	-
417.1	Expenses from non-utility operations	-	-	-	-
418	Nonoperating rental income	(2)	(2)	(2)	(2)
418.1	Equity in earnings of subsidiary companies	-	-	-	-
419	Interest and dividend income	-	-	383	332
419.1	Allowance for funds used during construction	-	-	484	357
421	Miscellaneous non-operating income	397	397	1,007	806
421.1	Gain on disposition of property	-	-	6	-
	Total other income	\$ 796	\$ 1,029	\$ 3,188	\$ 1,816
	Gross income	\$ 23,481	\$ 26,398	\$ 31,629	\$ 23,327
Other Income Deductions					
421.2	Loss on disposition of property	\$ -	\$ -	\$ -	\$ 4
425	Miscellaneous amortization	-	-	-	-
426	Other income deductions	(40)	(40)	(129)	72
	Total other income deductions	\$ (40)	\$ (40)	\$ (129)	\$ 76
Taxes Applicable to Other Income and Deductions					
408.2	Taxes other than income taxes	\$ -	\$ -	\$ -	\$ -
409.2	Income taxes - federal	-	-	627	279
409.2	Income taxes - state	-	-	199	88
410.2	Provision for deferred income taxes	-	-	29	0
411.2	Provision for deferred income taxes-cr.	-	-	(1)	(2)
	Total taxes on other income and deductions	\$ -	\$ -	\$ 854	\$ 366
Interest Charges					
427	Interest on long term debt	\$ 6,535	\$ 6,637	\$ 6,546	\$ 6,607
428	Amortization of debt discount and expense	112	112	112	115
428.1	Amortization of loss on reacquired debt	432	432	434	437
429	Amortization of premium on debt credit	-	-	-	-
429.1	Amortization of gain on reacquired debt	(20)	(20)	(20)	(20)
430	Interest on debt to associated companies	996	760	873	584
431	Other interest expense	825	377	671	712
432	Allowance for borrowed funds used during construction - credit	(113)	(55)	(188)	(138)
	Total interest charges	\$ 8,768	\$ 8,243	\$ 8,429	\$ 8,297
	Income before extraordinary items	\$ 14,753	\$ 18,195	\$ 22,475	\$ 14,589

**Pennsylvania Power Company
Comparative Income Statements**

FERC Account	March 31,				
	2016	2015	2014	2013	
	<i>(In thousands)</i>				
Extraordinary Items & Related Taxes					
434	Extraordinary income	\$ -	\$ -	\$ -	\$ -
435	Extraordinary deductions	-	-	-	-
409.3	Income taxes - Federal & other	-	-	-	-
	Extraordinary items after taxes	\$ -	\$ -	\$ -	\$ -
	Net income	\$ 14,753	\$ 18,195	\$ 22,475	\$ 14,589
Power Production Expenses					
Steam Power Generation					
Operation					
501	Fuel	\$ -	\$ -	\$ -	\$ -
514	Maintenance of miscellaneous steam plant	-	-	-	-
	Total operation	\$ -	\$ -	\$ -	\$ -
	Total steam power generation	\$ -	\$ -	\$ -	\$ -
Nuclear Power Generation					
Operation					
518	Fuel	\$ -	\$ -	\$ -	\$ -
	Miscellaneous nuclear power expenses	-	-	-	-
	Total operation	\$ -	\$ -	\$ -	\$ -
	Total nuclear power generation	\$ -	\$ -	\$ -	\$ -
Other Power Generation					
Operation					
549	Miscellaneous other power generation expenses	-	-	-	-
	Total operation	\$ -	\$ -	\$ -	\$ -
	Total other power generation	\$ -	\$ -	\$ -	\$ -
Other Power Supply Expenses					
555	Purchased Power	\$ 75,519	\$ 85,753	\$ 89,759	\$ 84,614
556	System control and load dispatching	-	-	-	-
557	Other expenses	3	3	37	34
	Total other power supply expenses	\$ 75,522	\$ 85,756	\$ 89,796	\$ 84,648
	Total power production expenses	\$ 75,522	\$ 85,756	\$ 89,796	\$ 84,648
Transmission Expenses					
Operation					
560	Operation supervision and engineering	\$ -	\$ -	\$ -	\$ (0)
561	Load dispatching	122	160	122	116
562	Station expenses	-	-	-	-
563	Overhead lines expense	-	-	-	-
564	Underground lines expenses	-	-	-	-
565	Transmission of electricity by others	5,715	6,099	5,814	8,951
566	Miscellaneous transmission expenses	83	83	36	30
567	Rents	-	-	0	(0)
	Total operation	\$ 5,920	\$ 6,342	\$ 5,972	\$ 9,097
Maintenance					

**Pennsylvania Power Company
Comparative Income Statements**

FERC Account	March 31,			
	2016	2015	2014	2013
	<i>(In thousands)</i>			
568 Maintenance supervision and engineering	\$ 4	\$ 4	\$ 5	\$ 9
569 Maintenance of structures	53	51	26	34
570 Maintenance of station equipment	3	3	7	3
571 Maintenance of overhead lines	(11)	(20)	225	40
572 Maintenance of underground lines	-	-	-	-
573 Maintenance of miscellaneous transmission plant	5	1	0	0
Total maintenance	\$ 54	\$ 39	\$ 264	\$ 87
Total transmission expenses	\$ 5,974	\$ 6,382	\$ 6,236	\$ 9,184
Regional Market Expenses				
Operation				
575 Operation-regional market expense	\$ 22	\$ 25	\$ 21	\$ 23
Total operation	\$ 22	\$ 25	\$ 21	\$ 23
Maintenance				
576 Maintenance-regional market expense	\$ -	\$ -	\$ -	\$ -
Total maintenance	\$ -	\$ -	\$ -	\$ -
Total regional market expenses	\$ 22	\$ 25	\$ 21	\$ 23
Distribution Expenses				
Operation				
580 Operation supervision and engineering	\$ -	\$ -	\$ 0	\$ 77
581 Load dispatching	-	-	-	-
582 Station expenses	-	-	12	10
583 Overhead lines expense	-	-	74	17
584 Underground lines expenses	555	355	193	86
585 Street lighting and signal system expenses	-	-	-	(15)
586 Meter expenses	86	82	79	(7)
587 Customer installation expenses	-	-	-	-
588 Miscellaneous expenses	958	359	1,188	1,208
589 Rents	321	321	381	337
Total operation	\$ 1,920	\$ 1,117	\$ 1,927	\$ 1,712
Maintenance				
590 Maintenance supervision and engineering	\$ 95	\$ 86	\$ 94	\$ 106
591 Maintenance of structures	-	-	-	-
592 Maintenance of station equipment	514	225	711	818
593 Maintenance of overhead lines	11,004	8,204	7,720	6,735
594 Maintenance of underground lines	(15)	(15)	1,222	1,206
595 Maintenance of line transformers	-	-	-	0
596 Maintenance of street lighting and signal systems	1	0	482	466
597 Maintenance of meters	379	159	700	725
598 Maintenance of miscellaneous distribution plant	345	297	301	307
Total maintenance	\$ 12,322	\$ 8,956	\$ 11,231	\$ 10,364
Total distribution expenses	\$ 14,242	\$ 10,074	\$ 13,158	\$ 12,076
Customer Account Expenses				
Operation				
901 Supervision	\$ -	\$ -	\$ 1	\$ 2
902 Meter reading expenses	1,547	1,574	1,288	1,305
903 Customer records and collection expenses	1,626	1,658	1,831	1,878
904 Uncollectible accounts	1,610	2,317	1,788	1,420
905 Miscellaneous customer accounts expense	39	37	39	53
Total customer accounts expense	\$ 4,823	\$ 5,586	\$ 4,947	\$ 4,658

Pennsylvania Power Company
Comparative Income Statements

FERC Account	March 31,			
	2016	2015	2014	2013
	<i>(In thousands)</i>			
Customer Service and Informational Expenses				
Operation				
907	\$ -	\$ -	\$ -	\$ -
908	9,957	11,695	10,139	15,413
909	129	109	97	7
910	1,498	1,459	1,448	1,447
	-	-	-	-
	Total customer service and informational expense	Total customer service and informational expense	Total customer service and informational expense	Total customer service and informational expense
	<u>\$ 11,585</u>	<u>\$ 13,263</u>	<u>\$ 11,684</u>	<u>\$ 16,866</u>
Sales Expenses				
Operation				
911	\$ -	\$ -	\$ -	\$ -
912	-	-	(6)	74
913	7	6	4	4
916	-	-	0	-
	Total sales expenses	Total sales expenses	Total sales expenses	Total sales expenses
	<u>\$ 7</u>	<u>\$ 6</u>	<u>\$ (1)</u>	<u>\$ 78</u>
Administrative and general expenses				
Operation				
920	\$ 101	\$ 22	\$ 849	\$ 64
921	489	676	380	234
922	(900)	(863)	(1,855)	(1,796)
923	9,935	11,469	8,587	7,284
924	26	24	18	17
925	186	208	177	1,640
926	94	(1,421)	(9,556)	1,297
927	-	-	-	-
928	583	572	571	583
929	-	-	-	-
930.1	1	1	74	17
930.2	191	205	203	204
931	347	363	354	189
	Total administrative and general expenses	Total administrative and general expenses	Total administrative and general expenses	Total administrative and general expenses
	<u>\$ 11,054</u>	<u>\$ 11,256</u>	<u>\$ (201)</u>	<u>\$ 9,734</u>
Maintenance				
935	331	281	283	386
	Total maintenance	Total maintenance	Total maintenance	Total maintenance
	<u>\$ 331</u>	<u>\$ 281</u>	<u>\$ 283</u>	<u>\$ 386</u>
	Total administrative and general expenses	Total administrative and general expenses	Total administrative and general expenses	Total administrative and general expenses
	<u>\$ 11,385</u>	<u>\$ 11,537</u>	<u>\$ 82</u>	<u>\$ 10,119</u>
	Total electric operation and maintenance expenses	Total electric operation and maintenance expenses	Total electric operation and maintenance expenses	Total electric operation and maintenance expenses
	<u>\$ 123,558</u>	<u>\$ 132,630</u>	<u>\$ 125,922</u>	<u>\$ 137,652</u>

PENNSYLVANIA POWER 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:

C. Plant in service.”

RESPONSE:

See Penn Power Exhibit RAD-56, Attachment A

PENNSYLVANIA POWER COMPANY
Plant in Service

FERC Account	4/30/2016	3/31/2015	3/31/2014	3/31/2013
	<i>(In thousands)</i>			
Intangible				
301	\$ 23	\$ 23	\$ 23	\$ 23
302	69	69	69	69
303	10,045	9,936	9,506	10,086
303	3,889	653	-	-
	<u>\$ 14,026</u>	<u>\$ 10,680</u>	<u>\$ 9,598</u>	<u>\$ 10,177</u>
Transmission Plant				
350	\$ 919	\$ 919	\$ 917	\$ 917
350	879	879	879	879
350	1,172	1,172	1,172	1,194
350	7,551	7,551	7,551	7,499
352	855	855	855	661
352	196	196	196	196
353	6,648	6,565	6,512	6,462
354	8	8	8	8
355	3,054	3,005	2,295	2,303
356	1,870	1,870	1,870	1,911
356	100	100	100	99
357	65	65	65	65
358	36	36	36	36
359	6	6	6	6
	<u>\$ 23,360</u>	<u>\$ 23,228</u>	<u>\$ 22,463</u>	<u>\$ 22,237</u>
Distribution Plant				
360	\$ 598	\$ 598	\$ 579	\$ 614
360	11	11	11	11
360	5	5	5	5
360	5,787	5,787	5,787	5,779
361	1,158	1,158	1,158	1,150
361	451	451	451	451
362	46,966	45,623	42,239	42,205
364	94,942	94,942	94,942	92,707
365	94,144	94,144	94,144	90,383
365	41,196	41,196	41,196	35,858
366	7,013	7,013	7,013	6,866
367	55,362	55,362	55,362	53,096
368	138,120	122,069	98,112	95,591
369	36,086	36,086	36,086	35,365
370	25,186	25,186	25,186	24,952
370	23,746	11,333	562	-
371	3,745	3,745	3,745	3,725
373	7,292	7,292	7,292	7,085
373	29	29	29	21
374	4	4	4	4
	<u>\$ 581,843</u>	<u>\$ 552,035</u>	<u>\$ 513,904</u>	<u>\$ 495,869</u>

General Plant					
389	Fee Land	\$ 227	\$ 227	\$ 227	\$ 227
389	Easements	0	0	0	0
389	Allocable Land	-	-	-	-
390	Structures, Improvements	5,319	5,319	5,319	4,899
390	Clearing, Grading of Land	41	41	41	41
390	Struct Imprv, Leasehold Imp	407	407	407	407
391	Office Furn., Mech. Equip.	824	824	824	868
391	Data Processing Equipment	2,415	2,415	2,415	1,677
391	Data Proc Smart Meters	2,830	1,934	273	-
392	Transportation Equipment	342	342	342	342
393	Stores Equipment	182	182	182	188
394	Tools, Shop, Garage Equip.	2,450	2,450	2,450	2,441
395	Laboratory Equipment	85	85	85	91
396	Power Operated Equipment	460	460	460	460
397	Communication Equipment	3,413	3,319	2,831	2,913
398	Misc. Equipment	70	70	70	74
399	Asset Retirement Costs	33	33	33	33
	Total General Plant	<u>\$ 19,098</u>	<u>\$ 18,106</u>	<u>\$ 15,958</u>	<u>\$ 14,660</u>
	Total Plant in Service	<u><u>\$ 638,327</u></u>	<u><u>\$ 604,049</u></u>	<u><u>\$ 561,923</u></u>	<u><u>\$ 542,942</u></u>

PENNSYLVANIA POWER 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:

D. Accumulated depreciation.”

RESPONSE:

See Penn Power Exhibit RAD-57, Attachment A

Pennsylvania Power Company
Reserve for Depreciation

FERC Account	April 30, 2016	March 31, 2015	March 31, 2014	March 31, 2013
			<i>(In thousands)</i>	
302 Franchise & Consents	\$ 1	\$ 1	\$ 1	\$ 1
303 Smart Meter Software	-	-	-	-
303 2002 Software	958	553	522	522
303 2003 Software	3,440	3,440	3,440	3,440
303 2004 Software	947	947	947	947
303 2005 Software	214	214	214	214
303 2006 Software	339	339	339	326
303 2007 Software	1,357	1,357	1,306	1,102
303 2008 Software	209	245	388	484
303 2009 Software	566	492	423	346
303 2010 Software	188	165	143	117
303 2011 Software	510	400	299	185
303 2012 Software	94	61	30	1
303 2013 Software	181	113	49	-
303 FAS109 Distribution	32	31	31	30
303 FAS109 General	5	5	5	5
303 FAS109 Trans ED	35	29	25	25
303 FAS109 Transmission	2	2	2	2
303 Software	<u>221</u>	<u>182</u>	<u>145</u>	<u>106</u>
Intangibles	<u>\$ 9,299</u>	<u>\$ 8,576</u>	<u>\$ 8,309</u>	<u>\$ 7,853</u>
350 Land & land rights	\$ -	\$ -	\$ -	\$ -
352 Structures/improve	636	622	609	598
353 ER Oh	4,572	4,519	4,468	4,446
353 Station equipment	114	111	109	145
354 Towers & fixtures	8	8	8	8
355 Poles & fixtures	826	755	771	737
356 Overhead cond	896	866	839	823
3562 Veg Clrng-FERC exp	-	-	-	-
357 Underground conduit	54	53	52	51
358 Undergrd conductor	29	29	28	28
359 Roads and trails	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>
	<u>\$ 7,140</u>	<u>\$ 6,968</u>	<u>\$ 6,889</u>	<u>\$ 6,841</u>
RWIP	<u>(193)</u>	<u>(193)</u>	<u>(193)</u>	<u>(168)</u>
Transmission	<u>\$ 6,947</u>	<u>\$ 6,775</u>	<u>\$ 6,696</u>	<u>\$ 6,673</u>

FERC

Account	April 30,2016	March 31, 2015	March 31, 2014	March 31, 2013
360 Land & land rights	\$ (2)	\$ (2)	\$ -	\$ -
361 Structures/improve	773	735	701	667
362 Station equipment	14,274	13,444	12,944	13,091
364 Poles towers	34,050	31,897	29,910	28,738
365 Overhead conductor	26,542	24,232	22,100	21,782
36510 Clearing Grading	5,442	4,431	3,498	2,624
366 Underground conduit	2,307	2,174	2,052	1,935
367 Undergrd conductor	21,296	19,840	18,495	17,848
368 Line transformers	32,398	31,504	32,020	31,886
369 Services	19,829	18,885	18,014	17,279
370 Meters	15,482	14,872	14,309	14,290
370 Smart Grid Meters	36	20	4	-
370 Smart Meters Res	(901)	(907)	8	-
371 Inst on cust prem	2,529	2,427	2,333	2,313
373 Street lighting	4,948	4,685	4,442	4,351
DIST SUB ARC	2	2	2	2
	\$ 179,005	\$ 168,239	\$ 160,832	\$ 156,806
RWIP	3,490	3,490	3,490	2,120
Distribution	<u>\$ 182,495</u>	<u>\$ 171,729</u>	<u>\$ 164,322</u>	<u>\$ 158,926</u>
390 Structures/improve	\$ 3,502	\$ 3,398	\$ 3,301	\$ 3,208
39110 Office furn & equi	691	676	663	693
39120 Data process equip	1,674	1,158	682	650
39125 Data Proc Smart Me	474	65	25	-
392 Transportation equip	274	241	210	180
393 Stores equipment	115	111	107	108
394 Tool shop garage	684	618	557	533
395 Laboratory equip	61	59	57	62
396 Power operated equip	200	172	145	119
397 Communication equip	966	861	814	723
398 Miscellaneous equip	39	36	33	34
GEN BLDG ARC	22	21	20	19
	<u>8,702</u>	<u>7,416</u>	<u>6,615</u>	<u>6,328</u>
RWIP	932	932	932	912
General	<u>9,634</u>	<u>8,348</u>	<u>7,547</u>	<u>7,240</u>
Total	<u>\$ 208,375</u>	<u>\$ 195,428</u>	<u>\$ 186,874</u>	<u>\$ 180,692</u>

PENNSYLVANIA POWER COMPANY

FILING REQUIREMENT I-A-4:

“Whenever a major generating plant is placed in operating service or removed from operating service the utility shall separately indicate the effect of the plant addition or removal from service upon rate base, revenue, expense, tax, income and revenue requirement as it affects the test year.”

RESPONSE:

This base rate case filing requirement is not applicable to the Company's filing.

PENNSYLVANIA POWER COMPANY

FILING REQUIREMENT I-B-2:

“Provide a description of the property of the utility and an explanation of the system’s operation, and supply the following, using available projections if actual data is unavailable

a. A schedule of generating capability showing for the test year, and for the two consecutive 12-month periods prior to the test year, net dependable capacity in KW by unit, plant capacity factor by unit, and total fuel consumption by type and cost for each unit, if available, or for each station, and operation and maintenance expenses by station.

b. A schedule showing for the test year and for the 12-month period immediately prior to the test year the scheduled and unscheduled outages—in excess of 48 hours—for each station, the equipment or unit involved, the date the outage occurred, duration of the outage, maintenance expenses incurred for each outage, if available, and amounts reimbursable from suppliers or insurance companies.

c. A schedule for each unit retired during the test year or subsequent to the end of the test year, which shows the unit’s KW capacity, hours of operation during the test year, net output generated, cents/KWH of maintenance and fuel expenses, and date of retirement

d. A schedule showing latest projections of capacity additions and retirements—costs and KW—and reserve capacity at the time of peak for at least 10 years beyond the test year, including the inservice dates—actual or expected—and AFDC cutoff dates—if different from inservice dates—for all new generating units coming on line during or subsequent to the test year, if claimed.”

RESPONSE:

This base rate case filing requirement is not applicable to the Company’s filing.

PENNSYLVANIA POWER COMPANY

FILING REQUIREMENT III-B-5:

“Describe long-term debt reacquisition by issue by Company and Parent as follows:

- a. Reacquisition by issue by year.
- b. Total gain or loss on reacquisitions by issue by year.
- c. Accounting for gain or loss for income tax and book purposes.
- d. Proposed treatment of gain or loss on such reacquisition for ratemaking purposes.”

RESPONSE:

- (a) – (b) See Penn Power Exhibit RAD-60, Attachment A

c. Tax Accounting:

Gains attributable to the reacquisition of long-term debt are recognized on the same basis recorded for book purposes.

Losses on the reacquisition of long-term debt are deducted currently for income tax purposes in the year of reacquisition, which creates book-tax temporary differences. As a result of these temporary differences, the Company records deferred income taxes by means of debits to Account 410.1, Provision for Deferred Income Taxes, Utility Operating Income, with corresponding credits to Account 283, Accumulated Deferred Income Taxes – Other. Amounts recorded in Account 283 are reversed over the remaining life of the respective security issue consistent with book amortization of the loss by means of credits to Account 411.1, Provision for Deferred Income Taxes – Credit, Utility Operating Income.

Book Accounting:

In accordance with General Instruction 17 of the Uniform System on Accounts, gains on reacquired debt are placed in Account No. 257 “Unamortized Gain on Reacquired Debt”. The gains are then amortized to Account No. 429.1 “Amortization of Gain on Reacquired Debt-Credit” over the remaining lives of the respective issues (old original debt).

In accordance with General Instruction 17 of the Uniform System of Accounts, losses on reacquired debt are placed in Account No. 189 “Unamortized Loss on Reacquired Debt”. The losses are then amortized to Account No 428.1 Amortization of Loss on Reacquired Debt” over the remaining lives of the respective issues (old original debt).

- d. The amortization of gain or loss on long term debt reacquisition for ratemaking purposes is addressed on Penn Power RAD-2, page 12.

PENNSYLVANIA POWER COMPANY

FILING REQUIREMENT III-B-5

Line No.	Description	Amount	Total Gain (Loss) On Recacquired Debt	ACTUAL		PROJECTED	
				Unamortized Gain (Loss) as of March 31, 2013	Unamortized Gain (Loss) as of March 31, 2014	Unamortized Gain (Loss) as of March 31, 2015	Unamortized Gain (Loss) as of April 30, 2016
Before May 2003							
1	189745 UNAMOR LOSS REACQ DBT-RPL FMB 8%;DUE 7/1//2023			(70,849.71)	(63,939.42)	(57,029.13)	(49,542.98)
2	189748 UNAMOR LOSS REACQ DBT-RPL FMB 8%;DUE 7/1//2023			(96,065.31)	(86,695.62)	(77,325.93)	(67,175.44)
3	189750 UNAMOR LOSS REACQ DBT-FMB 8.75%;DUE 7/1/2023			(235,304.67)	(212,354.34)	(189,404.01)	(164,541.15)
4	189751 UNAMOR LOSS REACQ DBT-FMB 8.50%;DUE 7/15/2022			(21,606.62)	(19,281.24)	(16,955.86)	(14,436.70)
5	189753 UNAMOR LOSS REACQ DBT-FMB 10.5%;DUE 7/15/2022			(38,623.24)	(34,466.48)	(30,309.72)	(25,806.56)
6	189754 UNAMOR LOSS REACQ DBT-FMB 10.9%;DUE 7/15/2022			(173,636.65)	(154,949.30)	(136,261.95)	(116,017.32)
7	189755 UNAMOR LOSS REACQ DBT-FMB 10.125% DUE 7/15/2022			(380,858.72)	(339,869.44)	(298,880.16)	(254,475.11)
8	189807 UNAMOR LOSS REACQ DBT-PCN 5.75%;BM;DUE 9/15/2028			(7,810.72)	(7,305.44)	(6,800.16)	(6,252.78)
9	189808 UNAM LOSS REAQ DBT-RPL PCN 8.37%;14.925M D9/1/2021			(12,322.43)	(10,858.86)	(9,395.29)	(7,809.76)
10	189809 UNAM LOSS REAQ DBT-RPL PCN 7.875%;BM;DUE 9/1/2021			(33,129.16)	(29,194.32)	(25,259.48)	(20,996.74)
11	189810 UNAM LOSS REACQ DBT-RPL PCN 7.80%;BM; DUE 9/1/2021			(26,159.92)	(23,052.84)	(19,945.76)	(16,579.75)
12	189811 UNAM LOSS REACQ DBT-RPL PCN 8.98%;BM;DUE 9/15/2028			(16,923.24)	(15,828.48)	(14,733.72)	(13,547.73)
13	189812 UNAM LOSS REACQ DBT-RPL PCN 8.375%;BM;DUE 9/1/2021			(20,099.70)	(17,712.40)	(15,325.10)	(12,738.86)
14	189813 UNAMOR LOSS REACQ DBT-PCN 8.125%;BV;DUE 9/1/2028			(111,556.22)	(104,321.44)	(97,086.66)	(89,248.99)
15	189814 UNAM LOSS REACQ DBT-RPL PCN 8%;17.925MDUE 3/1/2017			(46,677.73)	(34,768.46)	(22,859.19)	(9,957.48)
16	189815 UNAM LOSS REACQ DBT-RPL PCN 5.4%;10.6M;D 9/15/2017			(14,285.73)	(11,081.46)	(7,877.19)	(4,405.89)
17	189816 UNAMOR LOSS REACQ DBT-PCN 7.80%;NC;DUE 3/1/2017			(13,161.90)	(9,803.80)	(6,445.70)	(2,807.76)
18	189817 UNAMOR LOSS REACQ DBT-PCN 7.3%;SA;WTR;D 5/15/2029			(2,327.65)	(2,183.30)	(2,038.95)	(1,882.57)
19	189818 UNAMOR LOSS REACQ DBT-PCN 13.75%;SA;AIR;D 5/1/2027			(264,995.46)	(246,182.92)	(227,370.38)	(206,990.13)
20	189819 UNAM LOSS REACQ DBT-RPL PCN 6.15%;PYAIR;D 8/1/2023			(32,984.78)	(29,793.56)	(26,602.34)	(23,145.19)
21	189820 UNAM LOSS REACQ DBT-RPL PCN 6.15%;PYAIR;D 8/1/2023			(201,628.78)	(182,121.56)	(162,614.34)	(141,481.52)
22	189822 UNAM LOSS REACQ DBT-RPL PCN VR%;4.4M;DUE 9/1/2021			(65,450.29)	(57,676.58)	(49,902.87)	(41,481.35)
23	189823 UNAM LOSS REACQ DBT-RPL PCN VR%;17.925M D 3/1/2017			(152,348.96)	(113,478.92)	(74,608.88)	(32,499.67)
24	189824 UNAMOR LOSS REACQ DBT-PCN 8.10%;PY;WTR;DUE8/1/2026			(149,442.17)	(138,236.34)	(127,030.51)	(114,890.86)
25	189825 UNAMOR LOSS REACQ DBT-PCN 8.10%;PY;AIR;D 8/1/2026			(126,401.84)	(116,923.68)	(107,445.52)	(97,177.51)
26	189827 UNAM LOSS REACQ DBT-RPL PCN 5.4%;1.0M D 10/01/2013			(240.89)	-	-	-
27	189837 UNAMOR LOSS REACQ DBT- PCN 6.45%;DUE 5/1/2027			(461,883.04)	(429,093.08)	(396,303.12)	(360,780.66)
28	257312 UNAMOR GAIN REAQ DBT-FMB 7.625% DUE 07/1/2023			204,307.92	184,380.84	164,453.76	142,866.09
29	189826 UNAMOR LOSS REACQ DBT-RPL PCN 5.9%;5.2M D 6/1/2033						
30	189821 UNAM LOSS REACQ DBT-RPL PCN VR%;10.525M D 9/1/2021						
2004							
31	189609 UNAMOR LOSS REACQ DBT-RPL FMB 8.5%;DUE 7/15/2022	27,250,000	(1,262,220.00)	(631,898.49)	(563,891.48)	(495,884.47)	(422,210.21)
2005							
32	189826 UNAMOR LOSS REACQ DBT-RPL PCN 5.9%;5.2M D 6/1/2033	5,200,000	(257,867.10)	(364,161.73)	(346,106.61)	(328,051.49)	(308,491.78)
2006							
33	189821 UNAM LOSS REACQ DBT-RPL PCN VR%;10.525M D 9/1/2021	10,520,000	(234,264.00)	(299,374.49)	(263,816.98)	(228,259.47)	(189,738.83)
34	189879 Unam Loss Reacq Dbt RPL PCN 5.45% 6.950m 9/1/2028	6,950,000	(219,235.00)	(151,661.55)	(141,825.82)	(131,990.09)	(121,334.71)
2008							
35	189913 Unam Loss Reacq Dbt PCN 5.375% 1.734M 6/1/2028	1,734,000	(99,049.82)	(77,204.45)	(72,114.98)	(67,025.51)	(61,511.92)
2010							
36	189921 UNAM LOSS REACQ DBT-FMB-7.625% 6.5M DUE 7/1/2023	6,500,000	(132,909.00)	(105,472.22)	(95,185.04)	(84,897.86)	(73,753.41)
37	189922 UNAM LOSS REACQ DBT-PCN-5.40% 1M BMP ENV DUE 10/1/2013	1,000,000	(12,870.00)	(1,987.32)	-	-	-
TOTAL				(4,204,227.86)	(3,789,733.35)	(3,377,467.05)	(2,930,845.23)

No info on balanes prior to FE/GPU SAP go-live

There was reacquired debt in this account prior to May 2003 - with an addition in 2005 - the 3/31/2013, 2014, 2015, & 2016 balances need split between the various reacquired periods

There was reacquired debt in this account prior to May 2003 - with an addition in 2006 - the 3/31/2013, 2014, 2015, & 2016 balances need split between the various reacquired periods

PENNSYLVANIA POWER COMPANY

“Filing of information and materials – Whenever a public utility proposes a change in rates under section 1308 (relating to voluntary changes in rates), the public utility shall file with the commission a listing of each type of advertising prepared, distributed or presented by the public utility or to be prepared, distributed or presented during the test year utilized by the public utility in discharging its burden of proof, and a listing of each type of advertising prepared, distributed or presented by the utility during the year immediately preceding the test year, as well as an accounting of the expenditures by the public utility for such advertising, to the extent such advertising is proposed to be included as operating expense for ratemaking purposes. The filing requirements imposed by this subsection shall not be construed to limit the right of any party to discovery under this or any other provision of law.”

Summary of Advertising Expenses

Section 1316 of Title 66, Pa. Consolidated Statutes, addresses recovery of advertising expenses. In accordance with the filing requirements specified in § 1316(c), following is a listing of the types of advertising comprising the total advertising expenses for the fully future test year and the immediately preceding 2 years.

RESPONSE:

Penn Power Company
Summary of Advertising Expenses
(000's)

Line No.	Description	12 months ending		
		April 30. 2016 Budgeted	March 31. 2015 Budgeted	March 31. 2014 Actual
	Customer Service Informational & Instructional			
1	Advertising	\$ 129	\$ 109	\$ 97
2	Sales Advertising	7	-	4
3	Public relations	-	-	74
4	Total advertising	\$ 136	\$ 109	\$ 175

PENNSYLVANIA POWER COMPANY

FILING REQUIREMENT TITLE 52, SECTION 69.36

“The Pennsylvania Public Utility Commission intends to examine specific factors in rate proceedings of electric and gas utilities regarding the action or failure to act to encourage development of cost effective energy supply alternatives. Specifically, the Commission will review utilities’ efforts to meet the criteria in this section when determining just and reasonable rates in future rate proceedings and may consider those efforts in other proceedings instituted by the Commission

(1) *Information.* At least twice annually utilities should provide customers with information on specific means of utilizing their energy services more effectively and efficiently. Topic areas should include insulation, lighting efficiencies, appliance efficiencies, conservation practices, load management techniques or other relevant information that informs the customer of the efficient use of energy.

(2) *Energy surveys.* Class A utilities should offer onsite energy surveys to the residential, commercial and industrial classes on an ongoing basis. Surveys should be conducted by trained personnel and the results of the survey, upon written request of the customer, be delivered in writing with a clear explanation of the resulting components.

(3) *Cogeneration and small power production.* Electric utilities for which a need for capacity is projected should establish effective programs to explore and encourage the development of additional cogeneration and small power production facilities within their respective service territories.

(4) *Least cost planning.* Gas and electric utilities should actively pursue a least-cost strategy by acquiring and developing the resources necessary to effectively meet their customers’ future energy needs, consistent with established availability and reliability criteria. Utilities should make a reasonable effort to promote the utilization of practical and economical energy conservation and demand management through cost effective programs.

(5) *Evaluation.* Class A utilities should demonstrate progressive work regarding development of a reliable customer data base, including, but not limited to:

- (i) End-use applications for each class of customer in terms of energy and demand.
- (ii) Customer behavior with regard to the decision-making process.

- (iii) The impact of program decisions or strategies and how they effect the overall planning process.

6) *Natural gas co-firing.* Electric utilities should explore the potential for increasing capacity and output at coal-fired generating stations through gas co-firing”

RESPONSE:

- 1) Customer service representatives discuss these “Energy Efficient” topics with customers by referring to the “Energy Decision Maker Brochure” which provides energy saving information for most household electrical appliances and equipment. Representatives offer to mail a copy of the brochure to customers and if appropriate, discuss the Time of Day Rate. The Company’s interactive voice response unit also provides this brochure through the “Literature Request” option. These “Energy Efficient” topics are also fully described and available 24/7 on the FirstEnergy website under the “Customer Care” section at the following location:

<http://www.firstenergycorp.com/customercare/engine?s=com.firstenergycorp.customercare.www.Home&p=%2F>

In addition, on October 15, 2008, Governor Rendell signed HB 2200 into law as Act 129 of 2008¹, with an effective date of November 14, 2008. The Act imposes requirements on electric distribution companies (EDCs), with the overall goal of reducing energy consumption and demand. Act 129 directed all EDCs with at least 100,000 customers to develop and file an energy efficiency and conservation plan. The Company has filed and obtained approval for an Energy Efficiency and Conservation (EE&C) Plan that complies with Commission Orders². The EE&C plan contains numerous programs that are designed to achieve energy efficiency and conservation across all customer segments. Essential to the success of these programs is a concurrent marketing and educational campaign. As part of this, the Company has an outreach effort that: (i) builds awareness and interest in the programs; (ii) communicates ways that customers may participate; and (iii) explains expected benefits and reasons for participating. Information about the EE&C programs available to customers is provided using a number of marketing channels such as via bill inserts, advertisements as well as through the Company’s website at:

http://www.firstenergycorp.com/save_energy/save_energy_pennsylvania.html

- 2) Residential home energy surveys are conducted at no additional cost for income-eligible customers as part of the Low Income Usage Reduction Program known as

¹ 66 Pa.C.S. §§ 2806.1 and 2806.2

² Docket Nos. M-2009-2112956 and M-2012-2334395

WARM (Chapter 58). Income eligible customers who have lived at their residence at least 6 months are eligible for WARM. The WARM program home energy survey addresses ways to save electricity for customers who have electric heat, electric water heat, air conditioning or base load use. These surveys are conducted by Building Performance Institute Certified contractors hired by the Company. The program is open to both homeowners and renters with landlord agreement. As part of the home energy survey, contractors may perform pressure diagnostic testing using a blower door and manometers to determine where there is air leakage in the home. They also test ducts, conduct combustion safety testing and monitor electricity use of various appliances such as refrigerators and freezers for possible replacement. A personalized partnership agreement and energy-saving strategy for the home and occupants are provided as part of the program.

In addition, residential customers may also participate in the Company's Act 129 energy audit program. Under this program, home energy audits are conducted by trained local contractors hired by the Company's Conservation Service Provider for a fee of \$350. Customers who participate in this program receive a comprehensive home energy audit which is designed to provide information on how to reduce their energy usage and increase their home's comfort and energy efficiency. Participating customer's qualify for up to \$250 in rebates towards the cost of a comprehensive residential energy audit and qualified retrofits.

Residential customers can also complete the Company's Home Energy Analyzer online tool at http://www.firstenergycorp.com/content/customer/save_energy/save_energy_pennsylvania/for_your_home/pa_home_energy_analyzer.html to save energy and money. The tool enables customers to gain a better understanding of their household energy use and identify ways to improve their efficiency.

The Company also promotes detailed energy audits for commercial and industrial customers under the Company's Act 129 programs. Customers who implement recommended building and/or system improvements are eligible for incentives towards the cost of the third party audit and qualifying audit recommended improvements.

Similar to residential customers, business customers can complete the Business Energy Analyzers online tool at https://www.firstenergycorp.com/content/customer/save_energy/save_energy_pennsylvania/for_your_business/pennsylvania_businessenergyanalyzer.html. The tool will enable business customers to gain a better understanding of their energy use and identify ways to improve their efficiency.

- 3) There is not projection of capacity need for the company

- 4) All capacity requirements are secured through Commission approved default service plans.
- 5) See the direct testimony of Kevin M. Siedt, Penn Power Statement No. 4.
- 6) This filing requirement is not applicable to the Company's filing.

PENNSYLVANIA POWER COMPANY
Distribution Storm Costs
2009 – 4/30/2016

<u>Line No.</u>	<u>Year</u>	<u>Storm Costs</u>
1	2009	\$ 932,351
2	2010	572,034
3	2011	807,975
4	2012	887,519
5	2013	1,529,754
6	12 mos. ended March 31, 2014	1,647,397
7	12 mos. ended March 31, 2015	1,531,775
8	12 mos. ended April 30, 2016	657,171

Met-Ed/Penelec/Penn Power/West Penn
Costs of Compliance with Docket No. L-2014-2409383

This exhibit contains the expenditures and operations and maintenance (“O&M”) costs associated with implementation of the Commission’s three day switching requirement introduced at Docket No. L-2014-2409383 entered April 3, 2014. The exhibit contain incremental O&M expenses plus a five year amortization of additional capital expenditures to implement 3-5 day switches.

Phase I is an eight month project commencing May 1, 2014 with anticipated implementation by the end of December 2014. Phase I will enable the Companies to allow for one customer switch to be accomplished per individual customer account that has no other pending orders. The first phase of the project is a capital effort requiring the labor of 12 full time equivalent (“FTE”), working during Phase I development. Phase I development costs are expected to be \$1,382,000.

Phase II is the on-going effort to modify the existing systems in order to implement multiple customer switches per month and ensure customers on payment programs can be accommodated. Phase II development would commence after Phase I is completed with anticipated implementation by the end of June 2015. The Phase II development costs are expected to be \$850,000.

In addition, the Companies would need to add to existing staff 6 FTE’s in Customer Service and Information Technology plus the cost of mailing letters to customers of multiple switches of \$455,000 plus \$227,500 for labor related overheads for a total of \$682,500 on ongoing O&M costs.

<u>Line No.</u>	<u>Description</u>	<u>Amount</u>
1.	Phase I Capital Costs	\$1,382,000
2.	Phase II Capital Costs	<u>850,000</u>
3.	Total	<u>\$2,232,000</u>
4.	Five Year Recovery	\$ 446,400
5.	On-going O&M expenses	<u>682,500</u>
6.	Total to be recovered annually	<u>\$1,128,900</u>

Met-Ed/Penelec/Penn Power/West Penn
Costs of Compliance with Docket No. L-2014-2409383

Allocation to Pennsylvania operating companies based on number of customers:

		<u>Amount</u>
		(\$000)
7.	Met-Ed	\$ 311
8.	Penelec	326
9.	Penn Power	90
10.	West Penn	<u>402</u>
11.	Total	<u>\$ 1,128</u>