

WEST PENN POWER COMPANY

Original Cost of Plant, Reserves and Accruals by Functions for Fully Projected Future Test Year Ending
4/30/2016

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:

See West Penn Exhibit RAD-46, Attachments A and B.

West Penn 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	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
2	Distribution	6,327	1,973,655	1,979,981	695,032	35.10%	1,284,950	35,329	1.79%	564,673	695,032	(130,358)	-23.09%
3	General Plant	<u>1,829</u>	<u>166,211</u>	<u>168,040</u>	<u>82,785</u>	49.27%	<u>85,254</u>	<u>8,975</u>	5.40%	<u>70,789</u>	<u>82,785</u>	<u>(11,997)</u>	-16.95%
4	Subtotal	\$ 8,155	\$ 2,139,866	\$ 2,148,021	\$ 777,817	36.21%	\$ 1,370,204	\$ 44,304	2.07%	\$ 635,462	\$ 777,817	\$ (142,355)	-22.40%
5	Intangible Plant	<u>157</u>	<u>61,480</u>	<u>61,636</u>	<u>23,348</u>	37.88%	<u>38,289</u>	<u>7,740</u>	12.59%	<u>13,928</u>	<u>23,348</u>	<u>(9,420)</u>	-67.63%
6	Total	<u>\$ 8,312</u>	<u>\$ 2,201,345</u>	<u>\$ 2,209,657</u>	<u>\$ 801,165</u>	36.26%	<u>\$ 1,408,492</u>	<u>\$ 52,044</u>	2.36%	<u>\$ 649,390</u>	<u>\$ 801,165</u>	<u>\$ (151,775)</u>	-23.37%

Exhibit Reference

RAD-46
Attachment A
P 1-2RAD-46
Attachment A
P 1-2RAD-46
Attachment A
P 1-2RAD-46
Attachment A
P 3-4RAD-53
Attachment B
P 1-2RAD-46
Attachment A
P 5-6RAD-46
Attachment A
P 3-4

West Penn 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	Budget Activity			Balance 4/30/16	Adjustments	Adjusted Balance 4/30/16
			Additions	Retirements	Transfers/ Adjustments			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
NONDEPRECIABLE PLANT								
<u>Intangible Plant</u>								
301	Organization	\$ 156,797	\$ -	\$ -	\$ -	\$ 156,797	\$ -	\$ 156,797
302	Franchise And Consents	-	-	-	-	-	-	-
	Total Intangible Plant	<u>\$ 156,797</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 156,797</u>	<u>\$ -</u>	<u>\$ 156,797</u>
<u>Land</u>								
350.11	Transmission Substations	\$ 1,860,781	\$ -	\$ -	\$ -	\$ 1,860,781	\$ (1,860,781)	\$ -
350.21	Transmission Lines	-	-	-	-	-	-	-
360.11	Distribution Substations.	6,326,641	-	-	-	6,326,641	-	6,326,641
360.21	Distribution Lines	-	-	-	-	-	-	-
389.1	General	2,130,320	-	-	-	2,130,320	(301,653)	1,828,667
	Total Land	<u>\$ 10,317,741</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,317,741</u>	<u>\$ (2,162,434)</u>	<u>\$ 8,155,308</u>
	TOTAL NON-DEPRECIABLE PLANT	<u>\$ 10,474,539</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,474,539</u>	<u>\$ (2,162,434)</u>	<u>\$ 8,312,105</u>
INTANGIBLE PLANT								
303	Misc. Intangible Plant	\$ 21,339,459	\$ 351,270	\$ -	\$ -	\$ 21,690,729	\$ (3,071,407)	\$ 18,619,322
303	Smart Meter Software 10 yr	26,332,200	-	-	-	26,332,200	-	26,332,200
303	Smart Meter Software 7 yr	2,831,862	13,696,258	-	-	16,528,120	-	16,528,120
	TOTAL INTANGIBLE PLANT	<u>\$ 50,503,521</u>	<u>\$ 14,047,527</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 64,551,049</u>	<u>\$ (3,071,407)</u>	<u>\$ 61,479,642</u>
NUCLEAR PRODUCTION								
<u>Nuclear Production</u>								
326	Asset Retirement Costs Nuclear	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL NUCLEAR PRODUCTION	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TRANSMISSION PLANT								
<u>TRANSMISSION PLANT</u>								
350.12	Easements - Trans. Subs.	\$ 30,908,872	\$ -	\$ -	\$ -	\$ 30,908,872	\$ (30,908,872)	\$ -
350.22	Easements - Trans. Lines	285,131	-	-	-	285,131	(285,131)	-
352.1	Structures, Improvements	6,635,866	-	-	-	6,635,866	(6,635,866)	-
353	Station Equipment	122,646,424	-	-	-	122,646,424	(122,646,424)	-
354	Towers And Fixtures	59,714,889	19,902,372	(1,990,237)	-	77,627,024	(77,627,024)	-
355	Poles And Fixtures	66,957,260	-	-	-	66,957,260	(66,957,260)	-
356.1	Overhd Conductr, Devices	72,833,035	-	-	-	72,833,035	(72,833,035)	-
356.2	Clearing, Grading of Land	34,377,437	-	-	-	34,377,437	(34,377,437)	-
358	Undergrnd Conductr,Devices	271,628	-	-	-	271,628	(271,628)	-
359	Roads And Trails	-	-	-	-	-	-	-
359.1	ARC Transmission	9,242	-	-	-	9,242	(9,242)	-
	TOTAL TRANSMISSION PLANT	<u>\$ 394,639,782</u>	<u>\$ 19,902,372</u>	<u>\$ (1,990,237)</u>	<u>\$ -</u>	<u>\$ 412,551,917</u>	<u>\$ (412,551,917)</u>	<u>\$ -</u>
DISTRIBUTION PLANT								
360.12	Easements - Dist. Subs.	\$ 10,258,899	\$ -	\$ -	\$ -	\$ 10,258,899	\$ -	\$ 10,258,899
360.22	Easements - Dist. Lines	429,151	-	-	-	429,151	-	429,151
361.1	Structures, Improvements	20,587,086	-	-	-	20,587,086	-	20,587,086
362	Station Equipment	402,111,976	94,927,364	(9,492,736)	-	487,546,604	-	487,546,604
364	Poles, Towers And Fixtures	338,410,732	-	-	-	338,410,732	-	338,410,732
365	Overhd Conductr, Devices	288,280,691	-	-	-	288,280,691	-	288,280,691
365.1	Clearing, Grading of Land	132,088,173	-	-	-	132,088,173	-	132,088,173
366	Underground Conduit	30,314,171	-	-	-	30,314,171	-	30,314,171
367	Undergrnd Conductr,Devices	127,486,910	-	-	-	127,486,910	-	127,486,910
368	Line Transformers	357,916,457	(2,160,351)	216,035	-	355,972,141	-	355,972,141
369	Services	97,439,228	-	-	-	97,439,228	-	97,439,228
370	Meters	69,336,326	-	-	-	69,336,326	(69,336,326)	-
370.3	Smart Meters Res	17,090,630	13,087,557	(1,308,756)	-	28,869,431	-	28,869,431
370.4	Smart Meters I	21,491,625	-	-	-	21,491,625	-	21,491,625
371	Inst. On Cust. Prem.	583,442	-	-	-	583,442	-	583,442
372	Leased Property Cust Premis	296,547	-	-	-	296,547	-	296,547
373.1	Street Light - Oh, Ug Lines	33,599,870	-	-	-	33,599,870	-	33,599,870
374	ARC Distribution	15,613	-	-	-	15,613	(15,613)	-
	TOTAL DISTRIBUTION PLANT	<u>\$ 1,947,737,525</u>	<u>\$ 105,854,571</u>	<u>\$ (10,585,457)</u>	<u>\$ -</u>	<u>\$ 2,043,006,639</u>	<u>\$ (69,351,939)</u>	<u>\$ 1,973,654,700</u>

West Penn 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)	Actual Activity			Balance 4/30/16 (5)	Adjustments (6)	Adjusted Balance 1/0/00 (7)
			Additions (2)	Retirements (3)	Transfers/ Adjustments (4)			
GENERAL PLANT								
389.2	Easements	\$ 293,153	\$ -	\$ -	\$ -	\$ 293,153	\$ (41,511)	\$ 251,643
390.1	Structures, Improvements	116,323,019	-	-	-	116,323,019	(16,471,340)	99,851,680
390.3	Struct Imprv, Leasehold Imp	1,554,625	-	-	-	1,554,625	(220,135)	1,334,490
391.1	Office Furn., Mech. Equip.	9,922,177	-	-	-	9,922,177	(1,404,980)	8,517,197
391.15	Office Machines	587,016	-	-	-	587,016	(83,121)	503,894
391.2	Data Processing Equipment	15,789,739	1,409,001	(140,900)	-	17,057,840	(2,415,390)	14,642,450
391.5	Pa Smart Meters H	9,343,348	3,989,486	(398,949)	-	12,933,885	-	12,933,885
392	Transportation Equipment	3,460,593	-	-	-	3,460,593	(490,020)	2,970,573
393	Stores Equipment	876,558	-	-	-	876,558	(124,121)	752,438
394	Tools, Shop, Garage Equip.	10,657,797	-	-	-	10,657,797	(1,509,144)	9,148,653
395	Laboratory Equipment	1,819,453	-	-	-	1,819,453	(257,634)	1,561,818
396	Power Operated Equipment	209,213	-	-	-	209,213	(29,625)	179,589
397	Communication Equipment	24,355,305	-	-	-	24,355,305	(12,908,312)	11,446,993
398	Misc. Equipment	2,464,648	-	-	-	2,464,648	(348,994)	2,115,654
399.1	ARC General Plant	735,526	-	-	-	735,526	(735,526)	-
TOTAL GENERAL PLANT		<u>\$ 198,392,171</u>	<u>\$ 5,398,487</u>	<u>\$ (539,849)</u>	<u>\$ -</u>	<u>\$ 203,250,809</u>	<u>\$ (37,039,852)</u>	<u>\$ 166,210,957</u>
TOTAL		<u>\$ 2,601,747,538</u>	<u>\$ 145,202,957</u>	<u>\$ (13,115,543)</u>	<u>\$ -</u>	<u>\$ 2,733,834,952</u>	<u>\$ (524,177,549)</u>	<u>\$ 2,209,657,403</u>

West Penn 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	Budget Activity			Balance 4/30/16	Adjustments	Adjusted Balance 4/30/16
			Accruals	Retirements	Transfers/ Adjustments			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
INTANGIBLE PLANT								
303	Smart meters Software	\$ 139,633	\$ 1,158,357	\$ -	\$ -	\$ 1,297,990	\$ -	\$ 1,297,990
303	Software	158,287	-	-	-	158,287	(22,413)	135,873
303	Software	226,406	-	-	-	226,406	(32,059)	194,347
303	Software	298,973	-	-	-	298,973	(42,335)	256,639
303	Software	998,789	170,728	-	-	1,169,517	(165,604)	1,003,913
303	Software	332,909	84,103	-	-	417,012	(59,049)	357,963
303	Software	1,129,656	949,783	-	-	2,079,439	(294,449)	1,784,991
303	Software	438,724	200,142	-	-	638,866	(90,463)	548,403
303	Software	32,600	26,080	-	-	58,680	(8,309)	50,371
303	Software	1,181,294	-	-	-	1,181,294	(167,271)	1,014,022
303	Software	3,264,412	1,372,772	-	-	4,637,184	(656,625)	3,980,559
3031	Smart meters Software	10,089,607	2,633,220	-	-	12,722,827	-	12,722,827
TOTAL INTANGIBLE PLANT		\$ 18,291,290	\$ 6,595,185	\$ -	\$ -	\$ 24,886,475	\$ (1,538,577)	\$ 23,347,898
TRANSMISSION PLANT								
350.203	Transmission R	\$ 389,284	\$ 13,303	\$ -	\$ -	\$ 402,587	\$ (402,587)	\$ -
350.204	Transmission R	2,677,795	106,503	-	-	2,784,298	(2,784,298)	-
35012	Transmission R	8,797,355	375,161	-	-	9,172,516	(9,172,516)	-
35022	Transmission R	5,322	4,562	-	-	9,884	(9,884)	-
352.002	Struct & Impvt	1,250,812	58,967	-	-	1,309,779	(1,309,779)	-
352.003	Struct & Impvt	326,480	14,049	-	-	340,529	(340,529)	-
352.004	Struct & Impvt	1,321,116	45,941	-	-	1,367,057	(1,367,057)	-
353.102	Substation Equ	6,377,471	377,425	-	-	6,754,896	(6,754,896)	-
353.103	Substation Equ	2,969,343	82,545	-	-	3,051,888	(3,051,888)	-
353.104	Substation Equ	8,414,011	233,905	-	-	8,647,916	(8,647,916)	-
353.202	Substation Equ	13,947,995	292,337	-	-	14,240,332	(14,240,332)	-
353.203	Substation Equ	3,905,653	117,158	-	-	4,022,811	(4,022,811)	-
353.204	Substation Equ	12,575,299	310,747	-	-	12,886,046	(12,886,046)	-
353.402	Scada Equip 13	449,615	469	-	-	450,084	(450,084)	-
353.403	Scada Equip 23	251,640	297	-	-	251,937	(251,937)	-
353.404	Scada Equip 50	18,649,664	16,840	-	-	18,666,504	(18,666,504)	-
354.002	Towers & Fixtu	14,584,635	218,872	-	-	14,803,507	(14,803,507)	-
354.003	Towers & Fixtu	138,853	2,303	-	-	141,156	(141,156)	-
354.004	Towers & Fixtu	14,151,138	216,476	-	-	14,367,614	(14,367,614)	-
355.002	Poles & Fixtur	30,926,712	1,189,354	(1,990,237)	-	30,125,829	(30,125,829)	-
355.003	Poles & Fixtur	3,041,782	61,319	-	-	3,103,101	(3,103,101)	-
355.004	Poles & Fixtur	132,142	2,642	-	-	134,784	(134,784)	-
356.102	Cond. & Device	32,792,404	496,062	-	-	33,288,466	(33,288,466)	-
356.103	Cond. & Device	3,123,103	34,018	-	-	3,157,121	(3,157,121)	-
356.104	Cond. & Device	12,798,440	139,408	-	-	12,937,848	(12,937,848)	-
356.202	Clearing & Dam	6,933,711	342,642	-	-	7,276,353	(7,276,353)	-
356.203	Clearing & Dam	516,869	17,880	-	-	534,749	(534,749)	-
356.204	Clearing & Dam	1,551,473	167,505	-	-	1,718,978	(1,718,978)	-
35620	Veg Climg-FERC e	-	-	-	-	-	-	-
358.102	UG Cond & Dev	98,602	6,954	-	-	105,556	(105,556)	-
359.101	Trans ARO	892	37	-	-	929	(929)	-
TOTAL TRANSMISSION		\$ 203,099,610	\$ 4,945,681	\$ (1,990,237)	\$ -	\$ 206,055,054	\$ (206,055,054)	\$ -

West Penn 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	Budget Activity			Balance 4/30/16	Adjustments	Adjusted Balance 4/30/16
			Accruals	Retirements	Transfers/ Adjustments			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
DISTRIBUTION PLANT								
360.201	Right of Way 3	\$ 891,736	\$ 42,069	\$ -	\$ -	\$ 933,805	\$ -	\$ 933,805
360.202	Right of Way 1	40,888	5,635	-	-	46,523	-	46,523
360.209	Right of Way D	2,328,977	115,947	-	-	2,444,924	-	2,444,924
36011	Distribution L	(1,131)	-	-	-	(1,131)	-	(1,131)
36012	Rights of Way	266,984	15,016	-	-	282,000	-	282,000
36022	Rights/Way line	13,302	7,424	-	-	20,726	-	20,726
361.1	Structures & I	9,133,545	236,781	-	-	9,370,326	-	9,370,326
362.1	Substation Eq	60,708,873	1,551,721	-	-	62,260,594	-	62,260,594
362.2	Substation Eq	87,910,857	2,081,806	-	-	89,992,663	-	89,992,663
362.4	Substation Eq	4,360,127	34,517	-	-	4,394,644	-	4,394,644
364.001	Poles & Fixtur	31,567,408	2,103,462	-	-	33,670,870	-	33,670,870
364.009	Poles & Fixtur	97,699,395	7,271,348	(9,492,736)	-	95,478,007	-	95,478,007
365.101	Cond & Devices	24,883,019	1,478,848	-	-	26,361,867	-	26,361,867
365.109	Cond & Devices	90,869,261	3,223,145	-	-	94,092,406	-	94,092,406
365.111	Adjustment for	(4,263,799)	-	-	-	(4,263,799)	-	(4,263,799)
365.201	Clearing &Dama	4,193,960	1,207,193	-	-	5,401,153	-	5,401,153
365.209	Clearing &Dama	12,675,507	694,876	-	-	13,370,383	-	13,370,383
366.001	Undergrd Condu	2,473,830	162,554	-	-	2,636,384	-	2,636,384
366.009	Undergrd Condu	2,090,178	307,796	-	-	2,397,974	-	2,397,974
367.101	Ugrd Cond & De	1,884,470	490,733	-	-	2,375,203	-	2,375,203
367.109	Ugrd Cond & De	44,031,126	2,951,671	-	-	46,982,797	-	46,982,797
368.1	OH Line Transf	106,122,787	5,665,611	-	-	111,788,398	-	111,788,398
368.2	OH Line Transf	(3,109,585)	(58,350)	-	-	(3,167,935)	-	(3,167,935)
368.3	UG Line Transf	44,054,656	2,480,920	-	-	46,535,576	-	46,535,576
368.4	UG Line Transf	(1,986,283)	4,479	-	-	(1,981,804)	-	(1,981,804)
369.1	Overhead Servi	21,895,312	1,227,360	216,035	-	23,338,707	-	23,338,707
369.2	Underground Se	20,590,856	996,684	-	-	21,587,540	-	21,587,540
370.1	Meters (Materi	31,222,040	1,581,260	-	-	32,803,300	(32,803,300)	-
370.2	Meters (Instal	11,528,236	520,491	-	-	12,048,727	(12,048,727)	-
370.3	Smrt Mtrs Res	2,422,938	1,348,747	(1,308,756)	-	2,462,929	-	2,462,929
370.4	Smrt Mtrs Install	(148,261)	114,783	-	-	(33,478)	-	(33,478)
371	Inst on Cust P	(689,569)	57,957	-	-	(631,612)	-	(631,612)
372.1	Lease Prop Cus	204,608	4,445	-	-	209,053	-	209,053
372.2	Lease Prop Cus	29,341	656	-	-	29,997	-	29,997
373.2	Outdoor/Street	16,514,991	1,316,072	-	-	17,831,063	-	17,831,063
374	Dist ARO	6,137	932	-	-	7,069	(7,069)	-
		<u>\$ 722,416,716</u>	<u>\$ 39,244,589</u>	<u>\$ (10,585,457)</u>	<u>\$ -</u>	<u>\$ 751,075,848</u>	<u>\$ (44,859,095)</u>	<u>\$ 706,216,753</u>
	RWIP *	(11,185,108)				(11,185,108)		(11,185,108)
	TOTAL DISTRIBUTION	\$ 711,231,608	\$ 39,244,589	\$ (10,585,457)	\$ -	\$ 739,890,740	\$ (44,859,095)	\$ 695,031,645

West Penn 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	Budget Activity			Balance 4/30/16	Adjustments	Adjusted Balance 4/30/16
			Accruals	Retirements	Transfers/ Adjustments			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
GENERAL PLANT								
389.2	General Plant	\$ 107,430	\$ 5,804	\$ -	\$ -	\$ 113,234	\$ (16,034)	\$ 97,200
390.1	Arnold SC & Ca	1,320,367	31,602	-	-	1,351,969	(191,439)	1,160,531
390.1	Boyce Service	448,273	51,792	-	-	500,065	(70,809)	429,256
390.1	Butler Service	1,067,246	4,411	-	-	1,071,657	(151,747)	919,910
390.1	Charleroi Serv	2,201,510	172,147	-	-	2,373,657	(336,110)	2,037,547
390.1	Clarion Servic	327,616	27,699	-	-	355,315	(50,313)	305,002
390.1	Coudersport OC	44,174	890	-	-	45,064	(6,381)	38,683
390.1	Cville	20,765	955	-	-	21,720	(3,076)	18,645
390.1	Cville Auto Wa	38,612	815	-	-	39,427	(5,583)	33,844
390.1	Cville Blacksm	29,039	531	-	-	29,570	(4,187)	25,383
390.1	Cville Boiler	50,475	5,090	-	-	55,565	(7,868)	47,697
390.1	Cville Carpent	50,388	1,142	-	-	51,530	(7,297)	44,234
390.1	Cville Confere	1,103,926	24,941	-	-	1,128,867	(159,848)	969,019
390.1	Cville Cvd Sto	816,169	58,984	-	-	875,153	(123,922)	751,231
390.1	Cville Dry Kil	205	-	-	-	205	(29)	176
390.1	Cville Garage	1,587,113	66,794	-	-	1,653,907	(234,193)	1,419,713
390.1	Cville Gas Met	707	19	-	-	726	(103)	623
390.1	Cville Gen&Tra	504,849	35,678	-	-	540,527	(76,539)	463,988
390.1	Cville Hazienda	194,004	12,440	-	-	206,444	(29,232)	177,212
390.1	Cville Lumber	6,450	-	-	-	6,450	(913)	5,536
390.1	Cville Mobile	19,607	457	-	-	20,064	(2,841)	17,223
390.1	Cville Mtr Lab	669,108	201	-	-	669,309	(94,774)	574,535
390.1	Cville Oil Hou	5,653	172	-	-	5,825	(825)	5,000
390.1	Cville Oil St/	527,203	-	-	-	527,203	(74,652)	452,551
390.1	Cville Oil/Gre	854	21	-	-	875	(124)	751
390.1	Cville Quonset	187,296	454	-	-	187,750	(26,585)	161,164
390.1	Cville Secondh	38,638	717	-	-	39,355	(5,573)	33,783
390.1	Cville W Side	1,943,338	11,422	-	-	1,954,760	(276,794)	1,677,966
390.1	Dunbar Storage	1,302,661	108,507	-	-	1,411,168	(199,821)	1,211,347
390.1	Greensburg 'A'	1,094,581	61,571	-	-	1,156,152	(163,711)	992,441
390.1	Greensburg 'B'	4,546,874	687,201	-	-	5,234,075	(741,145)	4,492,930
390.1	Greensburg 'C'	2,746,228	154,599	-	-	2,900,827	(410,757)	2,490,070
390.1	Greensburg K o	-	-	-	-	-	-	-
390.1	Greensburg Mai	10,284,336	255,296	-	-	10,539,632	(1,492,412)	9,047,220
390.1	Greensburg Par	2,227,649	154,468	-	-	2,382,117	(337,308)	2,044,810
390.1	Grnsbrg Secur	8,196	5,316	-	-	13,512	(1,913)	11,598
390.1	Jeanette Pwr C	342,829	31,830	-	-	374,659	(53,052)	321,607
390.1	Jeanette SC Ga	384,099	17,182	-	-	401,281	(56,821)	344,459
390.1	Jeanette Servi	3,219,774	94,974	-	-	3,314,748	(469,368)	2,845,380
390.1	Jefferson Serv	1,511,231	64,151	-	-	1,575,382	(223,074)	1,352,308
390.1	Karns City Loc	50,114	452	-	-	50,566	(7,160)	43,406
390.1	Kittanning SC	381,663	17,133	-	-	398,796	(56,470)	342,327
390.1	Kittanning Ser	1,979,529	26,556	-	-	2,006,085	(284,062)	1,722,023
390.1	Latrobe Servic	1,869,971	952	-	-	1,870,923	(264,923)	1,606,000
390.1	Ligonier Opera	50,090	-	-	-	50,090	(7,093)	42,998
390.1	McConnellsburg	624,140	30,475	-	-	654,615	(92,694)	561,922
390.1	McDonald Servi	197,956	20,125	-	-	218,081	(30,880)	187,201
390.1	New Bethlehem	1,351	25	-	-	1,376	(195)	1,181
390.1	Pleasant Valle	1,591,698	57,158	-	-	1,648,856	(233,478)	1,415,378
390.1	St Col Ser Ct	64,430	6,936	-	-	71,366	(10,105)	61,261
390.1	St Marys SC Ga	619,248	38,659	-	-	657,907	(93,160)	564,747
390.1	St Marys Servi	1,669,238	66,507	-	-	1,735,745	(245,781)	1,489,963

West Penn 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	Budget Activity			Balance 4/30/16	Adjustments	Adjusted Balance 4/30/16
			Accruals	Retirements	Transfers/ Adjustments			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
GENERAL PLANT								
390.1	State Co Gar	\$ 689,899	\$ 28,364	\$ -	\$ -	\$ 718,263	\$ (101,706)	\$ 616,557
390.1	Uniontown Serv	34,525	7,114	-	-	41,639	(5,896)	35,743
390.1	Washington Ser	1,306,277	22,803	-	-	1,329,080	(188,198)	1,140,882
390.1	Waynesboro SC	415,558	19,616	-	-	435,174	(61,621)	373,553
390.1	Waynesboro Ser	1,015,749	46,646	-	-	1,062,395	(150,435)	911,960
390.1	Yukon SS Stora	238,830	5,317	-	-	244,147	(34,571)	209,575
390.2	Imp Ls P GbgCL	57,764	-	-	-	57,764	(8,179)	49,584
390.2	Imp Ls Prp Cha	340	46	-	-	386	(55)	331
390.2	Imp Ls Prp Crd	1,008	125	-	-	1,133	(160)	972
390.2	Imp Ls Prp Gbg	243	-	-	-	243	(34)	209
390.2	Imp Ls Prp Har	1,260	-	-	-	1,260	(178)	1,081
390.2	Imp Ls Prp NAS	-	-	-	-	-	-	-
390.2	Imp Ls Prp Pal	643,685	-	-	-	643,685	(91,146)	552,539
390.2	Imp Ls Prp St	685,065	-	-	-	685,065	(97,005)	588,060
390.2	Imp Ls Prp Uni	86,841	-	-	-	86,841	(12,297)	74,544
390.2	Imp LsPrp Kitt	25,566	-	-	-	25,566	(3,620)	21,946
390.2	Imp Prp Gbg CC	6,590	-	-	-	6,590	(933)	5,657
391.1	Office Furnitu	7,459,562	635,019	-	-	8,094,581	(1,146,193)	6,948,389
391.2	Information Sy	5,502,544	2,273,263	(140,900)	-	7,634,907	(1,081,103)	6,553,804
391.3	Data Handling	454,507	37,569	-	-	492,076	(69,678)	422,398
391.4	Computers	2,187,098	-	-	-	2,187,098	(309,693)	1,877,405
391.5	Smart Meters H	567,711	2,205,574	(398,949)	-	2,374,336	-	2,374,336
392	Transportation	155,226	58,651	-	-	213,877	(30,285)	183,592
392.001	Autos	-	-	-	-	-	-	-
392.002	Light Trucks	771,225	31,258	-	-	802,483	(113,632)	688,852
392.003	Medium & Heavy	220,195	-	-	-	220,195	(31,180)	189,016
392.004	Trailers	240,992	-	-	-	240,992	(34,124)	206,868
392.006	All Terrain Ve	59,124	16,670	-	-	75,794	(10,732)	65,061
393	Stores Equipme	636,415	41,724	-	-	678,139	(96,025)	582,115
394	Tools,Shop,Gar	6,289,561	746,046	-	-	7,035,607	(996,242)	6,039,365
395	Laboratory Equ	1,331,299	93,702	-	-	1,425,001	(201,780)	1,223,221
396	Power Operated	164,657	4,728	-	-	169,385	(23,985)	145,400
397	Communications	7,343,789	1,987,393	-	-	9,331,182	(4,945,526)	4,385,655
398	Misc Equipment	1,260,005	202,869	-	-	1,462,874	(207,143)	1,255,731
399.1	ARO General PI	195,023	21,232	-	-	216,255	(216,255)	-
TOTAL GENERAL		\$ 90,127,031	\$ 10,900,980	\$ (539,849)	\$ -	\$ 100,488,162	\$ (17,702,782)	\$ 82,785,380
TOTAL		\$ 1,022,749,539	\$ 61,686,435	\$ (13,115,543)	\$ -	\$ 1,071,320,431	\$ (270,155,508)	\$ 801,164,922

* RWIP - Retirement work in progress has not been classified on a FERC Account Number basis.

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

Acct No	Description	Balance 4/30/2015 (1)	Budget Activity			Balance 4/30/2016 (5)	Adjustments (6)	Adjusted Balance 4/30/2016 (7)
			Accruals (2)	Retirements (3)	Transfers/ Adjustments (4)			
INTANGIBLE PLANT								
303	Misc. Intangible Plant	\$ 11,368,757	\$ 3,171,325	\$ -	\$ -	\$ 14,540,082	\$ (2,058,876)	\$ 12,481,206
303	Smart Meter Software 7 yr	228,209	1,218,599	-	-	1,446,808	-	1,446,808
	TOTAL INTANGIBLE PLANT	\$ 11,596,966	\$ 4,389,924	\$ -	\$ -	\$ 15,986,890	\$ (2,058,876)	\$ 13,928,014
TRANSMISSION PLANT								
350.12	Easements - Trans. Subs.	\$ 1,388,774	\$ 491,451	\$ -	\$ -	\$ 1,880,225	\$ (1,880,225)	\$ -
350.22	Easements - Trans. Lines	12,839,347	4,534	-	1	12,843,882	(12,843,882)	-
352.1	Structures, Improvements	2,617,744	99,538	-	-	2,717,282	(2,717,282)	-
353	Station Equipment	45,491,451	1,471,757	-	-	46,963,208	(46,963,208)	-
354	Towers And Fixtures	22,858,731	672,975	(1,990,237)	-	21,541,469	(21,541,469)	-
355	Poles And Fixtures	26,205,170	917,314	-	-	27,122,484	(27,122,484)	-
356.1	Overhd Conductr, Devices	35,088,781	655,497	-	-	35,744,278	(35,744,278)	-
356.2	Clearing, Grading of Land	9,877,425	477,846	-	-	10,355,271	(10,355,271)	-
358	Undergrnd Conductr,Devices	102,926	6,927	-	-	109,853	(109,853)	-
359	Roads And Trails	-	-	-	-	-	-	-
359.1	ARC Transmission	889	37	-	-	926	(926)	-
	TOTAL TRANSMISSION PLANT	\$ 156,471,239	\$ 4,797,876	\$ (1,990,237)	\$ 1	\$ 159,278,878	\$ (159,278,878)	\$ -
DISTRIBUTION PLANT								
360.12	Easements - Dist. Subs.	\$ 4,108,128	\$ 175,427	\$ -	\$ -	\$ 4,283,555	\$ -	\$ 4,283,555
360.22	Easements - Dist. Lines	245,886	7,338	-	-	253,224	-	253,224
361.1	Structures, Improvements	6,605,794	238,810	-	-	6,844,604	-	6,844,604
362	Station Equipment	87,991,347	5,426,917	(9,492,736)	-	83,925,527	-	83,925,527
364	Poles, Towers And Fixtures	105,228,728	5,177,684	-	-	110,406,412	-	110,406,412
365	Overhd Conductr, Devices	67,183,778	3,949,445	-	-	71,133,223	-	71,133,223
365.1	Clearing, Grading of Land	19,153,201	1,836,026	-	-	20,989,227	-	20,989,227
366	Underground Conduit	10,079,961	676,006	-	-	10,755,967	-	10,755,967
367	Undergrnd Conductr,Devices	44,127,978	3,187,173	-	-	47,315,151	-	47,315,151
368	Line Transformers	141,894,618	7,959,858	216,035	-	150,070,511	-	150,070,511
369	Services	39,519,125	2,055,968	-	-	41,575,093	-	41,575,093
370	Meters	35,244,065	1,456,063	-	-	36,700,128	(36,700,128)	-
370.3	Smart Meters Res	2,436,634	1,532,768	(1,308,756)	-	2,660,646	-	2,660,646
370.4	Smart Meters I	2,566,209	1,433,491	-	-	3,999,700	-	3,999,700
371	Inst. On Cust. Prem.	(539,827)	19,079	-	-	(520,748)	-	(520,748)
372	Leased Property Cust Premis	147,512	4,952	-	-	152,464	-	152,464
373.1	Street Light - Oh, Ug Lines	10,072,606	755,997	-	-	10,828,603	-	10,828,603
374	ARC Distribution	6,059	279	-	-	6,338	(6,338)	-
	TOTAL DISTRIBUTION PLANT	\$ 576,071,801	\$ 35,893,281	\$ (10,585,457)	\$ -	\$ 601,379,625	\$ (36,706,466)	\$ 564,673,159
GENERAL PLANT								
389.2	Easements	\$ 129,931	\$ 5,834	\$ -	\$ -	\$ 135,765	\$ (19,224)	\$ 116,541
390.1	Structures, Improvements	42,439,296	3,454,794	-	-	45,894,090	(6,498,603)	39,395,487
390.3	Struct Imprv, Leasehold Imp	80,698	46,172	-	-	126,870	(17,965)	108,905
391.1	Office Furn., Mech. Equip.	7,628,640	568,541	-	-	8,197,181	(1,160,721)	7,036,460
391.15	Office Machines	6,105,478	34,458	-	1	6,139,937	(869,415)	5,270,522
391.2	Data Processing Equipment	479,974	964,076	(140,900)	-	1,303,150	(184,526)	1,118,624
391.5	Pa Smart Meters H	637,352	2,227,723	(398,949)	-	2,466,127	-	2,466,127
392	Transportation Equipment	1,122,064	216,979	-	-	1,339,043	(189,608)	1,149,434
393	Stores Equipment	663,078	42,864	-	-	705,942	(99,961)	605,981
394	Tools, Shop, Garage Equip.	6,482,924	726,862	-	-	7,209,786	(1,020,906)	6,188,880
395	Laboratory Equipment	1,369,786	74,052	-	-	1,443,838	(204,447)	1,239,391
396	Power Operated Equipment	125,434	4,665	-	-	130,099	(18,422)	111,677
397	Communication Equipment	7,788,375	1,948,424	-	-	9,736,799	(5,160,503)	4,576,295
398	Misc. Equipment	1,437,796	198,158	-	-	1,635,954	(231,651)	1,404,303
399.1	ARC General Plant	193,254	39,718	-	-	232,972	(232,972)	-
	TOTAL GENERAL PLANT	\$ 76,684,079	\$ 10,553,320	\$ (539,849)	\$ 1	\$ 86,697,552	\$ (15,908,926)	\$ 70,788,626
TOTAL		820,824,085	55,634,401	(13,115,543)	2	863,342,945	(213,953,145)	649,389,800

RWIP balance not included in Distribution

(11,185,108)

WEST PENN POWER COMPANY

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

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:

See West Penn Exhibit RAD-47, Attachments A and B.

West Penn 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)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1	Transmission	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
2	Distribution	6,327	1,871,260	1,877,587	666,237	35.48%	1,211,350	33,443	1.79%	538,067	666,237	(128,170)	-23.82%
3	General Plant	<u>1,829</u>	<u>161,232</u>	<u>163,061</u>	<u>73,756</u>	45.23%	<u>89,305</u>	<u>8,148</u>	5.05%	<u>62,109</u>	<u>73,756</u>	<u>(11,647)</u>	-18.75%
4	Subtotal	\$ 8,155	\$ 2,032,492	\$ 2,040,647	\$ 739,993	36.26%	\$ 1,300,655	\$ 41,591	2.05%	\$ 600,175	\$ 739,993	\$ (139,817)	-23.30%
5	Intangible Plant	<u>157</u>	<u>47,371</u>	<u>47,528</u>	<u>16,698</u>	35.13%	<u>30,830</u>	<u>5,722</u>	12.08%	<u>21,326</u>	<u>16,698</u>	<u>4,628</u>	21.70%
6	Total	<u>\$ 8,312</u>	<u>\$ 2,079,863</u>	<u>\$ 2,088,175</u>	<u>\$ 756,691</u>	36.24%	<u>\$ 1,331,484</u>	<u>\$ 47,313</u>	2.27%	<u>\$ 621,501</u>	<u>\$ 756,691</u>	<u>\$ (135,190)</u>	-21.75%

Exhibit Reference

RAD-47 Attachment A P 1-2	RAD-47 Attachment A P 1-2	RAD-47 Attachment A P 1-2	RAD-47 Attachment A P 3-4
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RAD-53 Attachment B P 1-2

RAD-47 Attachment A P 5-6	RAD-47 Attachment A P 3-4
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West Penn 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	Budget Activity			Balance 3/31/15	Adjustments	Adjusted Balance 3/31/15
			Additions	Retirements	Transfers/ Adjustments			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
NONDEPRECIABLE PLANT								
<u>Intangible Plant</u>								
301	Organization	\$ 156,797	\$ -	\$ -	\$ -	\$ 156,797	\$ -	\$ 156,797
302	Franchise And Consents	-	-	-	-	-	-	-
	Total Intangible Plant	<u>\$ 156,797</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 156,797</u>	<u>\$ -</u>	<u>\$ 156,797</u>
<u>Land</u>								
350.11	Transmission Substations	\$ 1,860,781	\$ -	\$ -	\$ -	\$ 1,860,781	\$ (1,860,781)	\$ -
350.21	Transmission Lines	-	-	-	-	-	-	-
360.11	Distribution Substations.	6,326,641	-	-	-	6,326,641	-	6,326,641
360.21	Distribution Lines	-	-	-	-	-	-	-
389.1	General	2,130,320	-	-	-	2,130,320	(301,653)	1,828,667
	Total Land	<u>\$ 10,317,741</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,317,741</u>	<u>\$ (2,162,434)</u>	<u>\$ 8,155,308</u>
	TOTAL NON-DEPRECIABLE PLANT	<u>\$ 10,474,539</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,474,539</u>	<u>\$ (2,162,434)</u>	<u>\$ 8,312,105</u>
INTANGIBLE PLANT								
303	Misc. Intangible Plant	\$ 15,727,354	\$ 5,601,632	\$ -	\$ -	\$ 21,328,986	\$ (3,020,184)	\$ 18,308,802
303	Smart Meter Software 10 yr	26,332,200	-	-	-	26,332,200	-	26,332,200
303	Smart Meter Software 7 yr	-	2,730,442	-	-	2,730,442	-	2,730,442
	TOTAL INTANGIBLE PLANT	<u>\$ 42,059,554</u>	<u>\$ 8,332,074</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50,391,628</u>	<u>\$ (3,020,184)</u>	<u>\$ 47,371,443</u>
NUCLEAR PRODUCTION								
<u>Nuclear Production</u>								
326	Asset Retirement Costs Nuclear	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL NUCLEAR PRODUCTION	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TRANSMISSION PLANT								
<u>TRANSMISSION PLANT</u>								
350.12	Easements - Trans. Subs.	\$ 30,908,872	\$ -	\$ -	\$ -	\$ 30,908,872	\$ (30,908,872)	\$ -
350.22	Easements - Trans. Lines	285,131	-	-	-	285,131	(285,131)	-
352.1	Structures, Improvements	6,635,866	-	-	-	6,635,866	(6,635,866)	-
353	Station Equipment	122,646,424	-	-	-	122,646,424	(122,646,424)	-
354	Towers And Fixtures	44,412,853	16,749,793	(1,674,979)	-	59,487,667	(59,487,667)	-
355	Poles And Fixtures	66,957,260	-	-	-	66,957,260	(66,957,260)	-
356.1	Overhd Conductr, Devices	72,833,035	-	-	-	72,833,035	(72,833,035)	-
356.2	Clearing, Grading of Land	34,377,437	-	-	-	34,377,437	(34,377,437)	-
358	Undergrnd Conductr,Devices	271,628	-	-	-	271,628	(271,628)	-
359	Roads And Trails	-	-	-	-	-	-	-
359.1	ARC Transmission	1,721	8,357	(836)	-	9,242	(9,242)	-
	TOTAL TRANSMISSION PLANT	<u>\$ 379,330,225</u>	<u>\$ 16,758,150</u>	<u>\$ (1,675,815)</u>	<u>\$ -</u>	<u>\$ 394,412,560</u>	<u>\$ (394,412,560)</u>	<u>\$ -</u>
DISTRIBUTION PLANT								
360.12	Easements - Dist. Subs.	\$ 10,258,899	\$ -	\$ -	\$ -	\$ 10,258,899	\$ -	\$ 10,258,899
360.22	Easements - Dist. Lines	429,151	-	-	-	429,151	-	429,151
361.1	Structures, Improvements	20,587,086	-	-	-	20,587,086	-	20,587,086
362	Station Equipment	298,241,612	107,680,697	(10,768,070)	-	395,154,239	-	395,154,239
364	Poles, Towers And Fixtures	338,410,732	-	-	-	338,410,732	-	338,410,732
365	Overhd Conductr, Devices	288,280,691	-	-	-	288,280,691	-	288,280,691
365.1	Clearing, Grading of Land	132,088,173	-	-	-	132,088,173	-	132,088,173
366	Underground Conduit	30,314,171	-	-	-	30,314,171	-	30,314,171
367	Undergrnd Conductr,Devices	127,486,910	-	-	-	127,486,910	-	127,486,910
368	Line Transformers	358,420,048	(419,659)	41,966	-	358,042,355	-	358,042,355
369	Services	97,439,228	-	-	-	97,439,228	-	97,439,228
370	Meters	69,336,326	-	-	-	69,336,326	(69,336,326)	-
370.3	Smart Meters Res	15,915,262	979,473	(97,947)	-	16,796,788	-	16,796,788
370.4	Smart Meters I	19,769,886	1,913,042	(191,304)	-	21,491,625	-	21,491,625
371	Inst. On Cust. Prem.	583,442	-	-	-	583,442	-	583,442
372	Leased Property Cust Premis	296,547	-	-	-	296,547	-	296,547
373.1	Street Light - Oh, Ug Lines	33,599,870	-	-	-	33,599,870	-	33,599,870
374	ARC Distribution	15,613	-	-	-	15,613	(15,613)	-
	TOTAL DISTRIBUTION PLANT	<u>\$ 1,841,473,646</u>	<u>\$ 110,153,554</u>	<u>\$ (11,015,355)</u>	<u>\$ -</u>	<u>\$ 1,940,611,845</u>	<u>\$ (69,351,939)</u>	<u>\$ 1,871,259,905</u>

West Penn 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	Budget Activity			Balance 3/31/15	Adjustments	Adjusted Balance 3/31/15
			Additions	Retirements	Transfers/ Adjustments			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
<u>GENERAL PLANT</u>								
389.2	Easements	\$ 293,153	\$ -	\$ -	\$ -	\$ 293,153	\$ (41,511)	\$ 251,643
390.1	Structures, Improvements	116,323,019	-	-	-	116,323,019	(16,471,340)	99,851,680
390.3	Struct Imprv, Leasehold Imp	1,554,625	-	-	-	1,554,625	(220,135)	1,334,490
391.1	Office Furn., Mech. Equip.	9,922,177	-	-	-	9,922,177	(1,404,980)	8,517,197
391.15	Office Machines	587,016	-	-	-	587,016	(83,121)	503,894
391.2	Data Processing Equipment	9,152,811	7,231,437	(723,144)	-	15,661,104	(2,217,612)	13,443,491
391.5	Pa Smart Meters H	1,562,796	8,434,548	(843,455)	-	9,153,889	-	9,153,889
392	Transportation Equipment	3,460,593	-	-	-	3,460,593	(490,020)	2,970,573
393	Stores Equipment	876,558	-	-	-	876,558	(124,121)	752,438
394	Tools, Shop, Garage Equip.	10,657,797	-	-	-	10,657,797	(1,509,144)	9,148,653
395	Laboratory Equipment	1,819,453	-	-	-	1,819,453	(257,634)	1,561,818
396	Power Operated Equipment	209,213	-	-	-	209,213	(29,625)	179,589
397	Communication Equipment	24,355,305	-	-	-	24,355,305	(12,908,312)	11,446,993
398	Misc. Equipment	2,464,648	-	-	-	2,464,648	(348,994)	2,115,654
399.1	ARC General Plant	735,526	-	-	-	735,526	(735,526)	-
	TOTAL GENERAL PLANT	\$ 183,974,691	\$ 15,665,984	\$ (1,566,598)	\$ -	\$ 198,074,077	\$ (36,842,074)	\$ 161,232,002
	TOTAL	\$ 2,457,312,654	\$ 150,909,762	\$ (14,257,769)	\$ -	\$ 2,593,964,647	\$ (505,789,192)	\$ 2,088,175,456

West Penn 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	Budget Activity			Balance 3/31/15	Adjustments	Adjusted Balance 3/31/15
			Accruals	Retirements	Transfers/ Adjustments			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
INTANGIBLE PLANT								
303	Smart meters Software 7yr	\$ -	\$ 106,524	\$ -	\$ -	\$ 106,524	\$ -	\$ 106,524
303	Software	158,287	-	-	-	158,287	(22,413)	135,873
303	Software	226,406	-	-	-	226,406	(32,059)	194,347
303	Software	271,736	27,237	-	-	298,973	(42,335)	256,639
303	Software	813,834	170,728	-	-	984,562	(139,414)	845,148
303	Software	241,797	84,103	-	-	325,900	(46,147)	279,752
303	Software	100,724	949,783	-	-	1,050,507	(148,752)	901,756
303	Software	221,904	200,142	-	-	422,046	(59,762)	362,285
303	Software	4,347	26,080	-	-	30,427	(4,308)	26,118
303	Software	1,179,102	2,192	-	-	1,181,294	(167,271)	1,014,022
303	Software	1,953,050	1,198,965	-	-	3,152,015	(446,325)	2,705,690
3031	Smart meters Software - 10 yr	7,236,952	2,633,220	-	-	9,870,172	-	9,870,172
TOTAL INTANGIBLE PLANT		\$ 12,408,139	\$ 5,398,974	\$ -	\$ -	\$ 17,807,113	\$ (1,108,787)	\$ 16,698,326
TRANSMISSION PLANT								
350.203	Transmission R	\$ 374,872	\$ 13,303	\$ -	\$ -	\$ 388,175	\$ (388,175)	\$ -
350.204	Transmission R	2,562,417	106,503	-	-	2,668,920	(2,668,920)	-
35012	Transmission R	8,390,931	375,161	-	-	8,766,092	(8,766,092)	-
35022	Transmission R	380	4,562	-	-	4,942	(4,942)	-
352.002	Struct & Impvt	1,186,931	58,967	-	-	1,245,898	(1,245,898)	-
352.003	Struct & Impvt	311,260	14,049	-	-	325,309	(325,309)	-
352.004	Struct & Impvt	1,271,347	45,941	-	-	1,317,288	(1,317,288)	-
353.102	Substation Equ	5,970,381	375,778	-	-	6,346,159	(6,346,159)	-
353.103	Substation Equ	2,879,919	82,545	-	-	2,962,464	(2,962,464)	-
353.104	Substation Equ	8,160,614	233,905	-	-	8,394,519	(8,394,519)	-
353.202	Substation Equ	13,630,723	292,911	-	-	13,923,634	(13,923,634)	-
353.203	Substation Equ	3,778,732	117,158	-	-	3,895,890	(3,895,890)	-
353.204	Substation Equ	12,238,940	310,485	-	-	12,549,425	(12,549,425)	-
353.402	Scada Equip 13	449,107	469	-	-	449,576	(449,576)	-
353.403	Scada Equip 23	251,318	297	-	-	251,615	(251,615)	-
353.404	Scada Equip 50	18,631,421	16,840	-	-	18,648,261	(18,648,261)	-
354.002	Towers & Fixtu	14,347,524	218,872	-	-	14,566,396	(14,566,396)	-
354.003	Towers & Fixtu	136,358	2,303	-	-	138,661	(138,661)	-
354.004	Towers & Fixtu	13,916,622	216,476	-	-	14,133,098	(14,133,098)	-
355.002	Poles & Fixtur	31,581,468	961,032	(1,674,979)	-	30,867,521	(30,867,521)	-
355.003	Poles & Fixtur	2,975,353	61,319	-	-	3,036,672	(3,036,672)	-
355.004	Poles & Fixtur	129,280	2,642	-	-	131,922	(131,922)	-
356.102	Cond. & Device	32,255,003	496,062	-	-	32,751,065	(32,751,065)	-
356.103	Cond. & Device	3,086,250	34,018	-	-	3,120,268	(3,120,268)	-
356.104	Cond. & Device	12,647,415	139,408	-	-	12,786,823	(12,786,823)	-
356.202	Clearing & Dam	6,562,516	342,642	-	-	6,905,158	(6,905,158)	-
356.203	Clearing & Dam	497,499	17,880	-	-	515,379	(515,379)	-
356.204	Clearing & Dam	1,370,009	167,505	-	-	1,537,514	(1,537,514)	-
35620	Veg Clnng-FERC e	-	-	-	-	-	-	-
358.102	UG Cond & Dev	91,069	6,954	-	-	98,023	(98,023)	-
359.101	Trans ARO	852	37	-	-	889	(889)	-
TOTAL TRANSMISSION		\$ 199,686,510	\$ 4,716,024	\$ (1,674,979)	\$ -	\$ 202,727,555	\$ (202,727,555)	\$ -

West Penn 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	Budget Activity			Balance 3/31/15	Adjustments	Adjusted Balance 3/31/15
			Accruals	Retirements	Transfers/ Adjustments			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
DISTRIBUTION PLANT								
360.201	Right of Way 3	\$ 846,161	\$ 42,069	\$ -	\$ -	\$ 888,230	\$ -	\$ 888,230
360.202	Right of Way 1	34,783	5,635	-	-	40,418	-	40,418
360.209	Right of Way D	2,203,368	115,947	-	-	2,319,315	-	2,319,315
36011	Distribution L	(295)	-	(836)	-	(1,131)	-	(1,131)
36012	Rights of Way	250,035	15,648	-	-	265,683	-	265,683
36022	Rights/Way line	5,259	7,424	-	-	12,683	-	12,683
361.1	Structures & I	8,877,031	236,782	-	-	9,113,813	-	9,113,813
362.1	Substation Eq	59,017,731	1,561,054	-	-	60,578,785	-	60,578,785
362.2	Substation Eq	85,633,336	2,103,281	-	-	87,736,617	-	87,736,617
362.4	Substation Eq	4,322,734	34,517	-	-	4,357,251	-	4,357,251
364.001	Poles & Fixtur	29,270,972	2,120,042	-	-	31,391,014	-	31,391,014
364.009	Poles & Fixtur	102,472,451	6,222,190	(10,768,070)	-	97,926,571	-	97,926,571
365.101	Cond & Devices	23,269,657	1,489,476	-	-	24,759,133	-	24,759,133
365.109	Cond & Devices	87,257,878	3,339,455	-	-	90,597,333	-	90,597,333
365.111	Adjustment for	(4,263,799)	-	-	-	(4,263,799)	-	(4,263,799)
365.201	Clearing &Dama	2,886,168	1,207,193	-	-	4,093,361	-	4,093,361
365.209		11,922,725	694,876	-	-	12,617,601	-	12,617,601
366.001	Undergrd Condu	2,297,556	162,726	-	-	2,460,282	-	2,460,282
366.009	Undergrd Condu	1,751,657	312,809	-	-	2,064,466	-	2,064,466
367.101	Ugrd Cond & De	1,352,147	491,428	-	-	1,843,575	-	1,843,575
367.109	Ugrd Cond & De	40,809,432	2,975,136	-	-	43,784,568	-	43,784,568
368.1	OH Line Transf	102,112,707	3,543,266	-	-	105,655,973	-	105,655,973
368.2	OH Line Transf	(3,097,016)	(8,947)	-	-	(3,105,963)	-	(3,105,963)
368.3	UG Line Transf	41,350,433	2,496,710	-	-	43,847,143	-	43,847,143
368.4	UG Line Transf	(1,991,880)	5,174	-	-	(1,986,706)	-	(1,986,706)
369.1	Overhead Servi	20,446,106	1,287,963	41,966	-	21,776,035	-	21,776,035
369.2	Underground Se	19,510,662	997,130	-	-	20,507,792	-	20,507,792
370.1	Meters (Materi	29,852,567	1,235,271	-	-	31,087,838	(31,087,838)	-
370.2	Meters (Instal	10,962,336	522,440	-	-	11,484,776	(11,484,776)	-
370.3	Smrt Mtrs Res	1,391,163	1,068,249	(97,947)	-	2,361,465	-	2,361,465
370.4	Smrt Mtrs Install	-	33,478	(191,304)	-	(157,826)	-	(157,826)
371	Inst on Cust P	(752,356)	57,957	-	-	(694,399)	-	(694,399)
372.1	Lease Prop Cus	199,793	4,445	-	-	204,238	-	204,238
372.2	Lease Prop Cus	28,630	656	-	-	29,286	-	29,286
373.2	Outdoor/Street	15,007,212	1,391,921	-	-	16,399,133	-	16,399,133
374	Dist ARO	5,127	932	-	-	6,059	(6,059)	-
		<u>\$ 695,242,470</u>	<u>\$ 35,774,333</u>	<u>\$ (11,016,191)</u>	<u>\$ -</u>	<u>\$ 720,000,612</u>	<u>\$ (42,578,672)</u>	<u>\$ 677,421,940</u>
RWIP		(11,185,108)	-	-	-	(11,185,108)	-	(11,185,108)
	TOTAL DISTRIBUTION	<u>\$ 684,057,362</u>	<u>\$ 35,774,333</u>	<u>\$ (11,016,191)</u>	<u>\$ -</u>	<u>\$ 708,815,504</u>	<u>\$ (42,578,672)</u>	<u>\$ 666,236,832</u>

West Penn 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	Budget Activity			Balance 3/31/15	Adjustments	Adjusted Balance 3/31/15
			Accruals	Retirements	Transfers/ Adjustments			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
GENERAL PLANT								
389.2	General Plant	\$ 101,592	\$ 5,354	\$ -	\$ -	\$ 106,946	\$ (15,144)	\$ 91,802
390.1	Arnold SC & Ca	1,286,132	31,602	-	-	1,317,734	(186,591)	1,131,143
390.1	Boyce Service	392,165	51,792	-	-	443,957	(62,864)	381,093
390.1	Butler Service	1,062,467	4,411	-	-	1,066,878	(151,070)	915,808
390.1	Charleroi Serv	2,015,017	172,147	-	-	2,187,164	(309,702)	1,877,461
390.1	Clarion Servic	297,609	27,699	-	-	325,308	(46,064)	279,244
390.1	Coudersport OC	43,210	890	-	-	44,100	(6,245)	37,856
390.1	Cville	19,730	955	-	-	20,685	(2,929)	17,756
390.1	Cville Auto Wa	37,729	815	-	-	38,544	(5,458)	33,087
390.1	Cville Blacksm	28,464	531	-	-	28,995	(4,106)	24,889
390.1	Cville Boiler	35,635	14,416	-	-	50,051	(7,087)	42,964
390.1	Cville Carpenter	49,151	1,142	-	-	50,293	(7,122)	43,172
390.1	Cville Confere	1,076,907	24,941	-	-	1,101,848	(156,022)	945,826
390.1	Cville Cvd Sto	752,233	59,021	-	-	811,254	(114,874)	696,380
390.1	Cville Dry Kil	205	-	-	-	205	(29)	176
390.1	Cville Garage	1,514,753	66,794	-	-	1,581,547	(223,947)	1,357,600
390.1	Cville Gas Met	686	19	-	-	705	(100)	605
390.1	Cville Gen&Tra	461,472	40,404	-	-	501,876	(71,066)	430,810
390.1	Cville Hazzo	180,527	12,440	-	-	192,967	(27,324)	165,643
390.1	Cville Lumber	6,450	-	-	-	6,450	(913)	5,536
390.1	Cville Mobile	19,112	457	-	-	19,569	(2,771)	16,798
390.1	Cville Mtr Lab	668,890	201	-	-	669,091	(94,743)	574,348
390.1	Cville Oil Hou	5,467	172	-	-	5,639	(798)	4,840
390.1	Cville Oil St/	527,203	-	-	-	527,203	(74,652)	452,551
390.1	Cville Oil/Gre	831	21	-	-	852	(121)	732
390.1	Cville Quonset	185,056	2,202	-	-	187,258	(26,516)	160,742
390.1	Cville Secondh	37,861	717	-	-	38,578	(5,463)	33,116
390.1	Cville W Side	1,930,964	11,422	-	-	1,942,386	(275,042)	1,667,344
390.1	Dunbar Storage	1,185,112	108,507	-	-	1,293,619	(183,176)	1,110,443
390.1	Greensburg 'A'	1,027,879	61,571	-	-	1,089,450	(154,266)	935,184
390.1	Greensburg 'B'	3,798,822	690,785	-	-	4,489,607	(635,728)	3,853,878
390.1	Greensburg 'C'	2,578,746	154,599	-	-	2,733,345	(387,042)	2,346,303
390.1	Greensburg K o	-	-	-	-	-	-	-
390.1	Greensburg Mai	10,007,765	255,296	-	-	10,263,061	(1,453,249)	8,809,811
390.1	Greensburg Par	2,030,026	184,751	-	-	2,214,777	(313,612)	1,901,165
390.1	Grnsbrg Secur	2,437	5,316	-	-	7,753	(1,098)	6,655
390.1	Jeanette Pwr C	308,346	31,830	-	-	340,176	(48,169)	292,007
390.1	Jeanette SC Ga	365,485	17,182	-	-	382,667	(54,186)	328,481
390.1	Jeanette Servi	3,113,476	98,384	-	-	3,211,860	(454,799)	2,757,061
390.1	Jefferson Serv	1,434,529	70,802	-	-	1,505,331	(213,155)	1,292,176
390.1	Karns City Loc	49,205	839	-	-	50,044	(7,086)	42,958
390.1	Kittanning SC	363,102	17,133	-	-	380,235	(53,841)	326,394
390.1	Kittanning Ser	1,949,038	28,278	-	-	1,977,316	(279,988)	1,697,328
390.1	Latrobe Servic	1,868,387	1,505	-	-	1,869,892	(264,777)	1,605,115
390.1	Ligonier Opera	50,090	-	-	-	50,090	(7,093)	42,998
390.1	McConnellsburg	591,125	30,475	-	-	621,600	(88,019)	533,582
390.1	McDonald Servi	176,154	20,125	-	-	196,279	(27,793)	168,486
390.1	New Bethlehem	1,324	25	-	-	1,349	(191)	1,158
390.1	Pleasant Valle	1,529,777	57,158	-	-	1,586,935	(224,710)	1,362,225
390.1	St Col Ser Ct	55,931	7,921	-	-	63,852	(9,041)	54,811
390.1	St Marys SC Ga	577,367	38,659	-	-	616,026	(87,229)	528,796
390.1	St Marys Servi	1,597,189	66,507	-	-	1,663,696	(235,579)	1,428,116

West Penn 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	Budget Activity			Balance 3/31/15	Adjustments	Adjusted Balance 3/31/15
			Accruals	Retirements	Adjustments			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
GENERAL PLANT								
390.1	State Co Gar	\$ 659,171	\$ 28,364	\$ -	\$ -	\$ 687,535	\$ (97,355)	\$ 590,180
390.1	Uniontown Serv	26,818	7,114	-	-	33,932	(4,805)	29,128
390.1	Washington Ser	1,281,306	23,050	-	-	1,304,356	(184,697)	1,119,659
390.1	Waynesboro SC	394,307	19,616	-	-	413,923	(58,611)	355,311
390.1	Waynesboro Ser	965,216	46,646	-	-	1,011,862	(143,280)	868,582
390.1	Yukon SS Stora	233,070	5,317	-	-	238,387	(33,756)	204,631
390.2	Imp Ls P GbgCL	57,764	-	-	-	57,764	(8,179)	49,584
390.2	Imp Ls Prp Cha	290	46	-	-	336	(48)	288
390.2	Imp Ls Prp Crd	873	125	-	-	998	(141)	857
390.2	Imp Ls Prp Gbg	243	-	-	-	243	(34)	209
390.2	Imp Ls Prp Har	1,260	-	-	-	1,260	(178)	1,081
390.2	Imp Ls Prp NAS	-	-	-	-	-	-	-
390.2	Imp Ls Prp Pal	643,685	-	-	-	643,685	(91,146)	552,539
390.2	Imp Ls Prp St	685,065	-	-	-	685,065	(97,005)	588,060
390.2	Imp Ls Prp Uni	86,841	-	-	-	86,841	(12,297)	74,544
390.2	Imp LsPrp Kitt	25,566	-	-	-	25,566	(3,620)	21,946
390.2	Imp Prp Gbg CC	6,590	-	-	-	6,590	(933)	5,657
391.1	Office Furnitu	6,771,625	635,019	-	-	7,406,644	(1,048,781)	6,357,863
391.2	Information Sy	4,291,588	1,767,882	(723,144)	-	5,336,326	(755,624)	4,580,702
391.3	Data Handling	413,807	37,569	-	-	451,376	(63,915)	387,461
391.4	Computers	2,187,098	-	-	-	2,187,098	(309,693)	1,877,405
391.5	Smart Meters H	210,338	1,067,735	(843,455)	-	434,618	-	434,618
392	Transportation	91,687	58,651	-	-	150,338	(21,288)	129,050
392.001	Autos	-	-	-	-	-	-	-
392.002	Light Trucks	737,362	31,258	-	-	768,620	(108,837)	659,784
392.003	Medium & Heavy	220,195	-	-	-	220,195	(31,180)	189,016
392.004	Trailers	240,992	-	-	-	240,992	(34,124)	206,868
392.006	All Terrain Ve	41,065	16,670	-	-	57,735	(8,175)	49,560
393	Stores Equipme	591,214	41,724	-	-	632,938	(89,624)	543,314
394	Tools,Shop,Gar	5,481,345	746,046	-	-	6,227,391	(881,799)	5,345,592
395	Laboratory Equ	1,229,789	93,702	-	-	1,323,491	(187,406)	1,136,084
396	Power Operated	159,535	4,728	-	-	164,263	(23,260)	141,004
397	Communications	5,190,780	1,987,393	-	-	7,178,173	(3,804,431)	3,373,741
398	Misc Equipment	1,040,215	202,883	-	-	1,243,098	(176,023)	1,067,076
399.1	ARO General Pl	172,022	21,232	-	-	193,254	(193,254)	-
	TOTAL GENERAL	\$ 81,537,549	\$ 9,320,983	\$ (1,566,599)	\$ -	\$ 89,291,933	\$ (15,536,087)	\$ 73,755,845
	TOTAL	\$ 977,689,560	\$ 55,210,314	\$ (14,257,769)	\$ -	\$ 1,018,642,105	\$ (261,951,102)	\$ 756,691,003

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

Acct No	Description	Balance 3/31/14 (1)	Budget Activity			Balance 3/31/15 (5)	Adjustments (6)	Adjusted Balance 3/31/15 (7)
			Accruals (2)	Retirements (3)	Transfers/ Adjustments (4)			
INTANGIBLE PLANT								
303	Misc. Intangible Plant	\$ 8,193,216	\$ 2,731,052	\$ -	\$ -	\$ 10,924,268	\$ 1,365,533	\$ 12,289,801
303	Smart Meter Software 10 yr	5,078,386	3,762,871	-	-	8,841,257	-	8,841,257
303	Smart Meter Software 7 yr	-	195,090	-	-	195,090	-	195,090
	TOTAL INTANGIBLE PLANT	\$ 13,271,602	\$ 6,689,013	\$ -	\$ -	\$ 19,960,615	\$ 1,365,533	\$ 21,326,148
TRANSMISSION PLANT								
TRANSMISSION PLANT								
350.12	Easements - Trans. Subs.	\$ 856,111	\$ 491,451	\$ -	\$ -	\$ 1,347,562	\$ (1,347,562)	\$ -
350.22	Easements - Trans. Lines	12,834,432	4,534	-	1	12,838,967	(12,838,967)	-
352.1	Structures, Improvements	2,509,745	99,538	-	-	2,609,283	(2,609,283)	-
353	Station Equipment	43,879,673	1,471,757	-	-	45,351,430	(45,351,430)	-
354	Towers And Fixtures	23,975,923	509,113	(1,674,979)	-	22,810,057	(22,810,057)	-
355	Poles And Fixtures	25,215,877	917,314	-	-	26,133,191	(26,133,191)	-
356.1	Overhd Conductr, Devices	34,380,480	655,497	-	-	35,035,977	(35,035,977)	-
356.2	Clearing, Grading of Land	9,359,186	477,846	-	-	9,837,032	(9,837,032)	-
358	Undergrnd Conductr,Devices	95,420	6,927	-	-	102,347	(102,347)	-
359	Roads And Trails	-	-	-	-	-	-	-
359.1	ARC Transmission	852	37	-	-	889	(889)	-
	TOTAL TRANSMISSION PLANT	\$ 153,107,700	\$ 4,634,014	\$ (1,674,979)	\$ 1	\$ 156,066,736	\$ (156,066,736)	\$ -
DISTRIBUTION PLANT								
360.12	Easements - Dist. Subs.	\$ 3,917,911	\$ 175,427	\$ -	\$ -	\$ 4,093,338	\$ -	\$ 4,093,338
360.22	Easements - Dist. Lines	237,929	7,338	-	-	245,267	-	245,267
361.1	Structures, Improvements	6,347,255	238,810	-	-	6,586,065	-	6,586,065
362	Station Equipment	94,124,424	4,229,715	(10,768,070)	-	87,586,070	-	87,586,070
364	Poles, Towers And Fixtures	99,616,750	5,177,684	-	-	104,794,434	-	104,794,434
365	Overhd Conductr, Devices	62,934,041	3,949,445	-	-	66,883,486	-	66,883,486
365.1	Clearing, Grading of Land	17,158,669	1,836,026	-	-	18,994,695	-	18,994,695
366	Underground Conduit	9,348,632	676,006	-	-	10,024,638	-	10,024,638
367	Undergrnd Conductr,Devices	40,679,457	3,187,173	-	-	43,866,630	-	43,866,630
368	Line Transformers	133,210,784	7,988,556	41,966	-	141,241,306	-	141,241,306
369	Services	37,291,014	2,055,968	-	-	39,346,982	-	39,346,982
370	Meters	33,640,085	1,456,063	-	-	35,096,148	(35,096,148)	-
370.3	Smart Meters Res	1,349,455	1,090,947	(97,947)	-	2,342,455	-	2,342,455
370.4	Smart Meters I	1,261,984	1,376,071	(191,304)	-	2,446,751	-	2,446,751
371	Inst. On Cust. Prem.	(560,486)	19,079	-	-	(541,407)	-	(541,407)
372	Leased Property Cust Premis	142,135	4,952	-	-	147,087	-	147,087
373.1	Street Light - Oh, Ug Lines	9,252,769	755,997	-	-	10,008,766	-	10,008,766
374	ARC Distribution	5,127	932	-	-	6,059	(6,059)	-
	TOTAL DISTRIBUTION PLANT	\$ 549,957,936	\$ 34,226,189	\$ (11,015,355)	\$ -	\$ 573,168,769	\$ (35,102,207)	\$ 538,066,562
GENERAL PLANT								
389.2	Easements	\$ 123,613	\$ 5,834	\$ -	\$ -	\$ 129,447	\$ (18,330)	\$ 111,117
390.1	Structures, Improvements	38,785,784	3,454,794	-	-	42,240,578	(5,981,266)	36,259,312
390.3	Struct Imprv, Leasehold Imp	31,870	46,172	-	-	78,042	(11,051)	66,991
391.1	Office Furn., Mech. Equip.	7,007,181	568,541	-	-	7,575,722	(1,072,722)	6,503,000
391.15	Office Machines	6,063,192	34,458	-	1	6,097,651	(863,427)	5,234,224
391.2	Data Processing Equipment	390,961	728,288	(723,144)	-	396,105	(56,088)	340,017
391.5	Pa Smart Meters H	254,994	1,071,669	(843,455)	-	483,208	-	483,208
392	Transportation Equipment	894,617	216,979	-	-	1,111,596	(157,402)	954,194
393	Stores Equipment	616,737	42,864	-	-	659,601	(93,400)	566,202
394	Tools, Shop, Garage Equip.	5,693,892	726,862	-	-	6,420,754	(909,179)	5,511,575
395	Laboratory Equipment	1,287,926	74,052	-	-	1,361,978	(192,856)	1,169,122
396	Power Operated Equipment	120,375	4,665	-	-	125,040	(17,706)	107,334
397	Communication Equipment	5,674,335	1,948,424	-	-	7,622,759	(4,040,062)	3,582,697
398	Misc. Equipment	1,222,735	198,158	-	-	1,420,893	(201,198)	1,219,695
399.1	ARC General Plant	172,022	21,232	-	-	193,254	(193,254)	-
	TOTAL GENERAL PLANT	\$ 68,340,233	\$ 9,142,992	\$ (1,566,598)	\$ 1	\$ 75,916,627	\$ (13,807,941)	\$ 62,108,686
	TOTAL	784,677,470	54,692,208	(14,256,933)	2	825,112,747	(203,611,350)	621,501,397

RWIP balance not included

(11,185,108)

WEST PENN 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:

See West Penn Exhibit RAD-48, Attachments A and B.

West Penn Power Company
 Accrual Expense Computation after Adjustments
 At Historical 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	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
2	Distribution	6,327	1,772,122	1,778,448	643,237	36.17%	1,135,211	31,663	1.79%	516,313	643,237	(126,925)	-24.58%
3	General Plant	<u>1,829</u>	<u>148,054</u>	<u>149,883</u>	<u>67,858</u>	45.27%	<u>82,025</u>	<u>5,497</u>	3.71%	<u>56,348</u>	<u>67,858</u>	<u>(11,510)</u>	-20.43%
4	Subtotal	\$ 8,155	\$ 1,920,176	\$ 1,928,331	\$ 711,095	36.88%	\$ 1,217,236	\$ 37,160	1.94%	\$ 572,661	\$ 711,095	\$ (138,435)	-24.17%
5	Intangible Plant	<u>157</u>	<u>36,104</u>	<u>36,261</u>	<u>11,676</u>	32.20%	<u>24,585</u>	<u>4,040</u>	11.19%	<u>12,111</u>	<u>11,676</u>	<u>436</u>	3.60%
6	Total	<u>\$ 8,312</u>	<u>\$ 1,956,280</u>	<u>\$ 1,964,592</u>	<u>\$ 722,771</u>	36.79%	<u>\$ 1,241,821</u>	<u>\$ 41,200</u>	2.11%	<u>\$ 584,772</u>	<u>\$ 722,771</u>	<u>\$ (137,999)</u>	-23.60%

Exhibit Reference

RAD-48
Attachment A
P 1-2RAD-48
Attachment A
P 1-2RAD-48
Attachment A
P 1-2RAD-48
Attachment A
P 3-4RAD-53
Attachment B
P 1-2RAD-48
Attachment A
P 5-6RAD-48
Attachment A
P 3-4

West Penn 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 (1)	Actual Activity			Balance 3/31/14 (5)	Adjustments (6)	Adjusted Balance 3/31/14 (7)
			Additions (2)	Retirements (3)	Transfers/ Adjustments (4)			
NONDEPRECIABLE PLANT								
<u>Intangible Plant</u>								
301	Organization	\$ 156,797	\$ -	\$ -	\$ -	\$ 156,797	\$ -	\$ 156,797
302	Franchise And Consents	-	-	-	-	-	-	-
	Total Intangible Plant	\$ 156,797	\$ -	\$ -	\$ -	\$ 156,797	\$ -	\$ 156,797
<u>Land</u>								
350.11	Transmission Substations	\$ 1,860,781	\$ -	\$ -	\$ -	\$ 1,860,781	\$ (1,860,781)	\$ -
350.21	Transmission Lines	-	-	-	-	-	-	-
360.11	Distribution Substations.	6,256,147	33,628	-	36,866	6,326,641	-	6,326,641
360.21	Distribution Lines	-	-	-	-	-	-	-
389.1	General	2,130,320	-	-	-	2,130,320	(301,653)	1,828,667
	Total Land	\$ 10,247,248	\$ 33,628	\$ -	\$ 36,866	\$ 10,317,741	\$ (2,162,434)	\$ 8,155,308
	TOTAL NON-DEPRECIABLE PLANT	\$ 10,404,045	\$ 33,628	\$ -	\$ 36,866	\$ 10,474,539	\$ (2,162,434)	\$ 8,312,105
INTANGIBLE PLANT								
303	Misc. Intangible Plant	\$ 50,104,393	\$ (8,044,839)	\$ -	\$ -	\$ 42,059,554	\$ (5,955,633)	\$ 36,103,921
303	Smart Meter Software	-	-	-	-	-	-	-
	TOTAL INTANGIBLE PLANT	\$ 50,104,393	\$ (8,044,839)	\$ -	\$ -	\$ 42,059,554	\$ (5,955,633)	\$ 36,103,921
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.	\$ 30,908,872	\$ -	\$ -	\$ -	\$ 30,908,872	\$ (30,908,872)	\$ -
350.22	Easements - Trans. Lines	-	285,131	-	-	285,131	(285,131)	-
352.1	Structures, Improvements	7,353,922	(970,847)	(4,039)	256,830	6,635,866	(6,635,866)	-
353	Station Equipment	124,534,094	684,233	(2,315,074)	(256,830)	122,646,424	(122,646,424)	-
354	Towers And Fixtures	44,333,378	267,814	(13,979)	(174,360)	44,412,853	(44,412,853)	-
355	Poles And Fixtures	60,701,207	6,510,112	(253,999)	(60)	66,957,260	(66,957,260)	-
356.1	Overhd Conductr, Devices	71,225,360	1,579,598	(146,344)	174,421	72,833,035	(72,833,035)	-
356.2	Clearing, Grading of Land	34,862,240	2,586,412	-	(3,071,215)	34,377,437	(34,377,437)	-
358	Undergrnd Conductr,Devices	264,051	7,577	-	-	271,628	(271,628)	-
359	Roads And Trails	-	-	-	-	-	-	-
359.1	ARC Transmission	1,721	-	-	-	1,721	(1,721)	-
	TOTAL TRANSMISSION PLANT	\$ 374,184,846	\$ 10,950,029	\$ (2,733,434)	\$ (3,071,215)	\$ 379,330,225	\$ (379,330,225)	\$ -
DISTRIBUTION PLANT								
<u>DISTRIBUTION PLANT</u>								
360.12	Easements - Dist. Subs.	\$ 10,411,570	\$ (152,671)	\$ -	\$ -	\$ 10,258,899	\$ -	\$ 10,258,899
360.22	Easements - Dist. Lines	-	429,151	-	-	429,151	-	429,151
361.1	Structures, Improvements	18,632,323	285,992	-	1,668,770	20,587,086	-	20,587,086
362	Station Equipment	291,573,101	9,411,271	(1,073,990)	(1,668,770)	298,241,612	-	298,241,612
364	Poles, Towers And Fixtures	328,819,115	9,720,117	(91,635)	(36,866)	338,410,732	-	338,410,732
365	Overhd Conductr, Devices	262,883,070	27,319,914	(2,737,153)	814,860	288,280,691	-	288,280,691
365.1	Clearing, Grading of Land	108,372,844	23,715,329	-	-	132,088,173	-	132,088,173
366	Underground Conduit	30,124,458	199,194	(2,921)	(6,561)	30,314,171	-	30,314,171
367	Undergrnd Conductr,Devices	120,458,618	7,198,564	(314,367)	144,095	127,486,910	-	127,486,910
368	Line Transformers	349,084,598	13,311,663	(3,023,818)	(952,395)	358,420,048	-	358,420,048
369	Services	94,919,060	2,660,473	(140,305)	-	97,439,228	-	97,439,228
370	Meters	59,877,204	4,783,415	(1,336,104)	6,011,811	69,336,326	(69,336,326)	-
370.3	Smart Meters Res	5,473,456	9,612,639	(533)	829,700	15,915,262	-	15,915,262
370.4	Smart Meters I	26,854,351	(178,183)	(64,770)	(6,841,511)	19,769,886	-	19,769,886
371	Inst. On Cust. Prem.	301,622	804,068	(522,249)	-	583,442	-	583,442
372	Leased Property Cust Premis	296,547	-	-	-	296,547	-	296,547
373.1	Street Light - Oh, Ug Lines	33,072,260	666,249	(138,639)	-	33,599,870	-	33,599,870
374	ARC Distribution	15,613	-	-	-	15,613	(15,613)	-
	TOTAL DISTRIBUTION PLANT	\$ 1,741,169,809	\$ 109,787,185	\$ (9,446,483)	\$ (36,866)	\$ 1,841,473,646	\$ (69,351,939)	\$ 1,772,121,707

West Penn 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 (1)	Actual Activity			Balance 3/31/14 (5)	Adjustments (6)	Adjusted Balance 1/0/00 (7)
			Additions (2)	Retirements (3)	Transfers/ Adjustments (4)			
GENERAL PLANT								
389.2	Easements	\$ 293,153	\$ -	\$ -	\$ -	\$ 293,153	\$ (41,511)	\$ 251,643
390.1	Structures, Improvements	96,584,839	26,063,580	(6,215,070)	(110,330)	116,323,019	(16,471,340)	99,851,680
390.3	Struct Imprv, Leasehold Imp	1,554,625	-	-	-	1,554,625	(220,135)	1,334,490
391.1	Office Furn., Mech. Equip.	7,786,466	2,337,738	(202,027)	-	9,922,177	(1,404,980)	8,517,197
391.15	Office Machines	587,016	-	-	-	587,016	(83,121)	503,894
391.2	Data Processing Equipment	17,831,669	(7,511,481)	(838,248)	(329,129)	9,152,811	(1,296,038)	7,856,773
391.5	Pa Smart Meters H	371,687	861,981	-	329,129	1,562,796	-	1,562,796
392	Transportation Equipment	1,589,326	1,900,950	(54,790)	25,108	3,460,593	(490,020)	2,970,573
393	Stores Equipment	922,216	-	(45,658)	-	876,558	(124,121)	752,438
394	Tools, Shop, Garage Equip.	10,299,756	464,758	(217,046)	110,330	10,657,797	(1,509,144)	9,148,653
395	Laboratory Equipment	1,852,287	-	(32,835)	-	1,819,453	(257,634)	1,561,818
396	Power Operated Equipment	202,043	7,170	-	-	209,213	(29,625)	179,589
397	Communication Equipment	14,405,223	10,072,112	(122,030)	-	24,355,305	(12,908,312)	11,446,993
398	Misc. Equipment	2,488,132	-	(23,484)	-	2,464,648	(348,994)	2,115,654
399.1	ARC General Plant	735,526	-	-	-	735,526	(735,526)	-
TOTAL GENERAL PLANT		<u>\$ 157,503,964</u>	<u>\$ 34,196,809</u>	<u>\$ (7,751,189)</u>	<u>\$ 25,108</u>	<u>\$ 183,974,691</u>	<u>\$ (35,920,500)</u>	<u>\$ 148,054,191</u>
TOTAL		<u>\$ 2,333,367,057</u>	<u>\$ 146,922,811</u>	<u>\$ (19,931,106)</u>	<u>\$ (3,046,108)</u>	<u>\$ 2,457,312,654</u>	<u>\$ (492,720,731)</u>	<u>\$ 1,964,591,923</u>

West Penn 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								
303	Smart meters Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
303	Software	-	-	-	158,287	158,287	(22,413)	135,873
303	Software	-	-	-	226,406	226,406	(32,059)	194,347
303	Software	-	7,118	-	264,618	271,736	(38,478)	233,258
303	Software	-	28,455	-	785,379	813,834	(115,239)	698,595
303	Software	-	14,017	-	227,779	241,797	(34,238)	207,558
303	Software	-	45,284	-	55,440	100,724	(14,263)	86,462
303	Software	-	33,171	-	188,733	221,904	(31,422)	190,483
303	Software	-	4,347	-	-	4,347	(615)	3,731
303	Software	2,327,114	765,302	-	(1,913,313)	1,179,102	(166,961)	1,012,141
303	Software	736,638	1,201,753	-	14,659	1,953,050	(276,552)	1,676,498
3031	Smart meters Software	4,712,413	2,744,854	-	(220,314)	7,236,952	-	7,236,952
TOTAL INTANGIBLE		\$ 7,776,164	\$ 4,844,301	\$ -	\$ (212,326)	\$ 12,408,139	\$ (732,240)	\$ 11,675,899
TRANSMISSION PLANT								
350.203	Transmission R	\$ 361,569	\$ 13,303	\$ -	\$ -	\$ 374,872	\$ (374,872)	\$ -
350.204	Transmission R	2,455,913	106,503	-	-	2,562,417	(2,562,417)	-
35012	Transmission R	8,011,173	378,489	-	1,270	8,390,931	(8,390,931)	-
35022	Transmission R	-	380	-	-	380	(380)	-
352.002	Struct & Impvt	1,122,735	48,249	(4,039)	19,986	1,186,931	(1,186,931)	-
352.003	Struct & Impvt	297,211	14,049	-	-	311,260	(311,260)	-
352.004	Struct & Impvt	1,196,558	52,255	-	22,534	1,271,347	(1,271,347)	-
353.102	Substation Equ	5,693,828	342,748	(528,235)	462,040	5,970,381	(5,970,381)	-
353.103	Substation Equ	2,646,251	91,800	-	141,868	2,879,919	(2,879,919)	-
353.104	Substation Equ	8,450,005	241,721	(949,323)	418,211	8,160,614	(8,160,614)	-
353.202	Substation Equ	14,244,148	324,333	(423,901)	(513,857)	13,630,723	(13,630,723)	-
353.203	Substation Equ	3,794,272	126,403	-	(141,943)	3,778,732	(3,778,732)	-
353.204	Substation Equ	12,736,032	330,227	(413,615)	(413,704)	12,238,940	(12,238,940)	-
353.402	Scada Equip 13	448,638	469	-	-	449,107	(449,107)	-
353.403	Scada Equip 23	251,021	297	-	-	251,318	(251,318)	-
353.404	Scada Equip 50	18,614,581	16,840	-	-	18,631,421	(18,631,421)	-
354.002	Towers & Fixtu	14,219,121	217,700	-	(89,297)	14,347,524	(14,347,524)	-
354.003	Towers & Fixtu	133,846	2,512	-	-	136,358	(136,358)	-
354.004	Towers & Fixtu	13,759,383	215,268	(13,979)	(44,051)	13,916,622	(13,916,622)	-
355.002	Poles & Fixtur	31,150,603	779,427	(253,999)	(94,563)	31,581,468	(31,581,468)	-
355.003	Poles & Fixtur	2,914,034	61,319	-	-	2,975,353	(2,975,353)	-
355.004	Poles & Fixtur	126,638	2,642	-	-	129,280	(129,280)	-
356.102	Cond. & Device	31,996,228	456,655	(145,800)	(52,081)	32,255,003	(32,255,003)	-
356.103	Cond. & Device	3,051,329	34,921	-	-	3,086,250	(3,086,250)	-
356.104	Cond. & Device	12,508,427	139,532	(544)	-	12,647,415	(12,647,415)	-
356.202	Clearing & Dam	6,158,512	404,004	-	-	6,562,516	(6,562,516)	-
356.203	Clearing & Dam	479,619	17,880	-	-	497,499	(497,499)	-
356.204	Clearing & Dam	1,311,747	58,262	-	-	1,370,009	(1,370,009)	-
35620	Veg Clrng-FERC e	-	-	-	-	-	-	-
358.102	UG Cond & Dev	84,232	6,836	-	-	91,069	(91,069)	-
359.101	Trans ARO	815	37	-	-	852	(852)	-
TOTAL TRANSMISSION		\$ 198,218,468	\$ 4,485,062	\$ (2,733,434)	\$ (283,585)	\$ 199,686,510	\$ (199,686,510)	\$ -

West Penn Power Company
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 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)
DISTRIBUTION PLANT								
360.201	Right of Way 3	\$ 804,092	\$ 42,069	\$ -	\$ -	\$ 846,161	\$ -	\$ 846,161
360.202	Right of Way 1	29,147	5,635	-	-	34,783	-	34,783
360.209	Right of Way D	2,085,442	117,926	-	-	2,203,368	-	2,203,368
36011	Distribution L	(295)	-	-	-	(295)	-	(295)
36012	Rights of Way	234,512	15,523	-	-	250,035	-	250,035
36022	Rights/Way line	-	5,259	-	-	5,259	-	5,259
361.1	Structures & I	8,017,882	232,202	-	626,947	8,877,031	-	8,877,031
362.1	Substation Eq	56,784,316	1,404,072	(961,054)	1,790,398	59,017,731	-	59,017,731
362.2	Substation Eq	86,024,247	2,256,032	(112,935)	(2,534,007)	85,633,336	-	85,633,336
362.4	Substation Eq	4,288,217	34,517	-	-	4,322,734	-	4,322,734
364.001	Poles & Fixtur	24,890,056	1,194,525	(47,447)	3,233,839	29,270,972	-	29,270,972
364.009	Poles & Fixtur	102,495,326	6,178,654	(44,187)	(6,157,343)	102,472,451	-	102,472,451
365.101	Cond & Devices	24,030,836	1,040,490	(527,148)	(1,274,520)	23,269,657	-	23,269,657
365.109	Cond & Devices	80,617,516	3,167,953	(2,210,004)	5,682,414	87,257,878	-	87,257,878
365.111	Adjustment for	(4,263,799)	-	-	-	(4,263,799)	-	(4,263,799)
365.201	Clearing &Dama	1,827,947	1,058,220	-	-	2,886,168	-	2,886,168
365.209	Clearing &Dama	11,224,593	698,132	-	-	11,922,725	-	11,922,725
366.001	Undergrd Condu	98,304	87,656	(2,283)	2,113,878	2,297,556	-	2,297,556
366.009	Undergrd Condu	6,945,019	575,022	(639)	(5,767,745)	1,751,657	-	1,751,657
367.101	Ugrd Cond & De	954,900	345,553	(254,364)	306,058	1,352,147	-	1,352,147
367.109	Ugrd Cond & De	37,737,549	2,869,084	(60,003)	262,801	40,809,432	-	40,809,432
368.1	OH Line Transf	88,282,211	1,851,093	(2,848,522)	14,827,926	102,112,707	-	102,112,707
368.2	OH Line Transf	12,761,602	1,413,813	(47,211)	(17,225,220)	(3,097,016)	-	(3,097,016)
368.3	UG Line Transf	36,626,035	2,406,810	(128,085)	2,445,673	41,350,433	-	41,350,433
368.4	UG Line Transf	989,130	141,147	-	(3,122,157)	(1,991,880)	-	(1,991,880)
369.1	Overhead Servi	19,684,746	1,248,886	(140,305)	(347,220)	20,446,106	-	20,446,106
369.2	Underground Se	18,509,670	1,004,188	-	(3,195)	19,510,662	-	19,510,662
370.1	Meters (Materi	27,644,152	988,906	(1,336,104)	2,555,612	29,852,567	(29,852,567)	-
370.2	Meters (Instal	13,855,115	540,392	(64,770)	(3,368,402)	10,962,336	(10,962,336)	-
370.3	Smrt Mtrs Res	460,837	930,123	(533)	736	1,391,163	-	1,391,163
370.4	Smrt Mtrs Install	-	-	-	-	-	-	-
371	Inst on Cust P	(63,578)	26,375	(522,249)	(192,905)	(752,356)	-	(752,356)
372.1	Lease Prop Cus	195,348	4,445	-	-	199,793	-	199,793
372.2	Lease Prop Cus	27,975	656	-	-	28,630	-	28,630
373.2	Outdoor/Street	14,205,408	1,502,828	(138,639)	(562,385)	15,007,212	-	15,007,212
374	Dist ARO	4,195	932	-	-	5,127	(5,127)	-
		<u>\$ 678,008,652</u>	<u>\$ 33,389,116</u>	<u>\$ (9,446,483)</u>	<u>\$ (6,708,815)</u>	<u>\$ 695,242,470</u>	<u>\$ (40,820,029)</u>	<u>\$ 654,422,441</u>
	RWIP	<u>(16,400,256)</u>	<u>-</u>	<u>-</u>	<u>5,215,148</u>	<u>(11,185,108)</u>	<u>-</u>	<u>(11,185,108)</u>
	TOTAL DISTRIBUTION	<u>\$ 661,608,396</u>	<u>\$ 33,389,116</u>	<u>\$ (9,446,483)</u>	<u>\$ (1,493,667)</u>	<u>\$ 684,057,362</u>	<u>\$ (40,820,029)</u>	<u>\$ 643,237,333</u>

West Penn Power Company
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 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)
GENERAL PLANT								
389.2	General Plant	\$ 96,388	\$ 5,204	\$ -	\$ -	\$ 101,592	\$ (14,385)	\$ 87,207
390.1	Arnold SC & Ca	1,307,097	27,006	(20,311)	(27,660)	1,286,132	(182,116)	1,104,016
390.1	Boyce Service	572,402	39,088	(117,525)	(101,799)	392,165	(55,531)	336,635
390.1	Butler Service	1,068,538	4,376	(10,447)	-	1,062,467	(150,445)	912,021
390.1	Charleroi Serv	1,860,298	166,899	(6,300)	(5,880)	2,015,017	(285,326)	1,729,690
390.1	Clarion Servic	270,053	27,555	-	-	297,609	(42,141)	255,467
390.1	Coudersport OC	42,320	890	-	-	43,210	(6,119)	37,092
390.1	Cville	18,776	955	-	-	19,730	(2,794)	16,936
390.1	Cville Auto Wa	37,007	723	-	-	37,729	(5,342)	32,387
390.1	Cville Blacksm	27,933	531	-	-	28,464	(4,030)	24,433
390.1	Cville Boiler	18,110	17,525	-	-	35,635	(5,046)	30,589
390.1	Cville Carpent	48,009	1,142	-	-	49,151	(6,960)	42,191
390.1	Cville Confere	1,052,134	24,773	-	-	1,076,907	(152,490)	924,417
390.1	Cville Cvd Sto	706,985	45,248	-	-	752,233	(106,516)	645,717
390.1	Cville Dry Kil	205	-	-	-	205	(29)	176
390.1	Cville Garage	1,447,959	66,794	-	-	1,514,753	(214,489)	1,300,264
390.1	Cville Gas Met	667	19	-	-	686	(97)	589
390.1	Cville Gen&Tra	490,457	37,204	(24,569)	(41,620)	461,472	(65,344)	396,128
390.1	Cville Hazardo	168,087	12,440	-	-	180,527	(25,563)	154,964
390.1	Cville Lumber	6,450	-	-	-	6,450	(913)	5,536
390.1	Cville Mobile	18,655	457	-	-	19,112	(2,706)	16,406
390.1	Cville Mtr Lab	668,738	435	-	(283)	668,890	(94,715)	574,175
390.1	Cville Oil Hou	5,442	25	-	-	5,467	(774)	4,693
390.1	Cville Oil St/	527,203	-	-	-	527,203	(74,652)	452,551
390.1	Cville Oil/Gre	811	21	-	-	831	(118)	714
390.1	Cville Quonset	182,306	2,749	-	-	185,056	(26,204)	158,852
390.1	Cville Secondh	37,145	717	-	-	37,861	(5,361)	32,500
390.1	Cville W Side	1,918,907	12,057	-	-	1,930,964	(273,424)	1,657,539
390.1	Dunbar Storage	1,079,061	106,887	-	(837)	1,185,112	(167,812)	1,017,300
390.1	Greensburg 'A'	975,727	52,152	-	-	1,027,879	(145,548)	882,331
390.1	Greensburg 'B'	6,645,535	565,488	(2,815,942)	(596,259)	3,798,822	(537,913)	3,260,909
390.1	Greensburg 'C'	2,422,802	155,944	-	-	2,578,746	(365,150)	2,213,595
390.1	Greensburg K o	8	(15)	-	8	-	-	-
390.1	Greensburg Mai	12,439,094	239,486	(2,597,447)	(73,368)	10,007,765	(1,417,099)	8,590,665
390.1	Greensburg Par	1,835,302	194,725	-	-	2,030,026	(287,452)	1,742,575
390.1	Grnsbrg Secur	-	2,437	-	-	2,437	(345)	2,092
390.1	Jeanette Pwr C	279,108	29,238	-	-	308,346	(43,662)	264,684
390.1	Jeanette SC Ga	352,674	17,271	-	(4,460)	365,485	(51,753)	313,732
390.1	Jeanette Servi	3,022,653	90,823	-	-	3,113,476	(440,868)	2,672,608
390.1	Jefferson Serv	1,469,351	65,231	(92,698)	(7,356)	1,434,529	(203,129)	1,231,400
390.1	Karns City Loc	48,518	840	-	(152)	49,205	(6,967)	42,238
390.1	Kittanning SC	345,969	17,133	-	-	363,102	(51,415)	311,687
390.1	Kittanning Ser	1,994,165	22,890	(27,432)	(40,585)	1,949,038	(275,984)	1,673,054
390.1	Latrobe Servic	1,867,766	1,680	-	(1,059)	1,868,387	(264,564)	1,603,823
390.1	Ligonier Opera	50,090	-	-	-	50,090	(7,093)	42,998
390.1	McConnellsburg	560,650	30,475	-	-	591,125	(83,703)	507,422
390.1	McDonald Servi	156,871	19,283	-	-	176,154	(24,943)	151,211
390.1	New Bethlehem	1,299	25	-	-	1,324	(187)	1,136
390.1	Pleasant Valle	1,631,838	53,541	(120,602)	(35,000)	1,529,777	(216,616)	1,313,160
390.1	St Col Ser Ct	50,381	5,550	-	-	55,931	(7,920)	48,011
390.1	St Marys SC Ga	548,771	28,595	-	-	577,367	(81,755)	495,612
390.1	St Marys Servi	1,535,397	62,609	-	(818)	1,597,189	(226,162)	1,371,027

West Penn Power Company
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 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)
GENERAL PLANT								
390.1	State Co Gar	\$ 630,807	\$ 28,364	\$ -	\$ -	\$ 659,171	\$ (93,339)	\$ 565,832
390.1	Uniontown Serv	20,456	593	-	5,770	26,818	(3,797)	23,021
390.1	Washington Ser	1,677,136	25,263	(381,797)	(39,296)	1,281,306	(181,433)	1,099,873
390.1	Waynesboro SC	376,196	18,111	-	-	394,307	(55,834)	338,473
390.1	Waynesboro Ser	918,570	46,646	-	-	965,216	(136,675)	828,541
390.1	Yukon SS Stora	227,752	5,317	-	-	233,070	(33,003)	200,067
390.2	Imp Ls P GbgCL	57,764	-	-	-	57,764	(8,179)	49,584
390.2	Imp Ls Prp Cha	243	46	-	-	290	(41)	249
390.2	Imp Ls Prp Crd	748	125	-	-	873	(124)	749
390.2	Imp Ls Prp Gbg	243	-	-	-	243	(34)	209
390.2	Imp Ls Prp Har	1,260	-	-	-	1,260	(178)	1,081
390.2	Imp Ls Prp NAS	-	-	-	-	-	-	-
390.2	Imp Ls Prp Pal	541,548	102,136	-	-	643,685	(91,146)	552,539
390.2	Imp Ls Prp St	685,065	-	-	-	685,065	(97,005)	588,060
390.2	Imp Ls Prp Uni	86,841	-	-	-	86,841	(12,297)	74,544
390.2	Imp LsPrp Kitt	25,566	-	-	-	25,566	(3,620)	21,946
390.2	Imp Prp Gbg CC	6,590	-	-	-	6,590	(933)	5,657
391.1	Office Furnitu	6,395,059	578,593	(202,027)	-	6,771,625	(958,862)	5,812,763
391.2	Information Sy	3,241,655	1,558,873	(497,008)	(11,933)	4,291,588	(607,689)	3,683,899
391.3	Data Handling	376,238	37,569	-	-	413,807	(58,595)	355,212
391.4	Computers	2,507,529	20,809	(341,240)	-	2,187,098	(309,693)	1,877,405
391.5	Smart Meters H	28,633	169,772	-	11,933	210,338	-	210,338
392	Transportation	51,206	22,258	-	18,224	91,687	(12,983)	78,704
392.001	Autos	18,224	-	-	(18,224)	-	-	-
392.002	Light Trucks	754,854	29,936	(54,790)	7,363	737,362	(104,410)	632,952
392.003	Medium & Heavy	220,195	-	-	-	220,195	(31,180)	189,016
392.004	Trailers	240,992	-	-	-	240,992	(34,124)	206,868
392.006	All Terrain Ve	25,134	15,931	-	-	41,065	(5,815)	35,250
393	Stores Equipme	594,514	42,358	(45,658)	-	591,214	(83,716)	507,498
394	Tools,Shop,Gar	4,925,786	713,324	(217,046)	59,281	5,481,345	(776,158)	4,705,186
395	Laboratory Equ	1,168,429	94,195	(32,835)	-	1,229,789	(174,138)	1,055,651
396	Power Operated	154,841	4,694	-	-	159,535	(22,590)	136,945
397	Communications	3,945,932	1,366,878	(122,030)	-	5,190,780	(2,751,113)	2,439,666
398	Misc Equipment	860,253	203,447	(23,484)	-	1,040,215	(147,295)	892,921
399.1	ARO General Pl	150,615	21,407	-	-	172,022	(172,022)	-
	TOTAL GENERAL	\$ 82,828,984	\$ 7,363,764	\$ (7,751,189)	\$ (904,010)	\$ 81,537,549	\$ (13,679,695)	\$ 67,857,853
	TOTAL	\$ 950,432,012	\$ 50,082,244	\$ (19,931,106)	\$ (2,893,589)	\$ 977,689,560	\$ (254,918,475)	\$ 722,771,085

West Penn Power Company
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Calculated Reserves

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								
303	Misc. Intangible Plant	\$ 3,036,643	\$ 5,156,573	\$ -	\$ -	\$ 8,193,216	\$ (1,160,159)	\$ 7,033,057
303	Smart Meter Software	5,078,386	-	-	-	5,078,386	-	5,078,386
	TOTAL INTANGIBLE PLANT	\$ 8,115,029	\$ 5,156,573	\$ -	\$ -	\$ 13,271,602	\$ (1,160,159)	\$ 12,111,443
TRANSMISSION PLANT								
TRANSMISSION PLANT								
350.12	Easements - Trans. Subs.	\$ 361,569	\$ 494,542	\$ -	\$ -	\$ 856,111	\$ (856,111)	\$ -
350.22	Easements - Trans. Lines	12,832,151	2,281	-	-	12,834,432	(12,834,432)	-
352.1	Structures, Improvements	2,404,797	108,987	(4,039)	-	2,509,745	(2,509,745)	-
353	Station Equipment	44,503,320	1,691,427	(2,315,074)	-	43,879,673	(43,879,673)	-
354	Towers And Fixtures	23,555,900	434,002	(13,979)	-	23,975,923	(23,975,923)	-
355	Poles And Fixtures	24,646,479	823,397	(253,999)	-	25,215,877	(25,215,877)	-
356.1	Overhd Conductr, Devices	33,899,411	627,413	(146,344)	-	34,380,480	(34,380,480)	-
356.2	Clearing, Grading of Land	8,892,698	466,488	-	-	9,359,186	(9,359,186)	-
358	Undergrnd Conductr,Devices	88,563	6,857	-	-	95,420	(95,420)	-
359	Roads And Trails	-	-	-	-	-	-	-
359.1	ARC Transmission	815	37	-	-	852	(852)	-
	TOTAL TRANSMISSION PLANT	\$ 151,185,703	\$ 4,655,431	\$ (2,733,434)	\$ -	\$ 153,107,700	\$ (153,107,700)	\$ -
DISTRIBUTION PLANT								
360.12	Easements - Dist. Subs.	\$ 3,739,111	\$ 178,800	\$ -	\$ -	\$ 3,917,911	\$ -	\$ 3,917,911
360.22	Easements - Dist. Lines	234,217	3,712	-	-	237,929	-	237,929
361.1	Structures, Improvements	6,112,148	235,107	-	-	6,347,255	-	6,347,255
362	Station Equipment	91,610,724	3,587,690	(1,073,990)	-	94,124,424	-	94,124,424
364	Poles, Towers And Fixtures	94,570,999	5,137,386	(91,635)	-	99,616,750	-	99,616,750
365	Overhd Conductr, Devices	62,221,328	3,449,866	(2,737,153)	-	62,934,041	-	62,934,041
365.1	Clearing, Grading of Land	15,427,350	1,731,319	-	-	17,158,669	-	17,158,669
366	Underground Conduit	8,689,822	661,731	(2,921)	-	9,348,632	-	9,348,632
367	Undergrnd Conductr,Devices	37,942,322	3,051,502	(314,367)	-	40,679,457	-	40,679,457
368	Line Transformers	128,497,855	7,736,747	(3,023,818)	-	133,210,784	-	133,210,784
369	Services	35,392,321	2,038,998	(140,305)	-	37,291,014	-	37,291,014
370	Meters	33,245,305	1,730,884	(1,336,104)	-	33,640,085	(33,640,085)	-
370.3	Smart Meters Res	609,004	740,984	(533)	-	1,349,455	-	1,349,455
370.4	Smart Meters I	-	1,326,754	(64,770)	-	1,261,984	-	1,261,984
371	Inst. On Cust. Prem.	(52,619)	14,382	(522,249)	-	(560,486)	-	(560,486)
372	Leased Property Cust Premis	137,034	5,101	-	-	142,135	-	142,135
373.1	Street Light - Oh, Ug Lines	8,631,346	760,062	(138,639)	-	9,252,769	-	9,252,769
374	ARC Distribution	4,195	932	-	-	5,127	(5,127)	-
	TOTAL DISTRIBUTION PLANT	\$ 527,012,462	\$ 32,391,957	\$ (9,446,483)	\$ -	\$ 549,957,936	\$ (33,645,212)	\$ 516,312,724
GENERAL PLANT								
389.2	Easements	\$ 117,809	\$ 5,804	\$ -	\$ -	\$ 123,613	\$ (17,504)	\$ 106,109
390.1	Structures, Improvements	42,819,679	2,181,175	(6,215,070)	-	38,785,784	(5,492,067)	33,293,717
390.3	Struct Imprv, Leasehold Imp	-	31,870	-	-	31,870	(4,513)	27,357
391.1	Office Furn., Mech. Equip.	6,642,531	566,677	(202,027)	-	7,007,181	(992,217)	6,014,964
391.15	Office Machines	5,969,267	93,923	-	2	6,063,192	(858,548)	5,204,644
391.2	Data Processing Equipment	376,238	852,971	(838,248)	-	390,961	(55,360)	335,601
391.5	Pa Smart Meters H	28,633	226,361	-	-	254,994	-	254,994
392	Transportation Equipment	857,295	92,112	(54,790)	-	894,617	(126,678)	767,939
393	Stores Equipment	619,584	42,811	(45,658)	-	616,737	(87,330)	529,407
394	Tools, Shop, Garage Equip.	5,173,562	737,376	(217,046)	-	5,693,892	(806,255)	4,887,637
395	Laboratory Equipment	1,226,214	94,547	(32,835)	-	1,287,926	(182,370)	1,105,556
396	Power Operated Equipment	115,728	4,647	-	-	120,375	(17,045)	103,330
397	Communication Equipment	4,214,935	1,581,430	(122,030)	-	5,674,335	(3,007,397)	2,666,937
398	Misc. Equipment	1,042,412	203,807	(23,484)	-	1,222,735	(173,139)	1,049,596
399.1	ARC General Plant	150,615	21,407	-	-	172,022	(172,022)	-
	TOTAL GENERAL PLANT	\$ 69,354,502	\$ 6,736,918	\$ (7,751,189)	\$ 2	\$ 68,340,233	\$ (11,992,445)	\$ 56,347,788
	TOTAL	\$ 755,667,695	\$ 48,940,880	\$ (19,931,106)	\$ 2	\$ 784,677,470	\$ (199,905,516)	\$ 584,771,954

WEST PENN 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:

West Penn 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.

West Penn 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	Calculated Reserves	Book Reserves
		(1)	(2)	(3)
	Distribution - 373.1 Street Lighting & Signal Systems			
1	Balance @ 3/31/13	\$ 33,072,260	\$ 8,631,346	\$ 14,205,408
2	Accrual on Above (R1*L1)		754,048	
3	Retirements	(138,639)	(138,639)	(138,639)
4	Accrual on Retirements (R1*L3*.5)		(1,580)	
5	Transfers & Adjustments	-	-	
6	Accrual on Transfers & Adjustments (R1*L5)		-	
7	Additions	666,249		
8	Accrual on Additions (R1*L7*.5)		7,595	
9	Book Accrual			1,502,828
10	Book Activity-Other	-	-	(562,385)
11	Balance @ 3/31/14	<u>\$ 33,599,870</u>	<u>\$ 9,252,770</u>	<u>\$ 15,007,212</u>
12	Accrual on 3/31/14 Plant (R1*L11*1.0)		\$ 766,077	
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			1,391,921
20	Book Activity-Other	-	-	-
21	Balance @ 3/31/15	<u>\$ 33,599,870</u>	<u>\$ 10,018,847</u>	<u>\$ 16,399,133</u>
12	Accrual on 4/30/15 Plant (R1*L11*1.0)		\$ 766,077	
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			1,316,072
20	Book Activity-Other	-	-	-
21	Balance @ 4/30/16	<u>\$ 33,599,870</u>	<u>\$ 10,784,924</u>	<u>\$ 17,715,205</u>

Key to Rates:

R1: 2012 Depreciation Service Life Accrual Rate

2.28%

WEST PENN POWER COMPANY

Original Cost Plant and Reserve and Accrual Rate Adjustments for Rate Case Purposes
(Fully Projected 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 projected future test year-ending. This information is in support of West Penn Exhibit RAD-46, Attachment B.

The following provide detail for plant and reserve adjustment items:

1. Asset Retirement Costs: No claim is being made for the Asset Retirement Costs related to the implementation of Statement of Financial Accounting Standards Statement 143 and FIN 47, Accounting for Conditional Asset Retirement Obligations. The Plant in Service was reduced by \$751,139, budgeted book and calculated reserve have been reduced by \$223,324 and \$239,310, respectively.
2. FERC Transmission Plant was removed because it is non-jurisdictional. Transmission Plant in Service was reduced by \$414,412,697 and the budgeted book and calculated reserve accruals were reduced by \$206,055,054 and \$159,278,878, respectively.
3. A portion of Intangible Plant associated with the FERC Transmission Plant was removed. Intangible Plant in Service was reduced by \$3,071,407; Intangible Plant book reserves were reduced by \$1,538,577; and Intangible Plant calculated reserves were reduced by \$2,058,876.
4. A portion of General Plant associated with FERC Transmission Plant was removed. General Plant in Service was reduced by \$36,605,980; General Plant book reserves were reduced by \$17,468,527; and General Plant calculated reserves were reduced by \$15,675,954.

5. Legacy meters were removed. Legacy meter plant in service was reduced by \$69,336,326; legacy meter book reserves were reduced by \$44,852,027; and legacy meter calculated reserves were reduced by \$36,700,128.

WEST PENN 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-ending. This information is in support of West Penn Exhibit RAD-47, Attachment B.

The following provide detail for plant and reserve adjustment items:

1. Asset Retirement Costs: No claim is being made for the Asset Retirement Costs related to the implementation of Statement of Financial Accounting Standards Statement 143 and FIN 47, Accounting for Conditional Asset Retirement Obligations. The Plant in Service was reduced by \$751,139, budgeted book and calculated reserve have been reduced by \$199,313 and \$199,313, respectively.
2. FERC Transmission Plant was removed because it is non-jurisdictional. Transmission Plant in Service was reduced by \$396,273,340 and the budgeted book and calculated reserve accruals were reduced by \$202,727,555 and \$156,066,736, respectively.
3. A portion of Intangible Plant associated with the FERC Transmission Plant was removed. Intangible Plant in Service was reduced by \$3,020,184; Intangible Plant book reserves were reduced by \$1,108,787; and Intangible Plant calculated reserves were reduced by \$1,365,533.
4. A portion of General Plant associated with FERC Transmission Plant was removed. General Plant in Service was reduced by \$36,408,202; General Plant book reserves were reduced by \$15,342,833; and General Plant calculated reserves were reduced by \$13,614,687.

5. Legacy meters were removed. Legacy meter plant in service was reduced by \$69,336,326; legacy meter book reserves were reduced by \$42,572,614; and legacy meter calculated reserves were reduced by \$35,096,148.

WEST PENN 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 historical test year-ending. This information is in support of West Penn Exhibit RAD-48, Attachment B.

The following provide detail for plant and reserve adjustment items:

1. Asset Retirement Costs: No claim is being made for the Asset Retirement Costs related to the implementation of Statement of Financial Accounting Standards Statement 143 and FIN 47, Accounting for Conditional Asset Retirement Obligations. The Plant in Service was reduced by \$751,139, budgeted book and calculated reserve have been reduced by \$177,149 and \$177,149, respectively.
2. FERC Transmission Plant was removed because it is non-jurisdictional. Transmission Plant in Service was reduced by \$381,191,005 and the budgeted book and calculated reserve accruals were reduced by \$199,686,510 and \$153,107,700 respectively.
3. A portion of Intangible Plant associated with the FERC Transmission Plant was removed. Intangible Plant in Service was reduced by \$5,955,633; Intangible Plant book reserves were reduced by \$732,240; and Intangible Plant calculated reserves were reduced by \$1,160,159.
4. A portion of General Plant associated with FERC Transmission Plant was removed. General Plant in Service was reduced by \$35,486,628; General Plant book reserves were reduced by \$13,507,674; and General Plant calculated reserves were reduced by \$11,820,423.

5. Legacy meters were removed. Legacy meter plant in service was reduced by \$69,336,326; legacy meter book reserves were reduced by \$40,814,903; and legacy meter calculated reserves were reduced by \$33,640,085.

West Penn Power Company

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

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	\$ 18,619,322	14.74%	\$ 2,744,488
303	Smart Meters 10 yr	26,332,200	10.00%	2,633,220
303	Smart Meters 7 yr	16,528,120	14.29%	2,361,868
	TOTAL INTANGIBLE PLANT	\$ 61,479,642	12.59%	\$ 7,739,576
<u>TRANSMISSION PLANT</u>				
TRANSMISSION PLANT				
350.11	Land Rights-subs	\$ -	1.59%	\$ -
350.12	Land Rights-lines	-	1.59%	-
352	Structures	-	1.50%	-
353	Station Equipment	-	1.20%	-
354	Towers and Fixtures	-	0.98%	-
355	Poles and Fixtures	-	1.37%	-
356	Overhead Conductors	-	0.90%	-
356.1	Clearing Costs	-	1.39%	-
358	Underground Conductors	-	2.55%	-
359	Roads & Trails	-	0.00%	-
	TOTAL TRANSMISSION PLANT	\$ -	0.00%	\$ -
<u>DISTRIBUTION PLANT</u>				
360.12	Land Rights-subs	\$ 10,258,899	1.71%	\$ 175,427
360.22	Land Rights-lines	429,151	1.71%	7,338
361	Structures	20,587,086	1.16%	238,810
362	Station Equipment	487,546,604	1.22%	5,948,069
364	Poles, Towers and Fixtures	338,410,732	1.53%	5,177,684
365	Overhead Conductors	288,280,691	1.37%	3,949,445
365.1	Clearing Costs	132,088,173	1.39%	1,836,026
366	Underground Conduit	30,314,171	2.23%	676,006
367	Underground Conductors	127,486,910	2.50%	3,187,173
368	Line Transformers	355,972,141	2.23%	7,938,179
369	Overhead Services	97,439,228	2.11%	2,055,968
370	Meters	-	2.10%	-
370.3	Smart Meters	28,869,431	6.67%	1,925,591
370.4	Smart Meters Install	21,491,625	6.67%	1,433,491
371	Installed on Customer Premises	583,442	3.27%	19,079
372	Installed on Customer Premises LH	296,547	1.67%	4,952
373	Street Lighting & Signal Systems	33,599,870	2.25%	755,997
	TOTAL DISTRIBUTION PLANT	\$ 1,973,654,700	1.79%	\$ 35,329,235

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

Acct No	Description	Adjusted Depreciable Base	Accrual Rate Ave Remaining Life Basis	Accrual Expense Amount
<u>GENERAL PLANT</u>				
389.1	Land Rights	\$ 251,643	1.99%	\$ 5,008
390.1	Structures	99,851,680	2.97%	2,965,595
390.3	Structures	1,334,490	2.97%	39,634
391.1	Office Furniture & Equipment	8,517,197	5.73%	488,035
391.15	Office machines	503,894	5.87%	29,579
391.2	Data Processing	14,642,450	5.87%	859,512
391.5	Data Processing Smart Meters	12,933,885	20.00%	2,586,777
392	Transportation	2,970,573	6.27%	186,255
393	Stores Equipment	752,438	4.89%	36,794
394	Tools, Shop, & Garage Equipment	9,148,653	6.82%	623,938
395	Laboratory Equipment	1,561,818	4.07%	63,566
396	Power Operated Equipment	179,589	2.23%	4,005
397	Communications Equipment	11,446,993	8.00%	915,759
398	Miscellaneous Equipment	<u>2,115,654</u>	8.04%	<u>170,099</u>
	TOTAL GENERAL PLANT	<u>\$ 166,210,957</u>	5.40%	<u>\$ 8,974,556</u>
	TOTAL	<u>\$ 2,201,345,298</u>	2.36%	<u>\$ 52,043,367</u>

West Penn Power Company

Accrual Expense after Adjustment-Claim Basis

At Future Year from April 2014 to March 2015

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	\$ 18,308,802	14.74%	\$ 2,698,717
303	Smart Meter Software 10 yr	26,332,200	10.00%	2,633,220
303	Smart Meter Software 7 yr	<u>2,730,442</u>	14.29%	<u>390,180</u>
	TOTAL INTANGIBLE PLANT	<u>\$ 47,371,443</u>	12.08%	<u>\$ 5,722,117</u>
<u>TRANSMISSION PLANT</u>				
TRANSMISSION PLANT				
350.11	Land Rights-subs	\$ -	1.59%	\$ -
350.12	Land Rights-lines	-	1.59%	-
352	Structures	-	1.50%	-
353	Station Equipment	-	1.20%	-
354	Towers and Fixtures	-	0.98%	-
355	Poles and Fixtures	-	1.37%	-
356	Overhead Conductors	-	0.90%	-
356.1	Clearing Costs	-	1.39%	-
358	Underground Conductors	-	2.55%	-
359	Roads & Trails	-	0.00%	-
	TOTAL TRANSMISSION PLANT	<u>\$ -</u>	0.00%	<u>\$ -</u>
<u>DISTRIBUTION PLANT</u>				
360.12	Land Rights-subs	\$ 10,258,899	1.71%	\$ 175,427
360.22	Land Rights-lines	429,151	1.71%	7,338
361	Structures	20,587,086	1.16%	238,810
362	Station Equipment	395,154,239	1.22%	4,820,882
364	Poles, Towers and Fixtures	338,410,732	1.53%	5,177,684
365	Overhead Conductors	288,280,691	1.37%	3,949,445
365.1	Clearing Costs	132,088,173	1.39%	1,836,026
366	Underground Conduit	30,314,171	2.23%	676,006
367	Underground Conductors	127,486,910	2.50%	3,187,173
368	Line Transformers	358,042,355	2.23%	7,984,345
369	Overhead Services	97,439,228	2.11%	2,055,968
370	Meters	-	2.10%	-
370.3	Smart Meters	16,796,788	6.67%	1,120,346
370.4	Smart Meters Install	21,491,625	6.67%	1,433,491
371	Installed on Customer Premises	583,442	3.27%	19,079
372	Installed on Customer Premises LH	296,547	1.67%	4,952
373	Street Lighting & Signal Systems	<u>33,599,870</u>	2.25%	<u>755,997</u>
	TOTAL DISTRIBUTION PLANT	<u>\$ 1,871,259,905</u>	1.79%	<u>\$ 33,442,969</u>

West Penn 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>GENERAL PLANT</u>				
389.1	Land Rights	\$ 251,643	1.99%	\$ 5,008
390.1	Structures	99,851,680	2.97%	2,965,595
390.3	Structures	1,334,490	2.97%	39,634
391.1	Office Furniture & Equipment	8,517,197	5.73%	488,035
391.15	Office machines	503,894	5.87%	29,579
391.2	Data Processing	13,443,491	5.87%	789,133
391.5	Data Processing Smart Meters	9,153,889	20.00%	1,830,778
392	Transportation	2,970,573	6.27%	186,255
393	Stores Equipment	752,438	4.89%	36,794
394	Tools, Shop, & Garage Equipment	9,148,653	6.82%	623,938
395	Laboratory Equipment	1,561,818	4.07%	63,566
396	Power Operated Equipment	179,589	2.23%	4,005
397	Communications Equipment	11,446,993	8.00%	915,759
398	Miscellaneous Equipment	2,115,654	8.04%	170,099
	TOTAL GENERAL PLANT	<u>\$ 161,232,002</u>	5.05%	<u>\$ 8,148,178</u>
	TOTAL	<u>\$ 2,079,863,351</u>	2.27%	<u>\$ 47,313,264</u>

West Penn Power Company

Accrual Expense after Adjustment-Claim Basis
At Historical 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	\$ 36,103,921	11.19%	\$ 4,040,029
303	Smart Meter Software 7 yr	-	14.29%	-
	TOTAL INTANGIBLE PLANT	\$ 36,103,921	11.19%	\$ 4,040,029
<u>TRANSMISSION PLANT</u>				
TRANSMISSION PLANT				
350.11	Land Rights-subs	\$ -	1.60%	\$ -
350.12	Land Rights-lines	-	1.60%	-
352	Structures	-	1.53%	-
353	Station Equipment	-	1.37%	-
354	Towers and Fixtures	-	0.98%	-
355	Poles and Fixtures	-	1.29%	-
356	Overhead Conductors	-	0.87%	-
356.1	Clearing Costs	-	1.41%	-
358	Underground Conductors	-	2.56%	-
359	Roads & Trails	-	0.00%	-
	TOTAL TRANSMISSION PLANT	\$ -	0.00%	\$ -
<u>DISTRIBUTION PLANT</u>				
360.12	Land Rights-subs	\$ 10,258,899	1.73%	\$ 177,479
360.22	Land Rights-lines	429,151	1.73%	7,424
361	Structures	20,587,086	1.15%	236,751
362	Station Equipment	298,241,612	1.22%	3,638,548
364	Poles, Towers and Fixtures	338,410,732	1.54%	5,211,525
365	Overhead Conductors	288,280,691	1.25%	3,603,509
365.1	Clearing Costs	132,088,173	1.44%	1,902,070
366	Underground Conduit	30,314,171	2.19%	663,880
367	Underground Conductors	127,486,910	2.46%	3,136,178
368	Line Transformers	358,420,048	2.19%	7,849,399
369	Overhead Services	97,439,228	2.12%	2,065,712
370	Meters	-	2.56%	-
370.3	Smart Meters	15,915,262	6.67%	1,061,548
370.4	Smart Meters Install	19,769,886	6.67%	1,318,651
371	Installed on Customer Premises	583,442	3.25%	18,962
372	Installed on Customer Premises LH	296,547	1.72%	5,101
373	Street Lighting & Signal Systems	33,599,870	2.28%	766,077
	TOTAL DISTRIBUTION PLANT	\$ 1,772,121,707	1.79%	\$ 31,662,814

West Penn Power Company

Accrual Expense after Adjustment-Claim Basis
At Historical Year from April 2013 to March 2014

Acct No	Description	Adjusted Depreciable Base (1)	Accrual Rate Ave Remaining Life Basis (2)	Accrual Expense Amount (3)
<u>GENERAL PLANT</u>				
389.1	Land Rights	\$ 251,643	1.98%	\$ 4,983
390.1	Structures	99,851,680	2.05%	2,046,959
390.3	Structures	1,334,490	2.05%	27,357
391.1	Office Furniture & Equipment	8,517,197	6.40%	545,101
391.15	Office machines	503,894	16.00%	80,623
391.2	Data Processing	7,856,773	6.40%	502,833
391.5	Data Processing Smart Meters	1,562,796	20.00%	312,559
392	Transportation	2,970,573	3.63%	107,832
393	Stores Equipment	752,438	4.76%	35,816
394	Tools, Shop, & Garage Equipment	9,148,653	7.00%	640,406
395	Laboratory Equipment	1,561,818	5.15%	80,434
396	Power Operated Equipment	179,589	2.26%	4,059
397	Communications Equipment	11,446,993	8.16%	934,075
398	Miscellaneous Equipment	2,115,654	8.23%	174,118
	TOTAL GENERAL PLANT	<u>\$ 148,054,191</u>	3.71%	<u>\$ 5,497,155</u>
	TOTAL	<u>\$ 1,956,279,819</u>	2.11%	<u>\$ 41,199,998</u>

WEST PENN POWER COMPANY

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

To the Pennsylvania Public Utility Commission
Per Reference No. M-111250F2012ADR

June 2014

WEST PENN POWER COMPANY

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

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WEST PENN 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:

- Schedule 1 – Summary of Service Life Estimates and Calculated Remaining Life Accruals as of December 31, 2013;
- Schedule 2 – Plant in Service, Account, Account 101 and 106, as of December 31, 2013;
- Schedule 3 – Accumulated Depreciation, Account 108 and Account 111, as of December 31, 2013; and
- Schedule 4 – Calculation of the Five-Year Rolling Average of Net Salvage

West Penn Power Company (“West Penn” or “Company”) is requesting that the Pennsylvania Public Utility Commission (“PaPUC”) approve this filing for accounting purposes only so that the new depreciation rates can be implemented effective January 1, 2014 to be consistent across all FirstEnergy Pennsylvania operating companies.

Depreciation Method

The depreciation methods used in this report are the same as those used in the 2012 and 2013 West Penn Annual Depreciation Reports. For most plant accounts, the annual and accrued depreciation were calculated by the straight line method using the average service life procedure. The straight line method of amortization was used for certain general plant accounts.

The estimated survivor curves used in this report are based on a service life study incorporating data through 2011. This service life study was included in the base rate increase request filed March 31, 1994 at Docket No. R-942986 and approved by the Commission in its order entered December 29, 1994.

The composite depreciation depicted on Schedule 1 for total depreciable accounts reflect rates of 1.93% for 2011, 1.91% for 2012, and a composite rate of 2.00% for the December 31, 2013 report. These variations are mainly due to plant additions and retirements. The Three Year Comparative Analysis of Electric Utilities provides a comparison of the 2013 data against the 2011 and 2012 data by functional groups.

Schedule 1 provides the detail of the recalculated remaining life depreciation rates based on Electric Plant in Service and the related adjusted book reserve at December 31, 2013. The service lives and survivor curve estimates used in this calculation are the same as those used in 2012 reports.

Plant and Reserve Activity

Schedule 2 shows the detail of the transactions to Accounts 101 and 106, Plant in Service from January 1, 2013 through December 31, 2013, the balance at December 31,

2013. It also shows West Penn's 2013 retirements by primary plant account and the retirement as a percent of the original cost at December 31, 2013.

Schedule 3 shows the detail of the transactions to Accounts 108 and 111, Accumulated Book Reserve for Depreciation from January 1, 2013 through December 31, 2013, the balance at December 31, 2013.

Schedule 4 shows West Penn's five-year rolling average of net salvage by function. The net salvage is amortized based on the methodologies approved by the Commission at Docket No. R-842632. The experienced gross salvage, cost of removal and net salvage are shown for the period 2009-2013. The Company is not claiming any exclusion from the net salvage amortization.

WEST PENN 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)	36,530	30,727	40,546
Book Accrued Depreciation	8,727	6,404	11,449
Book Reserve % of O.C.	23.89%	20.84%	28.24%
Original Cost (Depreciated)	27,803	24,323	29,096
Annual Depreciation Expense	4,399	3,439	4,729
Annual % of O.C.	12.04%	11.19%	11.66%
Transmission Plant			
Original Cost (Depreciable)	359,342	372,163	381,456
Book Accrued Depreciation	192,492	197,162	198,654
Book Reserve % of O.C.	53.57%	52.98%	52.08%
Original Cost (Depreciated)	166,850	175,001	182,803
Annual Depreciation Expense	4,181	4,369	4,581
Annual % of O.C.	1.16%	1.17%	1.20%
Distribution Plant			
Original Cost (Depreciable)	1,633,796	1,733,068	1,822,181
Book Accrued Depreciation	658,546	680,421	693,484
Book Reserve % of O.C.	40.31%	39.26%	38.06%
Original Cost (Depreciated)	975,250	1,052,647	1,128,697
Annual Depreciation Expense	27,193	30,188	32,165
Annual % of O.C.	1.66%	1.74%	1.77%
General Plant			
Original Cost (Depreciable)	145,005	144,856	171,377
Book Accrued Depreciation	75,360	79,486	80,419
Book Reserve % of O.C.	51.97%	54.87%	46.93%
Original Cost (Depreciated)	69,645	65,370	90,958
Annual Depreciation Expense	6,180	5,552	6,948
Annual % of O.C.	4.26%	3.83%	4.05%
Total Company (Depreciable)			
Original Cost (Depreciable)	2,174,674	2,280,814	2,415,560
Book Accrued Depreciation	935,125	963,473	984,006
Book Reserve % of O.C.	43.00%	42.24%	40.74%
Original Cost (Depreciated)	1,239,548	1,317,342	1,431,554
Annual Depreciation Expense	41,954	43,548	48,423
Annual % of O.C.	1.93%	1.91%	2.00%
Non-depreciable Plant	10,404	12,712	12,745
Total Plant In Service	2,185,078	2,293,526	2,428,305

West Penn Power Company

SCHEDULE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE
 AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AT DECEMBER 31, 201:

ACCOUNT AND DESCRIPTION (1)	PROBABLE RETIREMENT YEAR (2)	IOWA SURVIVOR CURVE (3)	GROSS ORIGINAL COST 12/31/2013 (4)	BOOK RESERVE 12/31/2013 (5)	NET ORIGINAL COST 12/31/2013 (6)	ANNUAL ACCRUAL (7)	AVERAGE REMAINING LIFE (Yrs) (8)	ANNUAL ACCRUAL RATE (%) (9)
INTANGIBLE PLANT								
303		5-SQ	5,292,590	3,037,813	2,254,777	816,117	2.8	15.42
303.1		7-SQ	8,921,137	1,612,723	7,308,414	1,279,291	5.7	14.34
303.2		10-SQ	26,332,201	6,798,962	19,533,239	2,633,220	7.5	10
TOTAL INTANGIBLE PLANT			40,545,929	11,449,499	29,096,430	4,728,629	6.15	11.66
TRANSMISSION PLANT								
350.2		75-R4	31,194,003	11,203,719	19,990,284	495,985	40.4	1.59
352		60-S2.5	6,679,695	2,717,377	3,962,319	100,195	39.5	1.5
353.1		54-R1.5	105,991,293	46,319,138	59,672,155	1,483,878	40.2	1.4
353.4		25-S1.5	19,562,322	19,327,444	234,878	17,606	13.5	0.09
354		75-R4	44,422,232	28,286,283	16,135,949	435,338	37.1	0.98
355		54-S2	66,760,184	34,558,235	32,201,948	914,615	35.2	1.37
356.1		58-R4	72,491,342	47,862,849	24,628,493	652,422	37.7	0.9
356.2		75-R4	34,083,215	8,289,277	25,793,938	473,757	54.4	1.39
358		40-S2	272,072	89,327	182,745	6,938	26.3	2.55
TOTAL TRANSMISSION PLANT			381,456,358	198,653,650	182,802,708	4,580,733	39.91	1.20
DISTRIBUTION PLANT								
360.2		75-R4	10,688,050	3,292,921	7,395,128	182,766	40.5	1.71
361		70-R3	20,581,198	8,820,063	11,761,135	238,742	49.2	1.16
362.1		54-R1.5	291,575,316	143,829,794	147,745,522	3,586,376	41.2	1.23
362.4		25-S1.5	4,930,968	4,314,105	616,863	34,517	17.9	0.7
364		52-R2	323,422,353	130,194,240	193,228,113	4,948,362	39	1.53
365.1		58-R1	314,846,960	103,470,575	211,376,385	4,313,403	48.9	1.37
365.2		75-R4	124,825,587	14,335,994	110,489,594	1,735,076	63.7	1.39
366		50-R2.5	21,015,259	7,542,702	13,472,557	468,640	28.7	2.23
367		40-R4	128,876,861	40,430,466	88,446,395	3,221,922	27.5	2.5
368		42-R3	346,431,279	141,835,736	204,595,544	7,725,418	26.5	2.23
369		44-R2	96,652,446	39,474,737	57,177,709	2,039,367	28	2.11
370		40-R3	88,535,271	40,494,082	48,041,188	1,859,241	25.8	2.1
370.3		15-S2.5	15,537,232	1,128,955	14,408,277	1,036,333	14.5	6.67
371		31-O1	559,353	(626,741)	1,186,094	18,291	30.6	3.27
372		27-R1.5	296,547	227,149	69,398	4,952	14	1.67
373		29-R0.5	33,406,157	14,719,220	18,686,937	751,639	24.9	2.25
TOTAL DISTRIBUTION PLANT			1,822,180,836	693,483,997	1,128,696,839	32,165,043	35.09	1.77
GENERAL PLANT								
389.2		Jun-48 75-R4	293,153	100,291	192,863	5,834	33.1	1.99
390.01		Jun-28 60-S0.5	1,726,481	1,278,248	448,233	31,595	14.2	1.83
390.04		Jun-45 60-S0.5	1,519,602	379,217	1,140,385	41,789	27.3	2.75
390.07		Jun-21 60-S0.5	1,202,654	1,071,803	130,851	17,559	7.5	1.46
390.1		Jun-22 60-S0.5	3,942,587	1,972,061	1,970,526	234,978	8.4	5.96
390.13		Jun-35 60-S0.5	865,602	290,684	574,918	28,219	20.4	3.26
390.16		Jun-29 60-S0.5	1,443,885	1,070,685	373,200	25,557	14.6	1.77
390.18		Jun-28 60-S0.5	4,718,728	737,716	3,981,012	278,877	14.3	5.91
390.21		Jun-46 60-S0.5	3,290,326	1,498,055	1,792,271	66,465	27	2.02
390.23		Jun-29 60-S0.5	925,108	450,977	474,131	31,361	15.1	3.39
390.25		Jun-46 60-S0.5	509,838	177,417	332,421	12,389	26.9	2.43
390.27		Jun-27 60-S0.5	670,886	668,840	2,046	134	13.2	0.02
390.29		Jun-29 60-S0.5	527,203	527,203	-	-	-	-
390.31		Jun-28 60-S0.5	188,004	184,364	3,640	263	14.1	0.14
390.33		Jun-27 60-S0.5	2,785,843	1,928,109	857,735	64,353	13.3	2.31
390.35		Jun-24 60-S0.5	2,223,514	1,158,208	1,065,307	106,506	10	4.79
390.38		Jun-41 60-S0.5	2,201,216	1,013,037	1,188,180	49,527	24	2.25
390.41		Jun-41 60-S0.5	22,360,194	3,625,827	18,734,368	746,830	25.1	3.34
390.44		Jun-41 60-S0.5	6,233,842	2,540,096	3,693,746	153,353	24.1	2.46
390.47		Jun-41 60-S0.5	21,696,365	12,367,805	9,328,561	371,008	25.2	1.71
390.49		Jun-42 60-S0.5	5,763,742	1,981,315	3,782,427	152,163	24.9	2.64
390.5		Jun-36 60-S0.5	1,440,280	300,388	1,139,892	53,434	21.3	3.71
390.52		Jun-25 60-S0.5	5,914,503	3,088,716	2,825,787	249,001	11.4	4.21
390.53		Jun-46 60-S0.5	818,201	361,189	457,012	16,855	27.1	2.06

West Penn Power Company

SCHEDULE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE
 AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AT DECEMBER 31, 201:

ACCOUNT AND DESCRIPTION (1)	PROBABLE	IOWA	GROSS	BOOK	NET	ANNUAL	AVERAGE	ANNUAL
	RETIREMENT	SURVIVOR	ORIGINAL	RESERVE	ORIGINAL			
	YEAR	CURVE	COST	12/31/2013	COST	ACCURUAL	REMAINING	ACCURUAL
	(2)	(3)	12/31/2013	(5)	12/31/2013	(7)	LIFE (Yrs)	RATE (%)
			(4)		(6)		(8)	(9)
390.55 Jefferson Service Center	Jun-26	60-S0.5	2,248,885	1,417,068	831,817	67,467	12.3	3
390.61 Kittanning Service Center	Jun-20	60-S0.5	2,102,521	1,941,825	160,696	186,914	6.3	8.89
390.62 Kittanning Service Center Garage	Jun-46	60-S0.5	819,775	358,819	460,956	2,049	30.1	0.25
390.67 Latrobe Service Center	Jun-28	60-S0.5	1,881,976	1,867,967	14,010	941	14.2	0.05
390.7 McConnellsborg Service Center	Jun-45	60-S0.5	1,633,555	583,506	1,050,049	38,225	27.4	2.34
390.73 McDonald Service Center	Jun-52	60-S0.5	890,478	171,122	719,355	21,371	33.7	2.4
390.79 Pleasant Valley Service Center	Jun-25	60-S0.5	2,378,601	1,515,513	863,088	76,829	11.2	3.23
390.82 St Marys Service Center	Jun-22	60-S0.5	2,325,430	1,580,863	744,567	89,297	8.3	3.84
390.83 St Marys Service Center Garage	Jun-48	60-S0.5	1,337,824	569,140	768,684	27,024	28.5	2.02
390.85 State College Service Center Garage	Jun-46	60-S0.5	1,411,149	652,079	759,070	28,223	26.9	2
390.88 Washington Service Center	Jun-23	60-S0.5	1,533,074	1,275,543	257,531	27,442	9.4	1.79
390.91 Waynesboro Service Center	Jun-21	60-S0.5	1,288,562	953,554	335,007	98,833	7.3	7.67
390.92 Waynesboro Service Center Garage	Jun-47	60-S0.5	881,566	389,618	491,948	793	28.8	0.09
390.99 Minor Structures		45-R3	2,104,805	686,040	1,418,765	38,307	37.1	1.82
Total Structures			115,806,806	52,634,616	63,172,189	3,435,931	18.39	2.97
391.1 Office Furniture and Fixtures		16-SQ	10,416,308	7,018,392	3,397,917	596,854	5.7	5.73
391.2 Office Furniture Info Systems		7-SQ	6,408,693	4,020,337	2,388,356	376,190	6.4	5.87
391.4 WP Pa Computers		5-SQ	2,187,097	2,185,427	1,670	24,058	0	1.1
391.5 Smart Meters		5-SQ	1,316,118	141,640	1,174,478	263,224	4.2	20
392.2 Light Line and Bucket Trucks		11-L2.5	1,024,850	729,548	295,301	44,171	4.31	4.31
392.3 Medium and Heavy Trucks, Diggers and Stores		12-L4	2,082,189	297,220	1,784,968	157,205	7.55	7.55
392.4 Trailers, Tension Puller, and Compressors		22-S1	215,790	240,992	(25,202)	-	-	-
392.6 All Terrain Vehicle		10-S2	137,765	36,897	100,868	15,636	11.35	11.35
393 Stores Equipment		25-SQ	876,558	580,783	295,775	42,864	6.9	4.89
394 Tools, Shop and Garage Equipment		15-SQ	9,895,204	5,301,791	4,593,413	674,853	6.8	6.82
395 Laboratory and Testing Equipment		23-SQ	1,819,452	1,206,363	613,089	74,052	8.3	4.07
396 Power Operated Equipment		20-S0.5	209,213	158,353	50,860	4,665	10.9	2.23
397 Communication Equipment		12-SQ	16,222,968	4,776,882	11,446,086	1,297,837	8.8	8
398 Miscellaneous Equipment		14-SQ	2,464,648	989,495	1,475,153	198,158	7.4	8.04
TOTAL GENERAL PLANT			171,376,813	80,419,028	89,783,308	6,948,309	12.92	4.05
TOTAL DEPRECIABLE PLANT			2,415,559,936	984,006,173	1,430,379,285	48,422,714	29.54	2.00
TOTAL NONDEPRECIABLE PLANT AND ASSET RETIREMENT COSTS			12,745,159	(2,583,785)	15,328,944			
TOTAL PLANT IN SERVICE			2,428,305,095	981,422,388	1,445,708,229	48,422,714		

West Penn Power Company

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

<u>ACCOUNT AND DESCRIPTION</u> (1)	<u>GROSS ORIGINAL COST</u> <u>1/1/2013</u> (2)	<u>ADDITIONS</u> (3)	<u>RETIREMENTS</u> (4)	<u>ADJUSTMENTS (C)</u> (5)	<u>GROSS ORIGINAL COST</u> <u>12/31/2013</u> (6)	<u>PERCENT OF ORIGINAL COST</u> <u>RETIRED</u> (7)
INTANGIBLE PLANT						
303 Misc Intangible Plant - Software - 5 year	3,072,101	5,461,634	-	(3,241,145)	5,292,590	0.00
303.1 Misc Intangible Plant - Software - 7 year	1,370,087	7,551,050	-	-	8,921,137	0.00
303.2 Misc Intangible Plant - Software - Smart Meters	26,285,147	(12,140,465)	-	12,187,519	26,332,201	0.00
TOTAL INTANGIBLES	30,727,336	872,219	-	8,946,374	40,545,929	
TRANSMISSION PLANT						
350.2 Land Rights	30,908,872	285,131	-	-	31,194,003	0.00
352 Structures	7,353,922	(970,847)	(4,039)	300,659	6,679,695	0.05
353 Station Equipment	104,971,772	3,635,254	(2,315,074)	(300,659)	105,991,293	2.21
353.4 SCADA Equipment	19,562,322	-	-	-	19,562,322	0.00
354 Towers and Fixtures	44,333,378	267,814	(13,979)	(164,981)	44,422,232	0.03
355 Poles and Fixtures	60,503,052	6,449,157	(179,769)	(12,256)	66,760,184	0.30
356 Overhead Conductors and Devices	71,184,516	1,268,101	(138,512)	177,237	72,491,342	0.19
356.1 Clearing Costs and Rights of Way	33,080,896	1,002,319	-	-	34,083,215	0.00
358 Underground Conductors and Devices	284,051	8,021	-	-	272,072	0.00
TOTAL TRANSMISSION PLANT	372,162,781	11,944,950	(2,651,373)	-	381,456,358	
DISTRIBUTION PLANT						
360 Land Rights	10,411,570	276,480	-	-	10,688,050	0.00
361 Structures	18,632,323	285,791	-	1,663,084	20,581,198	0.00
362 Station Equipment	286,666,834	7,752,259	(1,044,034)	(1,799,743)	291,575,316	0.36
362.4 SCADA Equipment	4,930,968	-	-	-	4,930,968	0.00
364 Poles, Towers and Fixtures	326,670,498	(3,136,091)	(109,747)	(2,307)	323,422,353	0.03
365 Overhead Conductors and Devices	261,420,623	38,642,229	(2,828,845)	17,612,953	314,846,960	1.08
365.1 Clearing Costs and Rights of Way	100,437,372	24,388,215	-	-	124,825,587	0.00
366 Underground Conduit	30,086,949	194,194	(639)	(9,265,245)	21,015,259	0.00
367 Underground Conductors and Devices	118,250,256	8,225,296	(308,934)	2,710,243	128,876,861	0.26
368 Line Transformers	346,465,789	13,973,463	(2,950,128)	(11,057,845)	346,431,279	0.85
369 Overhead Services	94,132,908	2,679,729	(160,191)	-	96,652,446	0.17
370 Meters	86,956,315	10,304,571	(3,626,689)	(5,098,926)	88,535,271	4.17
370.3 PA Smart Meters	14,666,195	5,090,704	(533)	(4,219,134)	15,537,232	0.00
371 Install. On Cust. Premises	188,090	817,348	(446,085)	-	559,353	237.17
372 Leased Property on Customer Premises	296,547	-	-	-	296,547	0.00
373 Street Lighting and Signal Systems	32,854,747	682,580	(133,370)	2,200	33,406,157	0.41
TOTAL DISTRIBUTION PLANT	1,733,067,983	110,176,768	(11,609,195)	(9,454,720)	1,822,180,836	
GENERAL PLANT						
389 Land Rights	293,153	-	-	-	293,153	0.00
390.1 Structures	-	-	-	-	-	-
Arnold SC & Ca	1,690,026	56,793	(20,311)	(27)	1,726,481	1.20
Boyce Service	1,462,943	201,190	(117,525)	(27,006)	1,519,602	8.03
Butler Service	1,101,960	101,314	-	(620)	1,202,654	0.00
Charleroi Serv	3,068,794	883,717	(6,300)	(3,624)	3,942,587	0.21
Clarion Serv	829,662	35,940	-	-	865,602	0.00
Cville Confere	1,425,530	18,355	-	-	1,443,885	0.00
Cville Cvd Sto	864,911	3,853,817	-	-	4,718,728	0.00
Cville Garage	3,290,326	-	-	-	3,290,326	0.00
Cville Gen&Tra	961,514	-	(24,569)	(11,837)	925,108	2.56
Cville Hazardo	509,838	-	-	-	509,838	0.00
Cville Mtr Lab	671,169	-	-	(283)	670,886	0.00
Cville Oil St/	527,203	-	-	-	527,203	0.00
Cville Quonset	188,004	-	-	-	188,004	0.00
Cville W Side	2,036,064	749,779	-	-	2,785,843	0.00
Dunbar Storage	2,213,634	11,374	-	(1,494)	2,223,514	0.00
Greensburg 'A'	2,201,216	-	-	-	2,201,216	0.00
Greensburg 'B'	18,075,203	7,100,933	(2,815,942)	-	22,360,194	15.58
Greensburg 'C'	6,233,842	-	-	-	6,233,842	0.00

West Penn Power Company

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

<u>ACCOUNT AND DESCRIPTION</u> (1)	<u>GROSS ORIGINAL COST</u> <u>1/1/2013</u> (2)	<u>ADDITIONS</u> (3)	<u>RETIREMENTS</u> (4)	<u>ADJUSTMENTS (C)</u> (5)	<u>GROSS ORIGINAL COST</u> <u>12/31/2013</u> (6)	<u>PERCENT OF ORIGINAL COST</u> <u>RETIRED</u> (7)
Greensburg Mai	17,762,981	4,187,790	(254,406)	-	21,696,365	1.43
Greensburg Par	5,743,957	19,785	-	-	5,763,742	0.00
Jeanette Pwr C	501,907	938,373	-	-	1,440,280	0.00
Jeanette Servi	3,733,439	2,181,064	-	-	5,914,503	0.00
Jeanette SC Ga	843,477	-	-	(25,276)	818,201	0.00
Jefferson Serv	2,088,548	253,035	(92,698)	-	2,248,885	4.44
Kittanning Ser	2,126,277	3,676	(27,432)	-	2,102,521	1.29
Kittanning SC	819,775	-	-	-	819,775	0.00
Latrobe Serv	1,883,036	-	-	(1,060)	1,881,976	0.00
McConnellsburg	1,397,945	235,610	-	-	1,633,555	0.00
McDonald Servi	654,911	235,567	-	-	890,478	0.00
Pleasant Valle	2,174,820	324,383	(120,602)	-	2,378,601	5.55
St Marys Servi	2,065,246	261,089	-	(905)	2,325,430	0.00
St Marys SC Ga	1,337,824	-	-	-	1,337,824	0.00
State Co Gar	1,411,149	-	-	-	1,411,149	0.00
Washington Ser	1,952,847	62	(381,797)	(38,038)	1,533,074	19.55
Waynesboro Ser	1,288,562	-	-	-	1,288,562	0.00
Waynesboro SC	881,566	-	-	-	881,566	0.00
Misc. - All Other Locations	1,631,836	473,128	-	(159)	2,104,805	0.00
<i>Total Account 390.1</i>	<u>97,651,943</u>	<u>22,126,774</u>	<u>(3,861,582)</u>	<u>(110,329)</u>	<u>115,806,806</u>	
391 Office Furniture and Equip. - Furniture	8,373,481	2,244,854	(202,027)	-	10,416,308	2.41
391.2 Office Furniture and Equip. - Office Machines	4,250,601	2,984,229	(497,008)	(329,129)	6,408,693	11.69
391.4 Computers	2,528,337	-	(341,240)	-	2,187,097	13.50
391.5 Smart Meters	-	615,302	-	700,816	1,316,118	
392.002 Light Trucks	883,892	170,640	(54,790)	25,108	1,024,850	6.20
392.003 Medium & Heavy	381,172	1,701,017	-	-	2,082,189	0.00
392.004 Trailers	215,790	-	-	-	215,790	0.00
392.006 All Terrain Ve	108,472	29,293	-	-	137,765	0.00
393 Stores Equipme	922,216	-	(45,658)	-	876,558	4.95
394 Tools,Shop,Gar	10,299,352	(297,432)	(217,046)	110,330	9,895,204	2.11
395 Laboratory Equ	1,852,287	-	(32,835)	-	1,819,452	1.77
396 Power Operated	202,043	7,170	-	-	209,213	0.00
397 Communications	14,405,223	1,939,775	(122,030)	-	16,222,968	0.85
398 Misc Equipment	2,488,132	-	(23,484)	-	2,464,648	0.94
Total General Plant	<u>144,856,095</u>	<u>31,521,622</u>	<u>(5,397,700)</u>	<u>396,796</u>	<u>171,376,813</u>	
Total Depreciable Plant	<u>2,280,814,195</u>	<u>154,515,559</u>	<u>(19,658,268)</u>	<u>(111,550)</u>	<u>2,415,559,936</u>	
Nondepreciable Plant and Asset Retirement Costs	Depr - 909108				Depr - 909108	
301 Organization	156,797	-	-	-	156,797	
350.1 Land	1,860,781	-	-	-	1,860,781	
359.101 Asset Retirement Costs Transmission	1,721	-	-	-	1,721	
360.1 Land	6,256,147	33,629	-	-	6,289,776	
374 Asset Retirement Costs Distribution	15,613	-	-	-	15,613	
389.1 Land	2,130,320	-	-	-	2,130,320	
399.1 Asset Retirement Costs General Plant	735,526	-	-	-	735,526	
390.2 Land Improvements	1,554,625	-	-	-	1,554,625	
Total Nondepreciable Plant	<u>12,711,530</u>	<u>33,629</u>	<u>-</u>	<u>-</u>	<u>12,745,159</u>	
Total Plant in Service	<u>2,293,525,724</u>	<u>154,549,188</u>	<u>(19,658,268)</u>	<u>(111,550)</u>	<u>2,428,305,095</u>	0.86

WEST PENN POWER COMPANY

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

	ACCOUNT AND DESCRIPTION (1)	BOOK RESERVE 1/1/2013 (2)	ACCRUALS (3)	RETIREMENTS (4)	COST OF REMOVAL (A) (5)	GROSS SALVAGE (A) (6)	GROSS TRANSFERS/ADJ (7)	GAIN/LOSS (8)	BOOK RESERVE 12/31/2013 (9)
	INTANGIBLE PLANT								
303	Misc Intangible Plant 5 Yr Life	2,214,693	823,577	-	-	-	(457)	-	3,037,813
303	Misc Intangible Plant 7 Yr Life	612,830	999,893	-	-	-	-	-	1,612,723
303	Misc Intangible Plant 10 Yr Life	3,576,799	2,967,337	-	-	-	254,826	-	6,798,962
	TOTAL INTANGIBLES	6,404,323	4,790,807	-	-	-	254,369	-	11,449,499
	TRANSMISSION PLANT								
350.2	Easement - Transmission	10,705,020	497,429	-	-	-	1,270	-	11,203,719
352	Structures and Improvements	2,588,376	113,054	(4,039)	-	-	19,986	-	2,717,377
353.1	Station Equipment	47,199,998	1,459,064	(2,315,074)	(171,025)	149,185	(3,010)	-	46,319,138
353.4	SCADA Equipment	19,309,838	17,606	-	-	-	-	-	19,327,444
354	Towers and Fixtures	28,003,732	434,700	(13,979)	(13,143)	1,576	(126,603)	-	28,286,283
355	Poles and Fixtures	34,007,017	818,671	(179,769)	(87,684)	-	-	-	34,558,235
356.1	Overhead Conductors and Devices	47,434,599	619,031	(138,513)	(191,523)	12,652	126,603	-	47,862,849
356.2	Clearing and Damages	7,830,580	478,727	-	-	-	(20,030)	-	8,289,277
358	Underground Cond & Dev	82,542	6,785	-	-	-	-	-	89,327
	TOTAL TRANSMISSION PLANT	#####	4,445,067	(2,651,374)	(463,375)	163,413	(1,784)	-	198,653,650
	DISTRIBUTION								
360.2	Easement - Distribution	3,107,705	185,216	-	-	-	-	-	3,292,921
361	Structures and Improvements	7,964,290	226,588	-	-	-	629,185	-	8,820,063
362.1	Station Equipment	#####	3,664,115	(1,044,034)	(121,652)	41,720	(716,459)	-	143,829,794
362.4	SCADA Equipment	4,279,588	34,517	-	-	-	-	-	4,314,105
364	Poles and Fixtures	#####	7,337,778	(109,747)	(3,351,981)	208,000	18,703	-	130,194,240
365.1	Overhead Conductors and Devices	#####	4,011,794	(2,828,845)	(4,622,315)	1,760,303	1,410	-	103,470,575
365.2	Clearing and Damages	12,677,930	1,658,064	-	-	-	-	-	14,335,994
366	Underground Conduit	6,874,083	678,993	(639)	(9,735)	-	-	-	7,542,702
367	Underground Conductors and Devices	38,110,719	3,120,583	(308,934)	(1,022,319)	50,659	479,758	-	40,430,466
368	Transformers	#####	5,887,356	(2,950,127)	(2,342,263)	3,586,380	(481,168)	-	141,835,736
369	Services	37,774,910	2,231,686	(160,191)	(371,668)	-	-	-	39,474,737
370	Meters	43,503,027	1,495,036	(3,626,688)	(866,995)	-	(10,298)	-	40,494,082
370.3	Pa Smart Meters	637,323	732,801	(533)	598	-	(241,234)	-	1,128,955
371	Installations on Customer Premises	(9,435)	14,319	(446,085)	(185,540)	-	-	-	(626,741)
372	Leased Property on Customer Premises	222,048	5,101	-	-	-	-	-	227,149
373	Street Lighting	13,897,388	1,537,026	(133,370)	(795,214)	213,390	-	-	14,719,220
	TOTAL DISTRIBUTION PLANT	#####	#####	(11,609,193)	(13,689,084)	5,860,452	(320,103)	-	693,483,997
	GENERAL PLANT								
389.2	Easement - General Plant	95,087	5,204	-	-	-	-	-	100,291
390.1	Structures								
	Arnold Service Center	1,301,208	25,011	(20,311)	(27,660)	-	-	-	1,278,248
	Boyce Service Center	564,319	34,222	(117,525)	(91,042)	-	(10,757)	-	379,217
	Butler Service Center	1,067,519	4,284	-	-	-	-	-	1,071,803
	Charleroi Service Center	1,831,552	152,689	(6,300)	(5,880)	-	-	-	1,972,061
	Clarion Service Center and Pole Yard	263,416	27,268	-	-	-	-	-	290,684
	Connellsville Conference Center	1,046,004	24,681	-	-	-	-	-	1,070,685
	Connellsville Covered Storage and Office	704,269	33,447	-	-	-	-	-	737,716
	Connellsville Garage	1,431,261	66,794	-	-	-	-	-	1,498,055
	Connellsville General and Transformer Shop	481,430	35,736	(24,569)	(35,000)	-	(6,620)	-	450,977
	Connellsville Hazardous Material	164,977	12,440	-	-	-	-	-	177,417
	Connellsville Meter Lab and Storehouse	668,610	513	-	-	-	(283)	-	668,840
	Connellsville Oil Storage/Water Separator	527,203	-	-	-	-	-	-	527,203
	Connellsville Quonset Storehouse	181,620	2,744	-	-	-	-	-	184,364
	Connellsville West Side Complex	1,916,455	11,654	-	-	-	-	-	1,928,109
	Dunbar Storage Facility	1,052,498	106,547	-	-	-	(837)	-	1,158,208
	Greensburg Corp Center 'A' Wing	963,290	49,747	-	-	-	-	-	1,013,037
	Greensburg Corp Center 'B' Wing	6,529,138	508,890	(2,815,942)	(596,259)	-	-	-	3,625,827
	Greensburg Corp Center 'C' Wing	2,383,704	156,392	-	-	-	-	-	2,540,096
	Greensburg Corp Center Main Building	12,414,768	229,562	(254,406)	(22,119)	-	-	-	12,367,805

WEST PENN POWER COMPANY

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

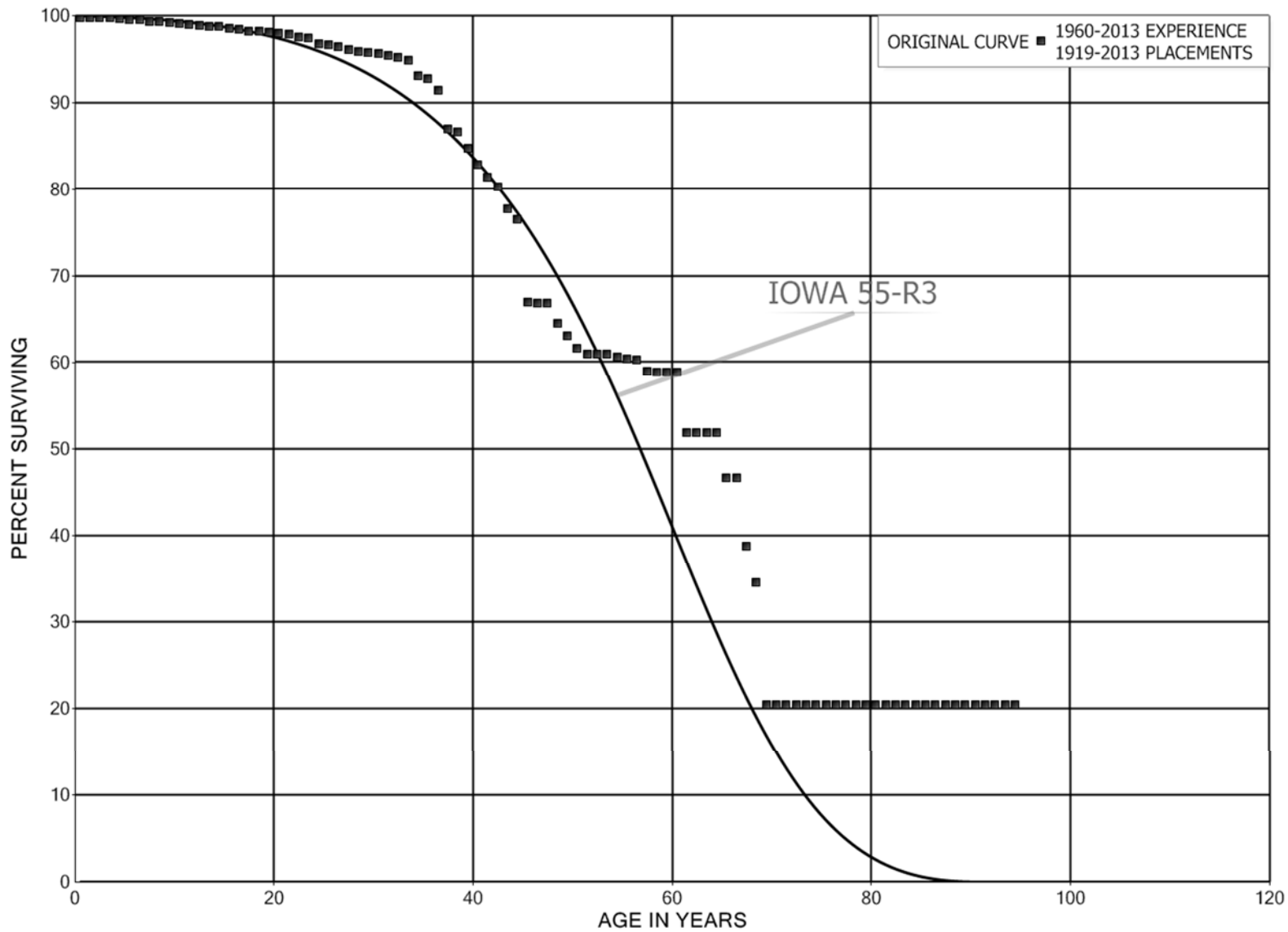
ACCOUNT AND DESCRIPTION	BOOK RESERVE 1/1/2013	ACCRUALS	RETIREMENTS	COST OF REMOVAL (A)	GROSS SALVAGE (A)	GROSS TRANSFERS/ADJ	GAIN/LOSS	BOOK RESERVE 12/31/2013
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Greensburg Corp Center Parking Garage	1,786,723	194,592	-	-	-	-	-	1,981,315
Jeanette Power Control Center	276,335	24,053	-	-	-	-	-	300,388
Jeanette Service Center Garage	348,246	17,403	-	-	-	(4,460)	-	361,189
Jeanette Service Center	3,006,651	82,065	-	-	-	-	-	3,088,716
Jefferson Service Center	1,455,022	62,100	(92,698)	(7,356)	-	-	-	1,417,068
Kittanning Service Center Garage	341,686	17,133	-	-	-	-	-	358,819
Kittanning Service Center	1,988,929	20,913	(27,432)	(40,585)	-	-	-	1,941,825
Latrobe Service Center	1,867,347	1,679	-	-	-	(1,059)	-	1,867,967
McConnellsburg Service Center	553,031	30,475	-	-	-	-	-	583,506
McDonald Service Center	153,170	17,952	-	-	-	-	-	171,122
Pleasant Valley Service Center	1,619,618	51,497	(120,602)	(35,000)	-	-	-	1,515,513
St Marys Service Center Garage	541,982	27,158	-	-	-	-	-	569,140
St Marys Service Center	1,520,018	61,663	-	-	-	(818)	-	1,580,863
State College Service Center Garage	623,715	28,364	-	-	-	-	-	652,079
Washington Service Center	1,670,165	26,471	(381,797)	(5,000)	-	(34,296)	-	1,275,543
Waynesboro Service Center Garage	371,722	17,896	-	-	-	-	-	389,618
Waynesboro Service Center	906,908	46,646	-	-	-	-	-	953,554
Minor Structures	650,280	35,912	-	-	-	(152)	-	686,040
TOTAL STRUCTURES	55,174,788	2,246,593	(3,861,582)	(865,901)	-	(59,282)	-	52,634,616
391.1 Office Furniture and Fixtures	6,637,322	583,097	(202,027)	-	-	-	-	7,018,392
391.2 Office Furniture Info Systems	2,706,734	1,822,544	(497,008)	-	-	(11,933)	-	4,020,337
391.4 WP Pa Computers	2,500,576	26,091	(341,240)	-	-	-	-	2,185,427
391.5 Smart Meters data handling	-	119,659	-	-	-	21,981	-	141,640
392.2 Light Line and Bucket Trucks	748,114	28,861	(54,790)	-	-	7,363	-	729,548
392.3 Medium and Heavy Trucks, Diggers and Store:	269,708	9,288	-	3,617	14,607	-	-	297,220
392.4 Trailers, Tension Puller, and Compressors	240,992	-	-	-	-	-	-	240,992
392.6 All Terrain Vehicle	21,852	15,045	-	-	-	-	-	36,897
393 Stores Equipment	583,540	42,901	(45,658)	-	-	-	-	580,783
394 Tools, Shop and Garage Equipment	4,745,542	714,014	(217,046)	-	-	59,281	-	5,301,791
395 Laboratory and Testing Equipment	1,146,031	93,167	(32,835)	-	-	-	-	1,206,363
396 Power Operated Equipment	153,699	4,654	-	-	-	-	-	158,353
397 Communication Equipment	3,652,623	1,246,289	(122,030)	-	-	-	-	4,776,882
398 Miscellaneous Equipment	809,049	203,930	(23,484)	-	-	-	-	989,495
TOTAL GENERAL PLANT	79,485,658	7,161,337	(5,397,700)	(862,284)	14,607	17,410	-	80,419,028
TOTAL DEPRECIABLE PROPERTY	#####	#####	(19,658,267)	(15,014,743)	6,038,472	(50,108)	-	984,006,173
NONDEPRECIABLE PLANT AND ASSET RETIREMENT COSTS								
360.1 Distribution Land	(295)	-	-	-	-	-	-	(295)
365.111 Adjustment to the reserve	(4,267,223)	3,424	-	-	-	-	-	(4,263,799)
392 Autos (salvage only)	18,224	-	-	(3,617)	(14,607)	-	-	0
390.2 Leasehold property depr over lease	1,345,564	162,578	-	-	-	-	-	1,508,142
359.1 Asset Retirement Costs Transmission	803	37	-	-	-	-	-	840
374 Asset Retirement Costs Distribution	3,948	932	-	-	-	-	-	4,880
399.1 Asset Retirement Costs General	144,864	21,583	-	-	-	-	-	166,447
TOTAL NONDEPRECIABLE PLANT	(2,754,115)	188,554	-	(3,617)	(14,607)	-	-	(2,583,785)
TOTAL RESERVE	#####	#####	(19,658,267)	(15,018,360)	6,023,865	(50,108)	-	981,422,388

WEST PENN POWER COMPANY

**SCHEDULE 4. EXPERIENCED COST OF REMOVAL AND
SALVAGE AMOUNTS FOR THE YEARS 2009-2013 RECORDED**

	<u>COST OF REMOVAL</u> (1)	<u>SALVAGE</u> (2)	<u>NET SALVAGE</u> (3)=(1)+(2)
2009	\$5,056,019	(\$17,405,901)	(\$12,349,882)
2010	\$8,137,412	(\$3,123,746)	\$5,013,666
2011	\$11,195,903	(\$33,738)	\$11,162,165
2012	\$937,486	(\$166,764)	\$770,722
2013	<u>\$15,018,360</u>	<u>(\$6,023,866)</u>	<u>\$8,994,494</u>
Total	\$40,345,180	(\$26,754,015)	\$13,591,165
5-Year Average	<u>\$8,069,036</u>	<u>(\$5,350,803)</u>	<u>\$2,718,233</u>

WEST PENN POWER COMPANY
ACCOUNT 355.00 POLES AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



WEST PENN POWER COMPANY

ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2013

EXPERIENCE BAND 1960-2013

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	69,003,055	152,828	0.0022	0.9978	100.00
0.5	67,499,035	32,333	0.0005	0.9995	99.78
1.5	67,828,490	6,910	0.0001	0.9999	99.73
2.5	63,545,608	21,118	0.0003	0.9997	99.72
3.5	63,826,382	60,636	0.0010	0.9990	99.69
4.5	63,336,618	24,754	0.0004	0.9996	99.59
5.5	62,814,913	42,963	0.0007	0.9993	99.55
6.5	62,859,382	110,485	0.0018	0.9982	99.49
7.5	62,162,074	17,263	0.0003	0.9997	99.31
8.5	60,465,343	77,122	0.0013	0.9987	99.28
9.5	61,183,209	76,800	0.0013	0.9987	99.16
10.5	61,019,052	33,163	0.0005	0.9995	99.03
11.5	60,968,250	62,779	0.0010	0.9990	98.98
12.5	60,821,641	68,847	0.0011	0.9989	98.88
13.5	60,450,132	39,432	0.0007	0.9993	98.76
14.5	58,525,524	107,587	0.0018	0.9982	98.70
15.5	58,426,318	103,849	0.0018	0.9982	98.52
16.5	57,806,954	70,733	0.0012	0.9988	98.34
17.5	52,451,741	49,129	0.0009	0.9991	98.22
18.5	50,100,222	46,511	0.0009	0.9991	98.13
19.5	45,968,698	44,343	0.0010	0.9990	98.04
20.5	38,704,217	63,759	0.0016	0.9984	97.95
21.5	35,422,060	89,914	0.0025	0.9975	97.78
22.5	32,135,605	39,110	0.0012	0.9988	97.54
23.5	28,853,314	193,388	0.0067	0.9933	97.42
24.5	27,289,406	54,331	0.0020	0.9980	96.76
25.5	24,876,267	50,877	0.0020	0.9980	96.57
26.5	24,520,136	68,475	0.0028	0.9972	96.37
27.5	21,605,104	65,584	0.0030	0.9970	96.11
28.5	17,770,365	25,488	0.0014	0.9986	95.81
29.5	16,032,347	16,746	0.0010	0.9990	95.68
30.5	11,706,996	19,747	0.0017	0.9983	95.58
31.5	10,530,585	30,192	0.0029	0.9971	95.41
32.5	10,377,493	31,833	0.0031	0.9969	95.14
33.5	10,365,186	194,613	0.0188	0.9812	94.85
34.5	7,761,013	31,994	0.0041	0.9959	93.07
35.5	7,493,001	102,236	0.0136	0.9864	92.68
36.5	7,381,805	363,593	0.0493	0.9507	91.42
37.5	6,913,969	22,115	0.0032	0.9968	86.92
38.5	6,341,109	143,210	0.0226	0.9774	86.64

WEST PENN POWER COMPANY

ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2013			EXPERIENCE BAND 1960-2013		
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	4,702,050	105,221	0.0224	0.9776	84.68
40.5	4,453,103	74,061	0.0166	0.9834	82.79
41.5	4,098,189	55,992	0.0137	0.9863	81.41
42.5	3,309,751	104,245	0.0315	0.9685	80.30
43.5	2,573,304	42,819	0.0166	0.9834	77.77
44.5	2,060,348	257,941	0.1252	0.8748	76.48
45.5	1,541,261	1,878	0.0012	0.9988	66.90
46.5	1,424,771	352	0.0002	0.9998	66.82
47.5	1,356,474	46,014	0.0339	0.9661	66.80
48.5	1,260,085	27,960	0.0222	0.9778	64.54
49.5	1,184,558	28,319	0.0239	0.9761	63.10
50.5	1,006,102	9,750	0.0097	0.9903	61.60
51.5	819,924	464	0.0006	0.9994	61.00
52.5	810,180	909	0.0011	0.9989	60.96
53.5	804,348	3,561	0.0044	0.9956	60.90
54.5	703,258	3,012	0.0043	0.9957	60.63
55.5	613,342	1,257	0.0020	0.9980	60.37
56.5	608,487	12,768	0.0210	0.9790	60.24
57.5	168,623	364	0.0022	0.9978	58.98
58.5	167,592	24	0.0001	0.9999	58.85
59.5	135,736		0.0000	1.0000	58.84
60.5	116,901	14,022	0.1199	0.8801	58.84
61.5	102,879		0.0000	1.0000	51.79
62.5	102,879		0.0000	1.0000	51.79
63.5	22,778		0.0000	1.0000	51.79
64.5	22,778	2,273	0.0998	0.9002	51.79
65.5	20,505		0.0000	1.0000	46.62
66.5	20,505	3,460	0.1688	0.8312	46.62
67.5	17,045	1,882	0.1104	0.8896	38.75
68.5	15,163	6,178	0.4074	0.5926	34.47
69.5	322		0.0000	1.0000	20.43
70.5	322		0.0000	1.0000	20.43
71.5	322		0.0000	1.0000	20.43
72.5	322		0.0000	1.0000	20.43
73.5	322		0.0000	1.0000	20.43
74.5	322		0.0000	1.0000	20.43
75.5	322		0.0000	1.0000	20.43
76.5	322		0.0000	1.0000	20.43
77.5	322		0.0000	1.0000	20.43
78.5	322		0.0000	1.0000	20.43

WEST PENN POWER COMPANY

ACCOUNT 355.00 POLES AND FIXTURES

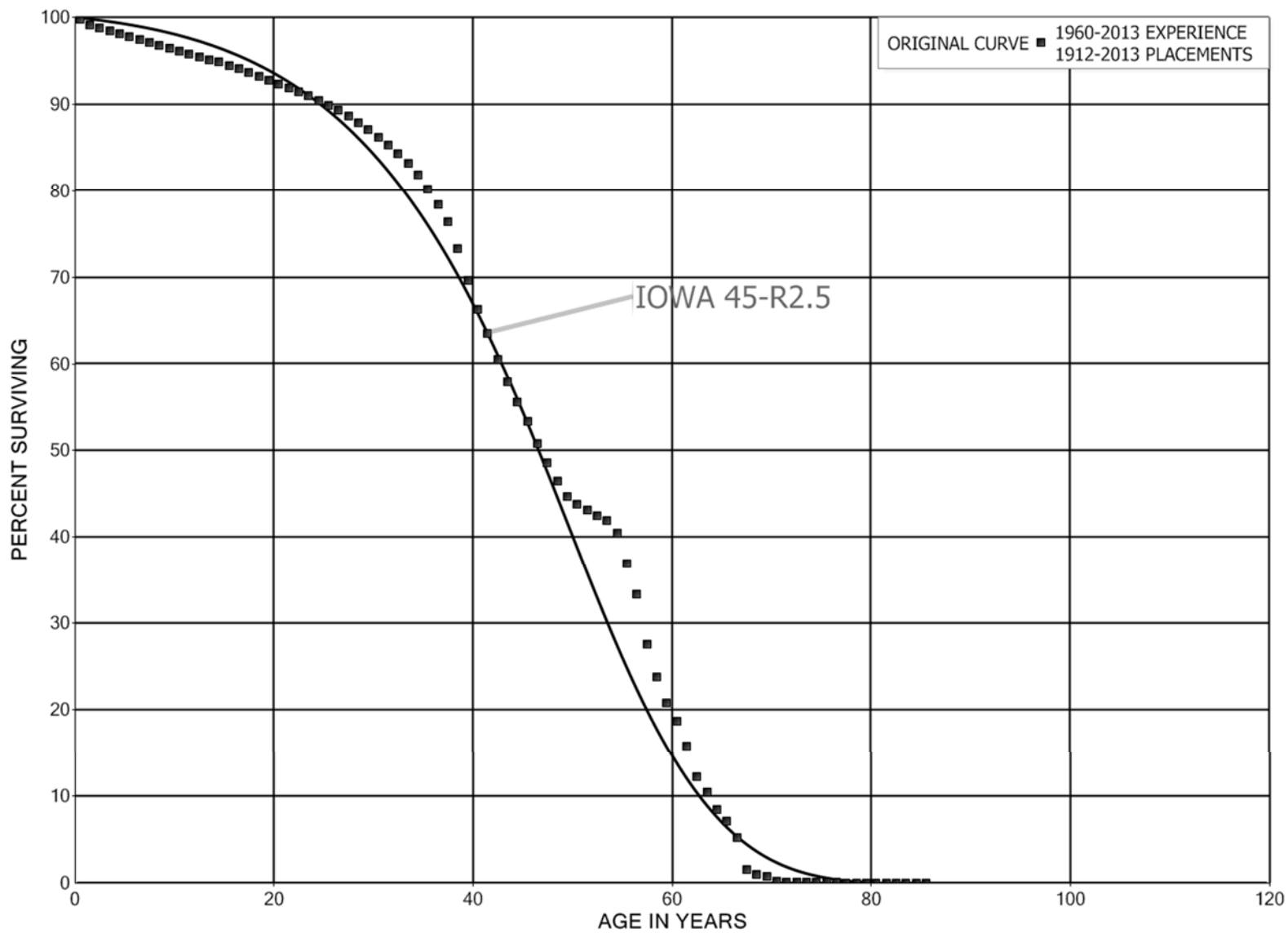
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2013

EXPERIENCE BAND 1960-2013

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	322		0.0000	1.0000	20.43
80.5	322		0.0000	1.0000	20.43
81.5	322		0.0000	1.0000	20.43
82.5	322		0.0000	1.0000	20.43
83.5	322		0.0000	1.0000	20.43
84.5	322		0.0000	1.0000	20.43
85.5	322		0.0000	1.0000	20.43
86.5	322		0.0000	1.0000	20.43
87.5	322		0.0000	1.0000	20.43
88.5	322		0.0000	1.0000	20.43
89.5	322		0.0000	1.0000	20.43
90.5	322		0.0000	1.0000	20.43
91.5	322		0.0000	1.0000	20.43
92.5	322		0.0000	1.0000	20.43
93.5	322		0.0000	1.0000	20.43
94.5					20.43

WEST PENN POWER COMPANY
ACCOUNT 369.00 SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



WEST PENN POWER COMPANY

ACCOUNT 369.00 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1912-2013

EXPERIENCE BAND 1960-2013

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	104,667,042	339,656	0.0032	0.9968	100.00
0.5	101,960,609	579,196	0.0057	0.9943	99.68
1.5	99,335,683	336,713	0.0034	0.9966	99.11
2.5	98,025,357	326,791	0.0033	0.9967	98.77
3.5	97,103,389	363,331	0.0037	0.9963	98.44
4.5	97,476,048	353,566	0.0036	0.9964	98.08
5.5	92,709,260	337,357	0.0036	0.9964	97.72
6.5	92,206,724	315,491	0.0034	0.9966	97.36
7.5	91,919,462	304,022	0.0033	0.9967	97.03
8.5	87,863,693	291,546	0.0033	0.9967	96.71
9.5	86,121,236	290,282	0.0034	0.9966	96.39
10.5	83,965,396	267,962	0.0032	0.9968	96.06
11.5	82,047,731	278,290	0.0034	0.9966	95.76
12.5	82,140,910	289,358	0.0035	0.9965	95.43
13.5	76,969,101	254,826	0.0033	0.9967	95.10
14.5	72,220,355	256,214	0.0035	0.9965	94.78
15.5	70,335,483	275,966	0.0039	0.9961	94.45
16.5	64,721,739	301,608	0.0047	0.9953	94.08
17.5	61,177,233	307,261	0.0050	0.9950	93.64
18.5	57,963,835	278,167	0.0048	0.9952	93.17
19.5	55,016,156	249,852	0.0045	0.9955	92.72
20.5	52,246,079	277,359	0.0053	0.9947	92.30
21.5	49,625,746	235,716	0.0047	0.9953	91.81
22.5	46,916,876	243,971	0.0052	0.9948	91.37
23.5	43,825,000	244,792	0.0056	0.9944	90.90
24.5	41,184,696	253,576	0.0062	0.9938	90.39
25.5	38,698,256	244,102	0.0063	0.9937	89.83
26.5	36,372,061	268,329	0.0074	0.9926	89.27
27.5	34,043,463	283,194	0.0083	0.9917	88.61
28.5	32,072,950	303,521	0.0095	0.9905	87.87
29.5	30,050,582	297,180	0.0099	0.9901	87.04
30.5	28,300,375	290,052	0.0102	0.9898	86.18
31.5	26,710,492	327,645	0.0123	0.9877	85.30
32.5	25,000,942	330,122	0.0132	0.9868	84.25
33.5	23,329,863	369,472	0.0158	0.9842	83.14
34.5	21,420,697	437,554	0.0204	0.9796	81.82
35.5	19,441,668	421,338	0.0217	0.9783	80.15
36.5	17,618,048	457,282	0.0260	0.9740	78.41
37.5	16,038,896	651,574	0.0406	0.9594	76.38
38.5	14,026,137	700,791	0.0500	0.9500	73.27

WEST PENN POWER COMPANY

ACCOUNT 369.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2013

EXPERIENCE BAND 1960-2013

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	12,519,761	603,356	0.0482	0.9518	69.61
40.5	11,080,828	458,700	0.0414	0.9586	66.26
41.5	9,931,549	467,509	0.0471	0.9529	63.51
42.5	9,041,952	397,226	0.0439	0.9561	60.53
43.5	8,273,837	339,293	0.0410	0.9590	57.87
44.5	7,569,458	302,681	0.0400	0.9600	55.49
45.5	6,920,968	332,789	0.0481	0.9519	53.27
46.5	6,348,406	272,276	0.0429	0.9571	50.71
47.5	5,792,344	250,026	0.0432	0.9568	48.54
48.5	5,265,686	208,765	0.0396	0.9604	46.44
49.5	4,791,778	93,876	0.0196	0.9804	44.60
50.5	4,449,554	72,566	0.0163	0.9837	43.73
51.5	4,104,944	60,765	0.0148	0.9852	43.01
52.5	3,746,648	45,887	0.0122	0.9878	42.38
53.5	3,447,627	124,451	0.0361	0.9639	41.86
54.5	3,089,886	266,778	0.0863	0.9137	40.35
55.5	2,600,358	250,152	0.0962	0.9038	36.86
56.5	2,060,882	356,343	0.1729	0.8271	33.32
57.5	1,428,914	198,195	0.1387	0.8613	27.56
58.5	1,048,837	134,989	0.1287	0.8713	23.73
59.5	743,090	74,194	0.0998	0.9002	20.68
60.5	668,892	102,291	0.1529	0.8471	18.62
61.5	566,595	130,904	0.2310	0.7690	15.77
62.5	435,701	63,604	0.1460	0.8540	12.13
63.5	372,108	71,710	0.1927	0.8073	10.36
64.5	300,203	45,743	0.1524	0.8476	8.36
65.5	254,404	68,948	0.2710	0.7290	7.09
66.5	185,457	132,895	0.7166	0.2834	5.17
67.5	52,561	17,853	0.3397	0.6603	1.46
68.5	34,709	10,237	0.2950	0.7050	0.97
69.5	24,402	17,064	0.6993	0.3007	0.68
70.5	7,339	4,347	0.5924	0.4076	0.20
71.5	2,971	513	0.1726	0.8274	0.08
72.5	2,458	961	0.3910	0.6090	0.07
73.5	1,471	481	0.3273	0.6727	0.04
74.5	990	229	0.2316	0.7684	0.03
75.5	760	189	0.2483	0.7517	0.02
76.5	572	457	0.8000	0.2000	0.02
77.5	72	2	0.0335	0.9665	0.00
78.5	70		0.0000	1.0000	0.00

WEST PENN POWER COMPANY

ACCOUNT 369.00 SERVICES

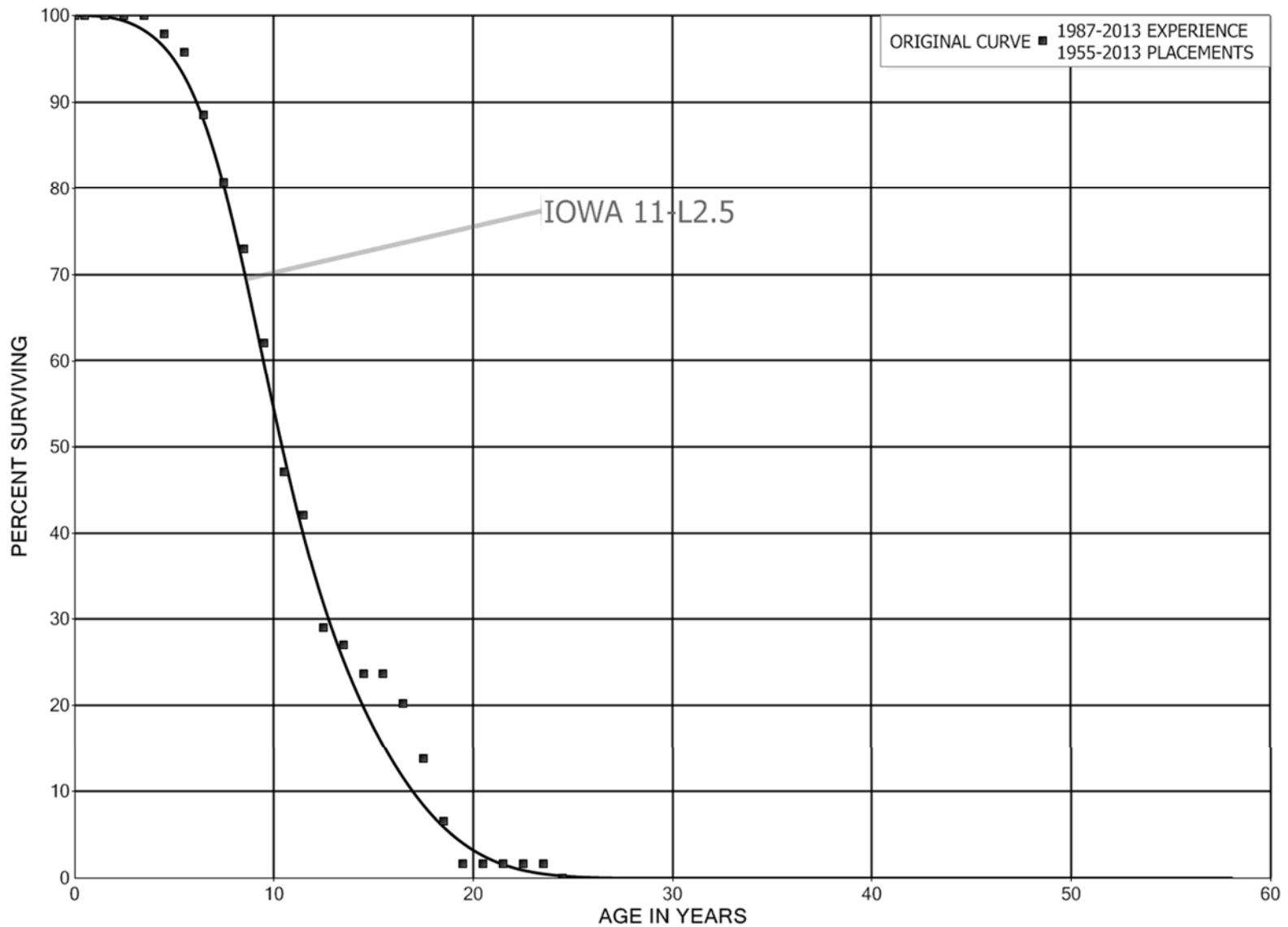
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2013

EXPERIENCE BAND 1960-2013

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	70		0.0000	1.0000	0.00
80.5	70		0.0000	1.0000	0.00
81.5	54		0.0000	1.0000	0.00
82.5	24		0.0000	1.0000	0.00
83.5	24		0.0000	1.0000	0.00
84.5	24		0.0000	1.0000	0.00
85.5					0.00

WEST PENN POWER COMPANY
ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS
ORIGINAL AND SMOOTH SURVIVOR CURVES



WEST PENN POWER COMPANY

ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1955-2013

EXPERIENCE BAND 1987-2013

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	2,059,675		0.0000	1.0000	100.00
0.5	2,206,115		0.0000	1.0000	100.00
1.5	2,206,115		0.0000	1.0000	100.00
2.5	2,187,852	715	0.0003	0.9997	100.00
3.5	2,187,136	47,265	0.0216	0.9784	99.97
4.5	2,105,358	45,365	0.0215	0.9785	97.81
5.5	2,059,993	153,849	0.0747	0.9253	95.70
6.5	1,906,144	167,611	0.0879	0.9121	88.55
7.5	1,738,533	167,437	0.0963	0.9037	80.77
8.5	833,896	124,659	0.1495	0.8505	72.99
9.5	709,237	170,931	0.2410	0.7590	62.08
10.5	432,418	46,530	0.1076	0.8924	47.12
11.5	385,888	119,842	0.3106	0.6894	42.05
12.5	266,045	18,471	0.0694	0.9306	28.99
13.5	247,575	30,830	0.1245	0.8755	26.98
14.5	216,745		0.0000	1.0000	23.62
15.5	216,745	31,595	0.1458	0.8542	23.62
16.5	185,150	59,026	0.3188	0.6812	20.17
17.5	126,124	65,921	0.5227	0.4773	13.74
18.5	68,712	51,706	0.7525	0.2475	6.56
19.5	17,006		0.0000	1.0000	1.62
20.5	17,006		0.0000	1.0000	1.62
21.5	17,006		0.0000	1.0000	1.62
22.5	7,029		0.0000	1.0000	1.62
23.5	7,029	7,029	1.0000		1.62
24.5					
25.5					
26.5					
27.5					
28.5					
29.5					
30.5	6,289		0.0000		
31.5	11,335	5,046	0.4452		
32.5	6,289		0.0000		
33.5	6,289		0.0000		
34.5	6,289		0.0000		
35.5	6,289		0.0000		
36.5	6,289		0.0000		
37.5	6,289		0.0000		
38.5	6,289		0.0000		

WEST PENN POWER COMPANY

ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1955-2013

EXPERIENCE BAND 1987-2013

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	6,289		0.0000		
40.5	6,289		0.0000		
41.5	6,289		0.0000		
42.5	6,289		0.0000		
43.5	6,289		0.0000		
44.5	6,289		0.0000		
45.5	6,289		0.0000		
46.5	6,289		0.0000		
47.5	6,289		0.0000		
48.5	6,289		0.0000		
49.5	6,289		0.0000		
50.5	6,289		0.0000		
51.5	6,289		0.0000		
52.5	6,289		0.0000		
53.5	6,289		0.0000		
54.5	6,289		0.0000		
55.5	6,289		0.0000		
56.5	6,289		0.0000		
57.5					

WPDEL13.PRN

6/03/14

West Penn Power Company

PROGRAM OPTIONS IN EFFECT:

CALCULATION MONTH AND YEAR 12-2013
 CALCULATION PROCEDURE 2 = ASL-BG
 MINIMUM EXPECTANCY 0.00
 REMAINING LIFE 2 = BK RES ALLOC
 MINIMUM RL FOR ACCRUALS = 1.00 YES
 ADJUST FOR NET SALVAGE NO
 PUNCH FILES:
 CUMULATIVE BY VINTAGE YES

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6/03/14

West Penn Power Company

Account 301.00 Organization

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NONDEPRECIABLE						
1936	156,797.11					
	156,797.11					

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6/03/14

West Penn Power Company

Account 303.00 Misc Intangible Plant 5 Yr Life

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						

WPDEL13.PRN

2006	3,033.31	3,033	3,033			
2007	974,350.80	974,351	974,351			
2008	586,020.30	586,020	586,020			
2009	298,972.86	269,076	242,332	56,641	0.50	56,641
2010	1,209,724.04	846,807	762,642	447,082	1.50	298,055
2011	588,722.30	294,361	265,104	323,618	2.50	129,447
2012	318,522.59	95,557	86,059	232,464	3.50	66,418
2013	1,313,243.64	131,324	118,272	1,194,972	4.50	265,549
	5,292,589.84	3,200,529	3,037,813	2,254,777		816,110

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 2.8 15.42

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6/03/14

West Penn Power Company

Account 303.10 Misc Intangible Plant 7 Yr Life

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
2011	144,836.59	51,721	50,823	94,014	4.50	20,892
2012	6,738,149.30	1,443,985	1,418,904	5,319,245	5.50	967,135
2013	2,038,151.84	145,524	142,996	1,895,156	6.50	291,562
	8,921,137.73	1,641,230	1,612,723	7,308,415		1,279,589

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 5.7 14.34

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6/03/14

West Penn Power Company

Account 303.20 Misc Intangible Plant 10 Yr Life

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
2011	26,332,200.34	6,583,050	6,798,962	19,533,238	7.50	2,604,432
	26,332,200.34	6,583,050	6,798,962	19,533,238		2,604,432

WPDEL13.PRN

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 7.5 9.89

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6/03/14

West Penn Power Company

Account 350.10 Land - Transmission Plant

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NONDEPRECIABLE						
1912	3,840.07					
1916	9,607.96					
1917	2,905.62					
1922	460.24					
1923	37,212.05					
1924	21,482.18					
1925	11,839.47					
1926	2,153.05					
1927	4,037.68					
1928	2,441.72					
1929	2,760.22					
1937	5,024.39					
1938	752.73					
1941	13,576.94					
1942	4,693.11					
1944	724.89					
1948	1,547.01					
1949	5,916.59					
1950	144.50					
1951	3,322.15					
1953	1,099.14					
1954	29,351.02					
1956	1,919.56					
1957	918.08					
1958	8,155.94					
1959	9,304.45					
1960	15,154.94					
1961	5,694.03					
1963	7,310.38					
1966	4,065.13					
1967	390,304.74					
1968	2.46					
1969	40,994.38					
1970	162.05					
1972	4,348.94					
1973	1,562.63					
1974	9,086.59					
1975	17,611.20					
1976	10,983.58					

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WPDEL13.PRN

6/03/14

West Penn Power Company

Account 350.10 Land - Transmission Plant

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NONDEPRECIABLE						
1979	15,892.11					
1983	4,062.66					
1985	3,485.29					
1987	113,538.06					
1991	163,727.33					
2003	592,650.69					
2007	18,081.65					
2010	256,871.04					
	1,860,780.64					

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6/03/14

West Penn Power Company

Account 350.20 Easement - Transmission

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
1916	58,767.16	55,811	46,469	12,298	3.77	3,262
1922	46,375.79	43,074	35,864	10,512	5.34	1,969
1923	2,713.15	2,510	2,090	623	5.61	111
1925	126,410.18	116,007	96,588	29,822	6.17	4,833
1926	326,483.86	298,374	248,428	78,056	6.46	12,083
1927	153,058.05	139,283	115,968	37,090	6.75	5,495
1929	1,647.81	1,486	1,237	411	7.36	56
1931	1,909.76	1,706	1,420	490	8.01	61
1932	1,126.69	1,001	833	294	8.35	35
1936	352.52	306	255	98	9.88	10
1938	94,251.42	80,745	67,229	27,022	10.75	2,514
1939	4,004.27	3,406	2,836	1,168	11.21	104
1940	2,952.08	2,492	2,075	877	11.70	75
1941	125,479.59	105,052	87,467	38,013	12.21	3,113
1942	404.11	335	279	125	12.74	10
1943	1,948.96	1,604	1,336	613	13.29	46

WPDEL13.PRN

1944	13,056.65	10,644	8,862	4,195	13.86	303
1945	1,380.22	1,114	928	452	14.46	31
1946	599.01	479	399	200	15.07	13
1948	1,937.18	1,515	1,261	676	16.34	41
1949	67,255.01	52,008	43,302	23,953	17.00	1,409
1950	407,677.48	311,629	259,464	148,213	17.67	8,388
1951	56,428.36	42,620	35,486	20,942	18.35	1,141
1952	7,745.73	5,781	4,813	2,933	19.03	154
1953	89,473.66	65,933	54,896	34,578	19.73	1,753
1954	20,435.46	14,867	12,378	8,057	20.44	394
1956	155,709.53	110,289	91,827	63,883	21.88	2,920
1957	2,235.02	1,561	1,300	935	22.61	41
1958	437,425.72	301,168	250,754	186,672	23.36	7,991
1959	332,876.55	225,857	188,050	144,827	24.11	6,007
1960	46,658.27	31,182	25,962	20,696	24.88	832
1961	9,627.01	6,335	5,275	4,352	25.65	170
1962	217,494.81	140,828	117,254	100,241	26.44	3,791
1963	133,580.66	85,078	70,836	62,745	27.23	2,304
1964	55,200.60	34,561	28,776	26,425	28.04	942
1965	237,499.12	146,133	121,671	115,828	28.85	4,015
1966	301,552.32	182,228	151,724	149,828	29.68	5,048
1967	2,320,172.90	1,376,327	1,145,939	1,174,234	30.51	38,487
1968	242,911.23	141,374	117,709	125,202	31.35	3,994

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West Penn Power Company

Account 350.20 Easement - Transmission

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
1969	953,943.00	544,224	453,124	500,819	32.21	15,549
1970	901,241.33	503,884	419,537	481,704	33.07	14,566
1971	407,252.34	222,971	185,647	221,605	33.94	6,529
1972	89,973.58	48,217	40,146	49,828	34.81	1,431
1973	576,882.09	302,286	251,685	325,197	35.70	9,109
1974	371,981.78	190,492	158,605	213,377	36.59	5,832
1975	3,554,434.90	1,777,573	1,480,019	2,074,416	37.49	55,333
1976	582,775.68	284,395	236,789	345,987	38.40	9,010
1977	32,250.89	15,342	12,774	19,477	39.32	495
1978	108,589.69	50,331	41,906	66,684	40.24	1,657
1979	1,415,768.01	638,795	531,865	883,903	41.16	21,475
1980	68,535.35	30,066	25,033	43,502	42.10	1,033
1981	149,700.22	63,787	53,109	96,591	43.04	2,244
1982	797,774.18	329,959	274,726	523,048	43.98	11,893
1983	1,177,917.59	472,227	393,179	784,739	44.93	17,466
1984	1,184,739.55	460,034	383,027	801,713	45.88	17,474
1985	1,047,745.51	393,428	327,571	720,175	46.84	15,375
1986	378,643.53	137,334	114,345	264,299	47.80	5,529
1987	517,809.25	181,078	150,767	367,042	48.77	7,526
1988	1,014,326.00	341,726	284,523	729,803	49.73	14,675
1989	313,664.02	101,596	84,589	229,075	50.71	4,517

WPDEL13.PRN						
1990	860,428.32	267,507	222,728	637,700	51.68	12,339
1991	259,936.44	77,435	64,473	195,463	52.66	3,712
1992	863,829.95	246,019	204,837	658,993	53.64	12,285
1993	1,490,604.23	404,997	337,203	1,153,401	54.62	21,117
1994	475,381.27	122,981	102,395	372,986	55.60	6,708
1995	1,362,373.25	334,463	278,476	1,083,897	56.59	19,154
1996	1,535,781.12	356,762	297,042	1,238,739	57.58	21,513
1997	109,530.25	23,998	19,981	89,549	58.57	1,529
1998	532,197.87	109,580	91,237	440,961	59.56	7,404
1999	996,000.52	191,929	159,802	836,199	60.55	13,810
2000	6,226.61	1,118	931	5,296	61.54	86
2001	28,330.27	4,711	3,922	24,408	62.53	390
2002	355.66	54	45	311	63.53	5
2003	26,084.61	3,644	3,034	23,051	64.52	357
2005	470,845.64	53,253	44,339	426,507	66.52	6,412
2006	14,199.82	1,419	1,181	13,019	67.51	193
2007	118,940.69	10,288	8,566	110,375	68.51	1,611
2009	3,430.64	205	171	3,260	70.51	46

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West Penn Power Company

Account 350.20 Easement - Transmission

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
2010	286,759.29	13,392	11,150	275,609	71.50	3,855
	31,194,002.84	13,456,203	11,203,719	19,990,287		495,190
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					40.4	1.59

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West Penn Power Company

Account 352.00 Structures and Improvements

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S2.5						
1925	87,175.08	78,614	85,882	1,293	5.89	220

WPDEL13.PRN						
1926	9,138.90	8,211	8,970	169	6.09	28
1927	3,943.35	3,530	3,856	87	6.29	14
1928	17,826.31	15,898	17,368	458	6.49	71
1929	651.63	579	633	19	6.70	3
1930	2,789.25	2,468	2,696	93	6.91	13
1931	13,095.99	11,540	12,607	489	7.13	69
1932	1,098.89	964	1,053	46	7.35	6
1933	230.54	201	220	11	7.57	1
1934	28.82	25	27	2	7.80	
1935	895.41	776	848	47	8.03	6
1938	12.57	11	12	1	8.76	
1939	33,593.82	28,548	31,187	2,407	9.01	267
1940	814.69	689	753	62	9.27	7
1941	624.66	525	574	51	9.53	5
1942	282.00	236	258	24	9.81	2
1943	13,473.74	11,207	12,243	1,231	10.09	122
1944	188.17	156	170	18	10.37	2
1948	58.29	47	51	7	11.60	1
1949	4,472.29	3,583	3,914	558	11.93	47
1950	53,890.39	42,870	46,833	7,057	12.27	575
1951	20,358.32	16,077	17,563	2,795	12.62	221
1952	5,016.85	3,932	4,296	721	12.97	56
1953	2,076.29	1,615	1,764	312	13.34	23
1954	13,547.07	10,449	11,415	2,132	13.72	155
1955	14,957.54	11,440	12,498	2,460	14.11	174
1956	23,857.53	18,089	19,761	4,097	14.51	282
1957	10,759.05	8,082	8,829	1,930	14.93	129
1958	22,885.52	17,027	18,601	4,285	15.36	279
1959	5,432.66	4,002	4,372	1,061	15.80	67
1960	1,296.02	945	1,032	264	16.25	16
1961	12,666.24	9,139	9,984	2,682	16.71	161
1962	128,048.02	91,362	99,809	28,239	17.19	1,643
1963	55,761.12	39,323	42,958	12,803	17.69	724
1964	35,671.29	24,852	27,150	8,521	18.20	468
1965	4,475.29	3,079	3,364	1,111	18.72	59
1966	2,709.32	1,840	2,010	699	19.26	36
1967	440,995.77	295,335	322,639	118,357	19.82	5,972
1968	25,393.81	16,765	18,315	7,079	20.39	347

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West Penn Power Company

Account 352.00 Structures and Improvements

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S2.5						
1969	779,330.36	506,954	553,822	225,508	20.97	10,754
1970	14,950.78	9,573	10,458	4,493	21.58	208
1971	42,791.20	26,958	29,450	13,341	22.20	601
1972	71,921.24	44,555	48,674	23,247	22.83	1,018
1973	97.68	59	64	34	23.48	1
1974	13,645.72	8,153	8,907	4,739	24.15	196

WPDEL13.PRN						
1975	53,831.59	31,545	34,461	19,371	24.84	780
1976	147,724.77	84,838	92,681	55,044	25.54	2,155
1978	15,080.50	8,294	9,061	6,020	27.00	223
1980	59,485.49	31,212	34,098	25,387	28.52	890
1981	5,700.70	2,916	3,186	2,515	29.31	86
1982	30,567.59	15,229	16,637	13,931	30.11	463
1983	352.90	171	187	166	30.92	5
1984	327,019.58	153,961	168,195	158,825	31.75	5,002
1985	101,911.81	46,543	50,846	51,066	32.60	1,566
1986	12,087.20	5,346	5,840	6,247	33.46	187
1987	64,683.43	27,672	30,230	34,453	34.33	1,004
1988	5,819.16	2,404	2,626	3,193	35.21	91
1989	178,325.95	71,009	77,574	100,752	36.11	2,790
1991	179,210.83	65,914	72,008	107,203	37.93	2,826
1992	9,139.61	3,220	3,518	5,622	38.86	145
1993	396,250.13	133,417	145,752	250,498	39.80	6,294
1994	898.33	288	315	583	40.74	14
1995	54,613.51	16,657	18,197	36,417	41.70	873
1996	2,497.45	722	789	1,708	42.66	40
1997	280,130.93	76,476	83,546	196,585	43.62	4,507
1998	75,893.01	19,489	21,291	54,602	44.59	1,225
1999	1,331.78	320	350	982	45.57	22
2000	37,519.13	8,412	9,190	28,329	46.55	609
2002	225,164.83	43,052	47,032	178,133	48.53	3,671
2003	14,724.62	2,572	2,810	11,915	49.52	241
2004	362,506.10	57,348	62,649	299,857	50.51	5,937
2005	523,051.40	74,012	80,854	442,197	51.51	8,585
2006	26,250.15-	3,281-	3,584-	22,666-	52.50	432-
2007	64,646.91	7,001	7,648	56,999	53.50	1,065
2008	947,266.67	86,864	94,894	852,373	54.50	15,640
2009	377,130.23	28,285	30,900	346,230	55.50	6,238
2010	4,788.74	279	305	4,484	56.50	79
2011	109,831.49	4,580	5,003	104,828	57.50	1,823

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West Penn Power Company

Account 352.00 Structures and Improvements

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S2.5						
2013	43,829.00	364	398	43,431	59.50	730
	6,679,694.70	2,487,414	2,717,377	3,962,320		100,423
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					39.5	1.50

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WPDEL13.PRN

West Penn Power Company

Account 353.10 Station Equipment

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 54-R1.5						
1917	49,108.20	45,626	49,108			
1922	94,479.63	85,788	94,480			
1923	9,608.30	8,683	9,608			
1924	5,731.41	5,154	5,731			
1925	130,384.75	116,668	130,385			
1926	27,279.72	24,284	27,280			
1927	56,382.12	49,932	56,382			
1928	382,172.94	336,580	382,173			
1929	5,016.99	4,394	5,017			
1930	816.19	711	816			
1931	457.36	396	457			
1932	309.31	266	309			
1933	203.55	174	204			
1934	1,609.49	1,368	1,609			
1935	2,120.19	1,791	2,120			
1936	84,262.74	70,730	84,263			
1937	17,959.48	14,976	17,959			
1938	20,544.29	17,017	20,544			
1939	66,353.08	54,582	66,353			
1940	2,997.88	2,449	2,998			
1941	30,463.13	24,709	30,463			
1942	2,825.64	2,275	2,826			
1943	70,625.00	56,436	70,625			
1944	25,442.86	20,176	25,443			
1945	1,366.00	1,075	1,366			
1946	51,029.75	39,813	51,030			
1947	4,366.29	3,378	4,366			
1948	226,737.22	173,907	226,737			
1949	365,655.49	277,971	365,655			
1950	35,585.66	26,800	35,586			
1951	195,958.70	146,205	195,959			
1952	148,923.49	110,010	148,923			
1953	127,479.10	93,225	126,645	834	14.51	57
1954	125,023.92	90,480	122,916	2,108	14.92	141
1955	231,707.77	165,880	225,346	6,362	15.34	415
1956	388,122.64	274,713	373,194	14,929	15.78	946
1957	448,618.70	313,854	426,367	22,252	16.22	1,372
1958	1,117,633.04	772,620	1,049,595	68,038	16.67	4,081
1959	584,064.02	398,799	541,764	42,300	17.13	2,469

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West Penn Power Company

Account 353.10 Station Equipment

WPDEL13.PRN
 CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 54-R1.5						
1960	703,230.72	474,188	644,179	59,052	17.59	3,357
1961	240,944.10	160,324	217,798	23,146	18.07	1,281
1962	905,937.01	594,566	807,711	98,226	18.56	5,292
1963	463,146.79	299,656	407,079	56,068	19.06	2,942
1964	515,971.24	328,983	446,919	69,052	19.57	3,528
1965	579,037.16	363,635	493,994	85,043	20.09	4,233
1966	246,736.45	152,508	207,180	39,556	20.62	1,918
1967	2,281,755.11	1,387,992	1,885,570	396,185	21.15	18,732
1968	1,836,042.83	1,098,137	1,491,806	344,237	21.70	15,863
1969	7,489,265.45	4,402,190	5,980,322	1,508,943	22.26	67,787
1970	1,223,906.55	706,684	960,022	263,885	22.82	11,564
1971	2,114,481.16	1,198,699	1,628,418	486,063	23.39	20,781
1972	790,898.79	439,661	597,274	193,625	23.98	8,074
1973	179,586.13	97,874	132,961	46,625	24.57	1,898
1974	139,088.11	74,259	100,880	38,208	25.17	1,518
1975	1,665,423.89	870,351	1,182,361	483,063	25.78	18,738
1976	3,612,385.93	1,846,290	2,508,163	1,104,223	26.40	41,827
1977	77,530.04	38,734	52,620	24,910	27.02	922
1978	1,122,306.89	547,686	744,025	378,282	27.65	13,681
1979	148,434.18	70,670	96,004	52,430	28.29	1,853
1980	992,769.42	460,744	625,915	366,854	28.94	12,676
1981	1,346,509.56	608,488	826,624	519,886	29.60	17,564
1982	1,865,221.60	819,951	1,113,894	751,328	30.26	24,829
1983	265,044.40	113,227	153,818	111,226	30.93	3,596
1984	4,206,320.14	1,743,940	2,369,122	1,837,198	31.61	58,121
1985	3,104,926.79	1,247,870	1,695,216	1,409,711	32.30	43,644
1986	995,543.50	387,366	526,232	469,312	32.99	14,226
1987	2,777,996.26	1,045,360	1,420,109	1,357,887	33.68	40,317
1988	712,166.21	258,588	351,289	360,877	34.39	10,494
1989	3,887,976.26	1,360,792	1,848,620	2,039,356	35.10	58,101
1990	386,855.69	130,332	177,054	209,802	35.81	5,859
1991	1,693,809.22	547,947	744,379	949,430	36.53	25,990
1992	512,102.95	158,752	215,663	296,440	37.26	7,956
1993	1,996,530.03	591,971	804,185	1,192,345	37.99	31,386
1994	211,250.15	59,742	81,159	130,091	38.73	3,359
1995	292,969.08	78,838	107,100	185,869	39.47	4,709
1996	2,211,889.22	564,474	766,831	1,445,058	40.22	35,929
1997	3,719,847.74	897,599	1,219,378	2,500,470	40.97	61,032
1998	5,306,290.37	1,206,650	1,639,220	3,667,070	41.72	87,897

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West Penn Power Company

Account 353.10 Station Equipment

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
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(1)	(2)	(3)	WPDEL13.PRN (4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 54-R1.5						
1999	823,614.79	175,512	238,431	585,184	42.49	13,772
2000	489,619.72	97,483	132,429	357,191	43.25	8,259
2001	381,077.89	70,423	95,669	285,409	44.02	6,484
2002	2,274,209.70	387,980	527,066	1,747,144	44.79	39,007
2003	450,105.08	70,261	95,449	354,656	45.57	7,783
2004	291,295.98	41,277	56,074	235,222	46.35	5,075
2005	3,401,310.44	431,966	586,821	2,814,489	47.14	59,705
2006	2,548,496.67	286,451	389,140	2,159,357	47.93	45,052
2007	791,363.64	77,237	104,926	686,438	48.73	14,087
2008	7,087,641.78	586,857	797,238	6,290,404	49.53	127,002
2009	4,873,799.42	331,418	450,227	4,423,572	50.33	87,891
2010	1,976,108.74	104,734	142,280	1,833,829	51.14	35,859
2011	7,709,964.84	292,979	398,008	7,311,957	51.95	140,750
2012	37,410.62	853	1,159	36,252	52.77	687
2013	4,893,721.37	37,192	50,525	4,843,196	53.59	90,375
	105,991,293.84	34,262,236	46,319,138	59,672,155		1,484,743
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					40.2	1.40

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West Penn Power Company

Account 353.40 SCADA Equipment

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-S1.5						
1939	409.50	410	410			
1969	4,435.01	4,181	4,435			
1974	1,445.19	1,289	1,445			
1975	768.78	678	769			
1976	837.85	730	838			
1977	25,749.86	22,165	25,750			
1978	18,217.07	15,485	18,217			
1979	6,264.31	5,255	6,264			
1984	22,996.99	17,892	22,997			
1985	16,093.60	12,302	16,094			
1986	4,820.77	3,618	4,821			
1989	296,268.12	208,810	296,268			
1990	22,498.68	15,479	22,499			
1991	54,952.22	36,862	54,952			
1992	13,651.52	8,906	13,652			
1993	204,702.31	129,699	204,702			
1994	782,556.63	480,177	782,557			
1995	290,317.70	171,984	290,318			
1996	499,397.89	284,857	499,398			
1997	5,221.43	2,859	5,221			

WPDEL13.PRN						
1998	16,535,760.25	8,651,510	16,426,689	109,071	11.92	9,150
1999	29,912.58	14,896	28,283	1,630	12.55	130
2000	550,413.78	259,355	492,439	57,975	13.22	4,385
2001	5,505.18	2,440	4,633	872	13.92	63
2002	68,064.63	28,206	53,555	14,510	14.64	991
2003	2,586.53	993	1,885	702	15.40	46
2005	56,687.97	18,095	34,357	22,331	17.02	1,312
2009	41,785.77	7,371	13,996	27,790	20.59	1,350
	19,562,322.12	10,406,504	19,327,444	234,881		17,427

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 13.5 0.09

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6/03/14

West Penn Power Company

Account 354.00 Towers and Fixtures

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
1917	257,060.46	243,282	257,060			
1920	304,408.17	284,926	304,408			
1923	183,138.37	169,440	183,138			
1924	692,235.17	637,895	692,235			
1925	334,529.95	306,998	334,530			
1926	164,886.35	150,690	164,886			
1938	172,458.89	147,746	172,459			
1941	207,665.81	173,858	207,666			
1949	120,094.95	92,869	110,974	9,121	17.00	537
1950	396,233.11	302,881	361,928	34,305	17.67	1,941
1951	2,799.46	2,114	2,526	273	18.35	15
1953	43,881.59	32,336	38,640	5,242	19.73	266
1954	1,191.07	867	1,036	155	20.44	8
1956	57,187.38	40,506	48,403	8,784	21.88	401
1958	362,549.23	249,615	298,278	64,271	23.36	2,751
1959	166,388.23	112,894	134,903	31,485	24.11	1,306
1961	6,393.64	4,207	5,027	1,367	25.65	53
1962	16,196.64	10,487	12,531	3,666	26.44	139
1963	450,406.12	286,864	342,789	107,617	27.23	3,952
1964	241.15	151	180	61	28.04	2
1965	182,198.35	112,107	133,962	48,236	28.85	1,672
1966	742,678.52	448,801	536,296	206,383	29.68	6,954
1967	9,570,726.85	5,677,355	6,784,166	2,786,561	30.51	91,333
1968	1,268,027.34	737,992	881,865	386,162	31.35	12,318
1969	3,641,412.56	2,077,426	2,482,424	1,158,989	32.21	35,982
1970	2,555,498.72	1,428,779	1,707,322	848,177	33.07	25,648
1971	963,992.42	527,786	630,679	333,313	33.94	9,821
1972	595,376.66	319,062	381,264	214,113	34.81	6,151
1973	3,412,418.63	1,788,107	2,136,702	1,275,717	35.70	35,734
1974	1,567,091.32	802,507	958,957	608,134	36.59	16,620
1975	4,835,160.31	2,418,064	2,889,470	1,945,690	37.49	51,899

WPDEL13.PRN						
1976	1,901,744.94	928,052	1,108,977	792,768	38.40	20,645
1978	1,020,881.63	473,179	565,426	455,456	40.24	11,318
1979	2,164,293.78	976,529	1,166,905	997,389	41.16	24,232
1981	883,100.06	376,289	449,647	433,453	43.04	10,071
1982	853,501.33	353,008	421,828	431,673	43.98	9,815
1983	306,586.04	122,910	146,872	159,714	44.93	3,555
1984	677,401.05	263,035	314,314	363,087	45.88	7,914
1985	69,855.97	26,231	31,345	38,511	46.84	822

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West Penn Power Company

Account 354.00 Towers and Fixtures

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
1987	244,006.56	85,329	101,964	142,043	48.77	2,913
1988	62,758.27	21,143	25,265	37,493	49.73	754
1989	431,857.27	139,879	167,149	264,708	50.71	5,220
1990	56,787.25	17,655	21,097	35,690	51.68	691
1991	723,473.07	215,523	257,539	465,934	52.66	8,848
1992	84,612.30	24,098	28,796	55,816	53.64	1,041
1993	218,917.95	59,480	71,076	147,842	54.62	2,707
1994	60,352.98	15,613	18,657	41,696	55.60	750
1995	85,477.72	20,985	25,076	60,402	56.59	1,067
1997	53,496.13	11,721	14,006	39,490	58.57	674
1998	6,266.63	1,290	1,541	4,726	59.56	79
1999	209,368.62	40,345	48,210	161,159	60.55	2,662
2002	257,890.76	39,431	47,118	210,773	63.53	3,318
2003	92,570.19-	12,932-	15,453-	77,117-	64.52	1,195-
2004	24,723.12	3,125	3,734	20,989	65.52	320
2006	289,776.30	28,949	34,593	255,183	67.51	3,780
2007	13,920.33	1,204	1,439	12,481	68.51	182
2008	88,907.09	6,508	7,777	81,130	69.51	1,167
2010	440,938.59	20,592	24,606	416,333	71.50	5,823
2013	9,379.00	63	75	9,304	74.50	125
	44,422,231.97	23,847,846	28,286,283	16,135,948		434,801
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					37.1	0.98

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West Penn Power Company

Account 355.00 Poles and Fixtures

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 Page 13

WPDEL13.PRN
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 54-S2						
1919	321.57	306	322			
1944	8,663.69	7,306	8,664			
1950	80,100.62	64,833	80,101			
1953	18,822.09	14,886	18,822			
1954	30,942.74	24,271	30,943			
1956	425,888.31	328,488	425,888			
1958	77,806.35	58,931	77,806			
1959	88,026.34	66,037	88,026			
1960	1,730.72	1,286	1,731			
1961	3,921.41	2,884	3,892	29	14.29	2
1962	156,020.08	113,520	153,214	2,806	14.71	191
1963	141,117.18	101,576	137,093	4,024	15.13	266
1964	37,215.27	26,486	35,747	1,468	15.57	94
1965	46,959.72	33,036	44,587	2,373	16.01	148
1966	65,404.52	45,456	61,350	4,055	16.47	246
1967	110,365.16	75,744	102,229	8,136	16.94	480
1968	260,521.82	176,477	238,184	22,338	17.42	1,282
1969	469,476.33	313,751	423,458	46,018	17.91	2,569
1970	631,437.06	416,054	561,532	69,905	18.42	3,795
1971	729,231.64	473,490	639,052	90,180	18.94	4,761
1972	269,122.89	172,077	232,246	36,877	19.47	1,894
1973	140,975.72	88,730	119,756	21,220	20.01	1,060
1974	1,459,085.19	903,320	1,219,177	239,908	20.57	11,663
1975	536,420.28	326,412	440,546	95,874	21.14	4,535
1976	90,781.08	54,251	73,221	17,560	21.73	808
1977	5,545.45	3,251	4,388	1,157	22.34	52
1978	232,117.69	133,468	180,137	51,981	22.95	2,265
1979	2,401,691.17	1,352,392	1,825,272	576,419	23.59	24,435
1980	25,867.37	14,256	19,241	6,626	24.24	273
1981	91,596.74	49,343	66,596	25,001	24.91	1,004
1982	1,132,368.15	595,739	804,046	328,322	25.59	12,830
1983	4,272,413.83	2,192,176	2,958,697	1,313,717	26.29	49,970
1984	1,696,548.26	847,935	1,144,426	552,122	27.01	20,441
1985	3,715,713.39	1,806,951	2,438,773	1,276,940	27.74	46,032
1986	2,819,195.86	1,331,788	1,797,464	1,021,732	28.49	35,863
1987	310,823.39	142,388	192,176	118,647	29.26	4,055
1988	2,332,666.62	1,035,004	1,396,906	935,761	30.04	31,150
1989	1,309,951.07	561,838	758,291	551,660	30.84	17,888
1990	3,218,532.87	1,331,507	1,797,085	1,421,448	31.66	44,897

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West Penn Power Company

Account 355.00 Poles and Fixtures

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
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WPDEL13.PRN

SURVIVOR CURVE.. IOWA 54-S2

1991	3,076,816.79	1,224,881	1,653,175	1,423,642	32.50	43,804
1992	3,206,436.66	1,226,141	1,654,876	1,551,561	33.35	46,524
1993	7,132,001.85	2,613,879	3,527,854	3,604,148	34.21	105,354
1994	4,038,854.51	1,414,407	1,908,971	2,129,884	35.09	60,698
1995	2,295,517.06	765,555	1,033,241	1,262,276	35.99	35,073
1996	5,267,988.48	1,669,426	2,253,161	3,014,827	36.89	81,725
1997	537,350.59	161,098	217,428	319,923	37.81	8,461
1998	27,805.49	7,858	10,606	17,199	38.74	444
1999	1,794,545.08	475,554	641,837	1,152,708	39.69	29,043
2000	289,156.58	71,537	96,551	192,606	40.64	4,739
2001	1,016.61	233	314	703	41.60	17
2002	8,814.19	1,866	2,518	6,296	42.57	148
2003	94,249.66	18,237	24,614	69,636	43.55	1,599
2004	36,899.48	6,472	8,735	28,164	44.53	632
2005	1,808,693.70	283,965	383,257	1,425,437	45.52	31,315
2006	610,643.65	84,696	114,311	496,333	46.51	10,672
2007	7,837.97-	942-	1,271-	6,567-	47.51	138-
2008	621,706.87	63,352	85,504	536,203	48.50	11,056
2009	417,203.23	34,753	46,905	370,298	49.50	7,481
2010	67,455.92	4,371	5,899	61,557	50.50	1,219
2011	4,221,130.45	195,438	263,775	3,957,355	51.50	76,842
2012	107,832.80	2,998	4,046	103,787	52.50	1,977
2013	1,660,512.28	15,443	20,843	1,639,669	53.50	30,648
	66,760,183.60	25,628,862	34,558,235	32,201,949		914,282

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 35.2 1.37

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6/03/14

West Penn Power Company

Account 356.10 Overhead Conductors and Devices

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
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SURVIVOR CURVE.. IOWA 58-R4

1920	114,555.59	114,556	114,556			
1923	2,880.06	2,880	2,880			
1924	122,460.73	122,461	122,461			
1925	109,819.51	109,820	109,820			
1926	31,376.62	31,242	31,377			
1930	568.26	558	568			
1937	3,408.46	3,254	3,408			
1938	62,063.69	58,979	62,064			
1941	30,251.43	28,337	30,251			
1942	130.03	121	130			
1944	967.75	893	968			
1948	1,631.43	1,473	1,631			
1949	33,366.49	29,936	33,366			

WPDEL13.PRN

1950	296,477.35	264,280	296,477			
1951	122,433.23	108,390	122,433			
1953	28,778.34	25,100	28,778			
1954	21,480.20	18,585	21,480			
1956	399,395.01	339,366	399,395			
1958	143,453.29	119,367	143,453			
1959	210,586.15	173,228	210,586			
1960	1,656.50	1,346	1,657			
1961	1,297.25	1,041	1,297			
1962	129,464.90	102,484	129,465			
1963	404,001.64	315,242	404,002			
1964	25,795.54	19,837	25,796			
1965	213,511.13	161,671	213,511			
1966	282,016.32	210,243	282,016			
1967	6,074,189.16	4,454,810	6,074,189			
1968	673,410.23	485,663	673,196	214	16.17	13
1969	3,052,591.81	2,163,677	2,999,155	53,437	16.89	3,164
1970	2,740,407.62	1,907,324	2,643,815	96,593	17.63	5,479
1971	1,189,352.04	812,446	1,126,162	63,190	18.38	3,438
1972	628,310.20	420,968	583,520	44,790	19.14	2,340
1973	3,378,920.88	2,218,599	3,075,285	303,636	19.92	15,243
1974	2,410,331.27	1,550,084	2,148,631	261,700	20.70	12,643
1975	4,307,607.48	2,710,777	3,757,511	550,096	21.50	25,586
1976	762,645.70	469,180	650,348	112,298	22.32	5,031
1978	605,946.48	355,448	492,700	113,246	23.98	4,723
1979	3,226,243.73	1,845,089	2,557,548	668,696	24.83	26,931

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West Penn Power Company

Account 356.10 Overhead Conductors and Devices

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 58-R4						
1980	4,238.12	2,361	3,273	965	25.69	38
1981	358,529.89	194,359	269,408	89,122	26.56	3,355
1982	978,137.77	515,185	714,118	264,020	27.45	9,618
1983	3,757,279.65	1,921,473	2,663,427	1,093,853	28.34	38,597
1984	2,336,687.80	1,158,763	1,606,206	730,482	29.24	24,982
1985	1,662,514.82	798,340	1,106,610	555,905	30.15	18,438
1986	1,811,090.46	840,889	1,165,588	645,502	31.07	20,776
1987	1,141,516.22	511,742	709,345	432,171	32.00	13,505
1988	1,462,616.31	631,997	876,035	586,581	32.94	17,808
1989	1,169,802.00	486,521	674,385	495,417	33.88	14,623
1990	2,121,311.57	847,464	1,174,702	946,610	34.83	27,178
1991	518,967.36	198,816	275,586	243,381	35.78	6,802
1992	849,590.02	311,460	431,727	417,863	36.74	11,374
1993	5,348,510.90	1,870,909	2,593,339	2,755,172	37.71	73,062
1994	2,768,187.35	922,083	1,278,135	1,490,052	38.68	38,523
1995	820,900.33	259,733	360,026	460,874	39.65	11,624
1996	2,267,364.27	679,529	941,921	1,325,443	40.62	32,630
1997	535,164.35	151,344	209,784	325,380	41.60	7,822

WPDEL13.PRN						
1998	85,953.02	22,838	31,657	54,296	42.59	1,275
1999	690,096.77	171,696	237,994	452,103	43.57	10,376
2000	52,038.04	12,057	16,713	35,325	44.56	793
2001	2.94	1	1	2	45.55	
2002	61,673.85	12,187	16,893	44,781	46.54	962
2003	33,923.58	6,123	8,487	25,437	47.53	535
2004	25,011.62	4,084	5,661	19,351	48.53	399
2005	1,661,289.97	242,881	336,667	1,324,623	49.52	26,749
2006	577,580.48	74,508	103,278	474,302	50.52	9,388
2007	12,990.64	1,454	2,015	10,976	51.51	213
2008	560,078.05	53,039	73,519	486,559	52.51	9,266
2009	33,784.92-	2,615-	3,625-	30,160-	53.51	564-
2010	3,465,894.68	208,993	289,694	3,176,201	54.50	58,279
2011	1,436,317.54	61,905	85,809	1,350,509	55.50	24,333
2012	145,103.89	3,758	5,209	139,895	56.50	2,476
2013	1,960,979.23	16,864	23,376	1,937,603	57.50	33,697
	72,491,342.07	34,951,496	47,862,849	24,628,492		653,523

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 37.7 0.90

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6/03/14

West Penn Power Company

Account 356.20 Clearing and Damages

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
1916	16,128.05	15,317	14,137	1,991	3.77	528
1922	28,567.46	26,533	24,488	4,079	5.34	764
1923	1,414.53	1,309	1,208	207	5.61	37
1924	2,047.53	1,887	1,742	306	5.89	52
1925	26,901.45	24,687	22,785	4,116	6.17	667
1926	68,341.39	62,457	57,644	10,697	6.46	1,656
1927	46,688.80	42,487	39,213	7,476	6.75	1,108
1928	3,352.40	3,037	2,803	549	7.05	78
1931	6,256.00	5,588	5,157	1,099	8.01	137
1934	151.45	133	123	28	9.08	3
1936	11.16	10	9	2	9.88	
1938	25,925.36	22,210	20,498	5,427	10.75	505
1939	285.60	243	224	62	11.21	6
1940	1,366.77	1,154	1,065	302	11.70	26
1941	41,071.79	34,385	31,735	9,337	12.21	765
1942	1,112.77	924	853	260	12.74	20
1943	1,201.47	989	913	288	13.29	22
1944	8,701.83	7,094	6,547	2,155	13.86	155
1946	869.20	695	641	228	15.07	15
1949	18,583.03	14,370	13,263	5,320	17.00	313
1950	292,099.07	223,281	206,074	86,025	17.67	4,868
1951	35,685.05	26,953	24,876	10,809	18.35	589
1952	4,744.75	3,541	3,268	1,477	19.03	78

WPDEL13.PRN						
1953	48,108.79	35,451	32,719	15,390	19.73	780
1954	23,075.94	16,788	15,494	7,582	20.44	371
1955	327.66	235	217	111	21.15	5
1956	97,799.05	69,271	63,933	33,866	21.88	1,548
1958	336,496.65	231,678	213,824	122,673	23.36	5,251
1959	206,070.46	139,819	129,044	77,026	24.11	3,195
1960	11,501.46	7,686	7,094	4,407	24.88	177
1961	513.91	338	312	202	25.65	8
1962	66,146.70	42,830	39,529	26,618	26.44	1,007
1963	77,679.46	49,474	45,661	32,018	27.23	1,176
1964	5,162.44	3,232	2,983	2,179	28.04	78
1965	19,825.38	12,199	11,259	8,566	28.85	297
1966	94,500.60	57,107	52,706	41,795	29.68	1,408
1967	770,172.18	456,866	421,659	348,513	30.51	11,423
1968	117,109.22	68,158	62,906	54,203	31.35	1,729
1969	466,837.22	266,331	245,807	221,030	32.21	6,862

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West Penn Power Company

Account 356.20 Clearing and Damages

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
1970	570,546.07	318,992	294,410	276,136	33.07	8,350
1971	141,155.61	77,283	71,327	69,829	33.94	2,057
1972	23,955.89	12,838	11,849	12,107	34.81	348
1973	790,155.60	414,042	382,135	408,021	35.70	11,429
1974	188,295.68	96,426	88,995	99,301	36.59	2,714
1975	1,691,175.26	845,757	780,581	910,594	37.49	24,289
1976	229,276.67	111,887	103,265	126,012	38.40	3,282
1977	12,164.08	5,786	5,340	6,824	39.32	174
1978	115,686.27	53,621	49,489	66,197	40.24	1,645
1979	481,701.40	217,344	200,595	281,106	41.16	6,830
1980	12,220.85	5,361	4,948	7,273	42.10	173
1981	98,845.39	42,118	38,872	59,973	43.04	1,393
1982	308,074.78	127,420	117,601	190,474	43.98	4,331
1983	1,460,209.75	585,398	540,286	919,924	44.93	20,475
1984	602,497.69	233,950	215,921	386,577	45.88	8,426
1985	739,702.06	277,758	256,353	483,349	46.84	10,319
1986	504,418.54	182,953	168,854	335,565	47.80	7,020
1987	170,058.99	59,470	54,887	115,172	48.77	2,362
1988	1,186,267.44	399,654	368,856	817,411	49.73	16,437
1989	432,749.80	140,168	129,366	303,384	50.71	5,983
1990	1,119,354.35	348,007	321,189	798,165	51.68	15,444
1991	213,029.20	63,461	58,571	154,458	52.66	2,933
1992	768,625.46	218,905	202,036	566,589	53.64	10,563
1993	2,087,251.71	567,106	523,403	1,563,849	54.62	28,631
1994	742,969.82	192,206	177,394	565,576	55.60	10,172
1995	1,184,941.47	290,903	268,485	916,456	56.59	16,195
1996	2,456,992.50	570,759	526,775	1,930,218	57.58	33,522
1997	61,245.67	13,419	12,385	48,861	58.57	834

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1998	325,255.84	66,970	61,809	263,447	59.56	4,423
1999	1,220,466.39	235,184	217,061	1,003,405	60.55	16,572
2000	37,121.21	6,663	6,150	30,971	61.54	503
2001	313,636.21	52,158	48,138	265,498	62.53	4,246
2002	50,544.57	7,728	7,132	43,413	63.53	683
2003	5,230.39	731	675	4,555	64.52	71
2004	12,997.57	1,643	1,516	11,482	65.52	175
2005	504,602.35	57,071	52,673	451,929	66.52	6,794
2007	10,073.36	871	804	9,269	68.51	135
2010	1,090,676.19	50,935	47,010	1,043,666	71.50	14,597
2012	96,560.81	1,931	1,782	94,779	73.50	1,290

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West Penn Power Company

Account 356.20 Clearing and Damages

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
2013	9,049,648.22	60,633	55,961	8,993,687	74.50	120,721
	34,083,215.14	8,992,257	8,299,292	25,783,921		474,248
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					54.4	1.39

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West Penn Power Company

Account 358.00 Underground Cond & Dev

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S2						
1999	264,050.90	92,814	89,231	174,820	25.94	6,739
2013	8,020.65	100	96	7,925	39.50	201
	272,071.55	92,914	89,327	182,745		6,940
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					26.3	2.55

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West Penn Power Company

Account 360.10 Land - Distribution Plant

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NONDEPRECIABLE						
1901	6,675.00					
1902	1,045.00					
1903	55.00					
1904	480.68					
1906	13,555.07					
1907	7,543.38					
1908	610.69					
1911	1,228.77					
1912	4,609.83					
1913	19,263.00					
1914	4,452.20					
1916	6,203.99					
1918	672.00					
1919	1,733.98					
1920	3,400.30					
1921	3,751.33					
1922	1,401.32					
1923	17,351.91					
1924	10,381.83					
1925	913.56					
1926	4,380.73					
1927	9,590.23					
1928	15,341.57					
1929	8,953.86					
1930	13,055.62					
1931	4,798.49					
1932	21,660.88					
1933	545.87					
1939	1,583.80					
1940	454.54					
1941	2,988.39					
1944	318.20					
1945	10,355.94					
1946	5,157.19					
1947	1,601.85					
1948	9,834.39					
1949	10,006.19					
1950	7,504.60					
1951	20,325.63					

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WPDEL13.PRN
 West Penn Power Company

Account 360.10 Land - Distribution Plant

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NONDEPRECIABLE						
1952	7,279.68					
1953	10,520.97					
1954	16,078.79					
1955	13,280.68					
1956	10,280.71					
1957	45,945.58					
1958	36,877.84					
1959	18,924.43					
1960	29,552.96					
1961	27,884.95					
1962	57,658.99					
1963	63,951.56					
1964	64,683.62					
1965	17,301.81					
1966	107,788.84					
1967	11,184.11					
1968	11,040.08					
1969	18,497.58					
1970	19,475.41					
1971	62,067.69					
1972	59,708.42					
1973	30,277.58					
1974	50,326.94					
1975	169,158.69					
1976	64,069.94					
1977	28,986.61					
1978	8,039.01					
1979	154,656.56					
1980	25,351.43					
1981	38,412.08					
1982	276,975.68					
1983	5,626.57					
1984	41,094.11					
1985	156,041.51					
1986	476,665.16					
1987	84,589.98					
1988	37,008.90					
1989	381,890.77					
1990	112,164.74					

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West Penn Power Company

Account 360.10 Land - Distribution Plant

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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WPDEL13.PRN
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NONDEPRECIABLE						
1991	445,910.79					
1992	172,394.11					
1993	6,088.87					
1994	87,494.74					
1996	1,457,278.48					
1998	318,576.22					
1999	290,297.38					
2006	300,801.66					
2007	72,197.10					
2012	1.02					
2013	33,628.24					
	6,289,776.38					

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West Penn Power Company

Account 360.20 Easement - Distribution

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
1903	1,346.13	1,331	1,079	267	0.82	267
1905	531.48	523	424	107	1.21	88
1906	5,832.20	5,722	4,640	1,192	1.42	839
1907	2,066.98	2,022	1,640	427	1.65	259
1908	689.19	672	545	144	1.85	78
1909	106.95	104	84	23	2.07	11
1910	1,707.94	1,655	1,342	366	2.31	158
1911	521.99	504	409	113	2.53	45
1912	30,138.83	29,027	23,539	6,600	2.77	2,383
1913	8,547.09	8,203	6,652	1,895	3.02	627
1914	8,099.79	7,747	6,282	1,818	3.26	558
1915	7,919.63	7,549	6,122	1,798	3.51	512
1916	5,844.20	5,550	4,501	1,343	3.77	356
1917	4,783.88	4,527	3,671	1,113	4.02	277
1918	4,029.44	3,799	3,081	948	4.28	221
1919	1,749.99	1,644	1,333	417	4.54	92
1921	12,313.14	11,481	9,310	3,003	5.07	592
1922	6,268.83	5,822	4,721	1,548	5.34	290
1923	27,574.85	25,512	20,688	6,887	5.61	1,228
1924	29,796.03	27,457	22,266	7,530	5.89	1,278
1925	26,376.16	24,205	19,628	6,748	6.17	1,094
1926	33,323.32	30,454	24,696	8,627	6.46	1,335

WPDEL13.PRN						
1927	44,437.95	40,439	32,793	11,645	6.75	1,725
1928	17,664.58	16,004	12,978	4,687	7.05	665
1929	20,292.42	18,302	14,842	5,450	7.36	740
1930	19,568.32	17,565	14,244	5,324	7.68	693
1931	15,318.04	13,682	11,095	4,223	8.01	527
1932	37,636.02	33,447	27,123	10,513	8.35	1,259
1933	11,954.78	10,567	8,569	3,386	8.71	389
1934	5,486.49	4,822	3,910	1,576	9.08	174
1935	6,429.77	5,618	4,556	1,874	9.47	198
1936	67,051.10	58,220	47,212	19,839	9.88	2,008
1937	17,372.38	14,987	12,153	5,219	10.30	507
1938	39,462.14	33,807	27,415	12,047	10.75	1,121
1939	63,470.20	53,981	43,775	19,695	11.21	1,757
1940	40,888.60	34,510	27,985	12,904	11.70	1,103
1941	60,811.18	50,911	41,285	19,526	12.21	1,599
1942	24,413.12	20,265	16,433	7,980	12.74	626
1943	66,033.10	54,332	44,059	21,974	13.29	1,653

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West Penn Power Company

Account 360.20 Easement - Distribution

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
1944	11,848.74	9,659	7,833	4,016	13.86	290
1945	38,002.57	30,676	24,876	13,127	14.46	908
1946	42,699.59	34,121	27,670	15,030	15.07	997
1947	76,458.80	60,456	49,025	27,434	15.70	1,747
1948	102,701.95	80,323	65,136	37,566	16.34	2,299
1949	113,555.41	87,812	71,209	42,346	17.00	2,491
1950	177,733.18	135,859	110,171	67,562	17.67	3,824
1951	132,312.91	99,936	81,041	51,272	18.35	2,794
1952	110,350.98	82,355	66,784	43,567	19.03	2,289
1953	80,016.27	58,964	47,815	32,201	19.73	1,632
1954	85,733.77	62,371	50,578	35,156	20.44	1,720
1955	66,923.91	48,051	38,966	27,958	21.15	1,322
1956	61,553.31	43,598	35,355	26,198	21.88	1,197
1957	69,444.12	48,507	39,335	30,109	22.61	1,332
1958	68,534.84	47,186	38,264	30,271	23.36	1,296
1959	63,047.68	42,778	34,690	28,358	24.11	1,176
1960	135,140.89	90,315	73,239	61,902	24.88	2,488
1961	114,218.59	75,156	60,946	53,273	25.65	2,077
1962	110,911.42	71,815	58,236	52,675	26.44	1,992
1963	77,556.12	49,395	40,056	37,500	27.23	1,377
1964	78,839.01	49,361	40,028	38,811	28.04	1,384
1965	143,220.80	88,124	71,462	71,759	28.85	2,487
1966	74,025.53	44,734	36,276	37,750	29.68	1,272
1967	57,221.59	33,944	27,526	29,696	30.51	973
1968	110,813.46	64,493	52,299	58,514	31.35	1,866
1969	51,834.74	29,572	23,981	27,854	32.21	865
1970	133,210.30	74,478	60,396	72,814	33.07	2,202

WPDEL13.PRN						
1971	43,471.66	23,801	19,301	24,171	33.94	712
1972	81,637.19	43,749	35,477	46,160	34.81	1,326
1973	46,647.51	24,443	19,821	26,827	35.70	751
1974	26,882.24	13,766	11,163	15,719	36.59	430
1975	42,949.39	21,479	17,418	25,531	37.49	681
1976	17,083.94	8,337	6,761	10,323	38.40	269
1977	33,895.94	16,124	13,075	20,821	39.32	530
1978	60,649.68	28,111	22,796	37,854	40.24	941
1979	158,576.12	71,550	58,022	100,554	41.16	2,443
1980	106,745.30	46,829	37,975	68,770	42.10	1,633
1981	108,441.19	46,207	37,470	70,971	43.04	1,649
1982	106,373.60	43,996	35,677	70,697	43.98	1,607

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6/03/14

West Penn Power Company

Account 360.20 Easement - Distribution

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
1983	50,068.65	20,073	16,278	33,791	44.93	752
1984	186,242.84	72,318	58,644	127,599	45.88	2,781
1985	148,908.94	55,915	45,343	103,566	46.84	2,211
1986	361,961.06	131,283	106,460	255,501	47.80	5,345
1987	94,952.99	33,205	26,927	68,026	48.77	1,395
1988	133,950.93	45,128	36,595	97,356	49.73	1,958
1989	130,280.43	42,198	34,219	96,061	50.71	1,894
1990	221,120.40	68,746	55,748	165,372	51.68	3,200
1991	232,572.85	69,283	56,183	176,390	52.66	3,350
1992	189,342.35	53,925	43,729	145,613	53.64	2,715
1993	84,087.10	22,846	18,526	65,561	54.62	1,200
1994	71,384.64	18,467	14,975	56,410	55.60	1,015
1995	502,549.76	123,376	100,049	402,501	56.59	7,113
1996	515,551.06	119,763	97,119	418,432	57.58	7,267
1997	622,579.46	136,407	110,616	511,963	58.57	8,741
1998	419,896.16	86,457	70,110	349,786	59.56	5,873
1999	121,829.14	23,476	19,037	102,792	60.55	1,698
2000	154,395.76	27,714	22,474	131,922	61.54	2,144
2001	56,673.04	9,425	7,643	49,030	62.53	784
2002	173,984.52	26,602	21,572	152,413	63.53	2,399
2003	85,817.01	11,989	9,722	76,095	64.52	1,179
2004	10,965.79	1,386	1,124	9,842	65.52	150
2005	372,163.21	42,092	34,133	338,030	66.52	5,082
2006	14,195.39	1,418	1,150	13,045	67.51	193
2007	252,085.02	21,805	17,682	234,403	68.51	3,421
2008	559,069.56	40,924	33,187	525,883	69.51	7,566
2009	7,234.71	433	351	6,884	70.51	98
2010	339,611.40	15,860	12,861	326,750	71.50	4,570
2011	547,244.22	18,223	14,778	532,466	72.50	7,344
2012	28,209.06	564	457	27,752	73.50	378
	10,688,049.92	4,060,701	3,292,921	7,395,128		182,417

WPDEL13.PRN

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 40.5 1.71

6/03/14

West Penn Power Company

Account 361.00 Structures and Improvements

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
1903	3,430.33	3,339	3,430			
1906	1,733.22	1,669	1,733			
1912	9,405.74	8,854	9,406			
1913	7,831.03	7,343	7,831			
1915	25.87	24	26			
1921	9,846.50	8,942	9,847			
1922	1,543.59	1,396	1,544			
1924	3,100.20	2,781	3,100			
1925	2,154.91	1,924	2,155			
1926	8,621.79	7,665	8,622			
1927	1,846.21	1,634	1,846			
1928	18,215.17	16,046	18,215			
1929	17,054.22	14,950	17,054			
1930	4,433.65	3,867	4,434			
1931	76,564.03	66,435	76,564			
1932	83,564.20	72,124	83,564			
1933	16,261.22	13,959	16,261			
1934	2,206.54	1,884	2,207			
1935	17.45	15	17			
1936	4,950.43	4,175	4,950			
1937	33.85	28	34			
1938	762.86	635	763			
1939	7,237.46	5,981	7,237			
1940	1,018.36	836	1,018			
1941	10,665.32	8,686	10,665			
1942	1,130.12	913	1,130			
1943	585.21	469	585			
1944	624.48	496	624			
1945	1,072.31	845	1,072			
1946	771.04	602	771			
1947	649.77	503	650			
1948	242.40	186	242			
1949	6,105.74	4,631	6,037	69	16.91	4
1950	41,456.37	31,117	40,564	892	17.46	51
1951	24,877.20	18,469	24,076	801	18.03	44
1952	17,773.13	13,051	17,013	760	18.60	41
1953	46,226.49	33,556	43,744	2,482	19.19	129
1954	60,327.73	43,273	56,411	3,917	19.79	198
1955	46,392.13	32,864	42,842	3,550	20.41	174

WPDEL13.PRN

6/03/14

West Penn Power Company

Account 361.00 Structures and Improvements

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
1956	23,006.17	16,095	20,982	2,024	21.03	96
1957	8,201.15	5,662	7,381	820	21.67	38
1958	118,833.98	80,938	105,512	13,322	22.32	597
1959	131,664.57	88,439	115,290	16,375	22.98	713
1960	26,358.41	17,452	22,751	3,607	23.65	153
1961	111,738.59	72,898	95,031	16,708	24.33	687
1962	69,265.14	44,510	58,024	11,241	25.02	449
1963	138,882.94	87,857	114,531	24,352	25.72	947
1964	117,040.16	72,846	94,963	22,077	26.43	835
1965	118,797.89	72,740	94,825	23,973	27.14	883
1966	114,741.44	69,063	90,031	24,710	27.87	887
1967	95,215.84	56,301	73,395	21,821	28.61	763
1968	179,756.36	104,385	136,077	43,679	29.35	1,488
1969	142,374.27	81,139	105,774	36,600	30.11	1,216
1970	209,374.64	117,040	152,575	56,800	30.87	1,840
1971	174,122.21	95,419	124,389	49,733	31.64	1,572
1972	129,898.03	69,755	90,933	38,965	32.41	1,202
1973	83,353.24	43,819	57,123	26,230	33.20	790
1974	473,848.19	243,748	317,752	156,096	33.99	4,592
1975	305,273.14	153,552	200,172	105,101	34.79	3,021
1976	91,579.90	45,002	58,665	32,915	35.60	925
1977	237,784.19	114,065	148,696	89,088	36.42	2,446
1978	220,933.81	103,397	134,789	86,145	37.24	2,313
1979	341,890.95	155,936	203,280	138,611	38.07	3,641
1980	188,577.19	83,747	109,173	79,404	38.91	2,041
1981	380,586.16	164,451	214,380	166,206	39.75	4,181
1982	540,937.66	227,194	296,172	244,766	40.60	6,029
1983	414,962.86	169,180	220,545	194,418	41.46	4,689
1984	339,646.23	134,296	175,070	164,576	42.32	3,889
1985	836,133.92	320,239	417,467	418,667	43.19	9,694
1986	746,564.50	276,527	360,483	386,082	44.07	8,761
1987	789,379.43	282,519	368,295	421,084	44.95	9,368
1988	357,252.81	123,288	160,720	196,533	45.84	4,287
1989	984,916.42	327,386	426,784	558,132	46.73	11,944
1990	154,453.35	49,363	64,350	90,103	47.63	1,892
1991	652,942.80	200,192	260,972	391,971	48.54	8,075
1992	693,514.92	203,616	265,436	428,079	49.45	8,657
1993	1,000,093.61	280,626	365,827	634,267	50.36	12,595
1994	316,498.75	84,600	110,285	206,214	51.29	4,021

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WPDEL13.PRN

Account 361.00 Structures and Improvements

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
1995	481,610.78	122,377	159,532	322,079	52.21	6,169
1996	2,411,002.31	580,810	757,150	1,653,852	53.14	31,123
1997	31,006.63	7,051	9,192	21,815	54.08	403
1998	287,791.18	61,587	80,285	207,506	55.02	3,771
1999	694,242.83	139,265	181,547	512,696	55.96	9,162
2000	23,227.29	4,344	5,663	17,564	56.91	309
2001	37,283.76	6,465	8,428	28,856	57.86	499
2002	313,720.69	50,164	65,394	248,327	58.81	4,223
2003	1,524,654.45	222,752	290,382	1,234,272	59.77	20,650
2004	269,061.87	35,624	46,440	222,622	60.73	3,666
2005	927,118.55	109,956	143,340	783,779	61.70	12,703
2006	587,733.38	61,536	80,219	507,514	62.67	8,098
2007	34,505.07	3,137	4,089	30,416	63.64	478
2008	154,642.29	11,907	15,522	139,120	64.61	2,153
2010	64,156.38	3,150	4,107	60,049	66.56	902
2011	8,932.17	314	409	8,523	67.54	126
2013	129,354.46	905	1,180	128,174	69.51	1,844
	20,581,198.18	6,796,793	8,820,063	11,761,130		239,137
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					49.2	1.16

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West Penn Power Company

Account 362.10 Station Equipment

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 54-R1.5						
1901	2,924.16	2,924	2,924			
1910	2,259.47	2,190	2,259			
1911	842.35	811	842			
1914	604.41	571	604			
1917	840.00	780	840			
1918	345.37	319	345			
1919	6,313.19	5,811	6,313			
1920	5,411.62	4,959	5,412			
1921	71,082.86	64,828	71,083			
1922	9,968.16	9,051	9,968			

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1923	6,437.62	5,818	6,438
1924	17,800.22	16,008	17,800
1925	9,671.33	8,654	9,671
1926	30,081.13	26,778	30,081
1927	25,192.63	22,311	25,193
1928	164,908.70	145,235	164,909
1929	26,340.16	23,071	26,340
1930	14,822.87	12,909	14,823
1931	78,347.66	67,826	78,348
1932	106,396.55	91,576	106,397
1933	24,830.43	21,240	24,830
1934	3,026.27	2,573	3,026
1935	10,933.64	9,237	10,934
1936	11,981.65	10,057	11,982
1937	31,846.05	26,556	31,846
1938	61,192.67	50,686	61,193
1939	48,459.57	39,863	48,460
1940	9,646.71	7,880	9,647
1941	156,031.93	126,557	156,032
1942	66,459.93	53,514	66,460
1943	12,928.74	10,331	12,929
1944	28,428.04	22,543	28,428
1945	59,086.12	46,483	59,086
1946	176,440.86	137,659	176,441
1947	216,826.62	167,759	216,827
1948	227,359.42	174,385	227,359
1949	236,406.42	179,716	236,406
1950	243,097.69	183,077	243,098
1951	625,862.27	466,956	625,862

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West Penn Power Company

Account 362.10 Station Equipment

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 54-R1.5						
1952	707,879.57	522,911	707,880			
1953	727,260.33	531,845	727,260			
1954	689,847.13	499,242	689,847			
1955	480,108.31	343,710	480,108			
1956	698,121.93	494,131	698,122			
1957	1,840,708.36	1,287,760	1,840,708			
1958	1,333,947.32	922,158	1,333,947			
1959	828,619.19	565,781	828,619			
1960	897,210.22	604,989	897,210			
1961	1,053,034.30	700,689	1,053,034			
1962	1,360,918.09	893,171	1,360,918			
1963	891,048.44	576,508	891,048			
1964	1,254,903.13	800,126	1,254,903			
1965	1,533,009.31	962,730	1,533,009			
1966	2,172,839.71	1,343,032	2,146,620	26,220	20.62	1,272

WPDEL13. PRN						
1967	2,268,802.10	1,380,112	2,205,886	62,916	21.15	2,975
1968	3,034,656.69	1,815,028	2,901,030	133,627	21.70	6,158
1969	3,308,937.98	1,944,994	3,108,759	200,179	22.26	8,993
1970	1,870,686.72	1,080,135	1,726,422	144,265	22.82	6,322
1971	3,119,010.10	1,768,167	2,826,130	292,880	23.39	12,522
1972	2,069,491.65	1,150,430	1,838,777	230,715	23.98	9,621
1973	1,863,789.74	1,015,765	1,623,537	240,253	24.57	9,778
1974	3,477,865.67	1,856,832	2,967,846	510,020	25.17	20,263
1975	3,386,380.34	1,769,722	2,828,615	557,765	25.78	21,636
1976	2,278,230.69	1,164,404	1,861,112	417,119	26.40	15,800
1977	4,208,289.48	2,102,461	3,360,445	847,844	27.02	31,378
1978	4,738,213.27	2,312,248	3,695,756	1,042,457	27.65	37,702
1979	5,127,388.42	2,441,150	3,901,785	1,225,603	28.29	43,323
1980	2,787,956.39	1,293,891	2,068,076	719,880	28.94	24,875
1981	6,121,930.67	2,766,500	4,421,804	1,700,127	29.60	57,437
1982	7,353,542.59	3,232,617	5,166,817	2,186,726	30.26	72,265
1983	7,602,024.98	3,247,585	5,190,741	2,411,284	30.93	77,959
1984	3,735,520.62	1,548,747	2,475,422	1,260,099	31.61	39,864
1985	9,240,413.22	3,713,722	5,935,786	3,304,627	32.30	102,310
1986	8,654,606.50	3,367,507	5,382,417	3,272,190	32.99	99,187
1987	6,262,996.31	2,356,766	3,766,910	2,496,086	33.68	74,112
1988	6,057,595.37	2,199,513	3,515,567	2,542,028	34.39	73,918
1989	9,878,095.26	3,457,333	5,525,989	4,352,106	35.10	123,992
1990	5,590,816.29	1,883,546	3,010,544	2,580,272	35.81	72,055

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West Penn Power Company

Account 362.10 Station Equipment

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 54-R1.5						
1991	7,624,624.85	2,466,566	3,942,408	3,682,217	36.53	100,800
1992	8,053,813.88	2,496,682	3,990,544	4,063,270	37.26	109,052
1993	10,474,938.76	3,105,819	4,964,151	5,510,788	37.99	145,059
1994	9,404,550.00	2,659,607	4,250,953	5,153,597	38.73	133,065
1995	6,781,375.38	1,824,868	2,916,757	3,864,618	39.47	97,913
1996	11,139,928.74	2,842,910	4,543,933	6,595,996	40.22	163,998
1997	4,222,211.84	1,018,820	1,628,419	2,593,793	40.97	63,310
1998	3,090,639.35	702,811	1,123,330	1,967,309	41.72	47,155
1999	3,822,307.80	814,534	1,301,901	2,520,407	42.49	59,318
2000	5,534,327.25	1,101,885	1,761,185	3,773,142	43.25	87,240
2001	3,699,859.36	683,734	1,092,839	2,607,020	44.02	59,224
2002	3,503,270.36	597,658	955,260	2,548,010	44.79	56,888
2003	3,865,031.11	603,331	964,327	2,900,704	45.57	63,654
2004	4,698,955.91	665,842	1,064,241	3,634,715	46.35	78,419
2005	6,999,683.64	888,960	1,420,859	5,578,825	47.14	118,346
2006	13,623,282.04	1,531,257	2,447,468	11,175,814	47.93	233,169
2007	7,387,643.89	721,034	1,152,457	6,235,187	48.73	127,954
2008	12,158,025.55	1,006,685	1,609,023	10,549,003	49.53	212,982
2009	8,036,247.87	546,465	873,436	7,162,812	50.33	142,317
2010	7,863,259.01	416,753	666,113	7,197,146	51.14	140,734

WPDEL13.PRN						
2011	6,664,791.13	253,262	404,798	6,259,993	51.95	120,500
2012	2,390,421.03	54,502	87,113	2,303,308	52.77	43,648
2013	7,197,996.07	54,705	87,437	7,110,559	53.59	132,684
	291,575,316.70	91,226,150	143,829,794	147,745,521		3,583,146

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 41.2 1.23

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6/03/14

West Penn Power Company

Account 362.40 SCADA Equipment

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-S1.5						
1931	121.03	121	121			
1969	996.76	940	997			
1972	1,452.75	1,325	1,453			
1974	3,164.64	2,823	3,165			
1975	2,131.44	1,880	2,131			
1976	12,417.51	10,823	12,418			
1977	13,375.72	11,514	13,376			
1978	9,154.85	7,782	9,155			
1979	1,613.17	1,353	1,613			
1980	200.00	165	200			
1981	200.00	163	200			
1982	200.00	161	200			
1983	9,501.56	7,514	9,502			
1984	43,336.22	33,716	43,336			
1985	24,442.88	18,684	24,443			
1986	116,102.96	87,124	116,103			
1987	81,136.96	59,717	81,137			
1988	67,496.13	48,651	67,496			
1989	124,314.43	87,617	124,314			
1990	74,442.26	51,216	74,442			
1991	100,676.66	67,534	100,677			
1992	278,257.78	181,535	278,258			
1993	499,026.15	316,183	499,026			
1994	1,054,912.61	647,294	1,054,913			
1995	203,491.36	120,548	203,491			
1996	301,536.96	171,997	301,537			
1997	1,064.14	583	1,064			
1999	16,618.73	8,276	16,619			
2000	13,474.94	6,349	13,418	57	13.22	4
2002	397,801.90	164,849	348,395	49,407	14.64	3,375
2003	140,439.14	53,929	113,975	26,464	15.40	1,718
2004	453,549.74	159,650	337,407	116,143	16.20	7,169
2005	184,395.51	58,859	124,394	60,002	17.02	3,525
2006	225,999.95	64,455	136,220	89,780	17.87	5,024
2007	127,249.70	31,812	67,232	60,018	18.75	3,201
2008	191,326.89	40,867	86,369	104,958	19.66	5,339

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2010	155,344.47	21,438	45,308	110,036	21.55	5,106
	4,930,967.90	2,549,447	4,314,105	616,865		34,461
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					17.9	0.70

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6/03/14

West Penn Power Company

Account 364.00 Poles and Fixtures

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R2						
1912	377.17	377	377			
1915	20,950.84	20,951	20,951			
1920	330.38	325	330			
1921	3.95	4	4			
1923	17,172.24	16,650	17,172			
1924	17,578.98	16,953	17,579			
1925	13,958.96	13,389	13,959			
1926	7,320.32	6,984	7,320			
1927	78,035.27	74,032	78,035			
1928	72,440.57	68,333	72,441			
1929	48,804.10	45,764	48,804			
1930	80,234.31	74,802	80,234			
1931	75,467.23	69,935	75,467			
1932	57,293.13	52,778	57,293			
1933	25,889.80	23,705	25,890			
1934	30,163.00	27,448	30,163			
1935	36,454.49	32,969	36,454			
1936	70,430.46	63,303	70,430			
1937	132,823.92	118,652	132,824			
1938	22,796.42	20,232	22,796			
1939	86,505.20	76,289	86,505			
1940	80,102.22	70,186	80,102			
1941	239,020.21	208,091	239,020			
1942	97,447.57	84,253	97,448			
1943	150,477.65	129,230	150,478			
1944	114,370.18	97,546	114,370			
1945	120,795.80	102,278	120,796			
1946	135,803.31	114,156	135,803			
1947	238,495.97	199,001	238,496			
1948	231,179.72	191,394	231,180			
1949	499,254.99	410,038	499,255			
1950	936,852.76	763,160	936,853			
1951	601,555.33	485,876	601,555			
1952	714,023.31	571,647	714,023			
1953	772,902.81	613,144	772,903			
1954	1,096,945.69	862,199	1,096,946			
1955	768,438.53	598,076	768,439			
1956	778,500.35	599,757	778,500			

1957 820,230.91 625,262 820,231

WPDEL13.PRN

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6/03/14

West Penn Power Company

Account 364.00 Poles and Fixtures

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R2						
1958	1,144,208.05	862,733	1,144,208			
1959	1,118,382.53	833,866	1,115,706	2,677	13.23	202
1960	1,361,452.38	1,003,254	1,342,345	19,107	13.68	1,397
1961	1,080,181.76	786,264	1,052,015	28,167	14.15	1,991
1962	1,022,216.43	734,769	983,115	39,101	14.62	2,674
1963	972,044.83	689,569	922,637	49,408	15.11	3,270
1964	1,219,746.85	853,579	1,142,081	77,666	15.61	4,975
1965	1,258,668.41	868,481	1,162,020	96,648	16.12	5,996
1966	1,202,484.28	817,689	1,094,061	108,423	16.64	6,516
1967	989,444.93	662,730	886,727	102,718	17.17	5,982
1968	1,285,858.93	847,638	1,134,132	151,727	17.72	8,562
1969	997,915.14	647,348	866,146	131,769	18.27	7,212
1970	1,474,239.91	940,123	1,257,877	216,363	18.84	11,484
1971	1,291,469.03	809,105	1,082,576	208,893	19.42	10,757
1972	1,433,412.15	881,835	1,179,888	253,524	20.01	12,670
1973	1,706,363.48	1,030,132	1,378,308	328,055	20.61	15,917
1974	1,519,190.79	899,513	1,203,541	315,650	21.21	14,882
1975	2,131,514.18	1,236,705	1,654,701	476,813	21.83	21,842
1976	1,938,464.70	1,100,854	1,472,933	465,532	22.47	20,718
1977	1,891,126.46	1,050,710	1,405,841	485,285	23.11	20,999
1978	2,877,183.61	1,562,598	2,090,743	786,441	23.76	33,099
1979	3,241,122.50	1,719,091	2,300,129	940,994	24.42	38,534
1980	4,981,446.31	2,577,898	3,449,206	1,532,240	25.09	61,070
1981	3,688,051.29	1,860,991	2,489,990	1,198,061	25.76	46,509
1982	3,879,245.49	1,905,873	2,550,042	1,329,203	26.45	50,253
1983	4,772,298.76	2,280,682	3,051,533	1,720,766	27.15	63,380
1984	4,816,002.16	2,235,588	2,991,198	1,824,804	27.86	65,499
1985	4,567,730.53	2,058,219	2,753,880	1,813,851	28.57	63,488
1986	4,686,282.52	2,046,500	2,738,200	1,948,083	29.29	66,510
1987	4,833,661.27	2,042,222	2,732,476	2,101,185	30.03	69,970
1988	5,400,499.21	2,205,024	2,950,303	2,450,196	30.77	79,629
1989	6,140,449.61	2,419,337	3,237,052	2,903,398	31.51	92,142
1990	9,495,441.11	3,602,570	4,820,208	4,675,233	32.27	144,879
1991	10,663,832.66	3,890,166	5,205,009	5,458,824	33.03	165,269
1992	10,033,034.11	3,509,555	4,695,755	5,337,279	33.81	157,861
1993	7,668,486.57	2,567,409	3,435,171	4,233,316	34.59	122,386
1994	7,786,035.96	2,489,974	3,331,564	4,454,472	35.37	125,939
1995	14,860,045.21	4,523,398	6,052,268	8,807,777	36.17	243,511
1996	12,843,678.53	3,711,823	4,966,388	7,877,291	36.97	213,073

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WPDEL13.PRN

6/03/14

West Penn Power Company

Account 364.00 Poles and Fixtures

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R2						
1997	17,490,261.17	4,783,586	6,400,397	11,089,864	37.78	293,538
1998	33,831,418.96	8,725,123	11,674,141	22,157,278	38.59	574,171
1999	4,409,015.66	1,067,423	1,428,203	2,980,813	39.41	75,636
2000	7,095,387.62	1,604,977	2,147,446	4,947,942	40.24	122,961
2001	4,141,433.94	870,529	1,164,760	2,976,674	41.07	72,478
2002	2,460,003.84	476,749	637,886	1,822,118	41.92	43,467
2003	1,086,368.24	193,048	258,297	828,071	42.76	19,366
2004	1,139,000.79	183,607	245,665	893,336	43.62	20,480
2005	2,613,903.11	377,970	505,721	2,108,182	44.48	47,396
2006	2,037,743.76	261,035	349,263	1,688,481	45.34	37,240
2007	8,164,351.68	908,692	1,215,822	6,948,530	46.21	150,369
2008	20,502,570.86	1,935,443	2,589,606	17,912,965	47.09	380,398
2009	3,048,814.39	236,283	316,145	2,732,669	47.97	56,966
2010	14,453,317.51	872,980	1,168,039	13,285,279	48.86	271,905
2011	18,094,651.06	783,498	1,048,313	17,046,338	49.75	342,640
2012	8,925,239.40	232,056	310,489	8,614,750	50.65	170,084
2013	10,364,530.08	90,171	120,648	10,243,882	51.55	198,717
	323,422,352.75	97,918,154	130,194,240	193,228,112		4,958,859

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 39.0 1.53

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6/03/14

West Penn Power Company

Account 365.10 Overhead Conductors and Devices

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 58-R1						
1915	16,053.93	14,465	16,054			
1916	32,130.11	28,779	32,130			
1917	13,969.18	12,440	13,969			
1918	13,076.34	11,575	13,076			
1919	26,977.04	23,734	26,977			
1920	25,591.79	22,380	25,592			
1921	95,748.64	83,206	95,749			

WPDEL13.PRN			
1922	136,959.56	118,251	136,960
1923	91,480.52	78,472	91,481
1924	70,711.89	60,254	70,712
1925	105,335.22	89,156	105,335
1926	131,276.93	110,338	131,277
1927	183,132.29	152,861	183,132
1928	252,814.06	209,482	252,814
1929	243,877.48	200,614	243,877
1930	268,230.34	219,037	268,230
1931	297,254.83	240,866	297,255
1932	162,612.95	130,757	162,613
1933	116,306.75	92,790	116,307
1934	70,950.68	56,150	70,951
1935	109,806.55	86,176	109,807
1936	371,878.81	289,433	371,879
1937	73,269.43	56,535	73,269
1938	55,376.10	42,352	55,376
1939	306,560.83	232,404	306,561
1940	178,655.15	134,206	178,655
1941	375,254.37	279,227	375,254
1942	111,322.97	82,056	111,323
1943	106,404.68	77,675	106,405
1944	38,658.10	27,942	38,658
1945	64,300.75	45,994	64,301
1946	175,272.66	124,076	175,273
1947	337,345.45	236,310	337,345
1948	397,018.28	275,054	397,018
1949	684,908.02	469,299	684,908
1950	890,936.43	603,520	890,936
1951	840,109.60	562,453	840,110
1952	723,845.16	478,896	723,845
1953	518,336.70	338,681	518,337

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6/03/14

West Penn Power Company

Account 365.10 Overhead Conductors and Devices

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 58-R1						
1954	906,901.01	585,133	906,901			
1955	580,034.00	369,424	580,034			
1956	573,174.49	360,297	571,512	1,662	21.54	77
1957	626,718.76	388,566	616,353	10,366	22.04	470
1958	958,998.69	586,524	930,359	28,640	22.53	1,271
1959	794,400.80	478,865	759,588	34,813	23.04	1,511
1960	1,039,897.24	617,699	979,810	60,087	23.55	2,551
1961	902,305.97	528,029	837,573	64,733	24.06	2,690
1962	1,397,429.38	804,919	1,276,783	120,646	24.59	4,906
1963	725,304.77	411,320	652,446	72,859	25.11	2,902
1964	970,357.11	541,265	858,568	111,789	25.65	4,358
1965	1,044,896.74	573,021	908,940	135,957	26.19	5,191

WPDEL13. PRN						
1966	1,108,802.78	597,756	948,176	160,627	26.73	6,009
1967	912,881.05	483,553	767,024	145,857	27.28	5,347
1968	1,427,550.26	742,326	1,177,496	250,054	27.84	8,982
1969	970,008.99	494,899	785,021	184,988	28.41	6,511
1970	1,512,584.29	757,048	1,200,849	311,735	28.97	10,761
1971	1,444,189.80	708,375	1,123,642	320,548	29.55	10,848
1972	1,658,739.99	797,025	1,264,261	394,479	30.13	13,093
1973	1,756,536.38	826,099	1,310,379	446,157	30.72	14,523
1974	1,430,598.95	658,362	1,044,310	386,289	31.31	12,338
1975	2,015,345.84	906,503	1,437,918	577,428	31.91	18,096
1976	1,837,742.54	807,320	1,280,591	557,152	32.52	17,133
1977	1,754,717.35	752,774	1,194,069	560,648	33.12	16,928
1978	3,493,418.99	1,461,297	2,317,946	1,175,473	33.74	34,839
1979	3,435,241.96	1,400,205	2,221,041	1,214,201	34.36	35,338
1980	5,999,323.69	2,381,132	3,777,012	2,222,312	34.98	63,531
1981	4,724,573.65	1,823,685	2,892,775	1,831,799	35.61	51,441
1982	4,327,221.28	1,622,708	2,573,980	1,753,241	36.25	48,365
1983	4,001,515.03	1,456,551	2,310,418	1,691,097	36.89	45,842
1984	4,348,378.83	1,534,543	2,434,131	1,914,248	37.53	51,006
1985	4,504,083.88	1,539,045	2,441,272	2,062,812	38.18	54,029
1986	4,334,931.83	1,432,695	2,272,577	2,062,355	38.83	53,112
1987	4,441,948.17	1,417,426	2,248,357	2,193,591	39.49	55,548
1988	4,581,575.10	1,410,209	2,236,909	2,344,666	40.15	58,398
1989	5,231,585.59	1,550,642	2,459,668	2,771,918	40.81	67,923
1990	7,672,561.98	2,185,146	3,466,134	4,206,428	41.48	101,409
1991	7,178,539.77	1,961,895	3,112,007	4,066,533	42.15	96,478
1992	7,354,883.20	1,924,773	3,053,124	4,301,759	42.82	100,461

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6/03/14

West Penn Power Company

Account 365.10 Overhead Conductors and Devices

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 58-R1						
1993	4,728,434.93	1,182,109	1,875,091	2,853,344	43.50	65,594
1994	6,184,423.82	1,474,367	2,338,678	3,845,746	44.17	87,067
1995	9,347,766.89	2,118,204	3,359,949	5,987,818	44.86	133,478
1996	8,285,242.83	1,779,670	2,822,958	5,462,285	45.54	119,945
1997	9,475,459.54	1,922,571	3,049,631	6,425,829	46.23	138,997
1998	21,823,731.01	4,168,333	6,611,915	15,211,816	46.92	324,208
1999	1,884,313.01	337,480	535,319	1,348,994	47.61	28,334
2000	10,835,053.25	1,811,621	2,873,639	7,961,414	48.30	164,833
2001	4,024,513.61	624,605	990,764	3,033,750	49.00	61,913
2002	2,036,280.94	291,392	462,213	1,574,068	49.70	31,671
2003	880,479.40	115,343	182,960	697,519	50.40	13,840
2004	1,573,242.68	186,901	296,467	1,276,776	51.11	24,981
2005	5,612,196.00	598,260	948,975	4,663,221	51.82	89,989
2006	1,177,296.47	111,019	176,101	1,001,195	52.53	19,059
2007	4,145,814.64	339,542	538,590	3,607,225	53.25	67,741
2008	13,403,248.15	931,526	1,477,610	11,925,638	53.97	220,968
2009	3,343,737.33	190,927	302,853	3,040,884	54.69	55,602

WPDEL13.PRN						
2010	13,330,503.61	593,207	940,960	12,389,544	55.42	223,557
2011	13,938,112.98	444,626	705,278	13,232,835	56.15	235,669
2012	18,150,571.97	346,676	549,906	17,600,666	56.89	309,381
2013	47,972,886.20	307,026	487,013	47,485,873	57.63	823,978
	314,846,959.96	66,152,355	103,470,575	211,376,387		4,325,021

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 48.9 1.37

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6/03/14

West Penn Power Company

Account 365.20 Clearing and Damages

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
1903	9,192.67	9,092	8,186	1,007	0.82	1,007
1905	1,881.26	1,851	1,667	214	1.21	177
1906	20,644.15	20,254	18,237	2,407	1.42	1,695
1907	7,316.43	7,155	6,442	874	1.65	530
1908	2,439.53	2,379	2,142	298	1.85	161
1909	378.53	368	331	48	2.07	23
1910	6,045.59	5,859	5,275	771	2.31	334
1911	1,847.64	1,785	1,607	241	2.53	95
1912	105,906.20	101,998	91,839	14,067	2.77	5,078
1913	30,254.10	29,035	26,143	4,111	3.02	1,361
1914	28,670.72	27,424	24,692	3,979	3.26	1,221
1915	28,048.27	26,736	24,073	3,975	3.51	1,132
1916	20,686.63	19,646	17,689	2,998	3.77	795
1917	16,933.50	16,026	14,430	2,504	4.02	623
1918	13,615.19	12,838	11,559	2,056	4.28	480
1919	6,194.40	5,820	5,240	954	4.54	210
1921	41,791.42	38,966	35,085	6,706	5.07	1,323
1922	22,846.34	21,220	19,106	3,740	5.34	700
1923	99,000.79	91,596	82,473	16,528	5.61	2,946
1924	104,895.78	96,661	87,033	17,863	5.89	3,033
1925	94,544.77	86,764	78,122	16,423	6.17	2,662
1926	119,228.10	108,963	98,110	21,118	6.46	3,269
1927	88,475.33	80,513	72,494	15,981	6.75	2,368
1928	55,465.58	50,252	45,247	10,219	7.05	1,450
1929	75,229.10	67,849	61,091	14,138	7.36	1,921
1930	70,411.01	63,201	56,906	13,505	7.68	1,758
1931	53,666.61	47,935	43,160	10,507	8.01	1,312
1932	91,979.48	81,742	73,600	18,379	8.35	2,201
1933	37,178.24	32,862	29,589	7,589	8.71	871
1934	18,781.44	16,507	14,863	3,918	9.08	431
1935	21,799.91	19,047	17,150	4,650	9.47	491
1936	70,526.27	61,238	55,138	15,388	9.88	1,557
1937	43,147.70	37,224	33,516	9,632	10.30	935
1938	134,785.19	115,470	103,969	30,816	10.75	2,867
1939	220,288.10	187,355	168,694	51,594	11.21	4,602

WPDEL13.PRN						
1940	146,793.19	123,893	111,553	35,240	11.70	3,012
1941	207,554.88	173,765	156,457	51,098	12.21	4,185
1942	85,067.32	70,614	63,581	21,486	12.74	1,686
1943	96,652.93	79,526	71,605	25,048	13.29	1,885

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6/03/14

West Penn Power Company

Account 365.20 Clearing and Damages

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
1944	49,748.30	40,555	36,516	13,232	13.86	955
1945	128,413.38	103,655	93,330	35,083	14.46	2,426
1946	145,780.41	116,493	104,890	40,890	15.07	2,713
1947	255,632.85	202,129	181,996	73,637	15.70	4,690
1948	352,563.53	275,740	248,275	104,289	16.34	6,382
1949	401,857.93	310,757	279,804	122,054	17.00	7,180
1950	524,362.83	400,823	360,899	163,464	17.67	9,251
1951	377,827.82	285,373	256,949	120,879	18.35	6,587
1952	297,128.69	221,747	199,660	97,469	19.03	5,122
1953	204,794.60	150,913	135,881	68,914	19.73	3,493
1954	236,311.31	171,916	154,792	81,519	20.44	3,988
1955	169,983.30	122,048	109,891	60,092	21.15	2,841
1956	147,352.31	104,370	93,974	53,378	21.88	2,440
1957	202,556.61	141,486	127,393	75,164	22.61	3,324
1958	195,577.26	134,655	121,243	74,334	23.36	3,182
1959	187,961.09	127,532	114,829	73,132	24.11	3,033
1960	298,432.07	199,442	179,577	118,855	24.88	4,777
1961	230,844.73	151,896	136,766	94,079	25.65	3,668
1962	197,702.11	128,012	115,261	82,441	26.44	3,118
1963	187,647.30	119,513	107,609	80,038	27.23	2,939
1964	174,226.80	109,083	98,218	76,009	28.04	2,711
1965	223,937.18	137,789	124,065	99,872	28.85	3,462
1966	213,558.52	129,053	116,199	97,360	29.68	3,280
1967	165,493.25	98,171	88,393	77,100	30.51	2,527
1968	230,588.93	134,203	120,836	109,753	31.35	3,501
1969	193,177.88	110,208	99,231	93,947	32.21	2,917
1970	236,895.39	132,448	119,256	117,639	33.07	3,557
1971	190,067.30	104,062	93,697	96,370	33.94	2,839
1972	247,396.80	132,580	119,374	128,023	34.81	3,678
1973	232,015.88	121,576	109,466	122,550	35.70	3,433
1974	243,004.48	124,443	112,048	130,956	36.59	3,579
1975	336,678.78	168,373	151,602	185,077	37.49	4,937
1976	272,864.90	133,158	119,895	152,970	38.40	3,984
1977	273,296.46	130,007	117,058	156,238	39.32	3,973
1978	380,254.36	176,248	158,693	221,561	40.24	5,506
1979	394,203.61	177,865	160,149	234,055	41.16	5,686
1980	627,858.49	275,442	248,007	379,851	42.10	9,023
1981	389,636.54	166,024	149,487	240,150	43.04	5,580
1982	343,441.48	142,047	127,898	215,543	43.98	4,901

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WPDEL13.PRN

6/03/14

West Penn Power Company

Account 365.20 Clearing and Damages

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
1983	289,239.40	115,956	104,406	184,833	44.93	4,114
1984	604,696.39	234,804	211,417	393,279	45.88	8,572
1985	712,562.23	267,567	240,916	471,646	46.84	10,069
1986	834,696.54	302,744	272,589	562,108	47.80	11,760
1987	873,476.81	305,455	275,030	598,447	48.77	12,271
1988	846,239.47	285,098	256,701	589,538	49.73	11,855
1989	1,000,067.47	323,922	291,658	708,409	50.71	13,970
1990	1,292,245.02	401,759	361,742	930,503	51.68	18,005
1991	1,331,572.22	396,675	357,164	974,408	52.66	18,504
1992	1,069,358.93	304,553	274,218	795,141	53.64	14,824
1993	982,640.30	266,983	240,390	742,250	54.62	13,589
1994	1,153,773.22	298,481	268,751	885,022	55.60	15,918
1995	2,423,920.06	595,072	535,800	1,888,120	56.59	33,365
1996	1,789,271.93	415,648	374,248	1,415,024	57.58	24,575
1997	2,627,363.56	575,655	518,318	2,109,046	58.57	36,009
1998	4,471,527.37	920,687	828,983	3,642,544	59.56	61,158
1999	320,780.81	61,814	55,657	265,124	60.55	4,379
2000	1,281,246.35	229,984	207,077	1,074,169	61.54	17,455
2001	191,499.62	31,846	28,674	162,826	62.53	2,604
2002	168,861.68	25,819	23,247	145,615	63.53	2,292
2003	57,825.45	8,078	7,273	50,552	64.52	784
2004	102,822.90	12,997	11,702	91,121	65.52	1,391
2005	512,973.28	58,017	52,238	460,735	66.52	6,926
2006	2,571.37	257	231	2,340	67.51	35
2007	388.00	34	31	357	68.51	5
2011	17,807,530.66	592,991	533,927	17,273,604	72.50	238,257
2012	12,729,548.87	254,591	229,233	12,500,316	73.50	170,072
2013	56,885,647.89	381,134	343,172	56,542,476	74.50	758,959
	124,825,587.55	15,921,885	14,335,994	110,489,590		1,735,287
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					63.7	1.39

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6/03/14

West Penn Power Company

Account 366.00 Underground Conduit

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

WPDEL13.PRN

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
1922	8.90	9	9			
1925	66.58	65	55	12	1.13	11
1926	33.15	32	27	6	1.39	4
1927	118.73	115	97	22	1.66	13
1928	164.18	158	133	31	1.93	16
1929	135.01	129	109	26	2.20	12
1930	84.54	80	67	18	2.48	7
1931	84.54	80	67	18	2.75	7
1932	75.41	71	60	15	3.01	5
1933	6,184.29	5,782	4,875	1,309	3.25	403
1934	168.17	156	132	36	3.49	10
1935	100.86	93	78	23	3.72	6
1936	193.21	178	150	43	3.94	11
1937	328.84	301	254	75	4.16	18
1939	191.94	174	147	45	4.59	10
1941	662.40	596	502	160	5.03	32
1942	70.35	63	53	17	5.26	3
1943	176.53	157	132	45	5.49	8
1944	867.41	768	647	220	5.72	38
1945	2,841.50	2,503	2,110	732	5.95	123
1946	116.01	102	86	30	6.19	5
1947	72.03	63	53	19	6.44	3
1948	3,795.74	3,288	2,772	1,024	6.69	153
1949	2,698.97	2,324	1,959	740	6.94	107
1950	1,187.06	1,016	857	330	7.20	46
1954	509.77	425	358	152	8.34	18
1955	58.80	49	41	18	8.66	2
1956	678.62	557	470	209	8.99	23
1957	91.14	74	62	29	9.33	3
1958	424.50	342	288	137	9.68	14
1959	129.80	104	88	42	10.06	4
1960	362.94	287	242	121	10.45	12
1961	99.76	78	66	34	10.85	3
1962	851.08	659	556	295	11.28	26
1963	12,820.05	9,815	8,275	4,545	11.72	388
1964	5,555.63	4,202	3,543	2,013	12.18	165
1965	188,131.75	140,497	118,449	69,683	12.66	5,504
1966	33,176.58	24,451	20,614	12,563	13.15	955
1967	24,453.02	17,772	14,983	9,470	13.66	693

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West Penn Power Company

Account 366.00 Underground Conduit

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
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WPDEL13.PRN

SURVIVOR CURVE.. IOWA 50-R2.5

1968	64,963.21	46,527	39,226	25,737	14.19	1,814
1969	58,788.77	41,470	34,962	23,827	14.73	1,618
1970	107,500.25	74,627	62,916	44,584	15.29	2,916
1971	30,589.74	20,881	17,604	12,986	15.87	818
1972	70,286.70	47,148	39,749	30,538	16.46	1,855
1973	163,070.50	107,398	90,544	72,527	17.07	4,249
1974	130,327.04	84,217	71,001	59,326	17.69	3,354
1975	149,035.87	94,429	79,611	69,425	18.32	3,790
1976	127,563.94	79,166	66,743	60,821	18.97	3,206
1977	91,471.93	55,560	46,841	44,631	19.63	2,274
1978	155,652.38	92,458	77,949	77,703	20.30	3,828
1979	265,909.04	154,280	130,069	135,840	20.99	6,472
1980	193,757.70	109,744	92,522	101,236	21.68	4,670
1981	119,052.62	65,741	55,424	63,629	22.39	2,842
1982	269,074.06	144,708	121,999	147,075	23.11	6,364
1983	157,424.37	82,364	69,439	87,985	23.84	3,691
1984	283,571.02	144,168	121,544	162,027	24.58	6,592
1985	196,415.88	96,912	81,704	114,712	25.33	4,529
1986	461,359.00	220,622	186,001	275,358	26.09	10,554
1987	436,733.52	202,120	170,402	266,332	26.86	9,916
1988	547,315.37	244,869	206,443	340,872	27.63	12,337
1989	666,819.05	287,799	242,636	424,183	28.42	14,926
1990	558,077.30	231,937	195,540	362,537	29.22	12,407
1991	743,146.80	296,961	250,360	492,787	30.02	16,415
1992	897,661.34	343,984	290,004	607,657	30.84	19,704
1993	594,944.54	218,226	183,980	410,965	31.66	12,981
1994	657,285.95	230,182	194,060	463,226	32.49	14,257
1995	1,032,405.04	344,204	290,189	742,216	33.33	22,269
1996	953,592.03	301,717	254,370	699,222	34.18	20,457
1997	1,577,897.91	472,423	398,287	1,179,611	35.03	33,674
1998	9,923,129.96	2,800,307	2,360,864	7,562,266	35.89	210,707
1999	80,828.37	21,403	18,044	62,784	36.76	1,708
2000	1,209,133.18	298,898	251,993	957,140	37.64	25,429
2001	513,246.95	117,841	99,349	413,898	38.52	10,745
2002	284,562.33	60,270	50,812	233,750	39.41	5,931
2003	20,798.30	4,035	3,402	17,396	40.30	432
2004	16,825.95	2,961	2,496	14,330	41.20	348
2005	478,447.48	75,499	63,651	414,796	42.11	9,850
2006	234,098.43	32,680	27,552	206,546	43.02	4,801

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West Penn Power Company

Account 366.00 Underground Conduit

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
2007	1,192,338.03	144,750	122,035	1,070,303	43.93	24,364
2008	1,862,652.31	191,481	161,432	1,701,220	44.86	37,923
2009	356,005.70	30,047	25,332	330,674	45.78	7,223

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2010	748,103.28	49,225	41,501	706,602	46.71	15,127
2011	800,386.53	37,618	31,715	768,672	47.65	16,132
2012	398,741.22	11,245	9,480	389,261	48.59	8,011
2013	9,153,501.30-	86,043-	72,541-	9,080,960-	49.53	183,343-
	21,015,259.38	8,946,674	7,542,702	13,472,560		469,028

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 28.7 2.23

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West Penn Power Company

Account 367.00 Underground Conductors and Devices

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R4						
1926	413.01	413	413			
1932	66.22	66	66			
1933	1,065.89	1,066	1,066			
1935	4.56	5	5			
1937	33.80	34	34			
1939	214.13	214	214			
1940	127.66	128	128			
1941	1,198.83	1,199	1,199			
1942	694.79	695	695			
1943	747.63	748	748			
1944	219.74	220	220			
1945	2,292.47	2,292	2,292			
1946	389.38	389	389			
1947	738.08	738	738			
1948	1,125.69	1,126	1,126			
1949	5,109.96	5,110	5,110			
1950	1,476.62	1,477	1,477			
1951	1,187.25	1,187	1,187			
1952	1,641.30	1,641	1,641			
1953	16,163.58	16,094	16,091	73	0.17	73
1954	2,618.06	2,597	2,597	21	0.32	21
1955	519.02	512	512	7	0.52	7
1956	275.92	271	271	5	0.72	5
1957	1,269.05	1,239	1,239	30	0.94	30
1958	3,432.87	3,333	3,332	101	1.16	87
1959	2,617.88	2,527	2,527	91	1.39	65
1960	3,196.54	3,066	3,065	132	1.63	81
1961	3,675.11	3,502	3,501	174	1.88	93
1962	15,839.50	14,995	14,992	848	2.13	398
1963	37,805.14	35,544	35,537	2,268	2.39	949
1964	33,970.36	31,711	31,705	2,265	2.66	852
1965	256,459.60	237,661	237,617	18,843	2.93	6,431
1966	166,690.95	153,306	153,277	13,414	3.21	4,179
1967	22,613.80	20,640	20,636	1,978	3.49	567
1968	117,063.36	105,966	105,946	11,117	3.79	2,933

WPDEL13.PRN						
1969	74,358.01	66,714	66,702	7,656	4.11	1,863
1970	178,932.91	159,071	159,041	19,892	4.44	4,480
1971	71,785.11	63,149	63,137	8,648	4.81	1,798
1972	225,859.75	196,498	196,461	29,399	5.20	5,654

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West Penn Power Company

Account 367.00 Underground Conductors and Devices

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R4						
1973	185,981.95	159,796	159,766	26,216	5.63	4,656
1974	344,515.66	292,046	291,991	52,525	6.09	8,625
1975	511,877.39	427,418	427,338	84,539	6.60	12,809
1976	345,262.04	283,633	283,580	61,682	7.14	8,639
1977	209,877.69	169,308	169,276	40,602	7.73	5,253
1978	445,610.32	352,567	352,501	93,109	8.35	11,151
1979	584,369.71	452,887	452,802	131,568	9.00	14,619
1980	1,131,449.84	857,865	857,704	273,746	9.67	28,309
1981	694,289.51	514,469	514,373	179,917	10.36	17,367
1982	638,502.86	461,765	461,679	176,824	11.07	15,973
1983	542,737.48	382,738	382,666	160,071	11.79	13,577
1984	876,291.98	601,750	601,637	274,655	12.53	21,920
1985	965,177.23	644,449	644,328	320,849	13.29	24,142
1986	1,252,397.95	811,804	811,652	440,746	14.07	31,325
1987	1,212,531.44	761,712	761,569	450,962	14.87	30,327
1988	1,968,906.20	1,196,504	1,196,280	772,626	15.69	49,243
1989	1,604,693.39	941,955	941,779	662,914	16.52	40,128
1990	1,570,037.46	887,856	887,690	682,347	17.38	39,260
1991	1,856,690.65	1,010,040	1,009,851	846,840	18.24	46,428
1992	2,668,059.50	1,391,927	1,391,667	1,276,393	19.13	66,722
1993	2,042,770.43	1,019,751	1,019,560	1,023,210	20.03	51,084
1994	3,073,952.34	1,464,738	1,464,464	1,609,488	20.94	76,862
1995	3,828,421.45	1,736,189	1,735,864	2,092,557	21.86	95,725
1996	4,045,510.53	1,739,570	1,739,244	2,306,267	22.80	101,152
1997	5,741,721.04	2,334,010	2,333,573	3,408,148	23.74	143,561
1998	26,170,149.44	10,015,316	10,013,442	16,156,707	24.69	654,383
1999	551,969.99	197,992	197,955	354,015	25.65	13,802
2000	6,235,838.89	2,085,888	2,085,498	4,150,341	26.62	155,911
2001	1,093,213.50	338,896	338,833	754,381	27.60	27,333
2002	1,334,118.68	381,158	381,087	953,032	28.57	33,358
2003	307,374.73	80,225	80,210	227,165	29.56	7,685
2004	225,998.65	53,449	53,439	172,560	30.54	5,650
2005	2,854,910.98	604,385	604,272	2,250,639	31.53	71,381
2006	972,684.67	181,892	181,858	790,827	32.52	24,318
2007	8,113,502.47	1,314,387	1,314,141	6,799,361	33.52	202,845
2008	12,042,798.54	1,652,272	1,651,962	10,390,837	34.51	301,096
2009	1,797,456.19	201,675	201,637	1,595,819	35.51	44,940
2010	6,118,436.20	533,528	533,428	5,585,008	36.51	152,972
2011	7,084,044.97	442,753	442,670	6,641,375	37.50	177,103

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WPDEL13.PRN

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West Penn Power Company

Account 367.00 Underground Conductors and Devices

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R4						
2012	5,623,639.73	210,886	210,846	5,412,794	38.50	140,592
2013	8,755,194.00	109,440	109,420	8,645,774	39.50	218,880
	128,876,861.20	40,438,033	40,430,466	88,446,398		3,221,672
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					27.5	2.50

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West Penn Power Company

Account 368.00 Transformers

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R3						
1926	5,249.55	5,250	5,250			
1927	13,853.45	13,853	13,853			
1928	3,865.68	3,866	3,866			
1929	7,915.16	7,915	7,915			
1930	7,505.32	7,505	7,505			
1931	2,401.04	2,401	2,401			
1934	1,707.24	1,707	1,707			
1936	3,154.20	3,154	3,154			
1937	3,593.26	3,593	3,593			
1938	1,463.58	1,464	1,464			
1939	11,160.28	11,160	11,160			
1940	23,598.05	23,598	23,598			
1941	31,589.64	31,590	31,590			
1942	12,761.51	12,762	12,762			
1943	9,093.98	9,058	9,094			
1944	18,982.12	18,815	18,982			
1945	39,573.84	39,000	39,574			
1946	80,084.83	78,499	80,085			
1947	174,069.56	169,683	174,070			

WPDEL13.PRN

1948	178,756.54	173,179	178,757			
1949	116,142.93	111,857	116,143			
1950	123,856.60	118,543	123,857			
1951	141,224.08	134,332	141,224			
1952	119,608.90	113,030	119,609			
1953	171,790.88	161,277	170,945	846	2.57	329
1954	169,012.09	157,671	167,123	1,889	2.82	670
1955	448,426.50	415,557	440,469	7,958	3.08	2,584
1956	454,596.46	418,456	443,542	11,054	3.34	3,310
1957	309,754.77	283,271	300,253	9,502	3.59	2,647
1958	527,565.01	479,082	507,802	19,763	3.86	5,120
1959	393,670.45	355,051	376,336	17,334	4.12	4,207
1960	393,397.47	352,287	373,406	19,991	4.39	4,554
1961	298,409.59	265,286	281,189	17,221	4.66	3,695
1962	257,545.98	227,181	240,800	16,746	4.95	3,383
1963	212,263.49	185,773	196,910	15,353	5.24	2,930
1964	285,740.93	247,995	262,862	22,879	5.55	4,122
1965	378,327.22	325,361	344,866	33,461	5.88	5,691
1966	308,444.63	262,764	278,516	29,929	6.22	4,812
1967	260,900.97	220,018	233,208	27,693	6.58	4,209

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West Penn Power Company

Account 368.00 Transformers

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R3						
1968	374,740.56	312,534	331,270	43,471	6.97	6,237
1969	1,118,722.93	922,387	977,683	141,040	7.37	19,137
1970	1,778,495.63	1,448,585	1,535,425	243,071	7.79	31,203
1971	1,787,626.33	1,436,894	1,523,034	264,592	8.24	32,111
1972	1,709,271.42	1,354,769	1,435,985	273,286	8.71	31,376
1973	2,102,557.67	1,642,098	1,740,539	362,019	9.20	39,350
1974	2,943,276.99	2,262,203	2,397,819	545,458	9.72	56,117
1975	2,128,452.75	1,608,472	1,704,897	423,556	10.26	41,282
1976	3,423,229.32	2,541,405	2,693,758	729,471	10.82	67,419
1977	4,686,543.23	3,414,615	3,619,316	1,067,227	11.40	93,616
1978	5,495,933.80	3,925,746	4,161,089	1,334,845	12.00	111,237
1979	4,482,134.38	3,135,253	3,323,207	1,158,927	12.62	91,833
1980	4,631,090.77	3,169,055	3,359,035	1,272,056	13.26	95,932
1981	5,295,397.60	3,540,503	3,752,751	1,542,647	13.92	110,822
1982	5,303,172.91	3,459,790	3,667,199	1,635,974	14.60	112,053
1983	6,058,345.13	3,853,108	4,084,096	1,974,249	15.29	129,120
1984	5,843,928.37	3,617,392	3,834,249	2,009,679	16.00	125,605
1985	7,181,299.04	4,322,424	4,581,547	2,599,752	16.72	155,488
1986	6,791,919.35	3,968,518	4,206,425	2,585,494	17.46	148,081
1987	7,989,302.67	4,523,543	4,794,723	3,194,580	18.22	175,334
1988	8,765,160.28	4,804,184	5,092,188	3,672,972	18.98	193,518
1989	10,597,298.99	5,611,270	5,947,657	4,649,642	19.76	235,306
1990	10,450,748.35	5,335,107	5,654,939	4,795,809	20.56	233,259
1991	8,379,089.27	4,117,484	4,364,321	4,014,768	21.36	187,957

WPDEL13.PRN						
1992	10,352,254.00	4,885,229	5,178,091	5,174,163	22.18	233,281
1993	7,831,803.48	3,540,758	3,753,021	4,078,782	23.01	177,261
1994	9,653,993.07	4,171,490	4,421,564	5,232,429	23.85	219,389
1995	10,329,452.21	4,254,701	4,509,764	5,819,688	24.70	235,615
1996	6,308,835.23	2,468,016	2,615,970	3,692,865	25.57	144,422
1997	13,923,641.52	5,158,709	5,467,966	8,455,676	26.44	319,806
1998	36,532,882.26	12,768,242	13,533,678	22,999,204	27.32	841,845
1999	2,010,850.32	659,760	699,312	1,311,538	28.22	46,475
2000	14,724,937.86	4,516,138	4,786,874	9,938,064	29.12	341,280
2001	5,001,161.94	1,424,331	1,509,717	3,491,445	30.04	116,227
2002	743,736.56	195,528	207,250	536,487	30.96	17,328
2003	195,808.42	47,131	49,956	145,852	31.89	4,574
2004	3,389,478.39	740,940	785,358	2,604,120	32.82	79,346
2005	3,164,249.14	620,193	657,373	2,506,876	33.77	74,234
2006	506,734.91	87,817	93,081	413,654	34.72	11,914

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West Penn Power Company

Account 368.00 Transformers

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R3						
2007	9,911,065.71	1,493,598	1,583,137	8,327,929	35.67	233,472
2008	24,877,343.76	3,181,812	3,372,557	21,504,787	36.63	587,081
2009	1,853,443.64	194,241	205,885	1,647,559	37.60	43,818
2010	21,980,710.75	1,795,824	1,903,481	20,077,230	38.57	520,540
2011	24,093,346.76	1,404,642	1,488,848	22,604,499	39.55	571,542
2012	12,553,432.71	439,370	465,710	12,087,723	40.53	298,241
2013	1,173,320.99	13,728	14,551	1,158,770	41.51	27,915
	346,431,279.15	133,842,381	141,835,736	204,595,544		7,721,262

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 26.5 2.23

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6/03/14

West Penn Power Company

Account 369.00 Services

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
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WPDEL13.PRN

SURVIVOR CURVE.. IOWA 44-R2

1928	24.28	24	24			
1931	29.41	29	29			
1932	15.91	16	16			
1936	42.33	41	42			
1940	26.24	25	26			
1942	20.30	19	20			
1944	69.10	64	69			
1948	56.21	50	54	2	4.47	
1949	164.51	147	159	6	4.77	1
1952	30.75	27	29	2	5.65	
1954	170,651.58	146,368	158,496	12,156	6.26	1,942
1955	181,910.87	154,752	167,575	14,336	6.57	2,182
1956	275,529.49	232,382	251,637	23,892	6.89	3,468
1957	289,313.23	241,895	261,938	27,375	7.21	3,797
1958	222,646.96	184,441	199,724	22,923	7.55	3,036
1959	233,254.26	191,432	207,294	25,960	7.89	3,290
1960	253,079.07	205,677	222,719	30,360	8.24	3,684
1961	297,379.30	239,242	259,066	38,313	8.60	4,455
1962	271,978.00	216,467	234,403	37,575	8.98	4,184
1963	248,255.08	195,451	211,646	36,609	9.36	3,911
1964	264,962.46	206,194	223,279	41,683	9.76	4,271
1965	276,257.77	212,415	230,016	46,242	10.17	4,547
1966	283,547.48	215,298	233,138	50,409	10.59	4,760
1967	239,624.88	179,599	194,481	45,144	11.02	4,097
1968	345,743.46	255,608	276,788	68,955	11.47	6,012
1969	365,073.88	265,993	288,033	77,041	11.94	6,452
1970	370,896.96	266,304	288,370	82,527	12.41	6,650
1971	422,050.80	298,306	323,024	99,027	12.90	7,677
1972	690,537.78	480,269	520,064	170,474	13.40	12,722
1973	835,730.75	571,306	618,644	217,087	13.92	15,595
1974	805,652.99	541,077	585,911	219,742	14.45	15,207
1975	1,361,426.34	897,588	971,962	389,464	14.99	25,982
1976	1,122,108.38	725,555	785,674	336,434	15.55	21,636
1977	1,411,613.05	894,398	968,508	443,105	16.12	27,488
1978	1,565,518.64	971,404	1,051,894	513,625	16.70	30,756
1979	1,561,288.05	947,390	1,025,891	535,397	17.30	30,948
1980	1,368,244.47	811,643	878,896	489,348	17.90	27,338
1981	1,435,077.17	831,053	899,914	535,163	18.52	28,896
1982	1,354,140.11	764,412	827,751	526,389	19.16	27,473

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West Penn Power Company

Account 369.00 Services

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-R2						
1983	1,515,164.41	833,340	902,390	612,774	19.80	30,948
1984	1,776,432.52	950,391	1,029,140	747,293	20.46	36,525
1985	1,817,344.66	945,019	1,023,323	794,022	21.12	37,596

WPDEL13. PRN						
1986	2,167,007.40	1,093,255	1,183,842	983,165	21.80	45,099
1987	2,164,914.76	1,058,427	1,146,128	1,018,787	22.49	45,300
1988	2,336,430.15	1,105,131	1,196,702	1,139,728	23.19	49,147
1989	2,560,847.12	1,169,795	1,266,724	1,294,123	23.90	54,147
1990	2,982,886.19	1,313,961	1,422,836	1,560,050	24.62	63,365
1991	2,540,956.45	1,077,111	1,166,360	1,374,596	25.35	54,225
1992	2,412,132.49	981,738	1,063,085	1,349,047	26.09	51,707
1993	2,711,670.34	1,057,551	1,145,180	1,566,490	26.84	58,364
1994	2,868,518.36	1,069,097	1,157,682	1,710,836	27.60	61,987
1995	3,262,955.07	1,159,002	1,255,037	2,007,918	28.37	70,776
1996	3,397,228.36	1,147,244	1,242,304	2,154,924	29.14	73,951
1997	5,354,970.38	1,712,520	1,854,419	3,500,551	29.93	116,958
1998	17,652,505.73	5,323,996	5,765,142	11,887,364	30.73	386,833
1999	92,661.75	26,260	28,436	64,226	31.53	2,037
2000	2,074,429.03	549,724	595,274	1,479,155	32.34	45,738
2001	452,390.51	111,469	120,705	331,686	33.16	10,003
2002	27,242.27	6,198	6,712	20,530	33.99	604
2003	4,686.00	977	1,058	3,628	34.82	104
2004	34,420.07	6,523	7,063	27,357	35.66	767
2005	2,172,954.40	369,837	400,482	1,772,472	36.51	48,548
2006	15,137.21	2,281	2,470	12,667	37.37	339
2007	719,605.58	94,340	102,157	617,449	38.23	16,151
2008	5,457,963.89	608,017	658,397	4,799,567	39.10	122,751
2009	6,480.00-	592-	641-	5,839-	39.98	146-
2010	1,675,245.73	119,613	129,524	1,545,722	40.86	37,830
2011	1,896,350.97	96,904	104,933	1,791,418	41.75	42,908
2012	2,906,004.96	89,214	96,606	2,809,399	42.65	65,871
2013	3,083,897.37	31,456	34,063	3,049,834	43.55	70,031
	96,652,446.43	36,454,160	39,474,737	57,177,704		2,042,921

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 28.0 2.11

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6/03/14

West Penn Power Company

Account 370.00 Meters

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
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SURVIVOR CURVE.. IOWA 40-R3

1917	403.68	404	404			
1919	5,411.06	5,411	5,411			
1920	22,327.88	22,328	22,328			
1921	14,142.53	14,143	14,143			
1922	20,886.31	20,886	20,886			
1923	21,062.15	21,062	21,062			
1924	35,326.48	35,326	35,326			
1925	9,170.05	9,170	9,170			
1926	28,148.23	28,148	28,148			
1927	18,670.46	18,670	18,670			
1928	12,999.16	12,999	12,999			

WPDEL13.PRN

1929	18,087.30	18,087	18,087
1930	22,496.14	22,496	22,496
1931	3,958.46	3,958	3,958
1932	5,728.54	5,729	5,729
1933	3,319.94	3,320	3,320
1934	2,451.90	2,452	2,452
1935	8,849.17	8,849	8,849
1936	6,469.32	6,469	6,469
1937	29,392.00	29,392	29,392
1938	411.15	411	411
1939	8,696.01	8,696	8,696
1940	9,171.50	9,172	9,172
1941	3,237.82	3,238	3,238
1942	14,492.12	14,492	14,492
1943	11,681.99	11,682	11,682
1944	11,095.85	11,096	11,096
1945	12,629.80	12,630	12,630
1946	22,744.09	22,710	22,744
1947	29,084.97	28,873	29,085
1948	15,200.63	15,006	15,201
1949	47,764.23	46,881	47,764
1950	60,621.88	59,149	60,622
1951	60,165.29	58,342	60,165
1952	49,995.49	48,171	49,995
1953	66,730.71	63,875	66,731
1954	66,140.11	62,899	66,140
1955	65,777.82	62,127	65,778
1956	50,456.14	47,338	50,456

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West Penn Power Company

Account 370.00 Meters

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R3						
1957	73,951.57	68,901	73,952			
1958	89,478.12	82,785	89,478			
1959	123,880.61	113,809	123,881			
1960	133,848.98	122,137	133,849			
1961	148,499.11	134,540	148,499			
1962	169,683.81	152,580	169,684			
1963	169,232.75	151,040	169,233			
1964	198,981.29	176,198	198,981			
1965	267,944.52	235,309	267,945			
1966	244,191.16	212,568	242,403	1,788	5.18	345
1967	183,105.54	157,929	180,095	3,011	5.50	547
1968	374,127.42	319,580	364,435	9,692	5.83	1,662
1969	431,558.65	364,753	415,948	15,611	6.19	2,522
1970	507,018.04	423,715	483,186	23,832	6.57	3,627
1971	601,383.64	496,562	566,257	35,127	6.97	5,040
1972	693,742.72	565,539	644,916	48,827	7.39	6,607

WPDEL13.PRN						
1973	715,243.20	575,056	655,768	59,475	7.84	7,586
1974	653,697.17	517,859	590,543	63,154	8.31	7,600
1975	498,264.60	388,646	443,195	55,070	8.80	6,258
1976	577,948.66	443,287	505,505	72,444	9.32	7,773
1977	508,937.90	383,485	437,309	71,629	9.86	7,265
1978	711,137.14	525,886	599,697	111,440	10.42	10,695
1979	684,349.43	495,948	565,557	118,792	11.01	10,789
1980	744,918.20	528,519	602,700	142,218	11.62	12,239
1981	1,145,536.91	794,659	906,194	239,343	12.25	19,538
1982	780,127.86	528,693	602,898	177,230	12.89	13,749
1983	1,106,848.79	731,627	834,315	272,534	13.56	20,098
1984	1,340,381.39	862,804	983,903	356,478	14.25	25,016
1985	1,327,261.19	831,131	947,785	379,476	14.95	25,383
1986	1,311,635.28	797,737	909,704	401,931	15.67	25,650
1987	1,510,305.82	891,080	1,016,148	494,158	16.40	30,132
1988	1,853,679.37	1,058,822	1,207,434	646,245	17.15	37,682
1989	2,096,861.50	1,157,887	1,320,403	776,459	17.91	43,353
1990	2,402,666.58	1,279,900	1,459,541	943,126	18.69	50,462
1991	2,292,244.54	1,175,921	1,340,968	951,277	19.48	48,834
1992	2,275,332.12	1,121,056	1,278,403	996,929	20.29	49,134
1993	2,877,776.26	1,359,749	1,550,597	1,327,179	21.10	62,899
1994	1,795,690.62	811,113	924,957	870,734	21.93	39,705
1995	2,064,051.37	888,574	1,013,290	1,050,761	22.78	46,126

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6/03/14

West Penn Power Company

Account 370.00 Meters

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R3						
1996	5,513,779.88	2,256,239	2,572,915	2,940,865	23.63	124,455
1997	1,101,442.90	427,029	486,965	614,478	24.49	25,091
1998	12,708,075.29	4,647,343	5,299,624	7,408,451	25.37	292,016
1999	26,077.47	8,958	10,215	15,862	26.26	604
2000	11,538,126.48	3,706,046	4,226,211	7,311,915	27.15	269,315
2001	262,088.18	78,233	89,213	172,875	28.06	6,161
2002	53,626.15	14,774	16,848	36,778	28.98	1,269
2003	65,610.71	16,567	18,892	46,719	29.90	1,563
2004	25,085.59	5,750	6,557	18,529	30.83	601
2005	414,899.16	85,345	97,324	317,575	31.77	9,996
2006	436,696.99	79,479	90,634	346,063	32.72	10,576
2007	1,800,889.22	284,540	324,477	1,476,412	33.68	43,836
2008	3,513,876.08	470,859	536,947	2,976,929	34.64	85,939
2009	922,621.90	101,488	115,732	806,890	35.60	22,665
2010	3,774,647.14	323,487	368,890	3,405,757	36.57	93,130
2011	3,447,633.67	210,995	240,609	3,207,025	37.55	85,407
2012	1,386,769.80	50,894	58,037	1,328,733	38.53	34,486
2013	4,962,401.66	60,541	69,039	4,893,363	39.51	123,851
	88,535,270.46	35,632,038	40,494,082	48,041,189		1,859,277

WPDEL13.PRN

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 25.8 2.10

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6/03/14

West Penn Power Company

Account 370.30 Pa Smart Meters

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2.5						
2012	116,563.48	11,656	25,057	91,506	13.50	6,778
2013	15,420,668.36	513,508	1,103,898	14,316,770	14.50	987,363
	15,537,231.84	525,164	1,128,955	14,408,276		994,141

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 14.5 6.40

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6/03/14

West Penn Power Company

Account 371.00 Installations on Customer Premises

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 31-01						
2008	13,799.95	1,224		13,800	28.25	488
2010	90.90	5		91	29.25	3
2012	140,459.39	3,399		140,459	30.25	4,643
2013	405,003.57	3,281		405,004	30.75	13,171
	559,353.81	7,909		559,354		18,305

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 30.6 3.27

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6/03/14

WPDEL13.PRN

Account 372.00 Leased Property on Customer Premises

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 27-R1.5						
1996	296,546.83	142,906	227,149	69,398	13.99	4,961
	296,546.83	142,906	227,149	69,398		4,961
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					14.0	1.67

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6/03/14

West Penn Power Company

Account 373.00 Street Lighting

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 29-R0.5						
1922	25.68	26	26			
1923	1.21	1	1			
1924	53.38	53	53			
1925	658.13	658	658			
1926	17.30	17	17			
1927	36.17	36	36			
1928	922.41	922	922			
1929	212.00	212	212			
1930	4,355.78	4,356	4,356			
1931	862.25	862	862			
1932	73.85	74	74			
1933	1,465.04	1,465	1,465			
1935	209.01	209	209			
1936	301.31	301	301			
1937	8.35	8	8			
1938	483.48	483	483			
1939	818.61	819	819			
1940	520.21	520	520			
1941	2,568.47	2,568	2,568			
1942	5,597.76	5,598	5,598			
1943	695.69	696	696			
1944	401.70	402	402			
1945	1,143.66	1,144	1,144			
1946	6.46	6	6			
1947	71.13	71	71			
1948	129.63	130	130			

WPDEL13.PRN

1949	3,026.65	3,027	3,027
1950	2,292.26	2,292	2,292
1951	12,119.12	12,119	12,119
1952	5,751.12	5,751	5,751
1953	600.38	600	600
1954	8,636.24	8,636	8,636
1955	18,886.06	18,886	18,886
1956	3,164.88	3,138	3,165
1957	1,521.21	1,482	1,521
1958	14,589.04	13,975	14,589
1959	17,027.51	16,035	17,028
1960	39,259.21	36,350	39,259
1961	95,785.46	87,194	95,785

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6/03/14

West Penn Power Company

Account 373.00 Street Lighting

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 29-R0.5						
1962	41,319.97	36,990	41,320			
1963	30,404.19	26,777	30,404			
1964	40,056.67	34,697	40,057			
1965	37,909.58	32,303	37,910			
1966	80,418.55	67,415	80,419			
1967	125,707.57	103,646	125,708			
1968	154,513.56	125,310	154,514			
1969	158,230.98	126,142	158,231			
1970	234,863.27	183,992	234,863			
1971	112,491.23	86,618	112,491			
1972	185,744.69	140,460	185,745			
1973	233,777.70	173,486	233,778			
1974	189,585.83	138,075	189,586			
1975	308,735.78	220,376	308,736			
1976	312,438.52	218,613	312,439			
1977	237,791.61	162,840	237,792			
1978	249,320.52	167,120	249,321			
1979	324,946.78	212,905	324,947			
1980	430,890.26	275,770	430,890			
1981	281,094.16	175,543	281,094			
1982	303,252.70	184,560	303,253			
1983	313,081.68	185,595	313,082			
1984	267,329.74	154,142	267,330			
1985	306,796.04	171,806	306,796			
1986	273,134.93	148,340	268,550	4,585	13.25	346
1987	253,851.73	133,501	241,686	12,166	13.75	885
1988	422,997.98	215,137	389,476	33,522	14.25	2,352
1989	486,766.73	239,002	432,681	54,086	14.76	3,664
1990	522,183.77	247,045	447,242	74,942	15.28	4,905
1991	217,017.26	98,699	178,681	38,336	15.81	2,425
1992	270,991.81	118,315	214,193	56,799	16.34	3,476

WPDEL13.PRN

1993	317,661.09	132,751	240,328	77,333	16.88	4,581
1994	312,414.94	124,654	225,669	86,746	17.43	4,977
1995	463,378.58	175,945	318,525	144,854	17.99	8,052
1996	678,407.51	244,430	442,507	235,901	18.55	12,717
1997	1,185,310.07	403,835	731,089	454,221	19.12	23,756
1998	2,899,487.24	930,735	1,684,970	1,214,517	19.69	61,682
1999	31,231.98	9,401	17,019	14,213	20.27	701
2000	2,481,350.07	697,259	1,262,293	1,219,057	20.85	58,468

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6/03/14

West Penn Power Company

Account 373.00 Street Lighting

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 29-R0.5						
2001	483,914.39	126,156	228,388	255,526	21.44	11,918
2002	6,508.90	1,564	2,831	3,678	22.03	167
2003	2,998.16	660	1,195	1,803	22.62	80
2004	23,008.91	4,586	8,302	14,707	23.22	633
2005	145,491.35	25,985	47,042	98,449	23.82	4,133
2006	47,822.42	7,551	13,670	34,152	24.42	1,399
2007	247,966.15	34,021	61,590	186,376	25.02	7,449
2008	4,383,477.50	511,113	925,302	3,458,176	25.62	134,980
2009	21,465.81	2,050	3,711	17,755	26.23	677
2010	2,324,642.19	173,186	313,530	2,011,112	26.84	74,930
2011	7,647,638.49	408,384	739,325	6,908,313	27.45	251,669
2012	895,967.70	28,761	52,068	843,900	28.07	30,064
2013	1,154,069.87	12,349	22,356	1,131,714	28.69	39,446
	33,406,156.92	8,891,718	14,719,220	18,686,939		750,532

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 24.9 2.25

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6/03/14

West Penn Power Company

Account 389.10 Land - General Plant

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NONDEPRECIABLE						

WPDEL13.PRN

1926	27,358.74
1929	1,071.75
1936	4,344.84
1941	1,500.00
1945	12,054.92
1950	672.65
1951	1,326.83
1952	3,017.83
1953	96,126.06
1954	73,365.28
1955	30,815.65
1956	42,060.18
1957	20,758.16
1958	10,978.75
1959	18,998.74
1960	42,375.67
1961	34,718.49
1962	50,610.04
1963	8,382.92
1969	2,208.61
1971	20,502.38
1972	131.87
1975	36,734.82
1979	54.98
1982	3,293.39
1984	159,601.51
1985	110,341.40
1986	34,246.35
1987	175,571.01
1988	208,541.46
1989	204,397.55
1990	127,502.86
1993	4,542.73
1994	219,207.21
1997	18,822.68
2001	295,121.91
2006	28,959.73

2,130,319.95

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6/03/14

West Penn Power Company

Account 389.20 Easement - General Plant

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 75-R4						
PROBABLE RETIREMENT YEAR.. 6-2048						
1983	3,637.01	1,764	1,455	2,182	32.05	68
1987	90,209.78	40,197	33,151	57,059	32.73	1,743

WPDEL13.PRN						
1989	23,585.85	10,015	8,259	15,327	33.01	464
1990	137,251.60	56,767	46,816	90,436	33.14	2,729
1993	8,146.57	3,087	2,546	5,601	33.47	167
1994	23,838.30	8,744	7,211	16,627	33.56	495
2007	6,484.29	1,034	853	5,631	34.27	164
	293,153.40	121,608	100,291	192,863		5,830
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					33.1	1.99

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6/03/14

West Penn Power Company

Account 390.01 Arnold Service Center

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5 PROBABLE RETIREMENT YEAR.. 6-2028						
1939	1,260.78	1,031	1,261			
1947	102.20	82	102			
1948	248,382.31	198,582	248,382			
1949	500.85	399	501			
1950	1,110.37	883	1,110			
1951	1,243.17	986	1,243			
1952	1,447.26	1,144	1,447			
1953	520.29	410	520			
1954	8,259.92	6,491	8,260			
1955	854.72	670	855			
1957	2,768.04	2,155	2,768			
1958	179.88	140	180			
1960	215.95	166	216			
1961	198,524.25	152,407	198,524			
1962	2,034.39	1,556	2,034			
1963	32,772.54	24,966	32,773			
1964	1,334.82	1,013	1,335			
1968	852.87	636	853			
1971	694.08	509	694			
1976	20,611.30	14,665	20,611			
1979	6,452.82	4,491	6,453			
1981	730.87	500	731			
1983	1,696.76	1,139	1,697			
1985	954.61	628	955			
1988	138,445.30	87,691	138,445			
1989	65,310.43	40,799	65,310			
1990	3,106.20	1,911	3,106			
1991	72,408.54	43,822	72,409			
1992	51,338.16	30,531	51,148	190	13.58	14
1993	93,025.04	54,317	90,997	2,028	13.61	149
1994	51,016.14	29,181	48,887	2,129	13.65	156
2000	91,902.37	44,361	74,318	17,584	13.87	1,268
2002	24,373.01	10,805	18,101	6,272	13.94	450

WPDEL13.PRN

2004	99,057.60	39,346	65,916	33,142	14.01	2,366
2007	33,109.80	10,310	17,272	15,838	14.11	1,122
2008	7,415.34	2,052	3,438	3,977	14.14	281
2011	275,701.58	40,887	68,498	207,204	14.24	14,551
2012	160,518.73	15,169	25,412	135,107	14.28	9,461

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6/03/14

West Penn Power Company

Account 390.01 Arnold Service Center

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5 PROBABLE RETIREMENT YEAR.. 6-2028						
2013	26,247.00	887	1,486	24,761	14.31	1,730
	1,726,480.29	867,718	1,278,248	448,232		31,548
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					14.2	1.83

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6/03/14

West Penn Power Company

Account 390.04 Boyce Service Center

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5 PROBABLE RETIREMENT YEAR.. 6-2045						
1989	992,042.39	446,221	347,899	644,143	25.92	24,851
1990	2,319.78	1,020	795	1,525	26.09	58
2006	40,862.48	8,193	6,388	34,474	28.67	1,202
2007	5,408.14	965	752	4,656	28.82	162
2008	3,882.70	602	469	3,414	28.98	118
2009	90,888.69	11,879	9,262	81,627	29.13	2,802
2010	2,879.36	302	235	2,644	29.28	90
2011	180,127.55	13,888	10,828	169,300	29.43	5,753
2013	201,190.20	3,320	2,589	198,601	29.74	6,678
	1,519,601.29	486,390	379,217	1,140,384		41,714

WPDEL13.PRN

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 27.3 2.75

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6/03/14

West Penn Power Company

Account 390.07 Butler Service Center

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2021						
1956	305,529.22	265,230	305,529			
1958	2,768.85	2,396	2,769			
1959	5,050.73	4,361	5,051			
1960	3,962.73	3,416	3,963			
1961	571.88	492	572			
1962	693.18	595	693			
1963	8,926.12	7,646	8,926			
1964	351.07	300	351			
1969	1,781.40	1,503	1,781			
1971	1,136.22	953	1,136			
1972	2,389.06	1,997	2,389			
1973	2,452.45	2,043	2,452			
1974	412.42	342	412			
1975	1,446.01	1,196	1,446			
1977	5,703.59	4,679	5,704			
1981	226.13	182	226			
1984	21,150.80	16,718	21,151			
1985	1,345.22	1,056	1,345			
1986	49,208.02	38,363	49,208			
1987	2,634.76	2,038	2,635			
1988	42,831.84	32,865	42,832			
1989	73,454.14	55,869	73,454			
1990	35,415.80	26,679	35,416			
1991	18,643.63	13,901	18,644			
1992	127,296.26	93,868	127,296			
2000	56,286.89	36,097	56,287			
2004	138,728.20	77,410	138,728			
2005	36,704.90	19,483	36,448	257	7.40	35
2007	65,720.57	30,488	57,036	8,685	7.42	1,170
2008	54,727.62	23,133	43,276	11,452	7.43	1,541
2012	44,925.58	7,521	14,070	30,856	7.46	4,136
2013	90,179.47	5,654	10,577	79,602	7.47	10,656
	1,202,654.76	778,474	1,071,803	130,852		17,538

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 7.5 1.46

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WPDEL13.PRN

6/03/14

West Penn Power Company

Account 390.10 Charleroi Service Center

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5 PROBABLE RETIREMENT YEAR.. 6-2022						
1962	707,264.02	596,365	655,019	52,245	7.72	6,767
1963	1,847.82	1,554	1,707	141	7.74	18
1965	136.42	114	125	11	7.78	1
1967	144.56	120	132	13	7.82	2
1968	454.42	377	414	40	7.84	5
1971	221.47	182	200	21	7.89	3
1973	4,196.29	3,422	3,759	437	7.92	55
1975	347.00	281	309	38	7.95	5
1978	14,887.94	11,876	13,044	1,844	8.00	231
1979	10,655.47	8,454	9,285	1,370	8.02	171
1984	29,581.02	22,760	24,998	4,583	8.09	567
1985	641.88	490	538	104	8.11	13
1986	62,055.50	47,019	51,643	10,413	8.12	1,282
1987	27,875.30	20,937	22,996	4,879	8.14	599
1989	27,938.69	20,602	22,628	5,311	8.16	651
1990	6,860.54	5,005	5,497	1,364	8.18	167
1991	50,092.04	36,131	39,685	10,407	8.19	1,271
1992	2,755.13	1,964	2,157	598	8.20	73
1993	7,243.82	5,092	5,593	1,651	8.22	201
1994	462,684.70	320,640	352,176	110,509	8.23	13,428
1995	976.17	666	732	244	8.24	30
2000	129,580.23	79,290	87,088	42,492	8.31	5,113
2004	591,925.21	312,181	342,884	249,041	8.35	29,825
2006	4,777.42	2,239	2,459	2,318	8.38	277
2007	276,343.27	119,795	131,577	144,766	8.39	17,255
2008	22,074.61	8,678	9,532	12,543	8.40	1,493
2009	4,222.02	1,463	1,607	2,615	8.41	311
2010	96,717.19	28,280	31,061	65,656	8.42	7,798
2011	106,960.17	24,387	26,786	80,174	8.43	9,511
2012	457,640.68	68,600	75,347	382,294	8.45	45,242
2013	833,486.58	46,509	51,083	782,404	8.46	92,483
	3,942,587.58	1,795,473	1,972,061	1,970,526		234,848
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					8.4	5.96

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6/03/14

West Penn Power Company

Account 390.13 Clarion Service Center and Pole Yard

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 Page 58

WPDEL13.PRN
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5 PROBABLE RETIREMENT YEAR.. 6-2035						
2005	759,873.20	218,616	270,090	489,783	20.33	24,092
2007	17,007.48	4,015	4,960	12,047	20.48	588
2008	45,908.95	9,526	11,769	34,140	20.55	1,661
2011	6,872.36	731	903	5,969	20.77	287
2012	35,939.71	2,397	2,962	32,978	20.84	1,582
	865,601.70	235,285	290,684	574,917		28,210
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					20.4	3.26

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6/03/14

West Penn Power Company

Account 390.16 Connellsville Conference Center

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5 PROBABLE RETIREMENT YEAR.. 6-2029						
1929	54,982.02	45,850	54,982			
1940	2,182.19	1,764	2,182			
1994	1,113,685.06	619,320	852,347	261,338	14.52	17,998
2000	241,326.77	112,555	154,905	86,422	14.77	5,851
2007	13,353.55	3,973	5,468	7,886	15.04	524
2013	18,355.01	582	801	17,554	15.27	1,150
	1,443,884.60	784,044	1,070,685	373,200		25,523
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					14.6	1.77

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6/03/14

West Penn Power Company

Account 390.18 Connellsville Covered Storage and Office

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

WPDEL13.PRN						
YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5 PROBABLE RETIREMENT YEAR.. 6-2028						
1958	82,282.58	63,851	82,283			
1960	158.77	122	158	1	12.12	
1961	19,014.50	14,597	18,937	78	12.17	6
2000	690,114.28	333,118	432,169	257,945	13.87	18,597
2005	72,192.26	26,798	34,766	37,426	14.04	2,666
2008	1,149.00	318	413	736	14.14	52
2013	3,853,816.68	130,259	168,990	3,684,827	14.31	257,500
	4,718,728.07	569,063	737,716	3,981,013		278,821
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					14.3	5.91

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6/03/14

West Penn Power Company

Account 390.21 Connellsville Garage

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5 PROBABLE RETIREMENT YEAR.. 6-2046						
1991	3,138,553.11	1,326,353	1,454,869	1,683,684	26.88	62,637
1994	69,177.02	26,841	29,442	39,735	27.41	1,450
2008	82,595.50	12,530	13,744	68,852	29.76	2,314
	3,290,325.63	1,365,724	1,498,055	1,792,271		66,401
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					27.0	2.02

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6/03/14

West Penn Power Company

Account 390.23 Connellsville General and Transformer Shop

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
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WPDEL13.PRN

INTERIM SURVIVOR CURVE.. IOWA 60-S0.5
 PROBABLE RETIREMENT YEAR.. 6-2029

1954	145,133.22	112,638	145,133			
1955	1,314.64	1,017	1,315			
1956	45,587.85	35,144	45,588			
1957	117.37	90	117			
1958	3,333.73	2,552	3,334			
1960	1,435.93	1,091	1,436			
1962	157.05	118	157			
1964	1,547.58	1,156	1,548			
1965	432.75	322	433			
1970	6,409.35	4,650	6,409			
1971	1,753.91	1,265	1,754			
1980	1,098.00	743	1,078	20	13.88	1
1983	1,133.26	745	1,081	52	14.03	4
2001	4,162.02	1,863	2,704	1,458	14.81	98
2003	7,187.49	2,914	4,229	2,958	14.89	199
2005	24,696.33	8,789	12,756	11,940	14.97	798
2007	56,357.92	16,766	24,334	32,024	15.04	2,129
2008	259,944.47	68,625	99,600	160,344	15.08	10,633
2010	363,304.81	67,502	97,971	265,334	15.16	17,502
	925,107.68	327,990	450,977	474,130		31,364

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 15.1 3.39

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6/03/14

West Penn Power Company

Account 390.25 Connellsville Hazardous Material

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
	INTERIM SURVIVOR CURVE.. IOWA 60-S0.5 PROBABLE RETIREMENT YEAR.. 6-2046					
1991	509,838.09	215,458	177,417	332,421	26.88	12,367
	509,838.09	215,458	177,417	332,421		12,367

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 26.9 2.43

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6/03/14

West Penn Power Company

Account 390.27 Connellsville Meter Lab and Storehouse
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WPDEL13.PRN

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2027						
1927	204,449.57	173,823	204,450			
1928	39,302.84	33,329	39,303			
1930	354.30	299	354			
1939	12,252.05	10,123	12,252			
1941	2,313.77	1,903	2,314			
1942	400.51	329	401			
1943	710.64	582	711			
1945	3,323.69	2,708	3,324			
1946	2,390.19	1,943	2,390			
1947	4,991.71	4,048	4,992			
1948	5,682.83	4,598	5,683			
1949	337.84	273	338			
1950	87.49	70	87			
1951	3,384.33	2,717	3,384			
1952	1,333.40	1,068	1,333			
1953	60,277.60	48,144	60,278			
1954	12,495.97	9,951	12,496			
1955	5,224.20	4,148	5,224			
1956	37,384.86	29,598	37,385			
1957	9,099.40	7,183	9,099			
1958	7,116.91	5,600	7,117			
1959	38,241.05	29,989	38,241			
1960	56.74	44	57			
1961	1,828.34	1,424	1,828			
1962	3,335.98	2,590	3,336			
1963	1,232.03	953	1,232			
1969	16,101.63	12,142	16,102			
1972	1,413.87	1,050	1,414			
1981	310.80	217	311			
1992	69,724.21	42,629	69,724			
2000	1,753.99	877	1,754			
2002	5,940.24	2,734	5,940			
2005	51,939.77	20,137	51,940			
2007	66,092.90	21,566	64,046	2,047	13.17	155
	670,885.65	478,789	668,840	2,047		155
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					13.2	0.02

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6/03/14

West Penn Power Company

Account 390.29 Connellsville Oil Storage/Water Separator

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

WPDEL13.PRN

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5 PROBABLE RETIREMENT YEAR.. 6-2029						
1954	2,629.39	2,041	2,629			
1957	1,226.60	942	1,227			
1985	259,569.21	166,877	259,569			
2003	263,777.67	106,935	263,778			
	527,202.87	276,795	527,203			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					0.0	0.00

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6/03/14

West Penn Power Company

Account 390.31 Connellsville Quonset Storehouse

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5 PROBABLE RETIREMENT YEAR.. 6-2028						
1948	43,021.91	34,396	43,022			
1950	1,236.76	983	1,237			
1955	150.34	118	150			
1958	6,179.81	4,796	6,180			
1959	351.67	272	352			
1960	980.80	756	981			
1964	1,850.54	1,404	1,851			
1965	340.75	257	341			
1997	26,915.85	14,314	26,916			
2000	25,221.07	12,174	25,221			
2007	28,050.11	8,735	28,050			
2008	53,704.61	14,860	50,063	3,642	14.14	258
	188,004.22	93,065	184,364	3,642		258
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					14.1	0.14

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6/03/14

West Penn Power Company

Account 390.33 Connellsville west Side Complex

WPDEL13.PRN
 CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5 PROBABLE RETIREMENT YEAR.. 6-2027						
1927	8,507.80	7,233	8,508			
1932	2,360.21	1,982	2,360			
1938	23.82	20	24			
1939	23.62	20	24			
1942	82.66	68	83			
1953	9.25	7	9			
1954	4,233.39	3,371	4,233			
1955	990.28	786	990			
1956	12,931.93	10,238	12,932			
1957	19,977.17	15,770	19,977			
1958	3,286.52	2,586	3,287			
1959	4,418.55	3,465	4,419			
1960	11,602.18	9,071	11,602			
1964	10,951.46	8,437	10,951			
1974	1,789.26	1,314	1,789			
1978	3,938.07	2,818	3,938			
1986	2,262.79	1,506	2,263			
1987	124,424.30	81,809	124,424			
1988	167,915.07	109,061	167,915			
1990	93,394.42	58,979	93,394			
1991	48,438.98	30,124	48,439			
1992	258.55	158	259			
1993	2,057.10	1,235	2,057			
1994	274,029.35	161,403	274,029			
2002	188,176.35	86,599	188,176			
2006	87,861.84	31,516	82,511	5,351	13.14	407
2007	633,245.85	206,628	540,969	92,277	13.17	7,007
2008	207,314.24	60,349	157,998	49,316	13.20	3,736
2010	116,110.86	24,023	62,894	53,217	13.26	4,013
2011	5,448.52	857	2,244	3,205	13.29	241
2012	143,812.92	14,568	38,140	105,673	13.31	7,939
2013	605,965.96	21,875	57,271	548,695	13.34	41,132
	2,785,843.27	957,876	1,928,109	857,734		64,475
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					13.3	2.31

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6/03/14

West Penn Power Company

Account 390.35 Dunbar Storage Facility

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
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WPDEL13.PRN

INTERIM SURVIVOR CURVE.. IOWA 60-S0.5
 PROBABLE RETIREMENT YEAR.. 6-2024

1984	1,619,442.72	1,182,841	939,874	679,569	9.87	68,852
1990	6,941.16	4,764	3,785	3,156	10.00	316
1991	3,500.00	2,371	1,884	1,616	10.02	161
1994	23,837.64	15,418	12,251	11,587	10.08	1,150
1995	4,625.23	2,937	2,334	2,291	10.10	227
2000	203,705.47	114,381	90,886	112,819	10.19	11,072
2003	6,222.00	3,110	2,471	3,751	10.25	366
2007	334,523.41	128,056	101,753	232,770	10.32	22,555
2008	9,342.20	3,217	2,556	6,786	10.34	656
2013	11,373.70	521	414	10,960	10.42	1,052
	2,223,513.53	1,457,616	1,158,208	1,065,305		106,407

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 10.0 4.79

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6/03/14

West Penn Power Company

Account 390.38 Greensburg Corp Center 'A' wing

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
	INTERIM SURVIVOR CURVE.. IOWA 60-S0.5 PROBABLE RETIREMENT YEAR.. 6-2041					
1972	372,667.92	225,725	250,527	122,141	20.97	5,825
1984	17,012.92	8,916	9,896	7,117	22.68	314
1994	941,799.67	398,475	442,259	499,541	24.00	20,814
1996	609,946.42	242,210	268,823	341,123	24.26	14,061
2007	13,701.48	2,698	2,994	10,707	25.61	418
2008	108,184.21	18,629	20,676	87,508	25.72	3,402
2010	137,903.85	16,093	17,862	120,042	25.96	4,624
	2,201,216.47	912,746	1,013,037	1,188,179		49,458

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 24.0 2.25

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6/03/14

West Penn Power Company

Account 390.41 Greensburg Corp Center 'B' wing

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

WPDEL13.PRN

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5 PROBABLE RETIREMENT YEAR.. 6-2041						
1981	5,629,275.05	3,082,028	2,118,301	3,510,974	22.27	157,655
1984	30,805.92	16,145	11,097	19,709	22.68	869
1987	12,768.20	6,356	4,369	8,399	23.09	364
1990	3,674.98	1,721	1,183	2,492	23.49	106
1995	448,948.54	184,293	126,666	322,283	24.13	13,356
1996	13,016.77	5,169	3,553	9,464	24.26	390
1997	7,189.24	2,756	1,894	5,295	24.38	217
1998	327,429.35	120,690	82,951	244,478	24.51	9,975
2000	2,401,940.73	810,175	556,839	1,845,102	24.76	74,519
2003	53,864.55	15,276	10,499	43,366	25.13	1,726
2005	223,141.36	54,201	37,253	185,888	25.37	7,327
2006	277,819.85	61,315	42,142	235,678	25.49	9,246
2007	1,077,018.02	212,065	145,754	931,264	25.61	36,363
2008	407,733.55	70,212	48,257	359,477	25.72	13,977
2010	4,144,899.31	483,710	332,458	3,812,441	25.96	146,858
2011	199,736.26	17,217	11,833	187,903	26.08	7,205
2013	7,100,932.62	132,077	90,778	7,010,155	26.31	266,445
	22,360,194.30	5,275,406	3,625,827	18,734,368		746,598

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 25.1 3.34

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6/03/14

West Penn Power Company

Account 390.44 Greensburg Corp Center 'C' wing

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5 PROBABLE RETIREMENT YEAR.. 6-2041						
1990	5,112,412.13	2,394,143	2,393,814	2,718,598	23.49	115,734
1993	59,493.74	25,886	25,882	33,612	23.88	1,408
2000	28,913.71	9,753	9,752	19,162	24.76	774
2004	60,501.68	15,960	15,958	44,544	25.25	1,764
2007	87,995.67	17,326	17,324	70,672	25.61	2,760
2010	37,088.83	4,328	4,327	32,762	25.96	1,262
2011	847,436.59	73,049	73,039	774,398	26.08	29,693
	6,233,842.35	2,540,445	2,540,096	3,693,748		153,395

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 24.1 2.46

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WPDEL13.PRN

6/03/14

West Penn Power Company

Account 390.47 Greensburg Corp Center Main Building

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2041						
1954	1,819,510.14	1,256,736	1,819,510			
1956	4,962.26	3,386	4,962			
1957	3,011.09	2,042	3,011			
1958	1,228.61	828	1,229			
1960	81,632.70	54,294	81,633			
1961	8,327.04	5,502	8,327			
1962	14,703.37	9,647	14,703			
1964	2,212.25	1,431	2,212			
1965	5,553.85	3,566	5,554			
1966	3,954.33	2,520	3,954			
1967	6,074.42	3,841	6,074			
1969	2,405.98	1,497	2,406			
1970	9,795.12	6,041	9,795			
1973	2,996.39	1,798	2,968	28	21.12	1
1974	5,766.23	3,425	5,654	112	21.27	5
1976	29,650.45	17,251	28,476	1,174	21.56	54
1978	1,047.33	596	984	63	21.85	3
1979	32,231.22	18,111	29,896	2,335	21.99	106
1981	215,911.55	118,212	195,132	20,780	22.27	933
1982	122,013.89	65,875	108,740	13,274	22.41	592
1983	44,390.03	23,620	38,989	5,401	22.55	240
1984	13,141.92	6,888	11,370	1,772	22.68	78
1985	11,069.33	5,707	9,421	1,648	22.82	72
1986	139,700.36	70,800	116,869	22,831	22.96	994
1987	302,861.12	150,764	248,866	53,995	23.09	2,338
1989	33,189.15	15,888	26,226	6,963	23.35	298
1990	60,094.68	28,142	46,454	13,641	23.49	581
1992	767,111.62	342,592	565,516	201,596	23.75	8,488
1993	969,475.19	421,819	696,296	273,179	23.88	11,440
1994	8,511,603.02	3,601,259	5,944,589	2,567,014	24.00	106,959
1995	707,003.92	290,225	479,074	227,930	24.13	9,446
1996	501,803.86	199,266	328,928	172,876	24.26	7,126
1997	327,527.01	125,574	207,285	120,242	24.38	4,932
2000	1,772,761.07	597,952	987,038	785,723	24.76	31,734
2005	127,454.85	30,959	51,104	76,351	25.37	3,009
2006	103,263.54	22,790	37,619	65,645	25.49	2,575
2007	24,874.81	4,898	8,085	16,790	25.61	656
2008	105,660.37	18,195	30,034	75,626	25.72	2,940

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6/03/14

WPDEL13.PRN
 West Penn Power Company

Account 390.47 Greensburg Corp Center Main Building

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5 PROBABLE RETIREMENT YEAR.. 6-2041						
2009	53,150.06	7,733	12,765	40,385	25.84	1,563
2010	50,305.62	5,871	9,691	40,615	25.96	1,565
2011	280,997.38	24,222	39,983	241,014	26.08	9,241
2012	13,778.32	741	1,223	12,555	26.19	479
2013	4,402,159.37	81,880	135,160	4,266,999	26.31	162,182
	21,696,364.82	7,654,384	12,367,805	9,328,557		370,630
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					25.2	1.71

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6/03/14

West Penn Power Company

Account 390.49 Greensburg Corp Center Parking Garage

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5 PROBABLE RETIREMENT YEAR.. 6-2042						
1984	105,909.77	54,702	48,946	56,964	23.30	2,445
1987	3,758,603.17	1,842,467	1,648,586	2,110,017	23.73	88,918
2007	81,291.73	15,608	13,966	67,326	26.43	2,547
2008	1,798,152.51	301,191	269,497	1,528,656	26.55	57,576
2013	19,785.46	358	320	19,465	27.18	716
	5,763,742.64	2,214,326	1,981,315	3,782,428		152,202
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					24.9	2.64

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6/03/14

West Penn Power Company

Account 390.50 Jeanette Power Control Center
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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5 PROBABLE RETIREMENT YEAR.. 6-2036						
1986	501,906.88	276,651	279,176	222,731	19.55	11,393
2013	938,373.06	21,020	21,212	917,161	21.83	42,014
	1,440,279.94	297,671	300,388	1,139,892		53,407
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					21.3	3.71

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6/03/14

West Penn Power Company

Account 390.52 Jeanette Service Center

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5 PROBABLE RETIREMENT YEAR.. 6-2025						
1955	8.54	7	9			
1956	1,604.92	1,308	1,605			
1962	1,638.34	1,313	1,638			
1979	4,261.22	3,158	4,261			
1983	8,647.04	6,216	8,647			
1985	4,459.18	3,149	4,459			
1987	57,302.49	39,642	57,302			
1988	171,552.88	117,342	169,855	1,698	10.84	157
1989	627,531.47	424,149	613,964	13,567	10.86	1,249
1990	181,239.98	120,905	175,012	6,228	10.89	572
1991	22,075.53	14,523	21,022	1,054	10.91	97
1992	357,456.21	231,596	335,240	22,216	10.94	2,031
1993	844,907.01	538,713	779,797	65,110	10.96	5,941
1994	21,781.24	13,637	19,740	2,041	10.99	186
1997	14,996.83	8,811	12,754	2,243	11.06	203
1998	49,604.07	28,408	41,121	8,483	11.08	766
2001	24,000.00	12,485	18,072	5,928	11.15	532
2005	672,565.14	286,244	414,344	258,221	11.23	22,994
2006	13,846.46	5,474	7,924	5,922	11.26	526
2007	12,550.37	4,538	6,569	5,981	11.28	530
2008	446,913.03	144,889	209,730	237,183	11.30	20,990
2010	32,600.96	7,638	11,056	21,545	11.34	1,900
2011	161,896.16	29,012	41,995	119,901	11.36	10,555
2013	2,181,063.94	91,605	132,600	2,048,464	11.40	179,690

5,914,503.01 2,134,762 ^{WPDEL13.PRN} 3,088,716 2,825,785 248,919

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 11.4 4.21

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6/03/14

West Penn Power Company

Account 390.53 Jeanette Service Center Garage

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5 PROBABLE RETIREMENT YEAR.. 6-2046						
1991	749,101.53	316,570	342,757	406,345	26.88	15,117
2002	54,199.92	14,764	15,985	38,215	28.77	1,328
2008	14,900.00	2,260	2,447	12,453	29.76	418
	818,201.45	333,594	361,189	457,013		16,863

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 27.1 2.06

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6/03/14

West Penn Power Company

Account 390.55 Jefferson Service Center

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5 PROBABLE RETIREMENT YEAR.. 6-2026						
1959	224.02	178	224			
1961	424,275.08	335,644	424,275			
1962	6,834.28	5,389	6,834			
1963	868.17	682	868			
1965	750.74	586	751			
1966	143.04	111	143			
1971	1,380.13	1,049	1,380			
1972	565.63	428	566			
1973	403.47	304	403			
1980	2,694.80	1,940	2,695			
1983	43,619.36	30,630	43,619			

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1984	138,333.00	96,252	138,333			
1986	523.94	357	524			
1987	54,312.11	36,623	54,312			
1988	33,261.63	22,159	33,262			
1989	32,201.81	21,179	32,202			
1990	3,002.67	1,948	3,003			
1991	30,447.94	19,465	30,448			
1992	2,862.83	1,801	2,863			
1993	262,910.32	162,557	262,910			
1994	5,657.94	3,433	5,658			
1998	65,202.85	36,018	63,605	1,598	12.00	133
2000	36,329.72	18,848	33,284	3,046	12.05	253
2006	15,972.48	6,006	10,606	5,366	12.20	440
2007	1,071.15	368	650	421	12.23	34
2008	11,366.85	3,486	6,156	5,211	12.25	425
2009	197,221.72	52,382	92,502	104,720	12.28	8,528
2010	17,989.47	3,958	6,990	10,999	12.30	894
2011	238,838.10	40,149	70,900	167,938	12.32	13,631
2012	366,585.30	39,481	69,720	296,865	12.35	24,038
2013	253,035.00	9,843	17,382	235,653	12.37	19,050
	2,248,885.55	953,254	1,417,068	831,817		67,426

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 12.3 3.00

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6/03/14

West Penn Power Company

Account 390.61 Kittanning Service Center

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
1991	782,151.63	603,586	347,231	434,921	6.32	68,817
2006	37,623.29	20,144	11,588	26,035	6.43	4,049
	819,774.92	623,730	358,819	460,956		72,866

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 6.3 8.89

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West Penn Power Company

Account 390.62 Kittanning Service Center Garage

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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WPDEL13.PRN
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5 PROBABLE RETIREMENT YEAR.. 6-2046						
1965	399,042.33	245,331	399,042			
1966	204.92	125	205			
1967	455.33	275	455			
1970	6,858.01	4,026	6,858			
1973	437.22	249	437			
1976	742.39	408	742			
1977	1,848.13	1,003	1,848			
1978	9,335.05	5,001	9,335			
1979	125.37	66	125			
1980	543.56	283	544			
1981	1,365.33	701	1,365			
1984	13,425.37	6,572	13,425			
1985	4,815.89	2,315	4,816			
1986	28,209.80	13,315	28,210			
1987	221,440.94	102,461	221,441			
1988	114,840.35	52,046	114,840			
1989	38,523.76	17,078	38,524			
1990	270,784.99	117,304	270,785			
1991	70,186.12	29,661	70,186			
1992	527,429.06	217,037	527,429			
1994	4,069.71	1,579	4,070			
1996	2,946.63	1,069	2,947			
2007	112,943.22	19,720	94,852	18,091	29.60	611
2008	28,634.63	4,344	20,894	7,741	29.76	260
2009	82,826.11	10,552	50,755	32,071	29.93	1,072
2010	5,328.14	544	2,617	2,711	30.09	90
2011	151,482.76	11,392	54,794	96,689	30.25	3,196
2013	3,676.06	59	284	3,392	30.57	111
	2,102,521.18	864,516	1,941,825	160,695		5,340
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					30.1	0.25

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6/03/14

West Penn Power Company

Account 390.67 Latrobe Service Center

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5 PROBABLE RETIREMENT YEAR.. 6-2028						
1958	336,425.33	261,066	336,425			

WPDEL13.PRN						
1959	3,375.72	2,610	3,376			
1960	566.16	436	566			
1961	450.26	346	450			
1962	2,518.62	1,926	2,519			
1963	4,474.39	3,409	4,474			
1964	401.67	305	402			
1965	1,139.85	861	1,140			
1966	1,888.98	1,421	1,889			
1969	5,695.91	4,224	5,696			
1970	4,694.75	3,463	4,695			
1971	246.03	181	246			
1972	153.41	112	153			
1973	8,094.11	5,872	8,094			
1975	16,905.93	12,113	16,906			
1976	262.04	186	262			
1977	12,770.55	9,025	12,771			
1978	369.58	259	370			
1980	1,774.36	1,225	1,774			
1981	14,384.89	9,845	14,385			
1982	98.74	67	99			
1987	27,030.32	17,351	27,030			
1988	16,029.51	10,153	16,030			
1989	125,783.18	78,577	125,783			
1990	73,126.45	44,987	73,126			
1991	347,686.05	210,420	347,686			
1992	19,275.91	11,463	19,276			
1993	79,278.19	46,291	79,278			
1995	485,010.84	271,315	485,011			
1998	25,905.91	13,380	25,906			
2007	1,046.94	326	1,047			
2008	47,782.31	13,221	47,782			
2009	212,043.06	50,572	199,242	12,801	14.18	903
2010	5,286.15	1,035	4,078	1,208	14.21	85
	1,881,976.10	1,088,043	1,867,967	14,009		988

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 14.2 0.05

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6/03/14

West Penn Power Company

Account 390.70 McConnellsburg Service Center

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
1990	1,086,740.85	477,623	516,751	569,990	26.09	21,847
1994	75,707.42	29,867	32,314	43,393	26.75	1,622
2003	15,464.57	4,018	4,347	11,118	28.20	394
2006	41,940.97	8,409	9,098	32,843	28.67	1,146
2008	1,726.74	268	290	1,437	28.98	50

WPDEL13.PRN						
2010	59,442.10	6,235	6,746	52,696	29.28	1,800
2011	116,922.46	9,015	9,753	107,169	29.43	3,641
2013	235,610.00	3,888	4,207	231,403	29.74	7,781
	1,633,555.11	539,323	583,506	1,050,049		38,281

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 27.4 2.34

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6/03/14

West Penn Power Company

Account 390.73 McDonald Service Center

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5 PROBABLE RETIREMENT YEAR.. 6-2052						
2001	78,214.25	20,414	21,864	56,350	32.65	1,726
2002	471,425.19	115,593	123,807	347,618	32.88	10,572
2003	72,507.02	16,575	17,752	54,755	33.11	1,654
2007	10,814.31	1,672	1,791	9,023	34.02	265
2008	1,353.55	181	194	1,160	34.24	34
2009	9,645.33	1,081	1,158	8,487	34.47	246
2010	10,951.08	980	1,050	9,901	34.69	285
2013	235,566.88	3,274	3,506	232,061	35.36	6,563
	890,477.61	159,770	171,122	719,355		21,345

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 33.7 2.40

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6/03/14

West Penn Power Company

Account 390.79 Pleasant Valley Service Center

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5 PROBABLE RETIREMENT YEAR.. 6-2025						
1960	279,298.07	225,114	279,298			
1961	1,161.71	934	1,162			

WPDEL13.PRN						
1963	7,088.79	5,661	7,089			
1964	212.49	169	212			
1965	278.63	221	279			
1974	5,821.29	4,443	5,650	171	10.46	16
1979	4,218.54	3,126	3,975	244	10.60	23
1981	11,172.30	8,160	10,376	796	10.66	75
1982	7,532.74	5,460	6,943	590	10.68	55
1983	2,994.99	2,153	2,738	257	10.71	24
1985	71,184.13	50,263	63,913	7,271	10.76	676
1987	22,700.02	15,704	19,969	2,731	10.81	253
1988	17,275.02	11,816	15,025	2,250	10.84	208
1989	38,568.68	26,069	33,149	5,420	10.86	499
1990	89,925.05	59,989	76,281	13,644	10.89	1,253
1993	213.07	136	173	40	10.96	4
1994	929,559.57	581,997	740,052	189,508	10.99	17,244
1995	2,259.35	1,388	1,765	494	11.01	45
1998	15,716.73	9,001	11,445	4,272	11.08	386
2000	44,505.73	23,984	30,498	14,008	11.13	1,259
2006	46,854.95	18,522	23,552	23,303	11.26	2,070
2007	208,194.28	75,283	95,728	112,466	11.28	9,970
2008	61,497.04	19,937	25,351	36,146	11.30	3,199
2009	9,061.80	2,557	3,251	5,811	11.32	513
2011	176,922.43	31,704	40,315	136,607	11.36	12,025
2013	324,383.02	13,624	17,324	307,059	11.40	26,935
	2,378,600.42	1,197,415	1,515,513	863,088		76,732

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 11.2 3.23

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6/03/14

West Penn Power Company

Account 390.82 St Marys Service Center

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2022						
1960	174.01	147	165	9	7.68	1
1962	595,967.35	502,520	562,617	33,350	7.72	4,320
1963	141.85	119	133	9	7.74	1
1964	4,308.66	3,615	4,047	262	7.76	34
1966	733.08	612	685	48	7.80	6
1982	453.63	354	396	58	8.06	7
1985	22,640.38	17,288	19,355	3,285	8.11	405
1986	7,941.01	6,017	6,737	1,204	8.12	148
1987	10,391.97	7,805	8,738	1,654	8.14	203
1988	8,350.36	6,216	6,959	1,391	8.15	171
1989	67,023.66	49,423	55,334	11,690	8.16	1,433
1990	25,404.88	18,533	20,749	4,656	8.18	569
1991	8,056.68	5,811	6,506	1,551	8.19	189
1993	24,219.23	17,026	19,062	5,157	8.22	627

WPDEL13.PRN						
1994	530,089.86	367,352	411,284	118,806	8.23	14,436
1995	64,736.14	44,163	49,445	15,291	8.24	1,856
1996	1,412.25	946	1,059	353	8.26	43
2000	397,861.68	243,452	272,567	125,295	8.31	15,078
2006	8,729.40	4,091	4,580	4,149	8.38	495
2007	124,573.56	54,003	60,461	64,113	8.39	7,642
2008	8,185.88	3,218	3,603	4,583	8.40	546
2010	152,944.89	44,721	50,070	102,875	8.42	12,218
2013	261,089.36	14,569	16,311	244,778	8.46	28,934
	2,325,429.77	1,412,001	1,580,863	744,567		89,362

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 8.3 3.84

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6/03/14

West Penn Power Company

Account 390.83 St Marys Service Center Garage

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5 PROBABLE RETIREMENT YEAR.. 6-2048						
1993	1,337,823.65	519,343	569,140	768,684	28.48	26,990
	1,337,823.65	519,343	569,140	768,684		26,990

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 28.5 2.02

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6/03/14

West Penn Power Company

Account 390.85 State College Service Center Garage

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5 PROBABLE RETIREMENT YEAR.. 6-2046						
1991	1,331,289.74	562,603	617,692	713,598	26.88	26,548
1993	27,648.55	11,062	12,145	15,504	27.23	569
1994	52,211.15	20,258	22,242	29,969	27.41	1,093

WPDEL13.PRN

1,411,149.44 593,923 652,079 759,071 28,210

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 26.9 2.00

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6/03/14

West Penn Power Company

Account 390.88 Washington Service Center

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2023						
1957	328.85	276	329			
1958	524,708.28	438,918	524,708			
1959	26,956.59	22,501	26,957			
1960	8,284.84	6,898	8,285			
1961	1,057.36	878	1,057			
1962	2,536.61	2,101	2,537			
1963	2,290.48	1,893	2,290			
1964	598.58	493	599			
1967	196.34	160	196			
1971	57,810.46	46,543	57,810			
1972	1,005.10	806	1,005			
1973	1,124.24	898	1,124			
1974	42,171.08	33,526	42,171			
1976	11,242.30	8,853	11,242			
1977	8,302.31	6,505	8,302			
1979	167.07	130	167			
1980	150.07	116	150			
1981	13,988.00	10,709	13,988			
1985	7,430.87	5,524	7,431			
1987	26,128.21	19,079	26,128			
1988	2,656.62	1,921	2,657			
1989	18,905.26	13,523	18,905			
1990	8,655.24	6,123	8,655			
1992	585.27	403	585			
1993	817.77	556	818			
1995	120.74	79	121			
1996	119,757.16	77,315	119,757			
2000	61,226.37	35,866	61,226			
2004	80,711.68	40,356	70,392	10,320	9.31	1,108
2006	45,034.29	19,878	34,672	10,362	9.34	1,109
2007	38,727.55	15,743	27,460	11,268	9.36	1,204
2008	10,581.41	3,887	6,780	3,801	9.37	406
2009	25,309.92	8,157	14,228	11,082	9.38	1,181
2010	312,049.39	84,129	146,743	165,306	9.40	17,586
2011	71,395.57	14,936	26,052	45,344	9.41	4,819
2012	62.34	9	16	46	9.43	5
	1,533,074.22	929,688	1,275,543	257,529		27,418

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COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 9.4 1.79

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6/03/14

West Penn Power Company

Account 390.91 waynesboro Service Center

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5 PROBABLE RETIREMENT YEAR.. 6-2021						
1992	872,729.94	643,551	387,370	485,360	7.27	66,762
2008	8,836.24	3,735	2,248	6,588	7.43	887
	881,566.18	647,286	389,618	491,948		67,649

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 7.3 7.67

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6/03/14

West Penn Power Company

Account 390.92 waynesboro Service Center Garage

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5 PROBABLE RETIREMENT YEAR.. 6-2047						
1966	560,619.95	338,951	552,650	7,970	22.48	355
1967	3,603.08	2,158	3,519	84	22.70	4
1968	1,377.51	818	1,334	44	22.91	2
1974	2,179.92	1,214	1,979	201	24.18	8
1975	47,884.29	26,375	43,004	4,880	24.38	200
1983	1,445.76	711	1,159	287	25.97	11
1989	18,036.62	7,886	12,858	5,179	27.12	191
1990	180,337.42	77,040	125,611	54,726	27.30	2,005
1991	39,856.72	16,600	27,066	12,791	27.49	465
1993	517.16	204	333	184	27.86	7
1998	197,737.36	65,194	106,297	91,440	28.77	3,178
2000	12,772.14	3,829	6,243	6,529	29.13	224
2003	94,652.70	23,625	38,520	56,133	29.67	1,892

WPDEL13.PRN						
2005	69,811.06	14,807	24,142	45,669	30.02	1,521
2008	10,369.66	1,539	2,509	7,861	30.54	257
2009	7,919.65	987	1,609	6,311	30.71	206
2011	39,440.58	2,895	4,721	34,720	31.05	1,118
	1,288,561.58	584,833	953,554	335,009		11,644

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 28.8 0.90

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6/03/14

West Penn Power Company

Account 390.99 Minor Structures

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R3						
1930	642.62	643	643			
1951	777.78	720	778			
1952	8,486.98	7,808	8,487			
1953	51,929.20	47,474	51,929			
1954	53,269.68	48,390	53,270			
1955	1,565.61	1,413	1,566			
1956	13,652.65	12,242	13,653			
1957	8,769.36	7,811	8,769			
1958	37,829.89	33,449	37,830			
1959	24,136.68	21,187	24,137			
1960	156.14	136	156			
1961	51,509.01	44,504	51,509			
1962	1,247.92	1,069	1,239	9	6.46	1
1963	851.84	723	838	14	6.81	2
1964	2,224.70	1,870	2,167	58	7.18	8
1967	1,502.82	1,222	1,416	87	8.40	10
1968	1,750.03	1,406	1,629	121	8.85	14
1969	54,442.67	43,168	50,021	4,422	9.32	474
1971	1,060.82	818	948	113	10.32	11
1985	27,534.16	15,639	18,122	9,412	19.44	484
1987	241,901.86	129,127	149,627	92,275	20.98	4,398
1989	78,417.73	39,083	45,288	33,130	22.57	1,468
1991	2,311.04	1,068	1,238	1,073	24.21	44
1993	48,859.23	20,751	24,045	24,814	25.89	958
1995	8,599.72	3,323	3,851	4,749	27.61	172
1998	43,165.54	14,128	16,371	26,795	30.27	885
2004	14,325.72	2,925	3,389	10,937	35.81	305
2005	40,068.16	7,344	8,510	31,558	36.75	859
2007	21,084.19	2,967	3,438	17,646	38.67	456
2008	339,352.66	40,485	46,912	292,441	39.63	7,379
2009	102,409.12	10,016	11,606	90,803	40.60	2,237
2010	265,678.33	20,245	23,459	242,219	41.57	5,827
2011	133,114.43	7,241	8,391	124,723	42.55	2,931
2012	216,714.16	7,087	8,212	208,502	43.53	4,790
2013	205,462.00	2,240	2,596	202,866	44.51	4,558

WPDEL13.PRN

2,104,804.45 599,722 686,040 1,418,767 38,271

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 37.1 1.82

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6/03/14

West Penn Power Company

Account 391.10 Office Furniture and Fixtures

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 16-SQUARE						
1996	1,138,092.68	1,138,093	1,138,093			
1997	737,740.27	737,740	737,740			
1998	998,764.46	967,503	934,382	64,382	0.50	64,382
1999	579,818.73	525,432	507,445	72,374	1.50	48,249
2000	4,072,280.97	3,435,783	3,318,164	754,117	2.50	301,647
2001	178,654.35	139,565	134,787	43,867	3.50	12,533
2002	7,015.36	5,042	4,869	2,146	4.50	477
2003	11,909.14	7,815	7,547	4,362	5.50	793
2004	116,320.65	69,060	66,696	49,625	6.50	7,635
2006	91,228.69	42,759	41,295	49,934	8.50	5,875
2007	18,334.07	7,447	7,192	11,142	9.50	1,173
2008	38,930.48	13,380	12,922	26,008	10.50	2,477
2009	12,826.88	3,607	3,484	9,343	11.50	812
2010	171,328.94	37,470	36,187	135,142	12.50	10,811
2013	2,243,063.16	69,984	67,589	2,175,474	15.50	140,353
	10,416,308.83	7,200,680	7,018,392	3,397,916		597,217

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 5.7 5.73

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6/03/14

West Penn Power Company

Account 391.20 Office Furniture Info Systems

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						

WPDEL13.PRN						
2005	104,941.17	104,941	104,941			
2006	320,570.22	320,570	320,570			
2007	1,759,564.38	1,633,931	1,759,564			
2008	662,713.85	520,694	662,714			
2009	385,940.93	248,121	385,941			
2010	79,883.83	39,942	79,884			
2011	446,740.10	159,531	323,400	123,340	4.50	27,409
2013	2,648,338.54	189,091	383,323	2,265,016	6.50	348,464
	6,408,693.02	3,216,821	4,020,337	2,388,356		375,873

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 6.4 5.87

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6/03/14

West Penn Power Company

Account 391.40 WP Pa Computers

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
2007	2,184,696.36	2,184,696	2,184,696			
2008	2,400.31	2,400	731	1,669		
	2,187,096.67	2,187,096	2,185,427	1,669		

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

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6/03/14

West Penn Power Company

Account 391.50 WP Smart Meters

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
2012	371,686.76	111,506	76,687	295,000	3.50	84,286
2013	944,430.39	94,443	64,953	879,477	4.50	195,439
	1,316,117.15	205,949	141,640	1,174,477		279,725

WPDEL13.PRN

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 4.2 21.25

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6/03/14

West Penn Power Company

Account 393.00 Stores Equipment

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
1987	33,483.69	33,484	33,484			
1988	50,608.76	50,609	50,609			
1989	141,784.17	138,948	130,832	10,952	0.50	10,952
1990	88,284.59	82,988	78,140	10,145	1.50	6,763
1991	14,001.25	12,601	11,865	2,136	2.50	854
1992	57,157.68	49,156	46,285	10,873	3.50	3,107
1993	19,540.96	16,024	15,088	4,453	4.50	990
1994	1,198.79	935	880	319	5.50	58
1995	69,767.17	51,628	48,612	21,155	6.50	3,255
1996	10,074.74	7,052	6,640	3,435	7.50	458
1997	43,639.85	28,802	27,120	16,520	8.50	1,944
2000	102,984.03	55,611	52,363	50,621	11.50	4,402
2002	8,011.01	3,685	3,470	4,541	13.50	336
2003	8,089.05	3,397	3,199	4,890	14.50	337
2005	210,346.67	71,518	67,339	143,008	16.50	8,667
2006	14,636.99	4,391	4,135	10,502	17.50	600
2007	2,948.88	767	722	2,227	18.50	120
	876,558.28	611,596	580,783	295,777		42,843

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 6.9 4.89

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6/03/14

West Penn Power Company

Account 394.00 Tools, Shop and Garage Equipment

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
1952	264.25	264	264			

WPDEL13.PRN						
1954	327.84	328	328			
1956	587.14	587	587			
1958	1,595.31	1,595	1,595			
1961	1,629.37	1,629	1,629			
1962	854.66	855	855			
1963	27.03	27	27			
1984	1,411.04	1,411	1,411			
1989	2,102.42	2,102	2,102			
1995	23,887.01	23,887	23,887			
1997	401,404.85	401,405	401,405			
1998	367,186.39	367,186	367,186			
1999	216,032.27	208,838	198,962	17,070	0.50	17,070
2000	1,102,448.04	992,203	945,284	157,164	1.50	104,776
2001	944,837.21	787,333	750,102	194,735	2.50	77,894
2002	239,441.77	183,580	174,899	64,543	3.50	18,441
2003	746,766.77	522,737	498,018	248,749	4.50	55,278
2004	192,586.47	121,965	116,198	76,388	5.50	13,889
2005	612,873.89	347,316	330,892	281,982	6.50	43,382
2006	638,139.76	319,070	303,982	334,158	7.50	44,554
2007	313,327.17	135,765	129,345	183,982	8.50	21,645
2008	1,735,420.67	636,379	606,286	1,129,135	9.50	118,856
2009	456,309.85	136,893	130,419	325,891	10.50	31,037
2010	616,830.11	143,906	137,101	479,729	11.50	41,716
2011	914,446.94	152,438	145,230	769,217	12.50	61,537
2012	349,901.16	34,990	33,335	316,566	13.50	23,449
2013	14,563.17	485	462	14,101	14.50	972
	9,895,202.56	5,525,174	5,301,791	4,593,410		674,496

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 6.8 6.82

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6/03/14

West Penn Power Company

Account 395.00 Laboratory and Testing Equipment

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 23-SQUARE						
1989	39,194.43	39,194	39,194			
1990	310,956.88	310,957	310,957			
1991	41,278.54	40,383	38,367	2,912	0.50	2,912
1992	25,536.50	23,872	22,680	2,857	1.50	1,905
1993	97,281.19	86,707	82,378	14,903	2.50	5,961
1994	182,792.06	154,971	147,233	35,559	3.50	10,160
1995	112,293.40	90,318	85,808	26,485	4.50	5,886
1996	226,135.54	172,067	163,476	62,660	5.50	11,393
1997	119,469.79	85,708	81,429	38,041	6.50	5,852
1998	111,807.69	75,347	71,585	40,223	7.50	5,363
2000	70,398.52	41,324	39,261	31,138	9.50	3,278
2003	21,384.41	9,762	9,275	12,109	12.50	969
2004	27,602.86	11,400	10,831	16,772	13.50	1,242

WPDEL13.PRN						
2005	130,166.67	48,110	45,707	84,460	14.50	5,825
2006	33,063.94	10,782	10,244	22,820	15.50	1,472
2007	22,637.83	6,397	6,078	16,560	16.50	1,004
2009	161,800.31	31,664	30,082	131,718	18.50	7,120
2010	70,975.14	10,802	10,263	60,712	19.50	3,113
2011	14,676.86	1,595	1,515	13,162	20.50	642
	1,819,452.56	1,251,360	1,206,363	613,091		74,097

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 8.3 4.07

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6/03/14

West Penn Power Company

Account 397.00 Communication Equipment

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 12-SQUARE						
2000	807,929.02	807,929	807,929			
2001	216,446.50	216,447	216,447			
2002	228,603.49	219,071	206,474	22,129	0.50	22,129
2003	89,959.24	78,714	74,188	15,771	1.50	10,514
2006	113,715.05	71,072	66,985	46,730	4.50	10,384
2007	10,690.62	5,791	5,458	5,233	5.50	951
2008	106,536.14	48,826	46,018	60,518	6.50	9,310
2009	1,817,994.88	681,748	642,546	1,175,449	7.50	156,727
2010	6,218,867.07	1,814,044	1,709,733	4,509,134	8.50	530,486
2011	4,580,041.37	954,023	899,164	3,680,877	9.50	387,461
2012	281,108.86	35,139	33,119	247,990	10.50	23,618
2013	1,751,075.43	73,020	68,821	1,682,254	11.50	146,283
	16,222,967.67	5,005,824	4,776,882	11,446,085		1,297,863

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 8.8 8.00

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6/03/14

West Penn Power Company

Account 398.00 Miscellaneous Equipment

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
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WPDEL13.PRN

SURVIVOR CURVE.. 14-SQUARE

1998	48,715.83	48,716	48,716			
1999	18,762.76	18,763	18,763			
2000	40,306.38	38,867	33,494	6,812	0.50	6,812
2001	59,357.76	53,001	45,674	13,684	1.50	9,123
2002	5,548.31	4,557	3,927	1,621	2.50	648
2003	11,759.62	8,820	7,601	4,159	3.50	1,188
2004	52,556.58	35,665	30,734	21,823	4.50	4,850
2005	4,449.86	2,702	2,328	2,122	5.50	386
2006	90,019.46	48,223	41,556	48,463	6.50	7,456
2007	1,337,920.22	621,196	535,318	802,602	7.50	107,014
2008	503,006.85	197,631	170,310	332,697	8.50	39,141
2009	35,168.16	11,303	9,740	25,428	9.50	2,677
2010	28,729.19	7,182	6,189	22,540	10.50	2,147
2011	228,346.63	40,783	35,145	193,202	11.50	16,800
	2,464,647.61	1,137,409	989,495	1,475,153		198,242

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 7.4 8.04

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6/03/14

West Penn Power Company

Account 392.20 Light Line and Bucket Trucks

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 11-L2.5						
1956	6,289.06	6,289	6,289			
2003	105,888.75	68,446	97,359	8,530	3.89	2,193
2005	682,409.93	409,446	582,401	100,009	4.40	22,729
2009	59,621.27	22,817	32,455	27,166	6.79	4,001
2013	170,640.23	7,764	11,044	159,596	10.50	15,200
	1,024,849.24	514,762	729,548	295,301		44,123

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 6.7 4.31

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6/03/14

West Penn Power Company

Account 392.30 Medium and Heavy Trucks, Diggers and Stores

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

WPDEL13.PRN

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-L4						
1989	95,594.42	93,042	95,594			
1990	63,610.08	61,276	63,610			
2009	25,240.39	9,445	12,419	12,821	7.51	1,707
2012	196,726.40	24,591	32,333	164,393	10.50	15,656
2013	1,701,016.85	70,932	93,264	1,607,753	11.50	139,805
	2,082,188.14	259,286	297,220	1,784,967		157,168
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					11.4	7.55

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6/03/14

West Penn Power Company

Account 392.40 Trailers, Tension Puller, and Compressors

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 22-S1						
1967	1,236.16	1,236	2,030	794-		
1969	1,465.34	1,465	2,406	941-		
1987	81,392.47	61,744	101,409	20,017-		
1989	51,302.94	37,169	61,047	9,744-		
1990	46,561.02	32,909	54,050	7,489-		
1993	618.09	402	660	42-		
1997	3,956.47	2,230	3,663	293		
2005	17,160.15	5,858	9,621	7,539		
2006	12,097.76	3,718	6,106	5,992		
	215,790.40	146,731	240,992	25,203-		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					0.0	0.00

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6/03/14

West Penn Power Company

Account 392.60 All Terrain Vehicle

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	WPDEL13.PRN		FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
		CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)			
SURVIVOR CURVE.. IOWA 10-S2						
2009	108,472.45	46,209	35,763	72,709	5.74	12,667
2013	29,293.19	1,465	1,134	28,159	9.50	2,964
	137,765.64	47,674	36,897	100,868		15,631
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					6.5	11.35

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6/03/14

West Penn Power Company

Account 396.00 Power Operated Equipment

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1990	104,884.79	74,626	98,824	6,061	5.77	1,050
1991	18,488.29	12,794	16,942	1,546	6.16	251
2000	45,066.70	21,970	29,094	15,973	10.25	1,558
2005	12,338.96	4,208	5,573	6,766	13.18	513
2007	21,264.26	5,805	7,687	13,577	14.54	934
2013	7,170.12	176	233	6,937	19.51	356
	209,213.12	119,579	158,353	50,860		4,662
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					10.9	2.23

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6/03/14

West Penn Power Company

SUMMARY OF
 CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

ACCT	GRP	AVG AGE	ORIGINAL COST	ANNUAL RATE	ACCRUAL AMOUNT	BOOK RESERVE	REM. LIFE
301.00			156,797.11				
303.00		3.4	5,292,589.84	15.42	816,110	3,037,813	2.8
303.10		1.3	8,921,137.73	14.34	1,279,589	1,612,723	5.7
303.20		2.5	26,332,200.34	9.89	2,604,432	6,798,962	7.5

WPDEL13.PRN							
TOTAL	03	2.4	40,545,927.91	11.59	4,700,131	11,449,498	6.2
TOTAL INTANG	2.3		40,702,725.02	11.55	4,700,131	11,449,498	6.2
350.10			1,860,780.64				
350.20	33.8		31,194,002.84	1.59	495,190	11,203,719	40.4
352.00	25.3		6,679,694.70	1.50	100,423	2,717,377	39.5
353.10	23.9		105,991,293.84	1.40	1,484,743	46,319,138	40.2
353.40	16.0		19,562,322.12	0.09	17,427	19,327,444	13.5
354.00	42.6		44,422,231.97	0.98	434,801	28,286,283	37.1
355.00	22.5		66,760,183.60	1.37	914,282	34,558,235	35.2
356.10	29.7		72,491,342.07	0.90	653,523	47,862,849	37.7
356.20	20.4		34,083,215.14	1.39	474,248	8,299,292	54.4
358.00	14.1		272,071.55	2.55	6,940	89,327	26.3
TOTAL	32	27.0	381,456,357.83	1.20	4,581,577	198,663,664	39.9
TOTAL TRANS	26.9		383,317,138.47	1.20	4,581,577	198,663,664	39.9
360.10			6,289,776.38				
360.20	30.7		10,688,049.92	1.71	182,417	3,292,921	40.5
361.00	25.1		20,581,198.18	1.16	239,137	8,820,063	49.2
362.10	22.6		291,575,316.70	1.23	3,583,146	143,829,794	41.2
362.40	16.3		4,930,967.90	0.70	34,461	4,314,105	17.9
364.00	19.4		323,422,352.75	1.53	4,958,859	130,194,240	39.0
365.10	17.9		314,846,959.96	1.37	4,325,021	103,470,575	48.9
365.20	10.1		124,825,587.55	1.39	1,735,287	14,335,994	63.7
366.00	24.0		21,015,259.38	2.23	469,028	7,542,702	28.7
367.00	13.0		128,876,861.20	2.50	3,221,672	40,430,466	27.5
368.00	18.3		346,431,279.15	2.23	7,721,262	141,835,736	26.5
369.00	20.7		96,652,446.43	2.11	2,042,921	39,474,737	28.0
370.00	18.4		88,535,270.46	2.10	1,859,277	40,494,082	25.8
370.30	0.5		15,537,231.84	6.40	994,141	1,128,955	14.5
371.00	0.9		559,353.81	3.27	18,305		30.6
372.00	17.5		296,546.83	1.67	4,961	227,149	14.0
373.00	13.5		33,406,156.92	2.25	750,532	14,719,220	24.9
TOTAL	42	18.31	822,180,838.98	1.76	32,140,427	694,110,739	35.1
TOTAL DISTR	18.21		828,470,615.36	1.76	32,140,427	694,110,739	35.1

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6/03/14

West Penn Power Company

SUMMARY OF
 CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

ACCT	GRP	AVG AGE	ORIGINAL COST	ANNUAL ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT	BOOK RESERVE	REM. LIFE
389.10			2,130,319.95				
389.20		23.8	293,153.40	1.99	5,830	100,291	33.1
390.01		26.2	1,726,480.29	1.83	31,548	1,278,248	14.2
390.04		16.9	1,519,601.29	2.75	41,714	379,217	27.3
390.07		26.2	1,202,654.76	1.46	17,538	1,071,803	7.5
390.10		16.0	3,942,587.58	5.96	234,848	1,972,061	8.4
390.13		8.0	865,601.70	3.26	28,210	290,684	20.4
390.16		20.7	1,443,884.60	1.77	25,523	1,070,685	14.6

WPDEL13. PRN							
390.18	3.7	4,718,728.07	5.91	278,821	737,716	14.3	
390.21	22.0	3,290,325.63	2.02	66,401	1,498,055	27.0	
390.23	16.8	925,107.68	3.39	31,364	450,977	15.1	
390.25	22.5	509,838.09	2.43	12,367	177,417	26.9	
390.27	55.3	670,885.65	0.02	155	668,840	13.2	
390.29	19.7	527,202.87			527,203		
390.31	24.9	188,004.22	0.14	258	184,364	14.1	
390.33	10.9	2,785,843.27	2.31	64,475	1,928,109	13.3	
390.35	24.1	2,223,513.53	4.79	106,407	1,158,208	10.0	
390.38	21.0	2,201,216.47	2.25	49,458	1,013,037	24.0	
390.41	11.8	22,360,194.30	3.34	746,598	3,625,827	25.1	
390.44	20.1	6,233,842.35	2.46	153,395	2,540,096	24.1	
390.47	18.7	21,696,364.82	1.71	370,630	12,367,805	25.2	
390.49	19.6	5,763,742.64	2.64	152,202	1,981,315	24.9	
390.50	9.9	1,440,279.94	3.71	53,407	300,388	21.3	
390.52	10.7	5,914,503.01	4.21	248,919	3,088,716	11.4	
390.53	21.5	818,201.45	2.06	16,863	361,189	27.1	
390.55	18.5	2,248,885.55	3.00	67,426	1,417,068	12.3	
390.61	21.8	819,774.92	8.89	72,866	358,819	6.3	
390.62	24.9	2,102,521.18	0.25	5,340	1,941,825	30.1	
390.67	25.7	1,881,976.10	0.05	988	1,867,967	14.2	
390.70	17.2	1,633,555.11	2.34	38,281	583,506	27.4	
390.73	8.4	890,477.61	2.40	21,345	171,122	33.7	
390.79	18.6	2,378,600.42	3.23	76,732	1,515,513	11.2	
390.82	23.1	2,325,429.77	3.84	89,362	1,580,863	8.3	
390.83	20.5	1,337,823.65	2.02	26,990	569,140	28.5	
390.85	22.3	1,411,149.44	2.00	28,210	652,079	26.9	
390.88	28.8	1,533,074.22	1.79	27,418	1,275,543	9.4	
390.91	21.3	881,566.18	7.67	67,649	389,618	7.3	
390.92	30.6	1,288,561.58	0.90	11,644	953,554	28.8	
390.99	15.6	2,104,804.45	1.82	38,271	686,040	37.1	
TOTAL	54	115,806,804.39	2.85	3,303,623	52,634,617	19.1	
391.10	11.3	10,416,308.83	5.73	597,217	7,018,392	5.7	

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6/03/14

West Penn Power Company

SUMMARY OF
 CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 AS OF 12-31-2013

ACCT	GRP	AVG AGE	ORIGINAL COST	ANNUAL ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT	BOOK RESERVE	REM. LIFE
391.20		3.6	6,408,693.02	5.87	375,873	4,020,337	6.4
391.40		6.5	2,187,096.67			2,185,427	
391.50		0.8	1,316,117.15	21.25	279,725	141,640	4.2
393.00		17.5	876,558.28	4.89	42,843	580,783	6.9
394.00		8.5	9,895,202.56	6.82	674,496	5,301,791	6.8
395.00		15.9	1,819,452.56	4.07	74,097	1,206,363	8.3
397.00		3.8	16,222,967.67	8.00	1,297,863	4,776,882	8.8
398.00		6.5	2,464,647.61	8.04	198,242	989,495	7.4
TOTAL	56	7.0	51,607,044.35	6.86	3,540,356	26,221,110	7.2
392.20		7.4	1,024,849.24	4.31	44,123	729,548	6.7
392.30		2.4	2,082,188.14	7.55	157,168	297,220	11.4

WPDEL13.PRN							
392.40	22.9	215,790.40			240,992		
392.60	3.6	137,765.64	11.35	15,631	36,897	6.5	
396.00	17.9	209,213.12	2.23	4,662	158,353	10.9	
TOTAL	59	5.9	3,669,806.54	6.04	221,584	1,463,010	10.0
TOTAL GENRAL	13.7	173,507,128.63	4.08	7,071,393	80,419,028	12.9	
GRAND TOTAL	19.02	425,997,607.48	2.00	48,493,528	984,642,929	29.5	

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6/03/14

West Penn Power Company

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
 AS OF 12-31-2013

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST		CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			AMOUNT (2) - (3) (4)			
1901	2,924	2,924				0.0
1903	13,969	12,695	1,274		1,274	0.0
1905	2,413	2,091	322		1,596	0.0
1906	28,210	24,610	3,600		5,196	0.0
1907	9,383	8,082	1,301		6,497	0.0
1908	3,129	2,687	442		6,939	0.0
1909	485	415	70		7,009	0.0
1910	10,013	8,876	1,137		8,146	0.0
1911	3,212	2,858	354		8,500	0.0
1912	145,828	125,161	20,667		29,167	0.0
1913	46,632	40,626	6,006		35,173	0.0
1914	37,375	31,578	5,797		40,970	0.0
1915	72,999	67,226	5,773		46,743	0.0
1916	133,556	114,926	18,630		65,373	0.0
1917	343,099	339,482	3,617		68,990	0.0
1918	31,066	28,061	3,005		71,995	0.0
1919	46,967	45,596	1,371		73,366	0.0
1920	472,625	472,626	1-		73,365	0.0
1921	244,929	235,221	9,708		83,073	0.0
1922	367,930	348,052	19,878		102,951	0.0
1923	462,484	438,239	24,245		127,196	0.0
1924	1,101,738	1,076,038	25,700		152,896	0.0
1925	1,077,157	1,018,743	58,414		211,310	0.0
1926	991,220	872,546	118,674		329,984	0.0
1927	926,828	854,526	72,302		402,286	0.0
1928	1,042,139	1,026,195	15,944		418,230	0.0
1929	520,245	500,200	20,045		438,275	0.0
1930	497,313	478,372	18,941		457,216	0.0
1931	625,794	608,968	16,826		474,042	0.0
1932	550,337	521,090	29,247		503,289	0.0
1933	244,890	232,596	12,294		515,583	0.0
1934	136,731	131,170	5,561		521,144	0.0
1935	197,621	191,027	6,594		527,738	0.0
1936	691,606	656,234	35,372		563,110	0.0
1937	353,218	338,290	14,928		578,038	0.0
1938	692,014	616,700	75,314		653,352	0.0
1939	871,785	796,815	74,970		728,322	0.1

		WPDEL13.PRN			
1940	500,862	451,477	49,385	777,707	0.1
1941	1,526,465	1,408,280	118,185	895,892	0.1
1942	424,716	394,825	29,891	925,783	0.1
1943	543,438	494,241	49,197	974,980	0.1

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6/03/14

West Penn Power Company

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
 AS OF 12-31-2013

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST		PCT OF COL 4 TOTAL (6)
			AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	
1944	332,335	308,499	23,836	998,816	0.1
1945	476,222	426,829	49,393	1,048,209	0.1
1946	834,997	778,618	56,379	1,104,588	0.1
1947	1,338,905	1,237,816	101,089	1,205,677	0.1
1948	2,037,581	1,894,017	143,564	1,349,241	0.1
1949	2,727,262	2,523,094	204,168	1,553,409	0.1
1950	4,568,372	4,060,523	507,849	2,061,258	0.1
1951	3,256,309	3,048,536	207,773	2,269,031	0.2
1952	2,925,991	2,779,061	146,930	2,415,961	0.2
1953	3,076,179	2,915,307	160,872	2,576,833	0.2
1954	5,775,190	5,620,346	154,844	2,731,677	0.2
1955	3,084,561	2,961,711	122,850	2,854,527	0.2
1956	5,042,899	4,798,917	243,982	3,098,509	0.2
1957	4,750,672	4,572,159	178,513	3,277,022	0.2
1958	8,183,422	7,547,994	635,428	3,912,450	0.3
1959	5,590,856	5,095,378	495,478	4,407,928	0.3
1960	5,736,234	5,337,643	398,591	4,806,519	0.3
1961	5,319,885	4,975,326	344,559	5,151,078	0.4
1962	7,874,755	7,167,786	706,969	5,858,047	0.4
1963	5,489,479	4,891,107	598,372	6,456,419	0.5
1964	5,345,632	4,842,414	503,218	6,959,637	0.5
1965	7,418,742	6,561,137	857,605	7,817,242	0.5
1966	8,306,064	7,292,538	1,013,526	8,830,768	0.6
1967	26,927,054	21,568,275	5,358,779	14,189,547	1.0
1968	12,128,228	10,282,260	1,845,968	16,035,515	1.1
1969	24,811,164	20,152,427	4,658,737	20,694,252	1.4
1970	17,280,444	13,906,029	3,374,415	24,068,667	1.7
1971	14,940,816	12,250,185	2,690,631	26,759,298	1.9
1972	12,045,226	9,704,110	2,341,116	29,100,414	2.0
1973	18,423,809	14,115,498	4,308,311	33,408,725	2.3
1974	18,450,715	14,529,928	3,920,787	37,329,512	2.6
1975	29,889,472	20,855,679	9,033,793	46,363,305	3.2
1976	19,747,616	14,295,689	5,451,927	51,815,232	3.6
1977	15,740,586	11,861,099	3,879,487	55,694,719	3.9
1978	23,671,386	17,050,961	6,620,425	62,315,144	4.4
1979	30,505,542	21,107,107	9,398,435	71,713,579	5.0
1980	24,361,836	16,630,145	7,731,691	79,445,270	5.6
1981	33,205,215	20,678,113	12,527,102	91,972,372	6.4
1982	31,294,977	20,314,593	10,980,384	102,952,756	7.2
1983	38,180,581	24,445,262	13,735,319	116,688,075	8.2
1984	37,506,184	22,671,730	14,834,454	131,522,529	9.2

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WPDEL13.PRN

6/03/14

West Penn Power Company

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
 AS OF 12-31-2013

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST		PCT OF COL 4 TOTAL (6)
			AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	
1985	42,698,678	25,757,322	16,941,356	148,463,885	10.4
1986	39,310,208	23,132,777	16,177,431	164,641,316	11.5
1987	41,267,547	23,073,733	18,193,814	182,835,130	12.8
1988	40,879,486	22,576,743	18,302,743	201,137,873	14.1
1989	52,114,082	28,136,358	23,977,724	225,115,597	15.7
1990	58,768,435	30,163,124	28,605,311	253,720,908	17.7
1991	57,832,507	28,217,997	29,614,510	283,335,418	19.8
1992	55,738,142	26,929,440	28,808,702	312,144,120	21.8
1993	64,573,179	30,167,560	34,405,619	346,549,739	24.2
1994	66,688,624	33,454,762	33,233,862	379,783,601	26.5
1995	63,896,762	26,138,740	37,758,022	417,541,623	29.2
1996	75,345,210	30,276,985	45,068,225	462,609,848	32.3
1997	70,339,757	26,271,871	44,067,886	506,677,734	35.4
1998	194,957,893	79,100,099	115,857,794	622,535,528	43.5
1999	20,906,729	6,895,633	14,011,096	636,546,624	44.5
2000	77,100,639	29,099,112	48,001,527	684,548,151	47.8
2001	22,192,520	7,021,640	15,170,880	699,719,031	48.9
2002	15,683,172	4,626,514	11,056,658	710,775,689	49.7
2003	10,281,658	3,141,933	7,139,725	717,915,414	50.2
2004	14,090,168	3,866,356	10,223,812	728,139,226	50.9
2005	38,733,002	8,708,927	30,024,075	758,163,301	53.0
2006	25,937,536	5,309,881	20,627,655	778,790,956	54.4
2007	53,098,822	13,695,167	39,403,655	818,194,611	57.2
2008	116,220,714	17,398,065	98,822,649	917,017,260	64.1
2009	29,217,157	4,506,181	24,710,976	941,728,236	65.8
2010	94,368,509	10,199,993	84,168,516	1025,896,752	71.7
2011	151,751,212	15,518,576	136,232,636	1162,129,388	81.2
2012	76,328,550	4,022,737	72,305,813	1234,435,201	86.3
2013	200,640,295	4,158,492	196,481,803	1430,917,004	100.0
TOTAL	2415,559,933	984,642,929	1430,917,004		

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West Penn Power Company

SUMMARY OF ANNUAL DEPRECIATION ACCRUAL BY YEAR INSTALLED
 AS OF 12-31-2013

YEAR INST (1)	ORIGINAL COST (2)	ANNUAL ACCRUAL (3)	ACCRUAL RATE (4)
1901	2,924.16		

WPDEL13.PRN			
1903	13,969.13	1,274	9.12
1905	2,412.74	265	10.98
1906	28,209.57	2,534	8.98
1907	9,383.41	789	8.41
1908	3,128.72	239	7.64
1909	485.48	34	7.00
1910	10,013.00	492	4.91
1911	3,211.98	140	4.36
1912	145,827.94	7,461	5.12
1913	46,632.22	1,988	4.26
1914	37,374.92	1,779	4.76
1915	72,998.54	1,644	2.25
1916	133,556.15	4,941	3.70
1917	343,098.90	900	0.26
1918	31,066.34	701	2.26
1919	46,967.25	302	0.64
1920	472,625.43		
1921	244,929.04	1,915	0.78
1922	367,930.25	3,723	1.01
1923	462,483.79	4,322	0.93
1924	1,101,737.80	4,363	0.40
1925	1,077,157.03	9,487	0.88
1926	991,219.67	18,375	1.85
1927	926,828.18	10,723	1.16
1928	1,042,138.86	2,280	0.22
1929	520,245.40	2,732	0.53
1930	497,312.90	2,471	0.50
1931	625,794.24	2,113	0.34
1932	550,337.36	3,506	0.64
1933	244,890.47	1,664	0.68
1934	136,731.49	618	0.45
1935	197,621.01	701	0.35
1936	691,605.51	3,586	0.52
1937	353,217.52	1,460	0.41
1938	692,013.63	7,007	1.01
1939	871,785.05	6,746	0.77
1940	500,861.50	4,223	0.84
1941	1,526,465.23	9,699	0.64
1942	424,715.58	2,347	0.55
1943	543,437.94	3,736	0.69
1944	332,334.71	1,743	0.52
1945	476,222.11	3,488	0.73

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West Penn Power Company

SUMMARY OF ANNUAL DEPRECIATION ACCRUAL BY YEAR INSTALLED
 AS OF 12-31-2013

YEAR INST (1)	ORIGINAL COST (2)	ANNUAL ACCRUAL (3)	ACCRUAL RATE (4)
1946	834,996.79	3,743	0.45
1947	1,338,905.43	6,440	0.48
1948	2,037,580.91	8,876	0.44
1949	2,727,261.71	12,089	0.44
1950	4,568,371.98	28,944	0.63
1951	3,256,309.27	11,391	0.35

WPDEL13.PRN			
1952	2,925,991.11	7,740	0.26
1953	3,076,178.95	8,535	0.28
1954	5,775,190.44	9,626	0.17
1955	3,084,560.55	9,706	0.31
1956	5,042,899.41	16,713	0.33
1957	4,750,671.53	13,183	0.28
1958	8,183,422.14	34,956	0.43
1959	5,590,855.79	27,245	0.49
1960	5,736,234.13	24,080	0.42
1961	5,319,884.63	21,040	0.40
1962	7,874,754.84	44,281	0.56
1963	5,489,479.13	30,998	0.56
1964	5,345,631.75	28,827	0.54
1965	7,418,742.24	50,617	0.68
1966	8,306,063.96	50,258	0.61
1967	26,927,054.38	195,123	0.72
1968	12,128,227.51	84,782	0.70
1969	24,811,163.65	202,447	0.82
1970	17,280,443.67	154,652	0.89
1971	14,940,816.48	134,696	0.90
1972	12,045,225.86	126,885	1.05
1973	18,423,808.90	191,158	1.04
1974	18,450,715.10	198,202	1.07
1975	29,889,471.56	341,699	1.14
1976	19,747,616.14	250,314	1.27
1977	15,740,585.91	213,793	1.36
1978	23,671,385.56	317,813	1.34
1979	30,505,542.41	389,682	1.28
1980	24,361,836.00	345,745	1.42
1981	33,205,214.95	540,642	1.63
1982	31,294,977.00	433,465	1.39
1983	38,180,581.47	528,181	1.38
1984	37,506,183.85	602,754	1.61
1985	42,698,678.45	626,785	1.47
1986	39,310,207.98	603,148	1.53
1987	41,267,546.69	685,056	1.66
1988	40,879,485.72	666,269	1.63

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West Penn Power Company

SUMMARY OF ANNUAL DEPRECIATION ACCRUAL BY YEAR INSTALLED
 AS OF 12-31-2013

YEAR INST (1)	ORIGINAL COST (2)	ANNUAL ACCRUAL (3)	ACCRUAL RATE (4)
1989	52,114,081.68	854,567	1.64
1990	58,768,434.97	1,005,256	1.71
1991	57,832,507.36	1,035,405	1.79
1992	55,738,142.23	989,862	1.78
1993	64,573,178.55	1,051,556	1.63
1994	66,688,623.96	1,111,675	1.67
1995	63,896,761.51	1,123,080	1.76
1996	75,345,209.71	1,280,926	1.70
1997	70,339,757.41	1,301,851	1.85
1998	194,957,892.61	3,660,767	1.88
1999	20,906,729.05	402,299	1.92

	WPDEL13.PRN		
2000	77,100,638.92	1,898,676	2.46
2001	22,192,519.99	492,995	2.22
2002	15,683,171.66	306,138	1.95
2003	10,281,658.38	222,569	2.16
2004	14,090,167.76	299,123	2.12
2005	38,733,001.61	787,784	2.03
2006	25,937,535.91	518,701	2.00
2007	53,098,821.92	1,147,569	2.16
2008	116,220,714.27	2,569,068	2.21
2009	29,217,157.37	769,553	2.63
2010	94,368,509.38	2,771,742	2.94
2011	151,751,211.96	5,710,063	3.76
2012	76,328,550.25	2,566,913	3.36
2013	200,640,296.90	6,194,300	3.09
TOTAL	2,415,559,933.40	48,493,528	2.01

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

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

V-C:

See West Penn Exhibit RAD-53, Attachment C.

V-D Item 2:

See West Penn Exhibit RAD-53, Attachment D for Annual Depreciation Report details.

V-E:

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

WEST PENN 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 West Penn Exhibit RAD-54, Attachment A.

**West Penn 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	\$ 2,786,761	\$ 2,640,804	\$ 2,514,788	\$ 2,438,778
108-110	Less: Accum. Provision for depreciation	1,071,320	1,018,642	977,690	950,432
120.1-120.4	Nuclear plant	-	-	-	-
120.5	Less: accum. provision for amortization of nuclear fuel	-	-	-	-
	Net utility plant	\$ 1,715,440	\$ 1,622,162	\$ 1,537,098	\$ 1,488,346
	Other Property and Investments				
121	Non-utility property	\$ 10,962	\$ 10,962	\$ 10,962	\$ 12,477
122	Prov. for depreciation of non-utility prop.	470,099	421,956	384,863	339
123.1	Investments in subsidiary companies	9,287	9,320	9,348	9,205
124	Other investments	4	4	4	3
125-8	Special funds	-	-	-	-
	Total other property and investments	\$ 19,782	\$ 19,863	\$ 19,929	\$ 21,346
	Current and Accrued Assets				
131	Cash	\$ -	\$ -	\$ -	\$ -
132-134	Special deposits	-	-	-	-
135	Working funds	-	-	-	-
136	Temporary cash investments	-	-	-	-
142	Customer accounts receivable	118,588	121,366	120,743	79,590
143	Other accounts receivable	10,980	10,980	4,369	1,676
144	Accum. provision for uncollectible accts	5,567	5,567	6,290	3,647
145	Notes receivable from associated companies	-	-	-	-
146	Receivables from associated companies	17,330	12,172	80,994	21,174
151	Fuel stock	-	-	-	-
154-163	Plant materials and operating supplies- electric	458	458	-	-
165	Prepayments	67,678	66,025	31,474	21,574
171	Interest and dividends receivable	-	-	-	-
172	Rents receivable	154	154	141	116
173	Accrued utility revenues	41,983	41,983	37,034	39,581
174	Misc. current and accrued assets	463	463	463	-
	Total current and accrued assets	\$ 252,068	\$ 248,034	\$ 268,929	\$ 160,064
	Deferred Debits				
181	Unamortized debt expense	\$ 434	\$ 512	\$ 585	\$ 658
182	Other regulatory assets	217,751	221,877	228,825	225,408
183	Preliminary survey and investigation charges	-	-	-	-
184	Clearing accounts	-	-	-	-
185	Temporary facilities	351	341	288	329
186	Miscellaneous deferred debits	17,850	18,067	18,737	17,906
188	Research and development expenditures	-	-	-	-
189	Unamortized loss on reacquired debt	263	315	368	433
190	Accumulated deferred income taxes	168,221	173,939	187,175	201,163
	Total deferred debits	\$ 404,870	\$ 415,051	\$ 435,979	\$ 445,897
	Total assets and other debits	<u>\$ 2,392,160</u>	<u>\$ 2,305,110</u>	<u>\$ 2,261,935</u>	<u>\$ 2,115,653</u>

**West Penn 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	\$ 66,152	\$ 66,152	\$ 66,100	\$ 65,996
204	Preferred stock issued	-	-	-	-
207	Premium on capital stock	-	-	-	-
208	Other paid in capital	462,522	462,522	462,594	462,210
210	Gain on resale or cancellation of reacquired capital stock	-	-	-	-
214	Capital stock expense	-	-	-	-
216	Retained earnings	122,988	128,026	95,347	42,738
216.1	Unappropriated Undistributed Subsidiary Earnings	-	-	57	(20)
219	Accumulated other comprehensive income	3,036	3,880	4,751	6,836
	Total proprietary capital	\$ 654,698	\$ 660,579	\$ 628,847	\$ 577,760
	Long-Term Debt				
221	Bonds	\$ 520,634	\$ 520,634	\$ 520,000	\$ 520,000
224	Other long-term debt	7,372	15,619	23,866	31,479
225	Unamortized premium on long-term debt	-	-	-	-
226	Less: Unamortized discount on long-term debt	-	-	-	-
	Total long-term debt	\$ 528,007	\$ 536,253	\$ 543,866	\$ 551,479
227-230	Other Non-Current Liabilities	\$ 130,585	\$ 128,083	\$ 125,157	\$ 153,819
	Current and Accrued Liabilities	\$ -	\$ -	\$ -	\$ -
231	Notes payable	50,000	50,000	50,000	-
232	Accounts payable	48,017	48,017	38,687	10,200
233	Notes payable to associated companies	155,954	51,783	60,205	74,411
234	Accounts payable to associated companies	48,564	48,564	108,580	79,028
235	Customer deposits	19,821	19,821	20,125	21,674
236	Taxes accrued	30,715	39,245	41,767	77,907
237	Interest accrued	15,956	15,274	15,214	14,711
238	Dividends declared	-	-	-	-
241	Tax collections payable	583	583	573	351
242	Misc. current and accrued liabilities	8,820	8,697	8,998	8,366
243	Oblig. under capital leases-current	4,022	4,022	3,992	4,260
	Total current and accrued liabilities	\$ 382,452	\$ 286,005	\$ 348,142	\$ 290,908
	Deferred Credits				
252	Customer advances for construction	\$ 1,420	\$ 1,420	\$ 1,396	\$ 1,761
253	Other deferred credits	60,172	62,241	13,232	17,948
254	Other regulatory liabilities	22,516	19,902	17,578	27,004
255	Accum. deferred investment tax credits	6,797	7,686	8,338	9,286
256	Deferred gains on disposition of plant	-	-	-	-
257	Unamortized gain on reacquired debt	-	-	-	-
	Total deferred credits	\$ 90,905	\$ 91,249	\$ 40,544	\$ 55,999
	Accumulated Deferred Income Taxes				
282	Other property	\$ 476,955	\$ 468,275	\$ 461,296	\$ 372,233
283	Other	128,559	134,666	114,083	113,455
	Total accum. deferred income taxes	\$ 605,514	\$ 602,941	\$ 575,379	\$ 485,688
	Total liabilities and other credits	\$ 2,392,160	\$ 2,305,110	\$ 2,261,935	\$ 2,115,653

WEST PENN 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 West Penn Exhibit RAD-55, Attachment A.

West Penn Power Company
Comparative Income Statements

FERC Account	April 30, 2016	2015	March 31, 2014	2013
		(In thousands)		
Operating Revenues				
Electric Service Revenues				
440 Residential sales	\$ 449,599	\$ 480,016	\$ 501,776	\$ 507,352
442 Commercial sales	155,451	158,555	156,175	149,897
442 Industrial sales	99,130	108,313	106,354	84,888
444 Public street and highway lighting	6,881	7,125	6,929	7,048
445 Other sales to public authorities	-	-	-	-
447 Sale for resale	2	9	1,829	25,692
Total electric service revenues	<u>\$ 711,063</u>	<u>\$ 754,018</u>	<u>\$ 773,062</u>	<u>\$ 774,876</u>
Other Electric Revenue				
450 Forfeited discounts	\$ 3,000	\$ 3,000	\$ 2,945	\$ 2,846
451 Miscellaneous service revenues	1,898	1,898	1,148	1,636
454 Rent from electric property	10,019	10,019	10,208	10,708
456 Other electric revenues	63,372	62,254	56,208	39,614
Total other electric revenues	<u>\$ 78,289</u>	<u>\$ 77,170</u>	<u>\$ 70,508</u>	<u>\$ 54,804</u>
Total operating revenues	<u>\$ 789,352</u>	<u>\$ 831,189</u>	<u>\$ 843,570</u>	<u>\$ 829,680</u>
Operating Expenses				
401-2 Operation and maintenance expense				
Power production expenses	\$ 333,713	\$ 370,632	\$ 406,938	\$ 419,672
Transmission expenses	33,091	33,690	39,875	31,108
Regional market expenses	23	6	20	62
Distribution expenses	55,610	44,681	41,097	16,695
Customer accounts expense	30,971	30,313	29,346	24,475
Customer service & information expense	21,077	19,803	18,827	24,202
Sales expenses	-	-	(2)	42
Administrative & general expenses	48,209	52,378	31,327	76,500
Subtotal	<u>\$ 522,694</u>	<u>\$ 551,504</u>	<u>\$ 567,428</u>	<u>\$ 592,756</u>
403 Depreciation expense	\$ 55,274	\$ 49,870	\$ 45,113	\$ 37,469
404-5 Amortization and depletion of utility plant	7,125	5,614	4,947	3,901
406 Amortization and utility plant acq. adjustment	-	-	-	-
407 Amortization of property losses	-	-	-	-
407.3 Regulatory debits	2,182	619	1,456	1,308
407.4 Regulatory credits	7,066	13,700	(6,152)	(1,429)
408.1 Taxes other than income taxes	49,051	51,808	52,975	51,331
411.1 Accretion expense	-	-	-	-
411.8 Gains from disposition allowance	-	-	-	-
Total operating expenses before federal and state income taxes	<u>\$ 643,392</u>	<u>\$ 673,114</u>	<u>\$ 665,768</u>	<u>\$ 685,334</u>
Net operating income before income taxes	<u>\$ 145,960</u>	<u>\$ 158,074</u>	<u>\$ 177,802</u>	<u>\$ 144,346</u>
Income taxes				
409.1 Income taxes-federal	\$ 39,804	\$ 5,079	\$ (8,441)	\$ 32,583
409.1 Income taxes-state	-	-	(22,287)	19,461
410.1 Provision for deferred income taxes	41,825	57,635	196,129	132,948
411.1 Income taxes deferred in prior years-cr.	(32,896)	(31,155)	(102,052)	(137,300)
411.4 Investment tax credit adjustments-net	(820)	(820)	(711)	(948)
Total income taxes	<u>\$ 47,913</u>	<u>\$ 30,739</u>	<u>\$ 62,638</u>	<u>\$ 46,745</u>
Net operating income	<u>\$ 98,048</u>	<u>\$ 127,335</u>	<u>\$ 115,164</u>	<u>\$ 97,601</u>

West Penn Power Company
Comparative Income Statements

FERC Account	April 30, 2016	2015	March 31, 2014	2013	
		<i>(In thousands)</i>			
Other income					
415-16	Revenues from merchandising, jobbing and contract work	\$ 1,776	\$ 2,780	\$ 1,036	\$ 194
417	Revenues from non-utility operations			-	-
417.1	Expenses from non-utility operations			-	837
418	Nonoperating rental income	(44)	(55)	(69)	(40)
418.1	Equity in earnings of subsidiary companies			68	(6)
419	Interest and dividend income	1,176	1,598	48	73
419.1	Allowance for funds used during construction			2,648	3,296
421	Miscellaneous non-operating income	3,675	7,415	6,536	4,515
421.1	Gain on disposition of property			20	331
	Total other income	<u>\$ 6,583</u>	<u>\$ 11,738</u>	<u>\$ 10,287</u>	<u>\$ 9,199</u>
	Gross income	<u>\$ 104,630</u>	<u>\$ 139,073</u>	<u>\$ 125,452</u>	<u>\$ 106,800</u>
Other Income Deductions					
421.2	Loss on disposition of property			\$ 42	\$ 133
425	Miscellaneous amortization			-	-
426	Other income deductions	155	155	209	17,890
	Total other income deductions	<u>\$ 155</u>	<u>\$ 155</u>	<u>\$ 252</u>	<u>\$ 18,024</u>
Taxes Applicable to Other Income and Deductions					
408.2	Taxes other than income taxes			\$ 35	\$ 36
409.2	Income taxes - federal			4,649	(2,467)
409.2	Income taxes - state			1,039	(782)
410.2	Provision for deferred income taxes			-	-
411.2	Provision for deferred income taxes-cr.			-	-
	Total taxes on other income and deductions	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,723</u>	<u>\$ (3,214)</u>
Interest Charges					
427	Interest on long term debt	\$ 20,609	\$ 20,609	\$ 20,640	\$ 20,485
428	Amortization of debt discount and expense	73	73	73	78
428.1	Amortization of loss on reacquired debt	48	53	65	85
429	Amortization of premium on debt credit			-	-
429.1	Amortization of gain on reacquired debt			-	-
430	Interest on debt to associated companies	2,263	1,138	281	78
431	Other interest expense	2,759	2,719	2,032	2,124
432	Allowance for borrowed funds used during construction - credit	(674)	(931)	(1,298)	(1,617)
	Total interest charges	<u>\$ 25,078</u>	<u>\$ 23,661</u>	<u>\$ 21,792</u>	<u>\$ 21,234</u>
	Income before extraordinary items	<u>\$ 79,398</u>	<u>\$ 115,257</u>	<u>\$ 97,685</u>	<u>\$ 70,756</u>
Extraordinary Items & Related Taxes					
434	Extraordinary income			\$ -	\$ -
435	Extraordinary deductions			-	-
409.3	Income taxes - Federal & other			-	-
	Extraordinary items after taxes	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Net income	<u>\$ 79,398</u>	<u>\$ 115,257</u>	<u>\$ 97,685</u>	<u>\$ 70,756</u>

West Penn Power Company
Comparative Income Statements

FERC Account	April 30,	March 31,		2013
	2016	2015	2014	
<i>(In thousands)</i>				
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	\$ 333,711	\$ 370,630	\$ 409,667
556	System control and load dispatching			-
557	Other expenses	2	2	(2,729)
	Total other power supply expenses	\$ 333,713	\$ 370,632	\$ 406,938
	Total power production expenses	\$ 333,713	\$ 370,632	\$ 406,938
Transmission Expenses				
Operation				
560	Operation supervision and engineering		\$ 0	\$ (31)
561	Load dispatching	2,032	2,005	37
562	Station expenses	1,332	1,752	111
563	Overhead lines expense			47
564	Underground lines expenses			-
565	Transmission of electricity by others	26,808	26,923	27,912
566	Miscellaneous transmission expenses	334	336	166
567	Rents	-	-	15
	Total operation	\$ 30,505	\$ 31,016	\$ 28,288
Maintenance				
568	Maintenance supervision and engineering	\$ 395	\$ 449	\$ (37)
569	Maintenance of structures	192	183	53
570	Maintenance of station equipment	367	333	2,107
571	Maintenance of overhead lines	1,632	1,710	9,453
572	Maintenance of underground lines	-	-	12
573	Maintenance of miscellaneous transmission plant	-	-	-
	Total maintenance	\$ 2,586	\$ 2,674	\$ 11,588
	Total transmission expenses	\$ 33,091	\$ 33,690	\$ 39,875

West Penn Power Company
Comparative Income Statements

FERC Account	April 30, 2016	2015	March 31, 2014	2013
		<i>(In thousands)</i>		
Regional Market Expenses				
Operation				
575	\$ 23	\$ 6	\$ 20	\$ 62
	\$ 23	\$ 6	\$ 20	\$ 62
Maintenance				
576	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ 23	\$ 6	\$ 20	\$ 62
Distribution Expenses				
Operation				
580	\$ 102	\$ 107	\$ 519	\$ 319
581	1,235	1,160	1,195	1,576
582	1,197	1,198	633	2,161
583	1,364	1,505	889	887
584	974	974	1,029	1,025
585	-	-	-	-
586	641	577	825	611
587	-	-	-	-
588	8,150	11,084	9,989	8,470
589	-	-	-	0
	\$ 13,662	\$ 16,606	\$ 15,080	\$ 15,049
Maintenance				
590	\$ 413	\$ 392	\$ 316	\$ 333
591	-	-	-	-
592	4,123	3,681	3,386	2,255
593	33,312	19,978	18,618	(4,980)
594	667	637	1,019	692
595	-	-	-	0
596	819	816	1,093	835
	-	-	-	-
597	1,544	1,546	1,271	2,070
598	1,069	1,025	313	441
	\$ 41,948	\$ 28,075	\$ 26,017	\$ 1,646
	\$ 55,610	\$ 44,681	\$ 41,097	\$ 16,695
Customer Account Expenses				
Operation				
901	-	-	\$ -	\$ (144)
902	11,080	9,959	8,646	4,136
903	9,116	10,202	9,339	6,570
904	10,642	10,025	11,237	13,051
905	134	128	124	862
	\$ 30,971	\$ 30,313	\$ 29,346	\$ 24,475
Customer Service and Informational Expenses				
Operation				
907	\$ 574	\$ 552	\$ 518	\$ 575
908	20,295	18,964	18,005	23,345
909	53	17	24	(0)
910	155	270	279	282
	-	-	-	-
	\$ 21,077	\$ 19,803	\$ 18,827	\$ 24,202

West Penn Power Company
Comparative Income Statements

FERC Account	April 30,	March 31,		
	2016	2015	2014	2013
<i>(In thousands)</i>				
Sales Expenses				
Operation				
911	Supervision		\$ -	\$ -
912	Demonstrating and selling expenses		-	-
913	Advertising expenses		(2)	42
916	Miscellaneous sales expenses		-	-
	Total sales expenses	\$ -	\$ (2)	\$ 42
Administrative and general expenses				
Operation				
920	Administrative and general salaries	\$ (206)	\$ (171)	\$ 2,011
921	Office supplies and expense	1,906	1,565	1,160
922	Administrative expenses transferred-credit	(2,808)	(2,709)	(3,115)
923	Outside services employed	37,350	41,163	37,174
924	Property insurance	296	278	136
925	Injuries and damages	1,203	1,066	1,709
926	Employee pensions and benefits	5,596	6,355	(13,855)
927	Franchise requirements	-	-	-
928	Regulatory commission expenses	2,467	2,476	2,565
929	Duplicate charges - credit	-	-	-
930.1	General advertising expenses	1	1	107
930.2	Miscellaneous general expenses	(881)	(897)	(864)
931	Rents	2,512	2,478	2,962
	Total administrative and general expenses	\$ 47,438	\$ 51,605	\$ 29,990
Maintenance				
935	Maintenance and general plant	771	773	1,337
	Total maintenance	\$ 771	\$ 773	\$ 1,337
	Total administrative and general expenses	\$ 48,209	\$ 52,378	\$ 31,327
	Total electric operation and maintenance expenses	\$ 522,694	\$ 551,504	\$ 567,428
				\$ 592,756

WEST PENN 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 West Penn Exhibit RAD-56, Attachment A.

WEST PENN 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 Organization	\$ 157	\$ 157	\$ 157	\$ 157
303 Miscellaneous Intangible Plant	48,023	47,661	42,060	50,104
303 Smart Meter Software	16,528	2,730	-	-
Total Intangible Plant	<u>\$ 64,708</u>	<u>\$ 50,548</u>	<u>\$ 42,216</u>	<u>\$ 50,261</u>
Transmission Plant				
350 Fee Land - Trans. Subs.	\$ 1,861	\$ 1,861	\$ 1,861	\$ 1,861
350 Easements - Trans. Subs.	30,909	30,909	30,909	30,909
350 Easements - Trans. Lines	285	285	285	-
352 Structures, Improvements	6,636	6,636	6,636	7,354
353 Station Equipment	122,646	122,646	122,646	124,534
354 Towers And Fixtures	77,627	59,488	44,413	44,333
355 Poles And Fixtures	66,957	66,957	66,957	60,701
356 Overhd Conductr, Devices	72,833	72,833	72,833	71,225
356 Clearing, Grading of Land	34,377	34,377	34,377	34,862
358 Undergrnd Conductr,Devices	272	272	272	264
359 Asset Retirement Costs	9	9	2	2
Total Transmission Plant	<u>\$ 414,413</u>	<u>\$ 396,273</u>	<u>\$ 381,191</u>	<u>\$ 376,046</u>
Distribution Plant				
360 Fee Land - Dist. Subs.	\$ 6,327	\$ 6,327	\$ 6,327	\$ 6,256
360 Easements - Dist. Subs.	10,259	10,259	10,259	10,412
360 Easements - Dist. Lines	429	429	429	-
361 Structures, Improvements	20,587	20,587	20,587	18,632
362 Station Equipment	487,547	395,154	298,242	291,573
364 Poles, Towers And Fixtures	338,411	338,411	338,411	328,819
365 Overhd Conductr, Devices	288,281	288,281	288,281	262,883
365 Clearing, Grading of Land	132,088	132,088	132,088	108,373
366 Underground Conduit	30,314	30,314	30,314	30,124
367 Undergrnd Conductr,Devices	127,487	127,487	127,487	120,459
368 Line Transformers	355,972	358,042	358,420	349,085
369 Services	97,439	97,439	97,439	94,919
370 Meters	69,336	69,336	69,336	59,877
370 Smrt Mtrs Res	28,869	16,797	15,915	5,473
370 Smart Meters I	21,492	21,492	19,770	26,854
371 Inst. On Cust. Prem.	583	583	583	302
372 Leased Property Cust Premis	297	297	297	297
373 Street Light - Oh, Ug Lines	33,600	33,600	33,600	33,072
374 Asset Retirement Costs	16	16	16	16
Total Distribution Plant	<u>\$ 2,049,333</u>	<u>\$ 1,946,938</u>	<u>\$ 1,847,800</u>	<u>\$ 1,747,426</u>
General Plant				
389 Fee Land	\$ 2,130	\$ 2,130	\$ 2,130	\$ 2,130
389 Easements	293	293	293	293
390 Structures, Improvements	116,323	116,323	116,323	96,585
390 Struct Imprv, Leasehold Imp	1,555	1,555	1,555	1,555
391 Office Furn., Mech. Equip.	9,922	9,922	9,922	7,786
391 Office Machines	587	587	587	587
391 Data Processing Equipment	17,058	15,661	9,153	17,832
391 Pa Smart Meters H	12,934	9,154	1,563	372
392 Transportation Equipment	3,461	3,461	3,461	1,589
393 Stores Equipment	877	877	877	922
394 Tools, Shop, Garage Equip.	10,658	10,658	10,658	10,300
395 Laboratory Equipment	1,819	1,819	1,819	1,852
396 Power Operated Equipment	209	209	209	202
397 Communication Equipment	24,355	24,355	24,355	14,405
398 Misc. Equipment	2,465	2,465	2,465	2,488
399 Asset Retirement Costs	736	736	736	736
Total General Plant	<u>\$ 205,381</u>	<u>\$ 200,204</u>	<u>\$ 186,105</u>	<u>\$ 159,634</u>
Total Plant in Service	<u>\$ 2,733,835</u>	<u>\$ 2,593,965</u>	<u>\$ 2,457,313</u>	<u>\$ 2,333,367</u>

WEST PENN 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 West Penn Exhibit RAD-57, Attachment A.

**West Penn Power Company
Reserve for Depreciation**

FERC Account	April 30,2016	March 31, 2015	March 31, 2014	March 31, 2013
	<i>(In thousands)</i>			
<u>INTANGIBLE PLANT</u>				
303 WP-Pa smart meters	\$ 1,298	\$ 107	\$ -	\$ -
303 WP-Pa 2007 Intangible -S	158	158	158	-
303 WP-Pa 2008 Intangible -S	226	226	226	-
303 WP-Pa 2009 Intangible -S	299	299	272	-
303 WP-Pa 2010 Intangible -S	1,170	985	814	-
303 WP-Pa 2011 Intangible -S	417	326	242	-
303 WP-Pa 2012 Intangible -S	2,079	1,051	101	-
303 WP-Pa 2013 Intangible -S	639	422	222	-
303 WP-Pa 2014 Intangible -S	59	30	4	-
303 WP-Pa Misc Individual So	1,181	1,181	1,179	2,327
303 WP-Pa Misc Intangible -S	4,637	3,152	1,953	737
303100 WP-Pa Misc Intgible -	12,723	9,870	7,237	4,712
TOTAL INTANGIBLE	<u>\$ 24,886</u>	<u>\$ 17,807</u>	<u>\$ 12,408</u>	<u>\$ 7,776</u>
<u>TRANSMISSION PLANT</u>				
353.204 WP-Pa Substation Equ	\$ 12,886	\$ 12,549	\$ 12,239	\$ 12,736
353.402 WP-Pa Scada Equip 13	450	450	449	449
353.403 WP-Pa Scada Equip 23	252	252	251	251
353.404 WP-Pa Scada Equip 50	18,667	18,648	18,631	18,615
354.002 WP-Pa Towers & Fixtu	14,804	14,566	14,348	14,219
354.003 WP-Pa Towers & Fixtu	141	139	136	134
354.004 WP-Pa Towers & Fixtu	14,368	14,133	13,917	13,759
355.002 WP-Pa Poles & Fixtur	30,126	30,868	31,581	31,151
355.003 WP-Pa Poles & Fixtur	3,103	3,037	2,975	2,914
355.004 WP-Pa Poles & Fixtur	135	132	129	127
356.102 WP-Pa Cond. & Device	33,288	32,751	32,255	31,996
356.103 WP-Pa Cond. & Device	3,157	3,120	3,086	3,051
356.104 WP-Pa Cond. & Device	12,938	12,787	12,647	12,508
356.202 WP-Pa Clearing & Dam	7,276	6,905	6,563	6,159
356.203 WP-Pa Clearing & Dam	535	515	497	480
356.204 WP-Pa Clearing & Dam	1,719	1,538	1,370	1,312
35620 WP-Pa Veg Clrng-FERC e	-	-	-	-
358.102 WP-PA UG Cond & Dev	106	98	91	84
359.101 WP-Pa Trans ARO	1	1	1	1
TOTAL TRANSMISSION	<u>\$ 153,952</u>	<u>\$ 152,489</u>	<u>\$ 151,166</u>	<u>\$ 149,946</u>

**West Penn Power Company
Reserve for Depreciation**

FERC Account	April 30,2016	March 31, 2015	March 31, 2014	March 31, 2013
	<i>(In thousands)</i>			
<u>DISTRIBUTION PLANT</u>				
360.201 WP-Pa Right of Way 3	\$ 934	\$ 888	\$ 846	\$ 804
360.202 WP-Pa Right of Way 1	47	40	35	29
360.209 WP-Pa Right of Way D	2,445	2,319	2,203	2,085
36011 WP-Pa Distribution L	(1)	(1)	-	-
36012 WP-Pa Rights of Way	282	266	250	235
36022 WP-Pa Rights/Way line	21	13	5	-
361.100 WP-Pa Structures & I	9,370	9,114	8,877	8,018
362.100 WP-Pa Substation Eq	62,261	60,579	59,018	56,784
362.200 WP-Pa Substation Eq	89,993	87,737	85,633	86,024
362.400 WP-Pa Substation Eq	4,395	4,357	4,323	4,288
364.001 WP-Pa Poles & Fixtur	33,671	31,391	29,271	24,890
364.009 WP-Pa Poles & Fixtur	95,478	97,927	102,472	102,495
365.101 WP-Pa Cond & Devices	26,362	24,759	23,270	24,031
365.109 WP-Pa Cond & Devices	94,092	90,597	87,258	80,618
365.111 WP-Pa Adjustment for	(4,264)	(4,264)	(4,264)	(4,264)
365.201 WP-Pa Clearing &Dama	5,401	4,093	2,886	1,828
365.209 WP-Pa Clearing &Dama	13,370	12,618	11,923	11,225
366.001 WP-Pa Undergrd Condu	2,636	2,460	2,298	98
366.009 WP-Pa Undergrd Condu	2,398	2,064	1,752	6,945
367.101 WP-Pa Ugrd Cond & De	2,375	1,844	1,352	955
367.109 WP-Pa Ugrd Cond & De	46,983	43,785	40,809	37,738
368.100 WP-Pa OH Line Transf	111,788	105,656	102,113	88,282
368.200 WP-Pa OH Line Transf	(3,168)	(3,106)	(3,097)	12,762
368.300 WP-Pa UG Line Transf	46,536	43,847	41,350	36,626
368.400 WP-Pa UG Line Transf	(1,982)	(1,987)	(1,992)	989
369.100 WP-Pa Overhead Servi	23,339	21,776	20,446	19,685
369.200 WP-Pa Underground Se	21,588	20,508	19,511	18,510
370.100 WP-Pa Meters (Materi	32,803	31,088	29,853	27,644
370.200 WP-Pa Meters (Instal	12,049	11,485	10,962	13,855
370.300 WP-Pa Smrt Mtrs Res	2,463	2,361	1,391	461
370.400 WP-Pa Smrt Mtrs Install	(33)	(158)	-	-
371.000 WP-Pa Inst on Cust P	(632)	(694)	(752)	(64)
372.100 WP-Pa Lease Prop Cus	209	204	200	195
372.200 WP-Pa Lease Prop Cus	30	29	29	28
373.200 WP-Pa Outdoor/Street	17,831	16,399	15,007	14,205
374 WP-Pa Dist ARO	7	6	5	4
	<u>\$ 751,077</u>	<u>\$ 720,000</u>	<u>\$ 695,243</u>	<u>\$ 678,008</u>
RWIP	(11,185)	(11,185)	(11,185)	(16,400)
Distribution	<u>\$ 739,892</u>	<u>\$ 708,815</u>	<u>\$ 684,058</u>	<u>\$ 661,608</u>

**West Penn Power Company
Reserve for Depreciation**

FERC Account	April 30,2016	March 31, 2015	March 31, 2014	March 31, 2013
<u>GENERAL PLANT</u>				
389.200 WP-Pa General Plant	\$ 113	\$ 107	\$ 102	\$ 96
390.100 WP-Pa Arnold SC & Ca	1,352	1,318	1,286	1,307
390.100 WP-Pa Boyce Service	500	444	392	572
390.100 WP-Pa Butler Service	1,072	1,067	1,062	1,069
390.100 WP-Pa Charleroi Serv	2,374	2,187	2,015	1,860
390.100 WP-Pa Clarion Servic	355	325	298	270
390.100 WP-Pa Coudersport OC	45	44	43	42
390.100 WP-Pa Cville	22	21	20	19
390.100 WP-Pa Cville Auto Wa	39	39	38	37
390.100 WP-Pa Cville Blacksm	30	29	28	28
390.100 WP-Pa Cville Boiler	56	50	36	18
390.100 WP-Pa Cville Carpent	52	50	49	48
390.100 WP-Pa Cville Confere	1,129	1,102	1,077	1,052
390.100 WP-Pa Cville Cvd Sto	875	811	752	707
390.100 WP-Pa Cville Dry Kil	-	-	-	-
390.100 WP-Pa Cville Garage	1,654	1,582	1,515	1,448
390.100 WP-Pa Cville Gas Met	1	1	1	1
390.100 WP-Pa Cville Gen&Tra	541	502	461	490
390.100 WP-Pa Cville Hazardo	206	193	181	168
390.100 WP-Pa Cville Lumber	6	6	6	6
390.100 WP-Pa Cville Mobile	20	20	19	19
390.100 WP-Pa Cville Mtr Lab	669	669	669	669
390.100 WP-Pa Cville Oil Hou	6	6	5	5
390.100 WP-Pa Cville Oil St/	527	527	527	527
390.100 WP-Pa Cville Oil/Gre	1	1	1	1
390.100 WP-Pa Cville Quonset	188	187	185	182
390.100 WP-Pa Cville Secondh	39	39	38	37
390.100 WP-Pa Cville W Side	1,955	1,942	1,931	1,919
390.100 WP-Pa Dunbar Storage	1,411	1,294	1,185	1,079
390.100 WP-Pa Greensburg 'A'	1,156	1,089	1,028	976
390.100 WP-Pa Greensburg 'B'	5,234	4,490	3,799	6,646
390.100 WP-Pa Greensburg 'C'	2,901	2,733	2,579	2,423
390.100 WP-Pa Greensburg K o	-	-	-	-
390.100 WP-Pa Greensburg Mai	10,540	10,263	10,008	12,439
390.100 WP-Pa Greensburg Par	2,382	2,215	2,030	1,835
390.100 WP-Pa Grnsbrg Secur	14	8	2	-
390.100 WP-Pa Jeanette Pwr C	375	340	308	279
390.100 WP-Pa Jeanette SC Ga	401	383	365	353
390.100 WP-Pa Jeanette Servi	3,315	3,212	3,113	3,023
390.100 WP-Pa Jefferson Serv	1,575	1,505	1,435	1,469
390.100 WP-Pa Karns City Loc	51	50	49	49
390.100 WP-Pa Kittanning SC	399	380	363	346
390.100 WP-Pa Kittanning Ser	2,006	1,977	1,949	1,994
390.100 WP-Pa Latrobe Servic	1,871	1,870	1,868	1,868

**West Penn Power Company
Reserve for Depreciation**

FERC Account	April 30,2016	March 31, 2015	March 31, 2014	March 31, 2013
<u>GENERAL PLANT</u>				
390.100 WP-Pa Ligonier Opera	\$ 50	\$ 50	\$ 50	\$ 50
390.100 WP-Pa McConnellsburg	655	622	591	561
390.100 WP-Pa McDonald Servi	218	196	176	157
390.100 WP-Pa New Bethlehem	1	1	1	1
390.100 WP-Pa Pleasant Valle	1,649	1,587	1,530	1,632
390.100 WP-Pa St Col Ser Ct	71	64	56	50
390.100 WP-Pa St Marys SC Ga	658	616	577	549
390.100 WP-Pa St Marys Servi	1,736	1,664	1,597	1,535
390.100 WP-Pa State Co Gar	718	688	659	631
390.100 WP-Pa Uniontown Serv	42	34	27	20
390.100 WP-Pa Washington Ser	1,329	1,304	1,281	1,677
390.100 WP-Pa Waynesboro SC	435	414	394	376
390.100 WP-Pa Waynesboro Ser	1,062	1,012	965	919
390.100 WP-Pa Yukon SS Stora	244	238	233	228
390.200 WP-Pa Imp Ls P GbgCL	58	58	58	58
390.200 WP-Pa Imp Ls Prp Cha	-	-	-	-
390.200 WP-Pa Imp Ls Prp Crd	1	1	1	1
390.200 WP-Pa Imp Ls Prp Gbg	-	-	-	-
390.200 WP-Pa Imp Ls Prp Har	1	1	1	1
390.200 WP-Pa Imp Ls Prp NAS	-	-	-	-
390.200 WP-Pa Imp Ls Prp Pal	644	644	644	542
390.200 WP-Pa Imp Ls Prp St	685	685	685	685
390.200 WP-Pa Imp Ls Prp Uni	87	87	87	87
390.200 WP-Pa Imp LsPrp Kitt	26	26	26	26
390.200 WP-Pa Imp Prp Gbg CC	7	7	7	7
391.100 WP-Pa Office Furnitu	8,095	7,407	6,772	6,395
391.200 WP-Pa Information Sy	7,635	5,336	4,292	3,242
391.300 WP-Pa Data Handling	492	451	414	376
391.400 WP-Pa Computers	2,187	2,187	2,187	2,508
391.500 WP-Pa Smart Meters H	2,374	435	210	29
392.000 WP-Pa Transportation	214	150	92	51
392.001 WP-Pa Autos	-	-	-	18
392.002 WP-Pa Light Trucks	802	769	737	755
392.003 WP-Pa Medium & Heavy	220	220	220	220
392.004 WP-Pa Trailers	241	241	241	241
392.006 WP-Pa All Terrain Ve	76	58	41	25
393.000 WP-Pa Stores Equipme	678	633	591	595
394.000 WP-Pa Tools,Shop,Gar	7,036	6,227	5,481	4,926
395.000 WP-Pa Laboratory Equ	1,425	1,323	1,230	1,168
396.000 WP-Pa Power Operated	169	164	160	155
397.000 WP-Pa Communications	9,331	7,178	5,191	3,946
398.000 WP-Pa Misc Equipment	1,463	1,243	1,040	860
399.100 WP-Pa ARO General Pl	216	193	172	151
General	\$ 100,489	\$ 89,292	\$ 81,535	\$ 82,830
Total	<u>\$ 1,019,219</u>	<u>\$ 968,403</u>	<u>\$ 929,167</u>	<u>\$ 902,160</u>

WEST PENN 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.

WEST PENN 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.

WEST PENN 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 West Penn 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 gain on long-term debt reacquisitions are amortized to ratepayers over the remaining lives of the respective issues in accordance with the current accounting treatment as directed in General Instruction 17 of the Uniform System of Accounts.

WEST PENN POWER COMPANY

Line No.	Description	Amount	Total Gain (Loss) On Recquired Debt	Purchase Accounting Adjustment March, 2011	ACTUAL			PROJECTED			Unamortized Gain (Loss) as of April 30, 2016	Purchase Accounting as of April 30, 2016
					Unamortized Gain (Loss) as of March 31, 2013	Unamortized Purchase Accounting as of March 31, 2013	Unamortized Gain (Loss) as of March 31, 2014	Unamortized Purchase Accounting as of March 31, 2014	Unamortized Gain (Loss) as of March 31, 2015	Unamortized Purchase Accounting as of March 31, 2015		
1	11.125% First Mortgage Bond Series DD due 7/1/2010 ¹⁹⁸⁹	\$30,000,000	\$ (1,122,427)	\$ 90,176	\$ (239,365)	\$ 67,404	\$ (200,549)	\$ 56,474	\$ (161,733)	\$ 45,544	\$ (119,682)	\$ 33,702
2	9.00% First Mortgage Bond Series EE due 6/1/2019 ¹⁹⁹⁵	30,000,000	(984,302.61)	187,683.73	(397,559.51)	160,083.22	(364,658.02)	146,835.14	(331,756.56)	133,586.75	(296,113.32)	119,234.37
3	9.375% Washington County Industrial Development Authority Series E Pollution Control Revenue Bond due 4/1/2014	15,400,000	(249,015.84)	5,937.55	(13,222.07)	1,925.80	-	-	-	-	-	-
4	Pleasants County, WV Series B Pollution Control Revenue Bond due 8/1/2008 Interest rate 6.95% on \$11,500,000 and 7.00% on \$20,000,000	31,500,000	(136,747.66)	5,086.04	(14,364.24)	2,543.04	(7,469.40)	1,322.40	(574.56)	101.72	-	-
TOTAL					\$ (664,510.66)	\$ 231,956.19	\$ (572,676.34)	\$ 204,631.35	\$ (494,064.12)	\$ 179,232.46	\$ (415,795.74)	\$ 152,936.40

WEST PENN POWER COMPANY

Summary of Advertising Expenses

“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.”

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 projected future test year and the immediately preceding 2 years.

West 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
		<i>(In thousands)</i>		
	Customer Service			
	Informational &			
1	Instructional Advertising	\$ 53	\$ 17	\$ 24
2	Sales Advertising			1
3	A&G Advertising - General	1	1	3
4	Public relations			104
5	Total advertising	\$ 54	\$ 18	\$ 132

WEST PENN 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.customecare.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

¹ 66 Pa.C.S. §§ 2806.1 and 2806.2

² Docket Nos. M-2009-2093218 and M-2012-2334398

- 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 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) All capacity requirements are secured through Commission approved default service plans.
- 4) West Penn's least-cost strategy is detailed in its Annual Resource Planning Report filed with the Commission pursuant to the requirements of 52 Pa. Code §§ 57.141 -57.153. West Penn's most recent filing, dated April 30, 2014, will be provided upon request to interested parties.
- 5) See the Direct Testimony of Kevin M. Siedt, Met-Ed/Penelec/Penn Power/West Penn Statement No. 4.
- 6) This filing requirement is not applicable to the Company's filing.

WEST PENN POWER COMPANY
Distribution Storm Costs
2009 – 4/30/2016

<u>Line No.</u>	<u>Year</u>	<u>Storm Costs</u>
1	2009	\$11,805,992
2	2010	27,358,925
3	2011	9,972,606
4	2012	6,772,601
5	2013	4,813,528
6	12 mos. Ended March 31, 2014	5,389,730
7	12 mos. Ended March 31, 2015	5,845,557
8	12 mos. Ended April 30, 2016	5,275,769

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>