

METROPOLITAN EDISON 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:

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

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

- Pages 1-2 Company claim basis for Electric Plant in Service reflecting projected plant at 4/30/16 and net adjustments thereto.
- Pages 3-4 Company claim basis of book reserves for Electric Plant in Service at 4/30/16 and net adjustments thereto.
- Pages 5 Informational calculated reserves at 4/30/16 for Electric Plant in Service and net adjustments thereto.

Metropolitan Edison Company
 Accrual Expense Computation after Adjustments
 At Future Year from May 2015 to April 2016

Line No.	Description	Adjusted Plant Balances			Book Depreciation Reserve (4)	Depreciation Reserve Ratio (5)	Net Uncovered Book Plant (6)	Accrual Average Remaining Life Basis		Calculated Reserve (9)	Book Reserve (10)	Difference (11)	Difference as a % of Calculated Reserve (12)
		Non Depreciable (1)	Depreciable (2)	Total (3)				Amount (7)	Effective Rate (8)				
1	Transmission	-	-	-	-	0.00%	-	-	0.00%	-	-	-	0.00%
2	Distribution	3,205	2,046,714	2,049,919	623,728	30.43%	1,426,191	38,818	1.90%	507,318	623,728	(116,410)	-22.95%
3	General Plant	2,673	151,689	154,362	96,228	62.34%	58,133	5,994	3.95%	88,711	96,228	(7,518)	-8.47%
4	Subtotal	5,878	2,198,403	2,204,281	719,956	32.66%	1,484,324	44,812	2.04%	596,028	719,956	(123,928)	-20.79%
5	Intangible Plant	289	61,287	61,576	31,345	50.90%	30,231	8,069	13.17%	38,277	31,345	6,932	18.11%
6	Total	6,166	2,259,690	2,265,856	751,301	33.16%	1,514,555	52,881	2.34%	634,306	751,301	(116,996)	-18.44%

Exhibit Reference

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

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

Acct No	Description	Balance 4/30/15 (1)	Budget Activity			Balance 4/30/16 (5)	Adjustments (6)	Adjusted Balance 4/30/16 (7)
			Additions (2)	Retirements (3)	Transfers/ Adjustments (4)			
NONDEPRECIABLE PLANT								
<u>Intangible Plant</u>								
301	Organization	\$ 123,507	\$ -	\$ -	\$ -	\$ 123,507	\$ -	\$ 123,507
302	Franchise And Consents	165,169	-	-	-	165,169	-	165,169
	Total Intangible Plant	\$ 288,676	\$ -	\$ -	\$ -	\$ 288,676	\$ -	\$ 288,676
<u>Land</u>								
350.11	Transmission Substations	\$ 1,384,344	\$ -	\$ -	\$ -	\$ 1,384,344	\$ (1,384,344)	\$ -
350.21	Transmission Lines	2,045,027	-	-	-	2,045,027	(2,045,027)	-
360.11	Distribution Substations.	2,777,235	-	-	-	2,777,235	-	2,777,235
360.21	Distribution Lines	427,642	-	-	-	427,642	-	427,642
389.1	General	2,672,808	-	-	-	2,672,808	-	2,672,808
	Total Land	\$ 9,307,056	\$ -	\$ -	\$ -	\$ 9,307,056	\$ (3,429,372)	\$ 5,877,684
	TOTAL NON-DEPRECIABLE PLANT	\$ 9,595,732	\$ -	\$ -	\$ -	\$ 9,595,732	\$ (3,429,372)	\$ 6,166,360
INTANGIBLE PLANT								
303	Misc. Intangible Plant	\$ 41,619,083	\$ 16,259,071	\$ -	\$ -	\$ 57,878,154	\$ (9,694,591)	\$ 48,183,564
303	Smart Meter Software	2,249,535	10,853,984	-	-	13,103,518	-	13,103,518
	TOTAL INTANGIBLE PLANT	\$ 43,868,618	\$ 27,113,055	\$ -	\$ -	\$ 70,981,673	\$ (9,694,591)	\$ 61,287,082
NUCLEAR PRODUCTION								
<u>Nuclear Production</u>								
326	Asset Retirement Costs Nuclear	\$ 95,321,154	\$ -	\$ -	\$ -	\$ 95,321,154	\$ (95,321,154)	\$ -
	TOTAL NUCLEAR PRODUCTION	\$ 95,321,154	\$ -	\$ -	\$ -	\$ 95,321,154	\$ (95,321,154)	\$ -
TRANSMISSION PLANT								
<u>TRANSMISSION PLANT</u>								
350.12	Easements - Trans. Subs.	\$ 173,374	\$ -	\$ -	\$ -	\$ 173,374	\$ (173,374)	\$ -
350.22	Easements - Trans. Lines	26,760,119	-	-	-	26,760,119	(26,760,119)	-
352.1	Structures, Improvements	6,475,002	-	-	-	6,475,002	(6,475,002)	-
352.2	Clearing, Grading Of Land	304,599	-	-	-	304,599	(304,599)	-
353	Station Equipment	194,644,237	17,706,171	(1,770,617)	-	210,579,791	(210,579,791)	-
354	Towers And Fixtures	41,082,524	-	-	-	41,082,524	(41,082,524)	-
355	Poles And Fixtures	46,549,680	-	-	-	46,549,680	(46,549,680)	-
356.1	Overhd Conductr, Devices	94,554,236	5,143,215	(514,322)	-	99,183,130	(99,183,130)	-
356.2	Clearing, Grading of Land	17,682,895	-	-	-	17,682,895	(17,682,895)	-
358	Undergrnd Conductr,Devices	1,191,163	-	-	-	1,191,163	(1,191,163)	-
359	Roads And Trails	746,971	-	-	-	746,971	(746,971)	-
359.1	ARC Transmission	4,666	-	-	-	4,666	(4,666)	-
	TOTAL TRANSMISSION PLANT	\$ 430,169,466	\$ 22,849,386	\$ (2,284,939)	\$ -	\$ 450,733,913	\$ (450,733,913)	\$ -
DISTRIBUTION PLANT								
360.12	Easements - Dist. Subs.	\$ 611,470	\$ -	\$ -	\$ -	\$ 611,470	\$ -	\$ 611,470
360.22	Easements - Dist. Lines	28,320,720	-	-	-	28,320,720	-	28,320,720
361.1	Structures, Improvements	12,746,076	-	-	-	12,746,076	-	12,746,076
361.2	Clearing, Grading of Land	366,045	-	-	-	366,045	-	366,045
362	Station Equipment	213,272,785	3,916,600	(391,660)	-	216,797,725	-	216,797,725
364	Poles, Towers And Fixtures	354,210,686	-	-	-	354,210,686	-	354,210,686
365	Overhd Conductr, Devices	368,193,014	-	-	-	368,193,014	-	368,193,014
365.1	Clearing, Grading of Land	131,739,866	-	-	-	131,739,866	-	131,739,866
366	Underground Conduit	30,296,760	-	-	-	30,296,760	-	30,296,760
367	Undergrnd Conductr,Devices	203,212,529	-	-	-	203,212,529	-	203,212,529
368	Line Transformers	453,921,791	53,715,097	(5,371,510)	-	502,265,379	-	502,265,379
369	Services OH	71,066,339	-	-	-	71,066,339	-	71,066,339
369	Unground Services	98,458,792	-	-	-	98,458,792	-	98,458,792
370	Meters	66,794,533	-	-	-	66,794,533	(66,794,533)	-
370	Smart Meters Res	2,470,358	10,166,426	(1,016,643)	-	11,620,142	-	11,620,142
371	Inst. On Cust. Prem.	4,519,593	-	-	-	4,519,593	-	4,519,593
373.1	Street Light - Oh, Ug Lines	12,289,135	-	-	-	12,289,135	-	12,289,135

Metropolitan Edison 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			
374	ARC Distribution	37,210	-	-	-	37,210	(37,210)	-
	TOTAL DISTRIBUTION PLANT	\$ 2,052,527,703	\$ 67,798,124	\$ (6,779,812)	\$ -	\$ 2,113,546,014	\$ (66,831,743)	\$ 2,046,714,271
	GENERAL PLANT							
389.2	Easements	\$ 18,078	\$ -	\$ -	\$ -	\$ 18,078	\$ (3,028)	\$ 15,050
390.1	Structures, Improvements	87,468,165	442	(44)	-	87,468,562	(14,650,984)	72,817,578
390.2	Clearing, Grading of Land	12,466,282	-	-	-	12,466,282	(2,088,102)	10,378,180
390.3	Struct Imprv, Leasehold Imp	16,754	-	-	-	16,754	(2,806)	13,948
391.1	Office Furn., Mech. Equip.	16,630,775	-	-	-	16,630,775	(2,785,655)	13,845,120
391.15	Office Machines	5,920,633	-	-	-	5,920,633	(991,706)	4,928,927
391.2	Data Processing Equipment	4,626,945	-	-	-	4,626,945	(775,013)	3,851,932
391.25	Data Proc Smart Meters	6,503,330	3,106,583	(310,658)	-	9,299,254	-	9,299,254
391.25	Information System	(11,738)	-	-	-	(11,738)	1,966	(9,772)
392	Transportation Equipment	4,272,477	1,013,658	(101,366)	-	5,184,769	(868,449)	4,316,320
393	Stores Equipment	1,411,422	-	-	-	1,411,422	(236,413)	1,175,009
394	Tools, Shop, Garage Equip.	11,711,828	-	-	-	11,711,828	(1,961,731)	9,750,097
395	Laboratory Equipment	3,047,684	-	-	-	3,047,684	(510,487)	2,537,197
396	Power Operated Equipment	751,658	-	-	-	751,658	(125,903)	625,755
397	Communication Equipment	34,023,088	-	-	-	34,023,088	(18,032,237)	15,990,851
398	Misc. Equipment	2,586,560	-	-	-	2,586,560	(433,249)	2,153,311
399.1	ARC General Plant	105,951	-	-	-	105,951	(105,951)	-
	TOTAL GENERAL PLANT	\$ 191,549,891	\$ 4,120,682	\$ (412,068)	\$ -	\$ 195,258,505	\$ (43,569,748)	\$ 151,688,757
	TOTAL	\$ 2,823,032,564	\$ 121,881,247	\$ (9,476,819)	\$ -	\$ 2,935,436,992	\$ (669,580,522)	\$ 2,265,856,470

Metropolitan Edison 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	Software	\$ 32,950,380	\$ 2,943,599	\$ -	\$ -	\$ 35,893,979	\$ (6,012,241)	\$ 29,881,737
303	Smart Meters	138,941	1,324,287	-	-	1,463,228	-	1,463,228
	TOTAL INTANGIBLE PLANT	\$ 33,089,321	\$ 4,267,886	\$ -	\$ -	\$ 37,357,207	\$ (6,012,241)	\$ 31,344,965
TRANSMISSION PLANT								
350.12	Tran Sub Easement	\$ 107,583	\$ 2,602	\$ -	\$ -	\$ 110,185	\$ (110,185)	\$ -
350.21	Tran Line Land	7,848	-	-	-	7,848	(7,848)	-
350.22	Tran Line Easement	11,872,776	401,540	-	-	12,274,316	(12,274,316)	-
352	Struct PCA Dist	68,303	2,030	-	-	70,333	(70,333)	-
352	Structures/improve	2,790,137	122,101	-	-	2,912,238	(2,912,238)	-
353	Station Eq PCA Dist	2,227,677	137,587	-	-	2,365,264	(2,365,264)	-
353	Station equipment	56,081,740	3,297,645	(1,770,617)	-	57,608,768	(57,608,768)	-
354	Towers & Fixtures	27,230,294	486,478	-	-	27,716,772	(27,716,772)	-
354	Towers PCA Dist	33,799	453	-	-	34,252	(34,252)	-
355	Poles & Fixtures	18,306,343	656,833	-	-	18,963,176	(18,963,176)	-
355	Poles PCA Dist	394,900	8,518	-	-	403,418	(403,418)	-
356	OH Cond PCA Dist	296,153	6,740	-	-	302,893	(302,893)	-
356	Overhead Conductor	27,640,699	1,240,072	(514,322)	-	28,366,449	(28,366,449)	-
356.1	0 Clearing & R/W	3,094,640	90,356	-	-	3,184,996	(3,184,996)	-
356.1	0 R/W PCA Dist	782,274	146,557	-	-	928,831	(928,831)	-
356.2	0 Veg Clrng-FERC exp	-	-	-	-	-	-	-
358	UG Cond PCA Dist	309	48	-	-	357	(357)	-
358	Underground Conductor	100,517	29,198	-	-	129,715	(129,715)	-
359	Roads & Trails	526,877	16,548	-	-	543,425	(543,425)	-
359	Roads PCA Dist	7,998	268	-	-	8,266	(8,266)	-
359.1	TXM SUB ARC	2,727	104	-	-	2,831	(2,831)	-
	TOTAL TRANSMISSION PLANT	\$ 151,573,594	\$ 6,645,678	\$ (2,284,939)	\$ -	\$ 155,934,333	\$ (155,934,333)	\$ -
DISTRIBUTION PLANT								
360.12	Dist Sub Easement	\$ 182,521	\$ 9,004	\$ -	\$ -	\$ 191,525	\$ -	\$ 191,525
360.22	Dist Line Easement	14,418,605	417,008	-	-	14,835,613	-	14,835,613
361	Structure/Improve	6,252,488	313,866	-	-	6,566,354	-	6,566,354
361.2	Grading Clearing	24,386	9,014	-	-	33,400	-	33,400
362	Station equipment	73,880,311	3,312,439	(391,660)	-	76,801,090	-	76,801,090
364	Poles towers fix	109,277,922	4,769,507	-	-	114,047,429	-	114,047,429
365	Overhead conductor	81,413,698	6,143,661	-	-	87,557,359	-	87,557,359
365.1	Clearing & R/W	19,108,306	2,011,562	-	-	21,119,868	-	21,119,868
366	Underground conduit	11,421,375	529,030	-	-	11,950,405	-	11,950,405
367	Undergrd conductor	72,497,543	5,794,026	-	-	78,291,569	-	78,291,569
368	Line Transformers	128,116,708	10,229,065	(5,371,510)	-	132,974,263	-	132,974,263
369	Services OH	19,854,015	1,638,032	-	-	21,492,047	-	21,492,047
369	Unground Services	48,920,654	2,219,858	-	-	51,140,512	-	51,140,512
370	Meters	14,928,912	2,719,479	(1,016,643)	-	16,631,748	(16,631,748)	-
370	Smart Meters Res	171,958	327,423	-	-	499,381	-	499,381
371	Inst on cust prem	1,988,534	123,663	-	-	2,112,197	-	2,112,197
371	Meter Socket dvc 125	186	8	-	-	194	-	194
371	Meter Socket dvc 126	186	8	-	-	194	-	194
371	Meter Socket dvc 127	377	15	-	-	392	-	392
371	Meter Socket dvc 1PH	315,679	13,242	-	-	328,921	-	328,921
371	Meter Socket dvc 3PH	270	11	-	-	281	-	281
371	Surge Suppression 2	240,849	-	-	-	240,849	-	240,849
371	Surge Suppression 4	35,859	-	-	-	35,859	-	35,859
373	Street Lighting	3,187,111	321,122	-	-	3,508,233	-	3,508,233
374	DIST SUB ARC	22,253	759	-	-	23,012	(23,012)	-
	TOTAL DISTRIBUTION PLANT	\$ 606,260,706	\$ 40,901,802	\$ (6,779,813)	\$ -	\$ 640,382,695	\$ (16,654,760)	\$ 623,727,935

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

Acct No	Description	Balance 4/30/15 (1)	Budget Activity			Balance 4/30/16 (5)	Adjustments (6)	Adjusted Balance 4/30/16 (7)
			Accruals (2)	Retirements (3)	Transfers/ Adjustments (4)			
GENERAL PLANT								
389.2	Land Rights	\$ 15,648	\$ 407	\$ -	\$ -	\$ 16,055	\$ (2,689)	\$ 13,365
390.1	Easton Serv Center	4,348,061	312,519	-	-	4,660,580	(780,647)	3,879,933
390.1	Lebanon Serv Ctr	3,322,094	187,671	-	-	3,509,765	(587,886)	2,921,879
390.1	South Bldg Reading	26,359,437	1,131,552	(44)	-	27,490,945	(4,604,733)	22,886,212
390.1	Structures	8,273,270	409,507	-	-	8,682,777	(1,454,365)	7,228,412
390.1	York Serv Center	4,210,591	209,705	-	-	4,420,296	(740,400)	3,679,896
390.2	Corp Hqtrs Reading	1,812,398	90,647	-	-	1,903,045	(318,760)	1,584,285
390.2	Easton Ser Ctr	999,764	116,782	-	-	1,116,546	(187,021)	929,525
390.2	Land/Yard Improvem	3,020,759	169,861	-	-	3,190,620	(534,429)	2,656,191
390.2	Lebanon Ser Ctr	818,850	23,374	-	-	842,224	(141,073)	701,152
390.2	York Ser Ctr	1,193,663	46,769	-	-	1,240,432	(207,772)	1,032,660
390.3	Transferred LH	5,201	838	-	-	6,039	(1,012)	5,028
391.1	Office Furniture	15,450,558	742,483	-	-	16,193,041	(2,712,334)	13,480,707
391.15	Office Machines	5,920,633	-	-	-	5,920,633	(991,706)	4,928,927
391.2	Personal Computers	3,094,514	788,606	-	-	3,883,120	(650,423)	3,232,698
391.25	Data Proc Smart Me	312,781	1,563,011	(310,658)	-	1,565,134	-	1,565,134
391.25	Information Sys	(7,464)	(4,172)	-	-	(11,636)	1,949	(9,687)
392	Transportation equip	111,732	29,749	-	-	141,481	(23,698)	117,783
392.4	Pole Trailers	488,498	25,554	-	-	514,052	(86,104)	427,948
392.5	Van Trailers	79,848	717	-	-	80,565	(13,495)	67,070
393	Stores Equipment	1,411,421	-	-	-	1,411,421	(236,413)	1,175,008
394	Tools shop garage	7,242,071	514,703	-	-	7,756,774	(1,299,260)	6,457,515
395	Laboratory equip	3,047,684	-	-	-	3,047,684	(510,487)	2,537,197
396	Power operated equip	617,698	4,230	-	-	621,928	(104,173)	517,755
397	Communication Equipt	24,679,661	1,078,092	(101,366)	-	25,656,387	(13,597,885)	12,058,502
398	Miscellaneous equipt	2,572,517	14,043	-	-	2,586,560	(433,249)	2,153,311
399	EASTON BLDG ARC	4,078	145	-	-	4,223	(4,223)	-
399	GEN BLDG ARC	30,951	1,193	-	-	32,144	(32,144)	-
399	LEBANON BLDG ARC	4,185	149	-	-	4,334	(4,334)	-
399	READING SOUTH BLDG ARC	8,235	277	-	-	8,512	(8,512)	-
399	YORK BLDG ARC	2,851	101	-	-	2,952	(2,952)	-
TOTAL GENERAL PLANT		\$ 119,452,188	\$ 7,458,513	\$ (412,068)	\$ -	\$ 126,498,633	\$ (30,270,230)	\$ 96,228,403
NUCLEAR PRODUCTION								
326	TMI#2 ARC	\$ 95,321,154	\$ -	\$ -	\$ -	\$ 95,321,154	\$ (95,321,154)	\$ -
TOTAL		\$ 1,005,696,963	\$ 59,273,879	\$ (9,476,820)	\$ -	\$ 1,055,494,022	\$ (304,192,719)	\$ 751,301,304

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

Acct No	Description	Balance 4/30/15 (1)	Budget Activity			Balance 4/30/16 (5)	Adjustments (6)	Adjusted Balance 4/30/16 (7)
			Accruals (2)	Retirements (3)	Transfers/ Adjustments (4)			
INTANGIBLE PLANT								
303	Misc. Intangible Plant	\$ 38,046,432	\$ 6,397,672	\$ -	\$ -	\$ 44,444,104	\$ (7,444,387)	\$ 36,999,717
303	Smart Meter Software	180,580	1,096,976	-	-	1,277,556	-	1,277,556
	TOTAL INTANGIBLE PLANT	\$ 38,227,012	\$ 7,494,648	\$ -	\$ -	\$ 45,721,660	\$ (7,444,387)	\$ 38,277,273
TRANSMISSION PLANT								
	TRANSMISSION PLANT							
350.12	Easements - Trans. Subs.	\$ 108,319	\$ 2,601	\$ -	\$ -	\$ 110,920	\$ (110,920)	\$ -
350.22	Easements - Trans. Lines	14,566,157	401,402	-	-	14,967,559	(14,967,559)	-
352.1	Structures, Improvements	3,180,215	119,140	-	-	3,299,355	(3,299,355)	-
352.2	Clearing, Grading Of Land	14,893	5,605	-	-	20,498	(20,498)	-
353	Station Equipment	45,213,571	3,403,882	(1,770,617)	-	46,846,836	(46,846,836)	-
354	Towers And Fixtures	22,551,869	476,557	-	-	23,028,426	(23,028,426)	-
355	Poles And Fixtures	15,218,339	679,625	-	-	15,897,964	(15,897,964)	-
356.1	Overhd Conductr, Devices	20,979,020	1,278,667	(514,322)	-	21,743,366	(21,743,366)	-
356.2	Clearing, Grading of Land	3,561,762	217,500	-	-	3,779,262	(3,779,262)	-
358	Undergrnd Conductr,Devices	83,539	29,898	-	-	113,437	(113,437)	-
359	Roads And Trails	562,901	16,807	-	-	579,708	(579,708)	-
359.1	ARC Transmission	2,718	104	-	-	2,822	(2,822)	-
	TOTAL TRANSMISSION PLANT	\$ 126,043,303	\$ 6,631,788	\$ (2,284,939)	\$ -	\$ 130,390,153	\$ (130,390,153)	\$ -
DISTRIBUTION PLANT								
360.12	Easements - Dist. Subs.	\$ 181,768	\$ 8,989	\$ -	\$ -	\$ 190,757	\$ -	\$ 190,757
360.22	Easements - Dist. Lines	13,740,757	416,315	-	-	14,157,072	-	14,157,072
361.1	Structures, Improvements	6,247,845	309,730	-	-	6,557,575	-	6,557,575
361.2	Clearing, Grading of Land	729,347	8,895	-	-	738,242	-	738,242
362	Station Equipment	58,968,382	3,354,550	(391,660)	-	61,931,272	-	61,931,272
364	Poles, Towers And Fixtures	68,961,103	4,675,581	-	-	73,636,684	-	73,636,684
365	Overhd Conductr, Devices	59,221,488	6,296,101	-	-	65,517,589	-	65,517,589
365.1	Clearing, Grading of Land	18,347,166	2,002,446	-	-	20,349,612	-	20,349,612
366	Underground Conduit	12,331,468	527,164	-	-	12,858,632	-	12,858,632
367	Undergrnd Conductr,Devices	72,203,108	5,791,557	-	-	77,994,665	-	77,994,665
368	Line Transformers	97,998,268	10,231,203	(5,371,510)	-	102,857,961	-	102,857,961
369	Services	18,112,003	1,620,313	-	-	19,732,316	-	19,732,316
369	Underground Conduit	44,415,793	2,195,631	-	-	46,611,424	-	46,611,424
370	Meters	13,873,924	2,798,691	-	-	16,672,615	(16,672,615)	-
370	Smart Meters Res	107,270	469,918	(1,016,643)	-	(439,454)	-	(439,454)
371	Inst. On Cust. Prem.	1,989,222	144,175	-	-	2,133,397	-	2,133,397
373.1	Street Light - Oh, Ug Lines	2,149,736	340,409	-	-	2,490,145	-	2,490,145
374	ARC Distribution	22,190	759	-	-	22,949	(22,949)	-
	TOTAL DISTRIBUTION PLANT	\$ 489,600,838	\$ 41,192,427	\$ (6,779,812)	\$ -	\$ 524,013,453	\$ (16,695,564)	\$ 507,317,889
GENERAL PLANT								
389.2	Easements	\$ 16,016	\$ 400	-	-	\$ 16,416	\$ (2,750)	\$ 13,666
390.1	Structures, Improvements	41,775,165	2,142,975	(44)	-	43,918,096	(7,356,281)	36,561,815
390.2	Clearing, Grading of Land	8,121,433	438,813	-	-	8,560,246	(1,433,841)	7,126,405
390.3	Struct Imprv, Leasehold Imp	4,546	590	-	-	5,136	(860)	4,276
391.1	Office Furn., Mech. Equip.	15,331,662	685,188	-	-	16,016,850	(2,682,822)	13,334,028
391.15	Office Machines	6,304,833	0	-	-	6,304,833	(1,056,060)	5,248,773
391.2	Data Processing Equipment	3,493,767	1,990,974	-	-	3,804,810	(637,306)	3,167,504
391.25	Data Proc Smart Meters	342,157	1,580,258	(310,658)	-	1,611,757	-	1,611,757
391.25	Information System	(4,908)	(1,311)	-	-	(6,438)	(1,078)	(7,516)
392	Transportation Equipment	398,497	225,082	(101,366)	-	522,214	(87,471)	434,743
393	Stores Equipment	1,359,700	12,421	-	-	1,372,121	(229,830)	1,142,291
394	Tools, Shop, Garage Equip.	7,532,669	490,726	-	-	8,023,395	(1,343,919)	6,679,476
395	Laboratory Equipment	2,885,332	30	-	-	2,885,362	(483,298)	2,402,064
396	Power Operated Equipment	353,093	12,929	-	-	366,022	(61,309)	304,713
397	Communication Equipment	17,382,386	1,024,095	-	-	18,406,481	(9,755,435)	8,651,046
398	Misc. Equipment	2,397,415	47,593	-	-	2,445,008	(409,539)	2,035,469
399.1	ARC General Plant	50,147	1,865	-	-	52,012	(52,012)	-
	TOTAL GENERAL PLANT	\$ 107,743,912	\$ 8,652,628	\$ (412,068)	\$ -	\$ 114,304,322	\$ (25,593,811)	\$ 88,710,511
	TOTAL	\$ 761,615,066	\$ 63,971,491	\$ (9,476,819)	\$ -	\$ 814,429,587	\$ (180,123,915)	\$ 634,305,673

METROPOLITAN EDISON 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:

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

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

- Pages 1-2 Company claim basis for Electric Plant in Service reflecting projected plant at 3/31/15 and net adjustments thereto.
- Pages 3-4 Company claim basis of book reserves for Electric Plant in Service at 3/31/15 and net adjustments thereto.
- Pages 5 Informational calculated reserves at 3/31/15 for Electric Plant in Service and net adjustments thereto.

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

Met-Ed Exhibit RAD-47
 Witness: R. A. D'Angelo
 Attachment A
 Page 1 of 1

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 Calculated Reserve
		Non Depreciable	Depreciable	Total				Amount	Effective Rate				
		(1)	(2)	(3)				(4)	(5)				
1	Transmission	0	0	0	0	0.00%	0	0	0.00%	0	0	0	0.00%
2	Distribution	3,205	1,981,543	1,984,747	588,627	29.66%	1,396,120	37,020	1.87%	472,584	588,627	(116,043)	-24.55%
3	General Plant	2,673	147,950	150,623	90,041	59.78%	60,582	5,368	3.63%	81,503	90,041	(8,538)	-10.48%
4	Subtotal	5,878	2,129,492	2,135,370	678,668	31.78%	1,456,702	42,388	1.99%	554,087	678,668	(124,581)	-22.48%
5	Intangible Plant	289	36,794	37,083	27,385	73.85%	9,697	4,763	12.94%	31,428	27,385	4,043	12.86%
6	Total	6,166	2,166,286	2,172,453	706,053	32.50%	1,466,400	47,150	2.18%	585,515	706,053	(120,538)	-20.59%

Exhibit Reference

RAD-47 Attachment B P 1-2	RAD-47 Attachment B P 1-2	RAD-47 Attachment B P 1-2	RAD-47 Attachment B P 3-4	RAD-53 Attachment A P 1-2	RAD-47 Attachment B P 5-6	RAD-47 Attachment B P 3-4
---------------------------------	---------------------------------	---------------------------------	---------------------------------	---------------------------------	---------------------------------	---------------------------------

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

Acct No	Description	Balance 3/31/14 (1)	Budget Activity			Balance 3/31/15 (5)	Adjustments (6)	Adjusted Balance 3/31/15 (7)
			Additions (2)	Retirements (3)	Transfers/ Adjustments (4)			
<u>NONDEPRECIABLE PLANT</u>								
<u>Intangible Plant</u>								
301	Organization	\$ 123,507	\$ -	\$ -	\$ -	\$ 123,507	\$ -	\$ 123,507
302	Franchise And Consents	165,169	-	-	-	165,169	-	165,169
	Total Intangible Plant	\$ 288,676	\$ -	\$ -	\$ -	\$ 288,676	\$ -	\$ 288,676
<u>Land</u>								
350.11	Transmission Substations	\$ 1,384,344	\$ -	\$ -	\$ -	\$ 1,384,344	\$ (1,384,344)	\$ -
350.21	Transmission Lines	2,045,027	-	-	-	2,045,027	(2,045,027)	-
360.11	Distribution Substations.	2,777,235	-	-	-	2,777,235	-	2,777,235
360.21	Distribution Lines	427,642	-	-	-	427,642	-	427,642
389.1	General	2,672,808	-	-	-	2,672,808	-	2,672,808
	Total Land	\$ 9,307,056	\$ -	\$ -	\$ -	\$ 9,307,056	\$ (3,429,372)	\$ 5,877,684
	TOTAL NON-DEPRECIABLE PLANT	\$ 9,595,732	\$ -	\$ -	\$ -	\$ 9,595,732	\$ (3,429,372)	\$ 6,166,360
<u>INTANGIBLE PLANT</u>								
303	Misc. Intangible Plant	\$ 38,675,265	\$ 2,927,401	\$ -	\$ -	\$ 41,602,665	\$ (6,968,446)	\$ 34,634,219
303	Smart Meter Software	-	2,159,907	-	-	2,159,907	-	2,159,907
	TOTAL INTANGIBLE PLANT	\$ 38,675,265	\$ 5,087,308	\$ -	\$ -	\$ 43,762,573	\$ (6,968,446)	\$ 36,794,126
<u>NUCLEAR PRODUCTION</u>								
<u>Nuclear Production</u>								
326	Asset Retirement Costs Nuclear	\$ 95,321,154	\$ -	\$ -	\$ -	\$ 95,321,154	\$ (95,321,154)	\$ -
	TOTAL NUCLEAR PRODUCTION	\$ 95,321,154	\$ -	\$ -	\$ -	\$ 95,321,154	\$ (95,321,154)	\$ -
<u>TRANSMISSION PLANT</u>								
<u>TRANSMISSION PLANT</u>								
350.12	Easements - Trans. Subs.	\$ 173,374	\$ -	\$ -	\$ -	\$ 173,374	\$ (173,374)	\$ -
350.22	Easements - Trans. Lines	26,760,119	-	-	-	26,760,119	(26,760,119)	-
352.1	Structures, Improvements	6,475,002	-	-	-	6,475,002	(6,475,002)	-
352.2	Clearing, Grading Of Land	304,599	-	-	-	304,599	(304,599)	-
353	Station Equipment	183,422,634	12,419,729	(1,241,973)	-	194,600,390	(194,600,390)	-
354	Towers And Fixtures	41,082,524	-	-	-	41,082,524	(41,082,524)	-
355	Poles And Fixtures	46,549,680	-	-	-	46,549,680	(46,549,680)	-
356.1	Overhd Conductr, Devices	69,632,543	27,306,538	(2,730,654)	-	94,208,427	(94,208,427)	-
356.2	Clearing, Grading of Land	17,682,895	-	-	-	17,682,895	(17,682,895)	-
358	Undergrmd Conductr,Devices	1,191,163	-	-	-	1,191,163	(1,191,163)	-
359	Roads And Trails	746,971	-	-	-	746,971	(746,971)	-
359.1	ARC Transmission	4,666	-	-	-	4,666	(4,666)	-
	TOTAL TRANSMISSION PLANT	\$ 394,026,169	\$ 39,726,267	\$ (3,972,627)	\$ -	\$ 429,779,809	\$ (429,779,809)	\$ -
<u>DISTRIBUTION PLANT</u>								
360.12	Easements - Dist. Subs.	\$ 611,470	\$ -	\$ -	\$ -	\$ 611,470	\$ -	\$ 611,470
360.22	Easements - Dist. Lines	28,320,720	-	-	-	28,320,720	-	28,320,720
361.1	Structures, Improvements	12,746,076	-	-	-	12,746,076	-	12,746,076
361.2	Clearing, Grading of Land	366,045	-	-	-	366,045	-	366,045
362	Station Equipment	203,494,152	10,531,662	(1,053,166)	-	212,972,648	-	212,972,648
364	Poles, Towers And Fixtures	354,210,686	-	-	-	354,210,686	-	354,210,686
365	Overhd Conductr, Devices	368,193,014	-	-	-	368,193,014	-	368,193,014
365.1	Clearing, Grading of Land	131,739,866	-	-	-	131,739,866	-	131,739,866
366	Underground Conduit	30,296,760	-	-	-	30,296,760	-	30,296,760
367	Undergrmd Conductr,Devices	203,212,529	-	-	-	203,212,529	-	203,212,529
368	Line Transformers	392,737,933	63,955,159	(6,395,516)	-	450,297,576	-	450,297,576
369	Services OH	71,066,339	-	-	-	71,066,339	-	71,066,339
369	Ungrnd Services	98,458,792	-	-	-	98,458,792	-	98,458,792
370	Meters	66,794,533	-	-	-	66,794,533	(66,794,533)	0
370	Smart Meters Res	1,554,367	763,326	(76,333)	-	2,241,360	-	2,241,360
371	Inst. On Cust. Prem.	4,519,593	-	-	-	4,519,593	-	4,519,593
373.1	Street Light - Oh, Ug Lines	12,289,135	-	-	-	12,289,135	-	12,289,135
374	ARC Distribution	37,210	-	-	-	37,210	(37,210)	0
	TOTAL DISTRIBUTION PLANT	\$ 1,980,649,220	\$ 75,250,147	\$ (7,525,015)	\$ -	\$ 2,048,374,353	\$ (66,831,743)	\$ 1,981,542,609

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

Acct No	Description	Balance 3/31/14 (1)	Budget Activity			Balance 3/31/15 (5)	Adjustments (6)	Adjusted Balance 3/31/15 (7)
			Additions (2)	Retirements (3)	Transfers/ Adjustments (4)			
GENERAL PLANT								
389.2	Easements	\$ 18,078	\$ -	\$ -	\$ -	\$ 18,078	\$ (3,028)	\$ 15,050
390.1	Structures, Improvements	85,738,057	1,922,342	(192,234)	-	87,468,165	(14,650,918)	72,817,247
390.2	Clearing, Grading of Land	12,466,282	-	-	-	12,466,282	(2,088,102)	10,378,180
390.3	Struct Imprv, Leasehold Imp	16,754	-	-	-	16,754	(2,806)	13,948
391.1	Office Furn., Mech. Equip.	16,630,775	-	-	-	16,630,775	(2,785,655)	13,845,120
391.15	Office Machines	5,920,633	-	-	-	5,920,633	(991,706)	4,928,927
391.2	Data Processing Equipment	4,626,945	-	-	-	4,626,945	(775,013)	3,851,932
391.25	Data Proc Smart Meters	902,575	6,059,138	(605,914)	-	6,355,799	-	6,355,799
391.25	Information System	(11,738)	-	-	-	(11,738)	1,966	(9,772)
392	Transportation Equipment	1,066,971	3,513,906	(351,391)	-	4,229,487	(708,439)	3,521,048
393	Stores Equipment	1,411,422	-	-	-	1,411,422	(236,413)	1,175,009
394	Tools, Shop, Garage Equip.	11,711,828	-	-	-	11,711,828	(1,961,731)	9,750,097
395	Laboratory Equipment	3,047,684	-	-	-	3,047,684	(510,487)	2,537,197
396	Power Operated Equipment	751,658	-	-	-	751,658	(125,903)	625,755
397	Communication Equipment	34,023,088	-	-	-	34,023,088	(18,032,237)	15,990,851
398	Misc. Equipment	2,586,560	-	-	-	2,586,560	(433,249)	2,153,311
399.1	ARC General Plant	105,951	-	-	-	105,951	(105,951)	0
TOTAL GENERAL PLANT		\$ 181,013,523	\$ 11,495,386	\$ (1,149,539)	\$ -	\$ 191,359,370	\$ (43,409,672)	\$ 147,949,698
TOTAL		\$ 2,699,281,063	\$ 131,559,108	\$ (12,647,180)	\$ -	\$ 2,818,192,991	\$ (645,740,197)	\$ 2,172,452,794

Metropolitan Edison 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	Software	\$ 30,402,371	\$ 2,366,058	\$ -	\$ -	\$ 32,768,429	\$ (5,488,712)	\$ 27,279,717
303	Smart Meters	-	105,622	-	-	105,622	-	105,622
	TOTAL INTANGIBLE PLANT	\$ 30,402,371	\$ 2,471,680	\$ -	\$ -	\$ 32,874,051	\$ (5,488,712)	\$ 27,385,339
TRANSMISSION PLANT								
350.12	Tran Sub Easement	\$ 104,764	\$ 2,602	\$ -	\$ -	\$ 107,366	\$ (107,366)	\$ -
350.21	Tran Line Land	7,848	-	-	-	7,848	(7,848)	-
350.22	Tran Line Easement	11,437,774	401,540	-	-	11,839,314	(11,839,314)	-
352	Struct PCA Dist	66,104	2,030	-	-	68,134	(68,134)	-
352	Structures/improve	2,657,861	122,101	-	-	2,779,962	(2,779,962)	-
353	Station Eq PCA Dist	2,078,624	137,587	-	-	2,216,211	(2,216,211)	-
353	Station equipment	54,044,683	3,026,853	(1,241,973)	-	55,829,563	(55,829,563)	-
354	Towers & Fixtures	26,703,276	486,478	-	-	27,189,754	(27,189,754)	-
354	Towers PCA Dist	33,308	453	-	-	33,761	(33,761)	-
355	Poles & Fixtures	17,594,774	656,833	-	-	18,251,607	(18,251,607)	-
355	Poles PCA Dist	385,672	8,518	-	-	394,190	(394,190)	-
356	OH Cond PCA Dist	288,851	6,740	-	-	295,591	(295,591)	-
356	Overhead Conductor	29,183,652	1,125,540	(2,730,654)	-	27,578,538	(27,578,538)	-
356.1	0 Clearing & R/W	2,996,754	90,356	-	-	3,087,110	(3,087,110)	-
356.1	0 R/W PCA Dist	623,504	146,557	-	-	770,061	(770,061)	-
356.2	0 Veg Clrng-FERC exp	-	-	-	-	-	-	-
358	UG Cond PCA Dist	257	48	-	-	305	(305)	-
358	Underground Conductor	68,886	29,198	-	-	98,084	(98,084)	-
359	Roads & Trails	508,950	16,548	-	-	525,498	(525,498)	-
359	Roads PCA Dist	7,708	268	-	-	7,976	(7,976)	-
359.1	TXM SUB ARC	2,614	104	-	-	2,718	(2,718)	-
	TOTAL TRANSMISSION PLANT	\$ 148,795,864	\$ 6,260,354	\$ (3,972,627)	\$ -	\$ 151,083,591	\$ (151,083,591)	\$ -
DISTRIBUTION PLANT								
360.12	Dist Sub Easement	\$ 172,767	\$ 9,004	\$ -	\$ -	\$ 181,771	\$ -	\$ 181,771
360.22	Dist Line Easement	13,966,846	417,008	-	-	14,383,854	-	14,383,854
361	Structure/improve	5,912,467	313,866	-	-	6,226,333	-	6,226,333
361.2	Grading Clearing	14,621	9,014	-	-	23,635	-	23,635
362	Station equipment	71,463,977	3,228,717	(1,053,166)	-	73,639,528	-	73,639,528
364	Poles towers fix	104,110,956	4,769,507	-	-	108,880,463	-	108,880,463
365	Overhead conductor	74,758,065	6,143,661	-	-	80,901,726	-	80,901,726
365.1	Clearing & R/W	16,929,114	2,011,562	-	-	18,940,676	-	18,940,676
366	Underground conduit	10,848,259	529,030	-	-	11,377,289	-	11,377,289
367	Undergrd conductor	66,220,681	5,794,026	-	-	72,014,707	-	72,014,707
368	Line Transformers	124,984,867	9,124,863	(6,395,516)	-	127,714,214	-	127,714,214
369	Services OH	18,079,480	1,638,032	-	-	19,717,512	-	19,717,512
369	Unground Services	46,515,808	2,219,858	-	-	48,735,666	-	48,735,666
370	Meters	12,084,587	2,719,479	(76,333)	-	14,727,733	(14,727,733)	-
370	Smart Meters Res	49,520	109,350	-	-	158,870	-	158,870
371	Inst on cust prem	1,854,566	123,663	-	-	1,978,229	-	1,978,229
371	Meter Socket dvc 125	177	8	-	-	185	-	185
371	Meter Socket dvc 126	177	8	-	-	185	-	185
371	Meter Socket dvc 127	361	15	-	-	376	-	376
371	Meter Socket dvc 1PH	301,334	13,242	-	-	314,576	-	314,576
371	Meter Socket dvc 3PH	258	11	-	-	269	-	269
371	Surge Suppression 2	240,849	-	-	-	240,849	-	240,849
371	Surge Suppression 4	35,859	-	-	-	35,859	-	35,859
373	Street Lighting	2,839,229	321,122	-	-	3,160,351	-	3,160,351
374	DIST SUB ARC	21,431	759	-	-	22,190	(22,190)	-
	TOTAL DISTRIBUTION PLANT	\$ 571,406,256	\$ 39,495,805	\$ (7,525,015)	\$ -	\$ 603,377,046	\$ (14,749,923)	\$ 588,627,123

Metropolitan Edison 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	Land Rights	\$ 15,207	\$ 407	\$ -	\$ -	\$ 15,614	\$ (2,615)	\$ 12,998
390.1	Easton Serv Center	4,009,499	312,519	-	-	4,322,018	(723,938)	3,598,080
390.1	Lebanon Serv Ctr	3,118,784	187,671	-	-	3,306,455	(553,831)	2,752,624
390.1	South Bldg Reading	25,342,274	1,115,101	(192,234)	-	26,265,141	(4,399,411)	21,865,730
390.1	Structures	7,829,637	409,507	-	-	8,239,144	(1,380,057)	6,859,087
390.1	York Serv Center	3,983,411	209,705	-	-	4,193,116	(702,347)	3,490,769
390.2	Corp Hqtrs Reading	1,714,197	90,647	-	-	1,804,844	(302,311)	1,502,533
390.2	Easton Ser Ctr	873,250	116,782	-	-	990,032	(165,830)	824,202
390.2	Land/Yard Improvem	2,836,743	169,861	-	-	3,006,604	(503,606)	2,502,997
390.2	Lebanon Ser Ctr	793,528	23,374	-	-	816,902	(136,831)	680,071
390.2	York Ser Ctr	1,142,997	46,769	-	-	1,189,766	(199,286)	990,481
390.3	Transferred LH	4,293	838	-	-	5,131	(859)	4,272
391.1	Office Furniture	14,646,201	742,483	-	-	15,388,684	(2,577,605)	12,811,079
391.15	Office Machines	5,920,633	-	-	-	5,920,633	(991,706)	4,928,927
391.2	Personal Computers	2,240,191	788,606	-	-	3,028,797	(507,324)	2,521,474
391.25	Data Proc Smart Me	86,074	741,854	(605,914)	-	222,014	-	222,014
391.25	Information Sys	(2,944)	(4,172)	-	-	(7,116)	1,192	(5,924)
392	Transportation equip	79,504	29,749	-	-	109,253	(18,300)	90,953
392.4	Pole Trailers	460,815	25,554	-	-	486,369	(81,467)	404,902
392.5	Van Trailers	79,071	717	-	-	79,788	(13,364)	66,423
393	Stores Equipment	1,404,210	7,211	-	-	1,411,421	(236,413)	1,175,008
394	Tools shop garage	6,684,476	514,703	-	-	7,199,179	(1,205,863)	5,993,317
395	Laboratory equip	3,047,684	-	-	-	3,047,684	(510,487)	2,537,197
396	Power operated equip	613,115	4,230	-	-	617,345	(103,405)	513,940
397	Communication Equipt	23,913,531	1,033,712	(351,391)	-	24,595,852	(13,035,802)	11,560,051
398	Miscellaneous equipt	2,505,460	61,899	-	-	2,567,359	(430,033)	2,137,326
399	EASTON BLDG ARC	3,921	145	-	-	4,066	(4,066)	-
399	GEN BLDG ARC	29,659	1,193	-	-	30,852	(30,852)	-
399	LEBANON BLDG ARC	4,024	149	-	-	4,173	(4,173)	-
399	READING SOUTH BLDG ARC	7,935	277	-	-	8,212	(8,212)	-
399	YORK BLDG ARC	2,742	101	-	-	2,843	(2,843)	-
TOTAL GENERAL PLANT		\$ 113,390,122	\$ 6,631,592	\$ (1,149,539)	\$ -	\$ 118,872,175	\$ (28,831,646)	\$ 90,040,529
NUCLEAR PRODUCTION								
326	TMI#2 ARC	\$ 95,321,154	\$ -	\$ -	\$ -	\$ 95,321,154	\$ (95,321,154)	\$ -
TOTAL		\$ 959,315,767	\$ 54,859,431	\$ (12,647,181)	\$ -	\$ 1,001,528,017	\$ (295,475,026)	\$ 706,052,991

Metropolitan Edison 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	\$ 32,404,302	\$ 5,161,871	\$ -	\$ -	\$ 37,566,173	\$ (6,292,334)	\$ 31,273,839
303	Smart Meter Software	-	154,325	-	-	154,325	-	154,325
	TOTAL INTANGIBLE PLANT	\$ 32,404,302	\$ 5,316,196	\$ -	\$ -	\$ 37,720,498	\$ (6,292,334)	\$ 31,428,164
TRANSMISSION PLANT								
350.12	Easements - Trans. Subs.	\$ 105,501	\$ 2,601	\$ -	\$ -	\$ 108,102	\$ (108,102)	\$ -
350.22	Easements - Trans. Lines	14,131,305	401,402	-	-	14,532,707	(14,532,707)	0
352.1	Structures, Improvements	3,051,201	119,140	-	-	3,170,341	(3,170,341)	0
352.2	Clearing, Grading Of Land	8,823	5,605	-	-	14,428	(14,428)	0
353	Station Equipment	43,010,923	3,175,393	(1,241,973)	-	44,944,343	(44,944,343)	0
354	Towers And Fixtures	22,034,572	476,557	-	-	22,511,129	(22,511,129)	0
355	Poles And Fixtures	14,483,242	679,625	-	-	15,162,867	(15,162,867)	0
356.1	Overhd Conductr, Devices	22,526,864	1,081,350	(2,730,654)	-	20,877,560	(20,877,560)	0
356.2	Clearing, Grading of Land	3,326,137	217,500	-	-	3,543,637	(3,543,637)	0
358	Undergrnd Conductr,Devices	51,199	29,898	-	-	81,097	(81,097)	0
359	Roads And Trails	544,693	16,807	-	-	561,500	(561,500)	0
359.1	ARC Transmission	2,614	104	-	-	2,718	(2,718)	0
	TOTAL TRANSMISSION PLANT	\$ 123,277,074	\$ 6,205,982	\$ (3,972,627)	\$ -	\$ 125,510,429	\$ (125,510,429)	\$ -
DISTRIBUTION PLANT								
360.12	Easements - Dist. Subs.	\$ 172,030	\$ 8,989	\$ -	\$ -	\$ 181,019	\$ -	\$ 181,019
360.22	Easements - Dist. Lines	13,289,749	416,315	-	-	13,706,064	-	13,706,064
361.1	Structures, Improvements	5,911,986	309,730	-	-	6,221,716	-	6,221,716
361.2	Clearing, Grading of Land	719,702	8,895	-	-	728,597	-	728,597
362	Station Equipment	56,499,600	3,248,441	(1,053,166)	-	58,694,875	-	58,694,875
364	Poles, Towers And Fixtures	63,887,035	4,675,581	-	-	68,562,616	-	68,562,616
365	Overhd Conductr, Devices	52,412,985	6,296,101	-	-	58,709,086	-	58,709,086
365.1	Clearing, Grading of Land	16,176,752	2,002,446	-	-	18,179,198	-	18,179,198
366	Underground Conduit	11,760,121	527,164	-	-	12,287,285	-	12,287,285
367	Undergrnd Conductr,Devices	65,928,921	5,791,557	-	-	71,720,478	-	71,720,478
368	Line Transformers	94,567,042	9,020,480	(6,395,516)	-	97,192,006	-	97,192,006
369	Services	16,355,480	1,620,313	-	-	17,975,793	-	17,975,793
369	Underground Conduit	42,035,552	2,195,631	-	-	44,231,183	-	44,231,183
370	Meters	10,848,688	2,798,691	-	-	13,647,379	(13,647,379)	0
370	Smart Meters Res	43,921	126,587	(76,333)	-	94,175	-	94,175
371	Inst. On Cust. Prem.	1,832,882	144,175	-	-	1,977,057	-	1,977,057
373.1	Street Light - Oh, Ug Lines	1,782,598	340,409	-	-	2,123,007	-	2,123,007
374	ARC Distribution	21,431	759	-	-	22,190	(22,190)	0
	TOTAL DISTRIBUTION PLANT	\$ 454,246,475	\$39,532,264	\$ (7,525,015)	\$ -	\$ 486,253,724	\$ (13,669,569)	\$ 472,584,156
GENERAL PLANT								
389.2	Easements	\$ 15,582	\$ 400	\$ -	\$ -	\$ 15,982	\$ (2,677)	\$ 13,305
390.1	Structures, Improvements	39,644,446	2,121,776	(192,234)	-	41,573,988	(6,963,643)	34,610,345
390.2	Clearing, Grading of Land	7,653,948	438,813	-	-	8,092,761	(1,355,537)	6,737,224
390.3	Struct Imprv, Leasehold Imp	3,917	590	-	-	4,507	(755)	3,752
391.1	Office Furn., Mech. Equip.	14,563,459	685,188	-	-	15,248,647	(2,554,148)	12,694,499
391.15	Office Machines	6,275,279	-	-	-	6,275,279	(1,051,109)	5,224,170
391.2	Data Processing Equipment	1,479,697	1,990,974	-	-	1,790,740	(299,949)	1,490,791
391.25	Data Proc Smart Meters	115,075	725,837	(605,914)	-	234,998	-	234,998
391.25	Information System	(3,538)	(1,311)	-	-	(5,068)	849	(4,219)
392	Transportation Equipment	602,648	126,056	(351,391)	-	377,313	(63,200)	314,113
393	Stores Equipment	1,344,727	12,421	-	-	1,357,148	(227,322)	1,129,826
394	Tools, Shop, Garage Equip.	6,999,097	490,726	-	-	7,489,823	(1,254,545)	6,235,278
395	Laboratory Equipment	2,885,251	30	-	-	2,885,281	(483,285)	2,401,997
396	Power Operated Equipment	339,813	12,929	-	-	352,742	(59,084)	293,658
397	Communication Equipment	16,277,203	1,024,095	-	-	17,301,298	(9,169,688)	8,131,610
398	Misc. Equipment	2,344,670	47,593	-	-	2,392,263	(400,704)	1,991,559
399.1	ARC General Plant	48,282	1,865	-	-	50,147	(50,147)	0
	TOTAL GENERAL PLANT	\$ 100,589,557	\$ 7,677,982	\$ (1,149,539)	\$ -	\$ 105,437,851	\$ (23,934,946)	\$ 81,502,905
	TOTAL	\$ 710,517,409	\$58,732,424	\$ (12,647,180)	\$ -	\$ 754,922,503	\$ (169,407,278)	\$ 585,515,225

METROPOLITAN EDISON 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:

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

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

- Pages 1-2 Company claim basis for Electric Plant in Service reflecting projected plant at 3/31/14 and net adjustments thereto.
- Pages 3-4 Company claim basis of book reserves for Electric Plant in Service at 3/31/14 and net adjustments thereto.
- Pages 5 Informational calculated reserves at 3/31/14 for Electric Plant in Service and net adjustments thereto.

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

Met-Ed Exhibit RAD-48
 Witness: R. A. D'Angelo
 Attachment A
 Page 1 of 1

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 Calculated 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	3,205	1,913,817	1,917,022	559,300	29.18%	1,357,722	35,549	1.86%	443,376,357	559,300	442,817,056	99.87%
3	General Plant	2,673	138,423	141,096	85,703	60.74%	55,393	4,812	3.48%	77,819,400	85,703	77,733,698	99.89%
4	Subtotal	5,878	2,052,241	2,058,119	645,003	31.34%	1,413,115	40,361	1.97%	521,195,757	645,003	520,550,754	99.88%
5	Intangible Plant	289	32,197	32,486	25,310	77.91%	7,176	4,459	13.85%	26,976,581	25,310	26,951,271	99.91%
6	Total	6,166	2,084,438	2,090,604	670,313	32.06%	1,420,291	44,820	2.15%	548,172,338	670,313	547,502,025	99.88%

Exhibit Reference

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

Metropolitan Edison 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	\$ 123,507	\$ -	\$ -	\$ -	\$ 123,507	\$ -	\$ 123,507
302	Franchise And Consents	165,169	-	-	-	165,169	-	165,169
	Total Intangible Plant	\$ 288,676	\$ -	\$ -	\$ -	\$ 288,676	\$ -	\$ 288,676
<u>Land</u>								
350.11	Transmission Substations	\$ 1,384,344	\$ -	\$ -	\$ -	\$ 1,384,344	\$ (1,384,344)	\$ -
350.21	Transmission Lines	2,045,027	-	-	-	2,045,027	(2,045,027)	-
360.11	Distribution Substations.	2,777,235	-	-	-	2,777,235	-	2,777,235
360.21	Distribution Lines	303,117	124,525	-	-	427,642	-	427,642
389.1	General	1,567,850	1,104,958	-	-	2,672,808	-	2,672,808
	Total Land	\$ 8,077,573	\$ 1,229,483	\$ -	\$ -	\$ 9,307,056	\$ (3,429,372)	\$ 5,877,684
	TOTAL NON-DEPRECIABLE PLANT	\$ 8,366,250	\$ 1,229,483	\$ -	\$ -	\$ 9,595,732	\$ (3,429,372)	\$ 6,166,360
INTANGIBLE PLANT								
303	Misc. Intangible Plant	\$ 38,319,710	\$ 355,554	\$ -	\$ -	\$ 38,675,265	\$ (6,478,107)	\$ 32,197,158
303	Smart Meter Software	-	-	-	-	-	-	-
	TOTAL INTANGIBLE PLANT	\$ 38,319,710	\$ 355,554	\$ -	\$ -	\$ 38,675,265	\$ (6,478,107)	\$ 32,197,158
NUCLEAR PRODUCTION								
<u>Nuclear Production</u>								
326	Asset Retirement Costs Nuclear	\$ 95,321,154	\$ -	\$ -	\$ -	\$ 95,321,154	\$ (95,321,154)	\$ -
	TOTAL NUCLEAR PRODUCTION	\$ 95,321,154	\$ -	\$ -	\$ -	\$ 95,321,154	\$ (95,321,154)	\$ -
TRANSMISSION PLANT								
<u>TRANSMISSION PLANT</u>								
350.12	Easements - Trans. Subs.	\$ 409,521	\$ (236,147)	\$ -	\$ -	\$ 173,374	\$ (173,374)	\$ -
350.22	Easements - Trans. Lines	26,760,119	-	-	-	26,760,119	(26,760,119)	-
352.1	Structures, Improvements	5,744,218	730,784	-	-	6,475,002	(6,475,002)	-
352.2	Clearing, Grading Of Land	1,704,204	(355,113)	-	(1,044,491)	304,599	(304,599)	-
353	Station Equipment	166,315,953	17,922,447	(1,022,430)	206,664	183,422,634	(183,422,634)	-
354	Towers And Fixtures	41,961,853	(835,615)	(43,714)	-	41,082,524	(41,082,524)	-
355	Poles And Fixtures	43,899,431	3,155,306	(505,057)	-	46,549,680	(46,549,680)	-
356.1	Overhd Conductr, Devices	64,881,925	5,301,147	(550,529)	-	69,632,543	(69,632,543)	-
356.2	Clearing, Grading of Land	13,185,234	4,760,033	-	(262,373)	17,682,895	(17,682,895)	-
358	Undergrnd Conductr,Devices	1,023,580	167,583	-	-	1,191,163	(1,191,163)	-
359	Roads And Trails	746,971	-	-	-	746,971	(746,971)	-
359.1	ARC Transmission	4,666	-	-	-	4,666	(4,666)	-
	TOTAL TRANSMISSION PLANT	\$ 366,637,674	\$ 30,610,425	\$ (2,121,730)	\$ (1,100,200)	\$ 394,026,169	\$ (394,026,169)	\$ -
DISTRIBUTION PLANT								
360.12	Easements - Dist. Subs.	\$ 375,323	\$ 236,147	\$ -	\$ -	\$ 611,470	\$ -	\$ 611,470
360.22	Easements - Dist. Lines	28,320,720	-	-	-	28,320,720	-	28,320,720
361.1	Structures, Improvements	12,675,915	72,483	(2,322)	-	12,746,076	-	12,746,076
361.2	Clearing, Grading of Land	130,317	235,728	-	-	366,045	-	366,045
362	Station Equipment	198,607,004	5,516,100	(1,401,555)	772,603	203,494,152	-	203,494,152
364	Poles, Towers And Fixtures	382,640,929	(26,431,291)	(1,998,952)	-	354,210,686	-	354,210,686
365	Overhd Conductr, Devices	325,681,473	48,060,041	(5,548,499)	-	368,193,014	-	368,193,014
365.1	Clearing, Grading of Land	122,275,939	9,812,851	-	(348,923)	131,739,866	-	131,739,866
366	Underground Conduit	30,228,744	75,426	(7,411)	-	30,296,760	-	30,296,760
367	Undergrnd Conductr,Devices	190,569,314	14,192,343	(1,549,128)	-	203,212,529	-	203,212,529
368	Line Transformers	388,639,778	8,031,488	(3,933,333)	-	392,737,933	-	392,737,933
369	Services OH	68,503,817	2,624,523	(62,001)	-	71,066,339	-	71,066,339
369	Unground Services	98,458,792	-	-	-	98,458,792	-	98,458,792
370	Meters	64,399,297	3,792,170	(1,453,354)	56,420	66,794,533	(66,794,533)	-
370	Smart Meters Res	-	1,616,822	(6,036)	(56,420)	1,554,367	-	1,554,367
371	Inst. On Cust. Prem.	4,413,800	127,572	(21,779)	-	4,519,593	-	4,519,593
373.1	Street Light - Oh, Ug Lines	11,516,382	1,364,349	(591,596)	-	12,289,135	-	12,289,135
374	ARC Distribution	37,210	-	-	-	37,210	(37,210)	0
	TOTAL DISTRIBUTION PLANT	\$ 1,927,474,753	\$ 69,326,752	\$ (16,575,966)	\$ 423,681	\$ 1,980,649,220	\$ (66,831,743)	\$ 1,913,817,477

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

Acct No	Description	Balance 3/31/13	Actual Activity			Balance 3/31/14	Adjustments	Adjusted Balance 3/31/14
			Additions	Retirements	Transfers/ Adjustments			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
GENERAL PLANT								
389.2	Easements	\$ 18,078	\$ -	\$ -	\$ -	\$ 18,078	\$ (3,028)	\$ 15,050
390.1	Structures, Improvements	85,320,181	601,479	(183,603)	-	85,738,057	(14,361,125)	71,376,932
390.2	Clearing, Grading of Land	12,466,282	-	-	-	12,466,282	(2,088,102)	10,378,180
390.3	Struct Imprv, Leasehold Imp	16,754	-	-	-	16,754	(2,806)	13,948
391.1	Office Furn., Mech. Equip.	17,100,332	51,987	(521,544)	-	16,630,775	(2,785,655)	13,845,120
391.15	Office Machines	5,920,633	-	-	-	5,920,633	(991,706)	4,928,927
391.2	Data Processing Equipment	2,552,753	2,674,717	(460,109)	(140,416)	4,626,945	(775,013)	3,851,932
391.25	Data Proc Smart Meters	-	654,400	-	248,174	902,575	-	902,575
391.25	Information System	350	96,022	(351)	(107,758)	(11,738)	1,966	(9,772)
392	Transportation Equipment	1,219,015	(108,393)	-	(43,650)	1,066,971	(178,718)	888,253
393	Stores Equipment	1,428,705	-	(17,284)	-	1,411,422	(236,413)	1,175,009
394	Tools, Shop, Garage Equip.	10,252,799	1,774,515	(315,486)	-	11,711,828	(1,961,731)	9,750,097
395	Laboratory Equipment	3,130,477	-	(82,793)	-	3,047,684	(510,487)	2,537,197
396	Power Operated Equipment	642,814	108,844	-	-	751,658	(125,903)	625,755
397	Communication Equipment	35,658,936	432,337	(2,068,186)	-	34,023,088	(18,032,237)	15,990,851
398	Misc. Equipment	2,671,047	11,519	(96,006)	-	2,586,560	(433,249)	2,153,311
399.1	ARC General Plant	105,951	-	-	-	105,951	(105,951)	0
	TOTAL GENERAL PLANT	\$ 178,505,106	\$ 6,297,428	\$ (3,745,361)	\$ (43,650)	\$ 181,013,522	\$ (42,590,158)	\$ 138,423,365
	TOTAL	\$ 2,614,624,648	\$ 107,819,642	\$ (22,443,057)	\$ (720,170)	\$ 2,699,281,063	\$ (608,676,703)	\$ 2,090,604,360

Metropolitan Edison 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	Software	\$ 27,397,359	\$ 3,005,012	\$ -	\$ -	\$ 30,402,371	\$ (5,092,397)	\$ 25,309,974
303	Smart Meters							
TOTAL INTANGIBLE PLANT		\$ 27,397,359	\$ 3,005,012	\$ -	\$ -	\$ 30,402,371	\$ (5,092,397)	\$ 25,309,974
TRANSMISSION PLANT								
350.12	Tran Sub Easement	\$ 101,129	\$ 3,635	\$ -	\$ -	\$ 104,764	\$ (104,764)	\$ -
350.21	Tran Line Land	7,848	(1,500)	-	1,500	7,848	(7,848)	-
350.22	Tran Line Easement	11,036,233	401,540	-	-	11,437,774	(11,437,774)	-
352	Struct PCA Dist	64,073	2,030	-	-	66,104	(66,104)	-
352	Structures/improve	2,601,010	123,758	-	(66,907)	2,657,861	(2,657,861)	-
353	Station Eq PCA Dist	1,957,015	137,550	(16,631)	690	2,078,624	(2,078,624)	-
353	Station equipment	52,321,305	2,778,769	(1,005,799)	(49,591)	54,044,683	(54,044,683)	-
354	Towers & Fixtures	26,258,318	488,672	(43,714)	-	26,703,276	(26,703,276)	-
354	Towers PCA Dist	32,855	453	-	-	33,308	(33,308)	-
355	Poles & Fixtures	17,453,861	645,971	(505,057)	-	17,594,774	(17,594,774)	-
355	Poles PCA Dist	377,154	8,518	-	-	385,672	(385,672)	-
356	OH Cond PCA Dist	282,111	6,740	-	-	288,851	(288,851)	-
356	Overhead Conductor	28,877,319	1,494,525	(550,529)	(637,663)	29,183,652	(29,183,652)	-
356.1	Clearing & R/W	3,013,311	116,179	-	(132,737)	2,996,754	(2,996,754)	-
356.1	R/W PCA Dist	309,208	90,180	-	224,116	623,504	(623,504)	-
356.2	Veg Clrng-FERC exp	-	-	-	-	-	-	-
358	UG Cond PCA Dist	209	48	-	-	257	(257)	-
358	Underground Conductor	41,135	27,750	-	-	68,886	(68,886)	-
359	Roads & Trails	492,403	16,548	-	-	508,950	(508,950)	-
359	Roads PCA Dist	7,440	268	-	-	7,708	(7,708)	-
359.1	TXM SUB ARC	2,511	104	-	-	2,614	(2,614)	-
TOTAL TRANSMISSION PLANT		\$ 145,236,448	\$ 6,341,738	\$ (2,121,730)	\$ (660,592)	\$ 148,795,864	\$ (148,795,864)	\$ -
DISTRIBUTION PLANT								
360.12	Dist Sub Easement	\$ 164,777	\$ 7,989	\$ -	\$ -	\$ 172,767	\$ -	\$ 172,767
360.22	Dist Line Easement	13,549,839	417,008	-	-	13,966,846	-	13,966,846
361	Structure/Improve	5,601,618	313,171	(2,322)	-	5,912,467	-	5,912,467
361.2	Grading Clearing	9,260	5,361	-	-	14,621	-	14,621
362	Station equipment	69,591,323	3,952,890	(1,401,555)	(678,681)	71,463,977	-	71,463,977
364	Poles towers fix	101,435,336	4,674,572	(1,998,952)	-	104,110,956	-	104,110,956
365	Overhead conductor	74,288,389	7,207,288	(5,548,499)	(1,189,114)	74,758,065	-	74,758,065
365.1	Clearing & R/W	15,024,997	1,928,590	-	(24,472)	16,929,114	-	16,929,114
366	Underground conduit	10,326,967	528,703	(7,411)	-	10,848,259	-	10,848,259
367	Undergrd conductor	62,131,972	5,637,837	(1,549,128)	-	66,220,681	-	66,220,681
368	Line Transformers	120,583,394	8,795,800	(3,933,333)	(460,994)	124,984,867	-	124,984,867
369	Services OH	16,527,158	4,339,839	(62,001)	(2,725,516)	18,079,480	-	18,079,480
369	Unground Services	44,295,950	2,219,858	-	-	46,515,808	-	46,515,808
370	Meters	10,867,039	2,669,623	(1,453,354)	1,279	12,084,587	(12,084,587)	-
370	Smart Meters Res	-	56,836	(6,036)	(1,279)	49,520	-	49,520
371	Inst on cust prem	1,753,450	122,894	(21,779)	-	1,854,566	-	1,854,566
371	Meter Socket dvc 125	169	8	-	-	177	-	177
371	Meter Socket dvc 126	169	8	-	-	177	-	177
371	Meter Socket dvc 127	346	15	-	-	361	-	361
371	Meter Socket dvc 1PH	288,092	13,242	-	-	301,334	-	301,334
371	Meter Socket dvc 3PH	246	11	-	-	258	-	258
371	Surge Suppression 2	240,849	-	-	-	240,849	-	240,849
371	Surge Suppression 4	35,859	-	-	-	35,859	-	35,859
373	Street Lighting	3,112,557	(69,008)	(591,596)	387,276	2,839,229	-	2,839,229
374	DIST SUB ARC	20,672	759	-	-	21,431	(21,431)	-
TOTAL DISTRIBUTION PLANT		\$ 549,850,430	\$ 42,823,293	\$ (16,575,966)	\$ (4,691,502)	\$ 571,406,256	\$ (12,106,018)	\$ 559,300,238
GENERAL PLANT								
389.2	Land Rights	\$ 14,800	\$ 407	\$ -	\$ -	\$ 15,207	\$ (2,547)	\$ 12,659
390.1	Easton Serv Center	3,766,087	322,148	(78,737)	-	4,009,499	(671,591)	3,337,908
390.1	Lebanon Serv Ctr	3,035,180	188,469	(104,866)	-	3,118,784	(522,396)	2,596,388
390.1	South Bldg Reading	24,249,976	1,092,299	-	-	25,342,274	(4,244,831)	21,097,443
390.1	Structures	7,426,845	488,341	-	(85,549)	7,829,637	(1,311,464)	6,518,173
390.1	York Serv Center	3,773,706	209,705	-	-	3,983,411	(667,221)	3,316,189
390.2	Corp Hqtrs Reading	1,623,551	90,647	-	-	1,714,197	(287,128)	1,427,069
390.2	Easton Ser Ctr	756,468	116,782	-	-	873,250	(146,269)	726,981
390.2	Land/Yard Improvem	2,666,882	169,861	-	-	2,836,743	(475,154)	2,361,588
390.2	Lebanon Ser Ctr	770,154	23,374	-	-	793,528	(132,916)	660,612
390.2	York Ser Ctr	1,096,229	46,769	-	-	1,142,997	(191,452)	951,545
390.3	Transferred LH	3,456	838	-	-	4,293	(719)	3,574
391.1	Office Furniture	14,419,236	748,509	(521,544)	-	14,646,201	(2,453,239)	12,192,962
391.15	Office Machines	5,920,633	-	-	-	5,920,633	(991,706)	4,928,927
391.2	Personal Computers	1,964,996	747,802	(460,109)	(12,498)	2,240,191	(375,232)	1,864,959
391.25	Data Proc Smart Me	-	72,062	-	14,012	86,074	-	86,074
391.25	Information Sys	256	(1,337)	(351)	(1,513)	(2,944)	493	(2,451)
392	Transportation equip	51,829	34,679	-	(7,004)	79,504	(13,317)	66,187
392.4	Pole Trailers	435,261	25,554	-	-	460,815	(77,186)	383,628
392.5	Van Trailers	78,354	717	-	-	79,071	(13,244)	65,826
393	Stores Equipment	1,390,709	30,785	(17,284)	-	1,404,210	(235,205)	1,169,005
394	Tools shop garage	6,491,729	508,233	(315,486)	-	6,684,476	(1,119,650)	5,564,826
395	Laboratory equip	3,130,011	466	(82,793)	-	3,047,684	(510,487)	2,537,197

Metropolitan Edison 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)
396	Power operated equip	609,115	4,001	-	-	613,115	(102,697)	510,418
397	Communication Equipt	25,010,698	975,149	(2,068,186)	(4,130)	23,913,531	(12,674,172)	11,239,360
398	Miscellaneous equipt	2,539,048	62,418	(96,006)	-	2,505,460	(419,665)	2,085,795
399	EASTON BLDG ARC	3,776	145	-	-	3,921	(3,921)	-
399	GEN BLDG ARC	28,466	1,193	-	-	29,659	(29,659)	-
399	LEBANON BLDG ARC	3,875	150	-	-	4,024	(4,024)	-
399	READING SOUTH BLDG ARC	7,658	277	-	-	7,935	(7,935)	-
399	YORK BLDG ARC	2,641	101	-	-	2,742	(2,742)	-
	TOTAL GENERAL PLANT	\$ 111,271,623	\$ 5,960,544	\$ (3,745,361)	\$ (96,684)	\$ 113,390,122	\$ (27,687,278)	\$ 85,702,844
	NUCLEAR PRODUCTION							
326	TMI#2 ARC	\$ 95,321,154	\$ -	\$ -	\$ -	\$ 95,321,154	\$ (95,321,154)	\$ -
Total	TOTAL	\$ 929,077,014	\$ 58,130,587	\$ (22,443,057)	\$ (5,448,778)	\$ 959,315,767	\$ (289,002,712)	\$ 670,313,056

Metropolitan Edison Company
Original Cost - Plant and Depreciation Reserves
Activity Updated from 3/31/13 to 3/31/14
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	\$ 27,072,400	\$ 5,331,902	\$ -	\$ -	\$ 32,404,302	\$ (5,427,721)	\$ 26,976,581
303	Smart Meter Software		-			-	-	-
	TOTAL INTANGIBLE PLANT	\$ 27,072,400	\$ 5,331,902	\$ -	\$ -	\$ 32,404,302	\$ (5,427,721)	\$ 26,976,581
TRANSMISSION PLANT								
TRANSMISSION PLANT								
350.12	Easements - Trans. Subs.	\$ 101,129	\$ 4,372	\$ -	\$ -	\$ 105,501	\$ (105,501)	\$ -
350.22	Easements - Trans. Lines	13,729,903	401,402	-	-	14,131,305	(14,131,305)	-
352.1	Structures, Improvements	2,939,395	111,806	-	-	3,051,201	(3,051,201)	-
352.2	Clearing, Grading Of Land	0	8,823	-	-	8,823	(8,823)	-
353	Station Equipment	41,128,807	2,904,546	(1,022,430)	-	43,010,923	(43,010,923)	-
354	Towers And Fixtures	21,584,172	494,114	(43,714)	-	22,034,572	(22,034,572)	-
355	Poles And Fixtures	14,341,588	646,711	(505,057)	-	14,483,242	(14,483,242)	-
356.1	Overhd Conductr, Devices	22,209,775	867,618	(550,529)	-	22,526,864	(22,526,864)	-
356.2	Clearing, Grading of Land	3,137,912	188,225	-	-	3,326,137	(3,326,137)	-
358	Undergrnd Conductr,Devices	23,958	27,241	-	-	51,199	(51,199)	-
359	Roads And Trails	527,886	16,807	-	-	544,693	(544,693)	-
359.1	ARC Transmission	2,511	104	-	-	2,614	(2,614)	-
	TOTAL TRANSMISSION PLANT	\$ 119,727,036	\$ 5,671,769	\$ (2,121,730)	\$ -	\$ 123,277,074	\$ (123,277,074)	\$ -
DISTRIBUTION PLANT								
360.12	Easements - Dist. Subs.	\$ 164,777	\$ 7,253	\$ -	\$ -	\$ 172,030	\$ -	\$ 172,030
360.22	Easements - Dist. Lines	12,873,434	416,315	-	-	13,289,749	-	13,289,749
361.1	Structures, Improvements	5,601,618	312,690	(2,322)	-	5,911,986	-	5,911,986
361.2	Clearing, Grading of Land	713,597	6,105	-	-	719,702	-	719,702
362	Station Equipment	54,799,027	3,102,128	(1,401,555)	-	56,499,600	-	56,499,600
364	Poles, Towers And Fixtures	60,912,239	4,973,748	(1,998,952)	-	63,887,035	-	63,887,035
365	Overhd Conductr, Devices	52,167,632	5,793,852	(5,548,499)	-	52,412,985	-	52,412,985
365.1	Clearing, Grading of Land	14,236,200	1,940,552	-	-	16,176,752	-	16,176,752
366	Underground Conduit	11,237,934	529,598	(7,411)	-	11,760,121	-	11,760,121
367	Undergrnd Conductr,Devices	61,866,658	5,611,391	(1,549,128)	-	65,928,921	-	65,928,921
368	Line Transformers	90,139,633	8,360,742	(3,933,333)	-	94,567,042	-	94,567,042
369	Services	14,812,424	1,605,057	(62,001)	-	16,355,480	-	16,355,480
369	Underground Conduit	39,820,229	2,215,323	-	-	42,035,552	-	42,035,552
370	Meters	9,631,099	2,670,943	(1,453,354)	-	10,848,688	(10,848,688)	0
370	Smart Meters Res	-	49,957	(6,036)	-	43,921	-	43,921
371	Inst. On Cust. Prem.	1,710,387	144,274	(21,779)	-	1,832,882	-	1,832,882
373.1	Street Light - Oh, Ug Lines	2,063,532	310,662	(591,596)	-	1,782,598	-	1,782,598
374	ARC Distribution	20,672	759	-	-	21,431	(21,431)	0
	TOTAL DISTRIBUTION PLANT	\$ 432,771,092	\$ 38,051,349	\$ (16,575,966)	\$ -	\$ 454,246,475	\$ (10,870,119)	\$ 443,376,357
GENERAL PLANT								
389.2	Easements	\$ 15,175	\$ 407	\$ -	\$ -	\$ 15,582	\$ (2,610)	\$ 12,972
390.1	Structures, Improvements	37,467,445	2,360,604	(183,603)	-	39,644,446	(6,640,445)	33,004,001
390.2	Clearing, Grading of Land	7,309,879	344,069	-	-	7,653,948	(1,282,036)	6,371,912
390.3	Struct Imprv, Leasehold Imp	3,455	462	-	-	3,917	(656)	3,261
391.1	Office Furn., Mech. Equip.	14,074,756	1,010,247	(521,544)	-	14,563,459	(2,439,379)	12,124,080
391.15	Office Machines	5,920,633	354,646	-	-	6,275,279	(1,051,109)	5,224,170
391.2	Data Processing Equipment	1,728,980	210,826	(460,109)	-	1,479,697	(247,849)	1,231,848
391.25	Data Proc Smart Meters	-	115,075	-	-	115,075	-	115,075
391.25	Information System	381	(3,568)	(351)	-	(3,538)	593	(2,946)
392	Transportation Equipment	535,602	67,046	-	-	602,648	(100,944)	501,704
393	Stores Equipment	1,331,196	30,815	(17,284)	-	1,344,727	(225,242)	1,119,486
394	Tools, Shop, Garage Equip.	6,832,459	482,124	(315,486)	-	6,999,097	(1,172,349)	5,826,748
395	Laboratory Equipment	2,967,426	618	(82,793)	-	2,885,251	(483,280)	2,401,972
396	Power Operated Equipment	335,908	3,905	-	-	339,813	(56,919)	282,894
397	Communication Equipment	17,348,936	996,453	(2,068,186)	-	16,277,203	(8,626,918)	7,650,286
398	Misc. Equipment	2,377,848	62,828	(96,006)	-	2,344,670	(392,732)	1,951,938
399.1	ARC General Plant	46,416	1,866	-	-	48,282	(48,282)	-
	TOTAL GENERAL PLANT	\$ 98,296,495	\$ 6,038,423	\$ (3,745,361)	\$ -	\$ 100,589,557	\$ (22,770,157)	\$ 77,819,400
	TOTAL	\$ 677,867,022	\$ 55,093,443	\$ (22,443,057)	\$ -	\$ 710,517,409	\$ (162,345,070)	\$ 548,172,338

METROPOLITAN EDISON COMPANY

FILING REQUIREMENT V-A-3:

“Provide supporting schedules which indicate the procedures and calculations employed to develop the original cost plant and applicable reserves to the test year end as submitted in the current proceeding.”

RESPONSE:

Met-Ed 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 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.

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

MASS PROPERTY EXAMPLE

Line No	Description	Plant in Service (1)	Target Reserves (2)	Book Reserves (3)
	Distribution - 373.1 Street Lighting & Signal Systems			
1	Balance at 3/31/13	11,516,382	2,063,532	3,112,557
2	Accrual on Above		300,578	
3	Retirements	(591,596)	(591,596)	(591,596)
4	Accrual on Retirements		(7,720)	
5	Transfers & Adjustments	-	-	
6	Accrual on Transfers & Adjustments		-	
7	Additions	1,364,349		
8	Accrual on Additions		17,805	
9	Book Accrual			(69,008)
10	Book Activity-Other			387,276
11	Balance at 3/31/14	12,289,135	1,782,599	2,839,229
12	Accrual on 3/31/14 Plant		320,746	
13	Retirements	-	-	-
14	Accrual on Retirements		-	
15	Transfers & Adjustments	-	-	
16	Accrual on Transfers & Adjustments		-	
17	Additions	-		
18	Accrual on Additions		-	
19	Book Accrual			321,122
20	Book Activity-Other			-
21	Balance at 3/31/15	12,289,135	2,103,345	3,160,351
12	Accrual on 4/30/15 Plant		320,746	
13	Retirements	-	-	-
14	Accrual on Retirements		-	
15	Transfers & Adjustments	-	-	
16	Accrual on Transfers & Adjustments		-	
17	Additions	-		
18	Accrual on Additions		-	
19	Book Accrual			321,122
20	Book Activity-Other			-
21	Balance at 4/30/16	12,289,135	2,424,091	3,481,473

Key to Rates:

2012 Depreciation Service Life Accrual Rate

2.61%

METROPOLITAN EDISON 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-ended. This information is in support of Met-Ed 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, Accounting for Asset Retirement Obligations or FIN 47, Accounting for Conditional Asset Retirement Obligations. The Plant in Service was reduced by \$95,358,364; book reserves were reduced by \$95,344,166; and calculated reserves were reduced by \$22,949.
2. FERC Transmission Plant was removed because it is non-jurisdictional. Transmission Plant in Service was reduced by \$454,163,285 and the budgeted book and calculated reserve accruals were reduced by \$155,934,333 and \$130,390,153 respectively.
3. A portion of Intangible Plant associated with the FERC Transmission Plant was removed. Intangible Plant in Service was reduced by \$9,694,591; Intangible Plant book reserves were reduced by \$6,012,241; and Intangible Plant calculated reserves were reduced by \$7,444,387.
4. A portion of General Plant associated with FERC Transmission Plant was removed. General Plant in Service was reduced by \$43,569,748; General Plant book reserves were reduced by \$30,270,230; and General Plant calculated reserves were reduced by \$25,593,811.

5. Legacy meters were removed. Meter plant in service was reduced by \$66,794,533; meter book reserves were reduced by \$16,631,748; and meter calculated reserves were reduced by \$16,672,615.

METROPOLITAN EDISON COMPANY

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

FILING REQUIREMENT V-A-4:

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

RESPONSE:

This response provides original cost plant and reserve adjustments for rate case purposes at 3/31/15, the future test year-ended. This information is in support of Met-Ed 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, Accounting for Asset Retirement Obligations or FIN 47, Accounting for Conditional Asset Retirement Obligations. The Plant in Service was reduced by \$95,358,364; book reserves were reduced by \$95,343,344; and calculated reserves were reduced by \$22,190.
2. FERC Transmission Plant was removed because it is non-jurisdictional. Transmission Plant in Service was reduced by \$433,209,181 and the budgeted book and calculated reserve accruals were reduced by \$151,083,591 and \$125,510,429 respectively.
3. A portion of Intangible Plant associated with the FERC Transmission Plant was removed. Intangible Plant in Service was reduced by \$6,968,446; Intangible Plant book reserves were reduced by \$5,488,712; and Intangible Plant calculated reserves were reduced by \$6,292,334.
4. A portion of General Plant associated with FERC Transmission Plant was removed. General Plant in Service was reduced by \$43,409,672; General Plant book reserves were reduced by \$28,831,646; and General Plant calculated reserves were reduced by \$23,934,946.

5. Legacy meters were removed. Meter plant in service was reduced by \$66,794,533; meter book reserves were reduced by \$14,727,733; and meter calculated reserves were reduced by \$13,647,379.

METROPOLITAN EDISON COMPANY

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

FILING REQUIREMENT V-A-4:

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

RESPONSE:

This response provides original cost plant and reserve adjustments for rate case purposes at 3/31/14, the historic test year-ended. This information is in support of Met-Ed 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, Accounting for Asset Retirement Obligations or FIN 47, Accounting for Conditional Asset Retirement Obligations. The Plant in Service was reduced by \$95,358,364; book reserves were reduced by \$95,342,585; and calculated reserves were reduced by \$22,190.
2. FERC Transmission Plant was removed because it is non-jurisdictional. Transmission Plant in Service was reduced by \$397,455,541 and the budgeted book and calculated reserve accruals were reduced by \$148,795,864 and \$123,277,074 respectively.
3. A portion of Intangible Plant associated with the FERC Transmission Plant was removed. Intangible Plant in Service was reduced by \$6,478,107; Intangible Plant book reserves were reduced by \$5,092,397; and Intangible Plant calculated reserves were reduced by \$5,427,721.
4. A portion of General Plant associated with FERC Transmission Plant was removed. General Plant in Service was reduced by \$42,590,158; General Plant book reserves were reduced by \$27,687,278; and General Plant calculated reserves were reduced by \$22,770,157.

5. Legacy Meters were removed. Meter plant in service was reduced by \$66,794,533; meter book reserves were reduced by \$12,084,587; and meter calculated reserves were reduced by \$10,848,688.

METROPOLITAN EDISON 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 Met-Ed Exhibit RAD-53 Attachment A, Pages 1-2 for the fully projected future test year. See Met-Ed Exhibit RAD-53 Attachment A, Pages 3-4 for the future test year. See Met-Ed Exhibit RAD-53 Attachment A, pages 5-6 for the historical test year.

See Met-Ed Exhibit RAD-53 Attachment B for the 2014 Annual Depreciation Report.

V-C:

See Met-Ed Exhibit RAD-53 Attachment C.

V-D Item 2:

See Met-Ed Exhibit RAD-53 Attachment D for Annual Depreciation Report details.

V-E:

See Met-Ed Exhibit RAD-53 Attachment B for the 2014 Annual Depreciation Report.

Metropolitan Edison Company
 Accrual Expense after Adjustment-Claim Basis
 At 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	\$ 48,183,564	12.86%	\$ 6,196,406
303	Smart Meters	13,103,518	14.29%	1,872,493
	TOTAL INTANGIBLE PLANT	\$ 61,287,082	13.17%	\$ 8,068,899
<u>TRANSMISSION PLANT</u>				
TRANSMISSION PLANT				
350.12	Land Rights- subs	\$ -	1.50%	\$ -
350.22	Land Rights- lines	-	1.50%	-
352.1	Structures	-	1.84%	-
352.2	Clearing Costs	-	1.84%	-
353	Station Equipment	-	1.68%	-
354	Towers and Fixtures	-	1.16%	-
355	Poles and Fixtures	-	1.46%	-
3356.1	Overhead Conductors	-	1.32%	-
356.2	Clearing Costs	-	1.23%	-
358	Underground Conductors	-	2.51%	-
359	Roads & Trails	-	2.25%	-
	TOTAL TRANSMISSION PLANT	\$ -		\$ -
<u>DISTRIBUTION PLANT</u>				
360.12	Land Rights-subs	\$ 611,470	1.47%	\$ 8,989
360.22	Land Rights-lines	28,320,720	1.47%	
361.1	Structures	12,746,076	2.43%	309,730
361.2	Clearing Costs	366,045	2.43%	
362	Station Equipment	216,797,725	1.56%	3,382,045
364	Poles, Towers and Fixtures	354,210,686	1.32%	4,675,581
365	Overhead Conductors	368,193,014	1.71%	6,296,101
365.1	Clearing Costs	131,739,866	1.52%	2,002,446
366	Underground Conduit	30,296,760	1.74%	527,164
367	Underground Conductors	203,212,529	2.85%	5,791,557
368	Line Transformers	502,265,379	2.14%	10,748,479
369	Overhead Services	71,066,339	2.28%	1,620,313
369.1	Underground Services	98,458,792	2.23%	2,195,631
370	Meters	0	4.19%	0
370.1	Smart Meters	11,620,142	6.67%	775,063
371	Installed on Customer Premises	4,519,593	3.19%	144,175
373	Street Lighting & Signal Systems	12,289,135	2.77%	340,409
	TOTAL DISTRIBUTION PLANT	\$ 2,046,714,271	1.90%	\$ 38,817,683

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

Acct No	Description	Adjusted Depreciable Base (1)	Accrual Rate Ave Remaining Life Basis (2)	Accrual Expense Amount (3)
<u>GENERAL PLANT</u>				
389.1	Land Rights	\$ 15,050	2.21%	\$ 333
390.1	Structures	72,817,578	2.45%	1,784,031
390.2	Clearing	10,378,180	3.52%	365,312
390.3	Structures and Improvements LH	13,948	3.52%	491
391.1	Office Furniture & Equipment	13,845,120	4.12%	570,419
391.15	Office Machines	4,928,927	0.00%	0
391.2	Data Processing	3,851,932	6.72%	258,850
391.25	Data Processing Smart Meters	9,299,254	20.00%	1,859,851
391.25	Information Systems	(9,772)	13.03%	(1,273)
392	Transportation	4,316,320	4.76%	205,457
393	Stores Equipment	1,175,009	0.88%	10,340
394	Tools, Shop, & Garage Equipment	9,750,097	4.19%	408,529
395	Laboratory Equipment	2,537,197	0.00%	25
396	Power Operated Equipment	625,755	1.72%	10,763
397	Communications Equipment	15,990,851	3.01%	481,325
398	Miscellaneous Equipment	2,153,311	1.84%	39,621
	TOTAL GENERAL PLANT	\$ 151,688,757	3.95%	\$ 5,994,074
	TOTAL	\$ 2,259,690,109	2.34%	\$ 52,880,656

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

Acct No	Description	Adjusted Depreciable Base (1)	Accrual Rate Ave Remaining Life Basis (2)	Accrual Expense Amount (3)
<u>INTANGIBLE PLANT</u>				
303	Miscellaneous Intangible Plant	\$ 34,634,219	12.86%	\$ 4,453,961
303	Smart Meters	2,159,907	14.29%	308,651
	TOTAL INTANGIBLE PLANT	<u>\$ 36,794,126</u>	12.94%	<u>\$ 4,762,612</u>
<u>TRANSMISSION PLANT</u>				
TRANSMISSION PLANT				
350.12	Land Rights- subs	\$ -	1.50%	\$ -
350.22	Land Rights- lines	-	1.50%	-
352.1	Structures	-	1.84%	-
352.2	Clearing Costs	-	1.84%	-
353	Station Equipment	-	1.68%	-
354	Towers and Fixtures	-	1.16%	-
355	Poles and Fixtures	-	1.46%	-
3356.1	Overhead Conductors	-	1.32%	-
356.2	Clearing Costs	-	1.23%	-
358	Underground Conductors	-	2.51%	-
359	Roads & Trails	-	2.25%	-
	TOTAL TRANSMISSION PLANT	<u>\$ -</u>		<u>\$ -</u>
<u>DISTRIBUTION PLANT</u>				
360.12	Land Rights-subs	\$ 611,470	1.47%	\$ 8,989
360.22	Land Rights-lines	28,320,720	1.47%	
361.1	Structures	12,746,076	2.43%	309,730
361.2	Clearing Costs	366,045	2.43%	
362	Station Equipment	212,972,648	1.56%	3,322,373
364	Poles, Towers and Fixtures	354,210,686	1.32%	4,675,581
365	Overhead Conductors	368,193,014	1.71%	6,296,101
365.1	Clearing Costs	131,739,866	1.52%	2,002,446
366	Underground Conduit	30,296,760	1.74%	527,164
367	Underground Conductors	203,212,529	2.85%	5,791,557
368	Line Transformers	450,297,576	2.14%	9,636,368
369	Overhead Services	71,066,339	2.28%	1,620,313
369.1	Underground Services	98,458,792	2.23%	2,195,631
370	Meters	0	4.19%	0
370.1	Smart Meters	2,241,360	6.67%	149,499
371	Installed on Customer Premises	4,519,593	3.19%	144,175
373	Street Lighting & Signal Systems	12,289,135	2.77%	340,409
	TOTAL DISTRIBUTION PLANT	<u>\$ 1,981,542,609</u>	1.87%	<u>\$ 37,020,336</u>

Metropolitan Edison 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>GENERAL PLANT</u>			
389.1	Land Rights	\$ 15,050	2.21%	\$ 333
390.1	Structures	72,817,247	2.45%	1,784,023
390.2	Clearing	10,378,180	3.52%	365,312
390.3	Structures and Improvements LH	13,948	3.52%	491
391.1	Office Furniture & Equipment	13,845,120	4.12%	570,419
391.15	Office Machines	4,928,927	0.00%	0
391.2	Data Processing	3,851,932	6.72%	258,850
391.25	Data Processing Smart Meters	6,355,799	20.00%	1,271,160
391.25	Information Systems	(9,772)	13.03%	(1,273)
392	Transportation	3,521,048	4.76%	167,602
393	Stores Equipment	1,175,009	0.88%	10,340
394	Tools, Shop, & Garage Equipment	9,750,097	4.19%	408,529
395	Laboratory Equipment	2,537,197	0.00%	25
396	Power Operated Equipment	625,755	1.72%	10,763
397	Communications Equipment	15,990,851	3.01%	481,325
398	Miscellaneous Equipment	2,153,311	1.84%	39,621
	TOTAL GENERAL PLANT	<u>\$ 147,949,698</u>	3.63%	<u>\$ 5,367,520</u>
	TOTAL	<u>\$ 2,166,286,433</u>	2.18%	<u>\$ 47,150,468</u>

Metropolitan Edison Company
Accrual Expense after Adjustment-Claim Basis
At Future 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>INTANGIBLE PLANT</u>				
303	Miscellaneous Intangible Plant	\$ 32,197,158	13.85%	\$ 4,459,306
303	Smart Meters	0	14.29%	0
	TOTAL INTANGIBLE PLANT	\$ 32,197,158	13.85%	\$ 4,459,306
<u>TRANSMISSION PLANT</u>				
TRANSMISSION PLANT				
350.12	Land Rights- subs	\$ -	1.50%	\$ -
350.22	Land Rights- lines	0	1.50%	
352.1	Structures	0	1.83%	0
352.2	Clearing Costs	0	1.83%	
353	Station Equipment	0	1.66%	0
354	Towers and Fixtures	0	1.19%	0
355	Poles and Fixtures	0	1.43%	0
356.1	Overhead Conductors	0	1.29%	0
356.2	Clearing Costs	0	1.23%	0
358	Underground Conductors	0	2.46%	0
359	Roads & Trails	0	2.25%	0
	TOTAL TRANSMISSION PLANT	\$ -		\$ -
<u>DISTRIBUTION PLANT</u>				
360.12	Land Rights-subs	\$ 611,470	1.47%	\$ 8,989
360.22	Land Rights-lines	28,320,720	1.47%	
361.1	Structures	12,746,076	2.46%	313,553
361.2	Clearing Costs	366,045	2.46%	
362	Station Equipment	203,494,152	1.54%	3,133,810
364	Poles, Towers and Fixtures	354,210,686	1.35%	4,781,844
365	Overhead Conductors	368,193,014	1.67%	6,148,823
365.1	Clearing Costs	131,739,866	1.53%	2,015,620
366	Underground Conduit	30,296,760	1.75%	530,193
367	Underground Conductors	203,212,529	2.85%	5,791,557
368	Line Transformers	392,737,933	2.14%	8,404,592
369	Overhead Services	71,066,339	2.30%	1,634,526
369.1	Underground Services	98,458,792	2.25%	2,215,323
370	Meters	-	4.07%	-
370.1	Smart Meters	1,554,367	6.67%	103,676
371	Installed on Customer Premises	4,519,593	3.23%	145,983
373	Street Lighting & Signal Systems	12,289,135	2.61%	320,746
	TOTAL DISTRIBUTION PLANT	\$ 1,913,817,477	1.86%	\$ 35,549,235

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

Acct No	Description	Adjusted Depreciable Base	Accrual Rate Ave Remaining Life Basis	Accrual Expense Amount
		(1)	(2)	(3)
	<u>GENERAL PLANT</u>			
389.1	Land Rights	\$ 15,050	2.25%	\$ 339
390.1	Structures	71,376,932	2.76%	1,970,003
390.2	Clearing	10,378,180	2.76%	286,438
390.3	Structures and Improvements LH	13,948	2.76%	385
391.1	Office Furniture & Equipment	13,845,120	5.99%	829,323
391.15	Office Machines	4,928,927	5.99%	295,243
391.2	Data Processing	3,851,932	5.99%	230,731
391.25	Data Processing Smart Meters	902,575	20.00%	180,515
391.25	Information Systems	(9,772)	5.99%	(585)
392	Transportation	888,253	5.98%	53,118
393	Stores Equipment	1,175,009	2.17%	25,498
394	Tools, Shop, & Garage Equipment	9,750,097	4.39%	428,029
395	Laboratory Equipment	2,537,197	0.02%	507
396	Power Operated Equipment	625,755	0.56%	3,504
397	Communications Equipment	15,990,851	2.86%	457,338
398	Miscellaneous Equipment	2,153,311	2.39%	51,464
	TOTAL GENERAL PLANT	<u>\$ 138,423,365</u>	3.48%	<u>\$ 4,811,850</u>
	TOTAL	<u>\$ 2,084,438,000</u>	2.15%	<u>\$ 44,820,391</u>

METROPOLITAN EDISON COMPANY

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

To the Pennsylvania Public Utility Commission
Per Reference No. M-110300F2013ADR

June 2014

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

Index

Executive Summary

- Introduction
- Depreciation Method
- Explanation of Extraordinary Events
- Plant and Reserve Activity
- Net Salvage Analysis
- Three Year Table of Original Cost, Book Reserve and Calculated Annual Depreciation Accrual

Schedule 1
Property

- Depreciation Calculation Summary by Account and Functional Group Levels
 - Original Cost at 12/31/13
 - Book Reserve at 12/31/13
 - Net Original Cost at 12/31/13
 - Average Service Life and Survivor Curve
 - Average Remaining Life
 - Annual Accrual
 - Annual Accrual Rate

Schedule 2
Levels

- Retirement Summary by Account and Functional Property Group
 - Original Cost Balance at 12/31/12 and 12/31/13
 - Original Cost of Additions and Retirements during the year
 - Adjustments to Original Cost
 - Percent of beginning of year Original Cost Retired

Schedule 3
Levels

- Book Reserve Summary by Account and Functional Property Group
 - Book Reserve at 12/31/12 and 12/31/13
 - Annual Accrual and Retirements during the year
 - Gross Salvage and Cost of Removal
 - Adjustments to Book Reserve
 - Book Reserve as a percentage of Original Cost

Schedule 4

- Cost of Removal and Salvage
 - Cost of Removal and Gross Salvage for 2013
 - Net Salvage for 2013
 - Five year average calculation of Cost of Removal and Gross Salvage
 - Five year average calculation of Net Salvage

METROPOLITAN EDISON COMPANY
2014 ANNUAL DEPRECIATION REPORT
YEAR ENDED DECEMBER, 31, 2013
EXECUTIVE SUMMARY

Introduction

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

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

Metropolitan Edison Company (Met-Ed) is requesting the Pennsylvania Public Utility Commission (PaPUC) to approve this filing, for accounting purposes only, so that the new depreciation rates can be implemented effective January 1, 2014 to be consistent across all FirstEnergy Pennsylvania Operating Companies.

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

Included with this Executive Summary is a table that sets forth a comparison of the original cost, book reserve and calculated annual depreciation accruals by function at December 31, 2011; December 31, 2012; and December 31, 2013. The annual accrual amounts, as summarized, are presented as a percent of original cost for each function and for the total Company. The overall composite depreciation accrual rate related to depreciable electric plant in service decreased from 2.09 percent in 2012 to 2.08 percent for 2013.

Depreciation Method

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

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

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

Service Life

The method of estimating service life consisted of compiling the service life history of the plant accounts, sub-accounts or depreciable groups through 2009. The history was then reduced to trends through the use of acceptable actuarial techniques. Lastly, the trend of survivors for each depreciable group was forecasted on the basis of interpretations of past trends and consideration of Company plans for the future. The combination of the historical trend and the estimated future trend developed a complete pattern of life characteristics from which the average service life was derived.

Survivor Curves

lowa type survivor curves were used to reflect the expected dispersion of retirements, thus providing a consistent method of estimating service lives and depreciation for mass property. For life span groups, the estimate of life characteristics is consistent because the calculated lives of the units within a group are obtained by employing a single probable retirement date for the entire group.

Plant and Reserve Activity

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

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

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

Net Salvage Analysis

Schedule 4 reports the 2013 and a five year rolling average for Cost of Removal, Gross and Net Salvage. The five-year rolling average is based on 2009 through 2013 experience. Since this report relates primarily to Pennsylvania rate regulation practices, no adjustments for expected net salvage were made to either the annual depreciation accrual or the calculated accrued depreciation for individual accounts. Met-Ed, in general, records cost of removal and salvage directly to expense (Account 403, Depreciation Expense) in the year the transactions occur rather than to the depreciation reserve account (Account 108, Accumulated Depreciation).

METROPOLITAN EDISON 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)	36,994	36,948	38,039
Book Accrued Depreciation	23,489	26,622	29,670
Book Reserve % of O.C.	63.49%	72.05%	78.00%
Original Cost (Depreciated)	13,505	10,326	8,369
Annual Depreciation Expense	4,049	3,916	3,776
Annual % of O.C.	10.95%	10.60%	9.93%
Transmission Plant			
Original Cost (Depreciable)	349,923	364,613	391,772
Book Accrued Depreciation	139,053	144,200	147,654
Book Reserve % of O.C.	39.74%	39.55%	37.69%
Original Cost (Depreciated)	210,870	220,413	244,118
Annual Depreciation Expense	5,203	5,429	5,919
Annual % of O.C.	1.49%	1.49%	1.51%
Distribution Plant			
Original Cost (Depreciable)	1,798,801	1,915,548	1,962,660
Book Accrued Depreciation	520,957	546,639	563,866
Book Reserve % of O.C.	28.96%	28.54%	28.73%
Original Cost (Depreciated)	1,277,844	1,368,909	1,398,794
Annual Depreciation Expense	35,150	37,200	38,440
Annual % of O.C.	1.95%	1.94%	1.96%
General Plant			
Original Cost (Depreciable)	176,247	176,023	180,375
Book Accrued Depreciation	107,986	109,853	111,849
Book Reserve % of O.C.	61.27%	62.41%	62.01%
Original Cost (Depreciated)	68,261	66,170	68,526
Annual Depreciation Expense	5,300	5,446	5,449
Annual % of O.C.	3.01%	3.09%	3.02%
Total Company (Depreciable)			
Original Cost (Depreciable)	2,361,965	2,493,132	2,572,846
Book Accrued Depreciation	791,486	827,314	853,039
Book Reserve % of O.C.	33.51%	33.18%	33.16%
Original Cost (Depreciated)	1,570,479	1,665,818	1,719,807
Annual Depreciation Expense	49,702	51,992	53,584
Annual % of O.C.	2.10%	2.09%	2.08%
Non-Depreciable Plant	103,852	103,852	105,081
Total Plant In Service	2,465,817	2,596,984	2,677,927

METROPOLITAN EDISON COMPANY

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

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)	AVERAGE SERVICE LIFE (Yrs) (7)	AVERAGE REMAINING LIFE (Yrs) (8)	ANNUAL ACCRUAL (9)	ANNUAL ACCRUAL RATE (%) (10)
INTANGIBLE PLANT									
303.3		7-SQ	\$621,985	\$621,985	\$0	0.00	0.50	\$0	0.000000%
303.4		7 SQ	29,368,853	\$21,000,197	8,368,656	7.78	1.71	3,775,662	12.856009%
303.5		7-SQ	8,047,879	\$8,047,879	0	0.00	2.50	0	0.000000%
TOTAL INTANGIBLES			<u>\$38,038,717</u>	<u>\$29,670,061</u>	<u>\$8,368,656</u>	10.07	2.22	<u>\$3,775,662</u>	9.925840%
TRANSMISSION PLANT									
350.2		80-SQ	\$26,933,492	\$11,441,502	\$15,491,990	66.47	38.23	\$405,190	1.504409%
352		58-R3	6,720,252	2,693,030	4,027,222	54.30	32.54	123,769	1.841726%
353		54-R1.5	182,774,708	55,374,009	127,400,699	59.52	41.49	3,070,849	1.680128%
354		65-R3	41,082,524	26,614,852	14,467,672	86.22	30.36	476,491	1.159838%
355		62-R3	46,196,355	17,969,823	28,226,532	68.69	41.97	672,511	1.455766%
356		65-R2.5	67,409,524	29,417,786	37,991,737	75.49	42.87	892,938	1.324647%
356.1		80-SQ	18,717,197	3,568,785	15,148,411	81.34	65.83	230,101	1.229358%
358		40-R0.5	1,190,918	61,831	1,129,087	39.77	37.71	29,948	2.514658%
359		50-SQ	746,971	512,455	234,516	44.43	13.95	16,812	2.250668%
TOTAL TRANSMISSION PLANT			<u>\$391,771,940</u>	<u>\$147,654,073</u>	<u>\$244,117,867</u>		41.25	<u>\$5,918,608</u>	1.510728%
DISTRIBUTION PLANT									
360.2		65-SQ	\$28,932,190	\$14,033,111	\$14,899,079	67.87	34.95	\$426,319	1.473510%
361		45-R3	12,964,492	5,846,584	7,117,908	41.16	22.60	314,951	2.429338%
362		58-R2	204,313,884	70,681,179	133,632,706	64.17	41.97	3,184,132	1.558451%
364		65-R0.5	346,857,644	103,388,800	243,468,844	75.90	53.28	4,569,721	1.317463%
365		55-R0.5	365,129,006	73,936,496	291,192,510	58.62	46.75	6,228,298	1.705780%
365.1		65-SQ	129,000,442	16,431,202	112,569,240	65.84	57.45	1,959,429	1.518932%
366		60-R2.5	30,284,874	10,716,043	19,568,832	57.61	37.23	525,668	1.735746%
367		35-R3	201,130,561	65,072,092	136,058,469	35.03	23.70	5,740,986	2.854358%
368		42-S0	391,129,267	123,368,014	267,761,253	46.77	32.02	8,363,185	2.138215%
369		42-R0.5	70,598,384	17,674,026	52,924,359	43.83	32.86	1,610,845	2.281703%
369.1		41-R2.5	98,458,792	45,960,843	52,497,949	44.75	23.86	2,200,409	2.234853%
370		24-O2	65,903,176	11,546,051	54,357,126	23.87	19.69	2,761,271	4.189890%
370		15-O2	1,218,958	29,853	1,189,105	15.00	14.63	81,264	6.666667%
371		24-O1	3,819,894	1,828,694	1,991,200	31.42	16.38	121,568	3.182488%
371.21		25-SQ	412,208	298,985	113,223	31.03	8.52	13,284	3.222582%
371.23		10-SQ	276,708	276,708	0	0.00	0.00	0	0.000000%
373		34-L0	12,229,687	2,777,690	9,451,997	36.06	27.87	339,160	2.773253%
TOTAL DISTRIBUTION PLANT			<u>\$1,962,660,169</u>	<u>\$563,866,368</u>	<u>\$1,398,793,801</u>	51.06	36.39	<u>\$38,440,490</u>	1.958591%

METROPOLITAN EDISON COMPANY

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

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)	AVERAGE SERVICE LIFE (Yrs) (7)	AVERAGE REMAINING LIFE (Yrs) (8)	ANNUAL ACCRUAL (9)	ANNUAL ACCRUAL RATE (%) (10)
GENERAL PLANT									
389.2 Land Rights		50-SQ	\$18,078	\$15,106	\$2,972	45.22	7.44	\$400	2.211293%
390.1 Structures									
Misc. Improvements - All Other Locations		40-R1.5	18,513,559	7,727,647	10,785,912	45.12	26.29	\$410,302	2.216226%
Corporate Headquarters - Reading	6-2038	80-S0	50,456,453	25,068,765	25,387,688	44.98	22.63	1,121,754	2.223212%
Lebanon Service Center	6-2023	80-S0	5,087,650	3,071,867	2,015,784	23.28	9.22	218,577	4.296225%
Easton Service Center	6-2018	80-S0	4,604,359	3,932,329	672,030	30.39	4.44	151,512	3.290611%
York Service Center	6-2029	80-S0	<u>7,014,294</u>	<u>3,930,985</u>	<u>3,083,309</u>	35.71	15.70	<u>196,425</u>	2.800358%
<i>Total Account 390.1</i>			<u>\$85,676,315</u>	<u>\$43,731,593</u>	<u>\$41,944,722</u>	40.83	19.99	<u>\$2,098,570</u>	2.449417%
390.2 Land Improvements - Land/Yard									
Misc. Improvements - All Other Locations		25-R1	\$4,340,628	\$2,794,277	\$1,546,351	26.97	9.61	\$160,947	3.707923%
Corporate Headquarters - Reading	6-2038	80-SQ	3,890,764	1,691,536	2,199,228	42.92	24.26	90,647	2.329789%
Lebanon Service Center	6-2023	80-SQ	1,009,739	787,684	222,055	43.20	9.50	23,374	2.314868%
Easton Service Center	6-2018	80-SQ	1,369,572	844,055	525,518	11.73	4.50	116,782	8.526875%
York Service Center	6-2029	80-SQ	<u>1,855,579</u>	<u>1,131,306</u>	<u>724,273</u>	39.51	15.42	<u>46,965</u>	2.531022%
<i>Total Account 390.2</i>			<u>\$12,466,282</u>	<u>\$7,248,857</u>	<u>\$5,217,425</u>	28.42	11.89	<u>\$438,715</u>	3.519210%
391 Office Furniture and Equip. - Furniture		20-SQ	\$16,629,980	\$14,460,582	\$2,169,398	24.25	3.16	\$685,871	4.124306%
391.2 Office Furniture and Equip. - Office Machines		10-SQ	5,920,633	5,920,633	0	0.00	0.00	0	0.000000%
391.3 Office Furniture and Equip. - Personal Computers		4-SQ	2,194,188	2,046,685	147,503	14.88	0.84	147,503	6.722435%
391.4 Office Furniture and Equip. - Information Systems		10-SQ	2,314,955	(1,902)	2,316,857	7.67	7.68	301,710	13.033098%
391.4 Office Furniture and Equip. - Data Proc - Smart Meters		5-SQ	713,151	48,222	664,929	5.00	4.66	142,630	20.000000%
392.3 Transportation - Heavy Trucks		10-L3	268,209	72,066	196,143	10.42	7.62	25,747	9.599641%
392.4 Transportation Equipment - Pole Trailers		25-S1	711,525	454,426	257,099	29.19	10.55	24,375	3.425684%
392.5 Transportation Equipment - Van Trailers		25-S1	87,237	78,891	8,345	126.26	12.08	691	0.792040%
393 Stores Equipment		20-SQ	1,411,422	1,396,541	14,880	113.61	1.20	12,424	0.880237%
394 Tools, Shop and Garage Equipment		25-SQ	11,612,991	6,556,388	5,056,603	23.84	10.38	487,027	4.193808%
395 Laboratory Equipment		20-SQ	3,047,684	3,047,652	32	94,696.97	0.85	32	0.001056%
396 Power Operated Equipment		20-L0.5	751,658	612,058	139,600	58.11	10.79	12,935	1.720815%
397 Communication Equipment		20-R0.5	33,964,326	23,670,778	10,293,549	33.19	10.06	1,023,304	3.012878%
398 Miscellaneous Equipment		20-SQ	<u>2,586,561</u>	<u>2,489,985</u>	<u>96,576</u>	54.41	2.03	<u>47,540</u>	1.837968%
TOTAL GENERAL PLANT			<u>\$180,375,195</u>	<u>\$111,848,562</u>	<u>\$68,526,633</u>	33.10	12.57	<u>\$5,449,473</u>	3.021188%
TOTAL DEPRECIABLE PLANT			<u>\$2,572,846,020</u>	<u>\$853,039,063</u>	<u>\$1,719,806,956</u>			<u>\$53,584,233</u>	2.089725%
TOTAL NONDEPRECIABLE PLANT			<u>\$105,081,468</u>	<u>\$95,404,733</u>	<u>\$9,676,734</u>				
TOTAL PLANT IN SERVICE			<u>\$2,677,927,487</u>	<u>\$948,443,797</u>	<u>\$1,729,483,691</u>			<u>\$53,584,233</u>	

METROPOLITAN EDISON COMPANY

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

	ACCOUNT AND DESCRIPTION (1)	GROSS ORIGINAL COST 1/1/2013 (2)	ADDITIONS (3)	RETIREMENTS (4)	ADJUSTMENTS (A) (5)	GROSS ORIGINAL COST 12/31/2013 (6)	PERCENT OF ORIGINAL COST RETIRED (7)
INTANGIBLE PLANT							
303.3	Misc. Intangible Plant - Software - Project Enterprise	\$621,985				\$621,985	0.00
303.4	Misc. Intangible Plant - Software - Other	28,277,678	\$1,091,175			29,368,853	0.00
303.5	Misc. Intangible Plant - Software - Proj Evolution	\$8,047,879				\$8,047,879	0.00
	TOTAL INTANGIBLES	\$36,947,542	\$1,091,175	\$0	\$0	\$38,038,717	0.00
TRANSMISSION PLANT							
350.2	Land Rights	\$27,169,639	(\$236,147)			\$26,933,492	0.00
352	Structures	7,333,228	431,515		(1,044,491)	6,720,252	0.00
353	Station Equipment	164,542,836	19,049,921	(1,024,713)	\$206,664	182,774,708	0.62
354	Towers and Fixtures	41,961,853	(835,615)	(43,714)		41,082,524	0.10
355	Poles and Fixtures	44,969,810	1,703,268	(476,723)		46,196,355	1.06
356	Overhead Conductors and Devices	64,509,072	3,440,023	(539,571)		67,409,524	0.84
356.1	Clearing Costs and Rights of Way	12,357,013	4,966,770		1,393,414	18,717,197	0.00
358	Underground Conductor & Devices	1,022,596	202,282	(33,960)		1,190,918	3.32
359	Roads and Trails	746,971	0			746,971	0.00
	TOTAL TRANSMISSION PLANT	\$364,613,016	\$28,722,017	(\$2,118,681)	\$555,587	\$391,771,940	0.58
DISTRIBUTION PLANT							
360.2	Land Rights	\$28,696,043	\$236,147			\$28,932,190	0.00
361	Structures	12,751,972	\$214,842	(\$2,322)		12,964,492	0.02
362	Station Equipment	195,318,146	9,727,797	(1,504,662)	772,603	204,313,884	0.77
364	Poles, Towers and Fixtures	384,863,141	(36,019,634)	(1,985,862)		346,857,644	0.52
365	Overhead Conductors and Devices	320,548,861	50,244,807	(5,664,661)		365,129,006	1.77
365.1	Clearing Costs and Rights of Way	118,923,762	10,425,602		(348,923)	129,000,442	0.00
366	Underground Conduit	30,197,493	87,175	206		30,284,874	0.00
367	Underground Conductors and Devices	188,760,229	13,993,952	(1,623,619)		201,130,561	0.86
368	Line Transformers	386,474,625	8,886,557	(4,231,916)		391,129,267	1.10
369	Overhead Services	68,127,640	2,531,698	(60,954)		70,598,384	0.09
369.1	Underground Services	98,458,792				98,458,792	0.00
370	Meters	66,553,985	4,125,592	(4,832,820)	56,420	65,903,176	7.26
370	Smart Meters	0	1,277,620	(2,243)	(56,420)	1,218,958	#DIV/0!
371	Install. On Cust. Premises - Dusk to Dawn Lights	3,722,598	123,969	(26,673)		3,819,894	0.72
371.2	Install. On Cust. Premises - Meter Socket Devices	412,208			0	412,208	0.00
371.23	Install. On Cust. Premises - Surge Suppression	276,708			0	276,708	0.00
373	Street Lighting and Signal Systems	11,461,900	1,434,443	(666,655)		12,229,687	5.82
	TOTAL DISTRIBUTION PLANT	\$1,915,548,104	\$67,290,567	(\$20,602,182)	\$423,680	\$1,962,660,169	1.08

METROPOLITAN EDISON COMPANY

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

	ACCOUNT AND DESCRIPTION (1)	GROSS ORIGINAL COST 1/1/2013 (2)	ADDITIONS (3)	RETIREMENTS (4)	ADJUSTMENTS (A) (5)	GROSS ORIGINAL COST 12/31/2013 (6)	PERCENT OF ORIGINAL COST RETIRED (7)
	GENERAL PLANT						
389	Land Rights	\$18,078				\$18,078	0.00
390.1	Structures						
	Misc. Improvements - All Other Locations	\$17,547,613	\$770,751		\$195,195	\$18,513,559	0.00
	Corporate Headquarters - Reading	48,853,401	1,603,052			50,456,453	0.00
	Lebanon Service Center	4,777,903	414,613	(104,866)		5,087,650	2.19
	Easton Service Center	5,726,156	(1,043,059)	(78,737)		4,604,359	1.38
	York Service Center	7,011,955	2,339			7,014,294	0.00
	<i>Total Account 390.1</i>	<u>\$83,917,027</u>	<u>\$1,747,695</u>	<u>(\$183,603)</u>	<u>\$195,195</u>	<u>\$85,676,315</u>	0.22
390.2	Land Improvements - Land/Yard						
	Misc. Improvements - All Other Locations	\$4,340,628				\$4,340,628	0.00
	Corporate Headquarters - Reading	3,890,764				3,890,764	0.00
	Lebanon Service Center	1,009,739				1,009,739	0.00
	Easton Service Center	1,369,572				1,369,572	0.00
	York Service Center	1,855,579				1,855,579	0.00
	<i>Total Account 390.2</i>	<u>\$12,466,282</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$12,466,282</u>	0.00
391	Office Furniture and Equip. - Furniture	\$17,100,405	\$51,119	(\$521,544)		\$16,629,980	3.05
391.2	Office Furniture and Equip. - Office Machines	5,920,633				5,920,633	0.00
391.3	Office Furniture and Equip. - Personal Computers	2,365,809	428,903	(460,109)	(140,416)	2,194,188	19.45
391.4	Office Furniture and Equip - Information Systems	350	2,422,715	(351)	(107,758)	2,314,955	100.43
391.4	Office Furniture and Equip - Data Proc - Smart Meter	0	464,977		248,174	713,151	#DIV/0!
392	Transportation Equipment -Heavy Trucks	419,787	(107,927)		(43,650)	268,209	0.00
392.4	Transportation Equipment -Pole Trailers	711,525				711,525	0.00
392.5	Transportation Equipment - Van Trailers	87,237				87,237	0.00
393	Stores Equipment	1,428,705		(17,284)		1,411,422	1.21
394	Tools, Shop and Garage Equipment	10,173,126	1,755,351	(315,486)		11,612,991	3.10
395	Laboratory Equipment	3,130,477		(82,793)		3,047,684	2.64
396	Power Operated Equipment	642,814	108,844			751,658	0.00
397	Communication Equipment	34,970,177	1,062,335	(2,068,186)		33,964,326	5.91
398	Miscellaneous Equipment	2,671,048	11,519	(96,006)		2,586,561	3.59
	TOTAL GENERAL PLANT	<u>\$176,023,480</u>	<u>\$7,945,531</u>	<u>(\$3,745,361)</u>	<u>\$151,545</u>	<u>\$180,375,195</u>	2.13
	TOTAL DEPRECIABLE PLANT	<u>\$2,493,132,142</u>	<u>\$105,049,290</u>	<u>(\$26,466,224)</u>	<u>\$1,130,812</u>	<u>\$2,572,846,020</u>	1.06
	NONDEPRECIABLE PLANT AND ASSET RETIREMENT COSTS						
301	Organization	\$123,507				\$123,507	
302	Franchise and Consents	165,169				165,169	
326	Asset Retirement Costs TMI #2	95,321,155				95,321,155	
350.1	Land	3,429,373				3,429,373	
359	Asset Retirement Costs Transmission Subs	4,666				4,666	
360.1	Land	3,080,352	\$124,524			3,204,876	
374	Asset Retirement Costs Distribution Subs	37,210				37,210	
389.1	Land	1,567,850	1,104,958			2,672,808	
39030	Building Leaseholds	16,754				16,754	
399	Asset Retirement Costs General Buildings	105,951				105,951	
	TOTAL NONDEPRECIABLE PLANT	<u>\$103,851,986</u>	<u>\$1,229,482</u>	<u>\$0</u>	<u>\$0</u>	<u>\$105,081,468</u>	
	TOTAL PLANT IN SERVICE	<u>\$2,596,984,127</u>	<u>\$106,278,772</u>	<u>(\$26,466,224)</u>	<u>\$1,130,812</u>	<u>\$2,677,927,487</u>	

METROPOLITAN EDISON COMPANY

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

ACCOUNT AND DESCRIPTION (1)	BOOK RESERVE	ACCRUALS (3)	RETIREMENTS (4)	GROSS	COST OF	TRANSFERS (7)	ADJUSTMENTS (8)	BOOK RESERVE	BOOK RESERVE AS A PERCENT OF ORIGINAL COST (10)
	1/1/2013 (2)			SALVAGE (A) (5)	REMOVAL (A) (6)			12/31/2013 (9)	
INTANGIBLE PLANT									
303.3	Project Enterprise	(\$621,985)						(\$621,985)	
303.4	Misc. Intangible Plant - Software - Other	(17,952,598)	(\$3,047,599)					(21,000,197)	
303.5	Software Evolution	(8,047,879)						(8,047,879)	
	TOTAL INTANGIBLES	(\$26,622,462)	(\$3,047,599)	\$0	\$0	\$0	\$0	(\$29,670,061)	78.00
TRANSMISSION PLANT									
350.2	Land Rights	(\$11,035,441)	(\$406,061)					(\$11,441,502)	42.48
352	Structures	(2,631,288)	(128,649)			66,907		(2,693,030)	40.07
353	Station Equipment	(53,610,958)	(2,821,080)	1,024,713	(56)	46,569	(\$13,198)	(55,374,009)	30.30
354	Towers and Fixtures	(26,166,835)	(491,730)	43,714				(26,614,852)	64.78
355	Poles and Fixtures	(17,799,863)	(646,682)	476,723				(17,969,823)	38.90
356	Overhead Conductors and Devices	(29,106,937)	(1,763,836)	539,571		847,681	65,734	(29,417,786)	43.64
356.1	Clearing Costs and Rights of Way	(3,283,574)	(193,832)				(91,379)	(3,568,785)	19.07
358	Underground Conductor & Devices	(69,006)	(26,785)	33,960				(61,831)	5.19
359	Roads and Trails	(495,639)	(16,816)					(512,455)	68.60
	TOTAL TRANSMISSION PLANT	(\$144,199,541)	(\$6,495,471)	\$2,118,681	(\$56)	\$894,250	\$28,064	(\$147,654,073)	37.69
DISTRIBUTION PLANT									
360.2	Land Rights	(\$13,608,983)	(\$424,128)					(\$14,033,111)	48.50
361	Structures	(5,532,139)	(316,767)	\$2,322				(5,846,584)	45.10
362	Station Equipment	(68,910,966)	(3,804,297)	1,504,662	(9,862)	922,750	(\$383,465)	(70,681,179)	34.59
364	Poles, Towers and Fixtures	(100,588,313)	(4,786,349)	1,985,862				(103,388,800)	29.81
365	Overhead Conductors and Devices	(73,760,314)	(6,650,851)	5,664,661	(577)	1,322,164	(511,581)	(73,936,496)	20.25
365.1	Clearing Costs and Rights of Way	(14,565,026)	(1,890,648)				24,472	(16,431,202)	12.74
366	Underground Conduit	(10,187,435)	(528,402)	(205)				(10,716,043)	35.38
367	Underground Conductors and Devices	(61,146,542)	(5,549,169)	1,623,619				(65,072,092)	32.35
368	Line Transformers	(119,308,500)	(8,594,280)	4,231,916	(457,395.66)	861,112	(136,121)	(123,368,014)	31.54
369	Overhead Services	(16,135,399)	(1,799,139)	60,954		221,294	(21,736)	(17,674,026)	25.03
369.1	Underground Services	(43,740,985)	(2,219,858)					(45,960,843)	46.68
370	Meters	(13,727,848)	(2,649,743)	4,832,820			(1,279)	(11,546,051)	17.52
370	Smart Meters	0	(33,375)	2,243			1,279	(29,853)	2.45
371	Install. On Cust. Premises - Dusk to Dawn Lights	(1,733,319)	(122,047)	26,672			0	(1,828,694)	47.87
371.2	Install. On Cust. Premises - Meter Socket Devices	(285,701)	(13,284)					(298,985)	72.53
371.23	Install. On Cust. Premises - Surge Suppression	(276,708)						(276,708)	100.00
373	Street Lighting and Signal Systems	(3,131,073)	66,828	666,654		(377,183)	(2,917)	(2,777,690)	22.71
	TOTAL DISTRIBUTION PLANT	(\$546,639,251)	(\$39,315,509)	\$20,602,181	(\$467,835)	\$2,950,138	(\$1,031,347)	(\$563,866,368)	28.73

METROPOLITAN EDISON COMPANY

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

	BOOK RESERVE 1/1/2013 (2)	ACCRUALS (3)	RETIREMENTS (4)	GROSS SALVAGE (A) (5)	COST OF REMOVAL (A) (6)	TRANSFERS (7)	ADJUSTMENTS (8)	BOOK RESERVE 12/31/2013 (9)	BOOK RESERVE AS A PERCENT OF ORIGINAL COST (10)
ACCOUNT AND DESCRIPTION (1)									
GENERAL PLANT									
389 Land Rights	(\$14,699)	(\$407)						(\$15,106)	83.56
390.1 Structures									
Misc. Improvements - All Other Locations	(\$7,334,126)	(\$498,729)			\$118,631	(\$13,423)		(\$7,727,647)	41.74
Corporate Headquarters - Reading	(23,984,249)	(1,084,516)						(25,068,765)	49.68
Lebanon Service Center	(2,990,485)	(186,248)	104,866					(3,071,867)	60.38
Easton Service Center	(3,671,401)	(339,664)	78,737					(3,932,329)	85.40
York Service Center	(3,721,294)	(209,691)						(3,930,985)	56.04
<i>Total Account 390.1</i>	<u>(\$41,701,556)</u>	<u>(\$2,318,848)</u>	<u>\$183,603</u>	<u>\$0</u>	<u>\$118,631</u>	<u>(\$13,423)</u>	<u>\$0</u>	<u>(\$43,731,593)</u>	<u>51.04</u>
390.2 Land Improvements - Land/Yard									
Misc. Improvements - All Other Locations	(\$2,624,417)	(\$169,861)						(\$2,794,277)	64.37
Corporate Headquarters - Reading	(1,600,889)	(90,647)						(1,691,536)	43.48
Lebanon Service Center	(764,310)	(23,374)						(787,684)	78.01
Easton Service Center	(727,273)	(116,782)						(844,055)	61.63
York Service Center	(1,084,537)	(46,769)						(1,131,306)	60.97
<i>Total Account 390.2</i>	<u>(\$6,801,425)</u>	<u>(\$447,432)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$7,248,857)</u>	<u>58.15</u>
391 Office Furniture and Equip. - Furniture	(\$14,228,375)	(\$753,751)	\$521,544					(\$14,460,582)	86.95
391.2 Office Furniture and Equip. - Office Machines	(5,920,633)							(5,920,633)	100.00
391.3 Office Furniture and Equip. - Personal Computers	(1,860,218)	(659,074)	460,109			12,498		(2,046,685)	93.28
391.4 Office Furniture and Equip. - Information Systems	(225)	262	351			1,513		1,902	-0.08
391.4 Office Furniture and Equip. - Data Proc Smart Meters	0	(34,210)				(14,012)		(48,222)	17.98
392 Transportation Equipment - Heavy Trucks	(40,187)	(38,884)				7,004		(72,066)	26.87
392.4 Transportation Equipment - Pole Trailers	(428,872)	(25,554)						(454,426)	63.87
392.5 Transportation Equipment - Van Trailers	(78,174)	(717)						(78,891)	90.43
393 Stores Equipment	(1,382,946)	(30,879)	17,284					(1,396,541)	98.95
394 Tools, Shop and Garage Equipment	(6,379,610)	(492,264)	315,486					(6,556,388)	56.46
395 Laboratory Equipment	(3,129,864)	(581)	82,793					(3,047,652)	100.00
396 Power Operated Equipment	(608,161)	(3,897)						(612,058)	81.43
397 Communication Equipment	(24,755,167)	(987,927)	2,068,186		\$4,130			(23,670,778)	69.69
398 Miscellaneous Equipment	(2,523,068)	(62,923)	96,006					(2,489,985)	96.27
TOTAL GENERAL PLANT	<u>(\$109,853,181)</u>	<u>(\$5,857,085)</u>	<u>\$3,745,361</u>	<u>\$0</u>	<u>\$122,762</u>	<u>(\$6,418)</u>	<u>\$0</u>	<u>(\$111,848,562)</u>	<u>62.01</u>
TOTAL DEPRECIABLE PLANT	<u>(\$827,314,434)</u>	<u>(\$54,715,664)</u>	<u>\$26,466,222</u>	<u>(\$467,891)</u>	<u>\$3,967,150</u>	<u>(\$1,009,702)</u>	<u>\$35,255</u>	<u>(\$853,039,063)</u>	<u>33.16</u>
NONDEPRECIABLE PLANT AND ASSET RETIREMENT COSTS									
326 Asset Retirement Costs TMI # 2	(\$95,321,155)							(\$95,321,155)	
350.1 Land	(\$7,848)	\$1,500			(1,500)			(\$7,848)	
359.1 Asset Retirement Costs Transmission Subs	(2,486)	(\$104)						(2,589)	
374 Asset Retirement Costs Distribution Subs	(20,482)	(759)						(21,241)	
360 Land Sale Adjustment	(0)							(0)	
39030 Building Leaseholds	(3,246)	(838)						(4,084)	
399 Asset Retirement Costs General Buildings	(45,950)	(1,866)						(47,816)	
TOTAL NONDEPRECIABLE PLANT	<u>(\$95,401,167)</u>	<u>(\$2,067)</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$1,500)</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$95,404,733)</u>	
TOTAL BOOK RESERVE	<u>(\$922,715,601)</u>	<u>(\$54,717,730)</u>	<u>\$26,466,222</u>	<u>(\$467,891)</u>	<u>\$3,965,650</u>	<u>(\$1,009,702)</u>	<u>\$35,255</u>	<u>(\$948,443,797)</u>	

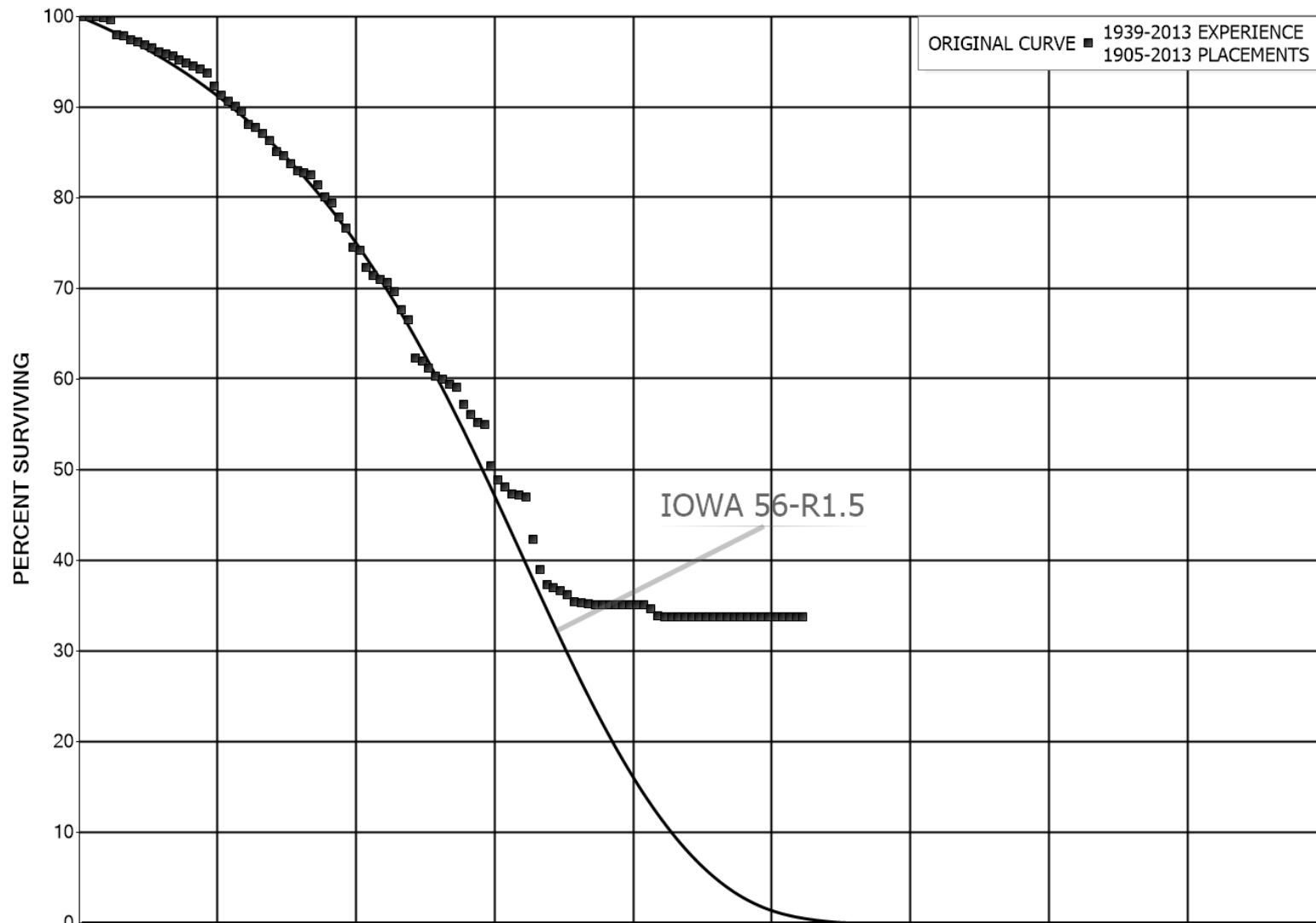
(A) Cost of Removal and Salvage amounts are expensed as incurred and as such are not included in this summarization.

METROPOLITAN EDISON COMPANY

**SCHEDULE 4. EXPERIENCED COST OF REMOVAL AND
 SALVAGE AMOUNTS FOR THE YEARS 2009-2013 RECORDED
 TO ACCOUNT 403, DEPRECIATION EXPENSE**

	COST OF REMOVAL 403 <u>(1)</u>	SALVAGE 403 <u>(2)</u>	NET SALVAGE <u>(3)=(1)+(2)</u>
2009	\$4,955,233	(\$1,175,586)	\$3,779,647
2010	\$4,369,607	(\$696,543)	\$3,673,065
2011	\$19,958,473	(\$6,484,916)	\$13,473,557
2012	\$23,007,411	(\$498,217)	\$22,509,194
2013	<u>\$4,912,392</u>	<u>(\$467,891)</u>	<u>\$4,444,501</u>
Total	\$57,203,117	(\$9,323,153)	\$47,879,964
5-Year Average	<u><u>\$11,440,623</u></u>	<u><u>(\$1,864,631)</u></u>	<u><u>\$9,575,993</u></u>

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



METROPOLITAN EDISON COMPANY
 ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-2013			EXPERIENCE BAND 1939-2013		
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	229,958,021	16,736	0.0001	0.9999	100.00
0.5	212,512,592	80,270	0.0004	0.9996	99.99
1.5	201,331,267	51,183	0.0003	0.9997	99.95
2.5	189,513,646	140,361	0.0007	0.9993	99.93
3.5	183,618,669	449,655	0.0024	0.9976	99.86
4.5	173,851,003	2,823,301	0.0162	0.9838	99.61
5.5	148,202,373	157,089	0.0011	0.9989	97.99
6.5	146,342,820	785,145	0.0054	0.9946	97.89
7.5	128,851,813	311,876	0.0024	0.9976	97.36
8.5	125,748,187	373,677	0.0030	0.9970	97.13
9.5	122,005,802	471,637	0.0039	0.9961	96.84
10.5	119,968,722	442,938	0.0037	0.9963	96.47
11.5	117,937,198	295,890	0.0025	0.9975	96.11
12.5	115,392,244	298,565	0.0026	0.9974	95.87
13.5	110,707,059	483,507	0.0044	0.9956	95.62
14.5	109,460,105	407,458	0.0037	0.9963	95.20
15.5	106,737,439	416,829	0.0039	0.9961	94.85
16.5	103,004,926	296,769	0.0029	0.9971	94.48
17.5	100,365,769	551,645	0.0055	0.9945	94.21
18.5	97,353,903	1,452,843	0.0149	0.9851	93.69
19.5	90,398,151	1,020,622	0.0113	0.9887	92.29
20.5	87,817,470	600,334	0.0068	0.9932	91.25
21.5	81,401,101	498,451	0.0061	0.9939	90.62
22.5	77,211,739	488,281	0.0063	0.9937	90.07
23.5	75,670,947	1,238,807	0.0164	0.9836	89.50
24.5	72,533,496	226,039	0.0031	0.9969	88.03
25.5	71,131,861	528,658	0.0074	0.9926	87.76
26.5	68,583,095	634,762	0.0093	0.9907	87.11
27.5	61,243,908	861,429	0.0141	0.9859	86.30
28.5	56,210,385	348,174	0.0062	0.9938	85.09

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

PLACEMENT BAND 1905-2013			EXPERIENCE BAND 1939-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
29.5	54,214,275	522,021	0.0096	0.9904	84.56
30.5	51,403,868	464,608	0.0090	0.9910	83.75
31.5	50,575,354	153,382	0.0030	0.9970	82.99
32.5	49,940,950	119,404	0.0024	0.9976	82.74
33.5	49,574,625	707,762	0.0143	0.9857	82.54
34.5	48,665,520	766,416	0.0157	0.9843	81.36
35.5	47,506,217	388,910	0.0082	0.9918	80.08
36.5	46,222,147	910,067	0.0197	0.9803	79.42
37.5	33,960,887	531,204	0.0156	0.9844	77.86
38.5	31,753,263	906,530	0.0285	0.9715	76.64
39.5	30,240,804	119,991	0.0040	0.9960	74.45
40.5	27,606,763	714,747	0.0259	0.9741	74.16
41.5	24,586,641	297,338	0.0121	0.9879	72.24
42.5	20,973,636	128,746	0.0061	0.9939	71.37
43.5	16,466,236	67,753	0.0041	0.9959	70.93
44.5	14,140,187	202,893	0.0143	0.9857	70.64
45.5	12,186,004	348,316	0.0286	0.9714	69.62
46.5	11,445,021	191,550	0.0167	0.9833	67.63
47.5	10,474,692	661,634	0.0632	0.9368	66.50
48.5	9,359,859	46,799	0.0050	0.9950	62.30
49.5	9,036,250	113,606	0.0126	0.9874	61.99
50.5	7,860,235	117,543	0.0150	0.9850	61.21
51.5	6,590,126	39,746	0.0060	0.9940	60.29
52.5	6,395,076	57,161	0.0089	0.9911	59.93
53.5	6,273,557	31,506	0.0050	0.9950	59.39
54.5	6,102,197	202,446	0.0332	0.9668	59.10
55.5	5,505,458	107,405	0.0195	0.9805	57.14
56.5	5,284,186	77,737	0.0147	0.9853	56.02
57.5	5,175,139	18,965	0.0037	0.9963	55.20
58.5	4,803,211	399,993	0.0833	0.9167	54.99

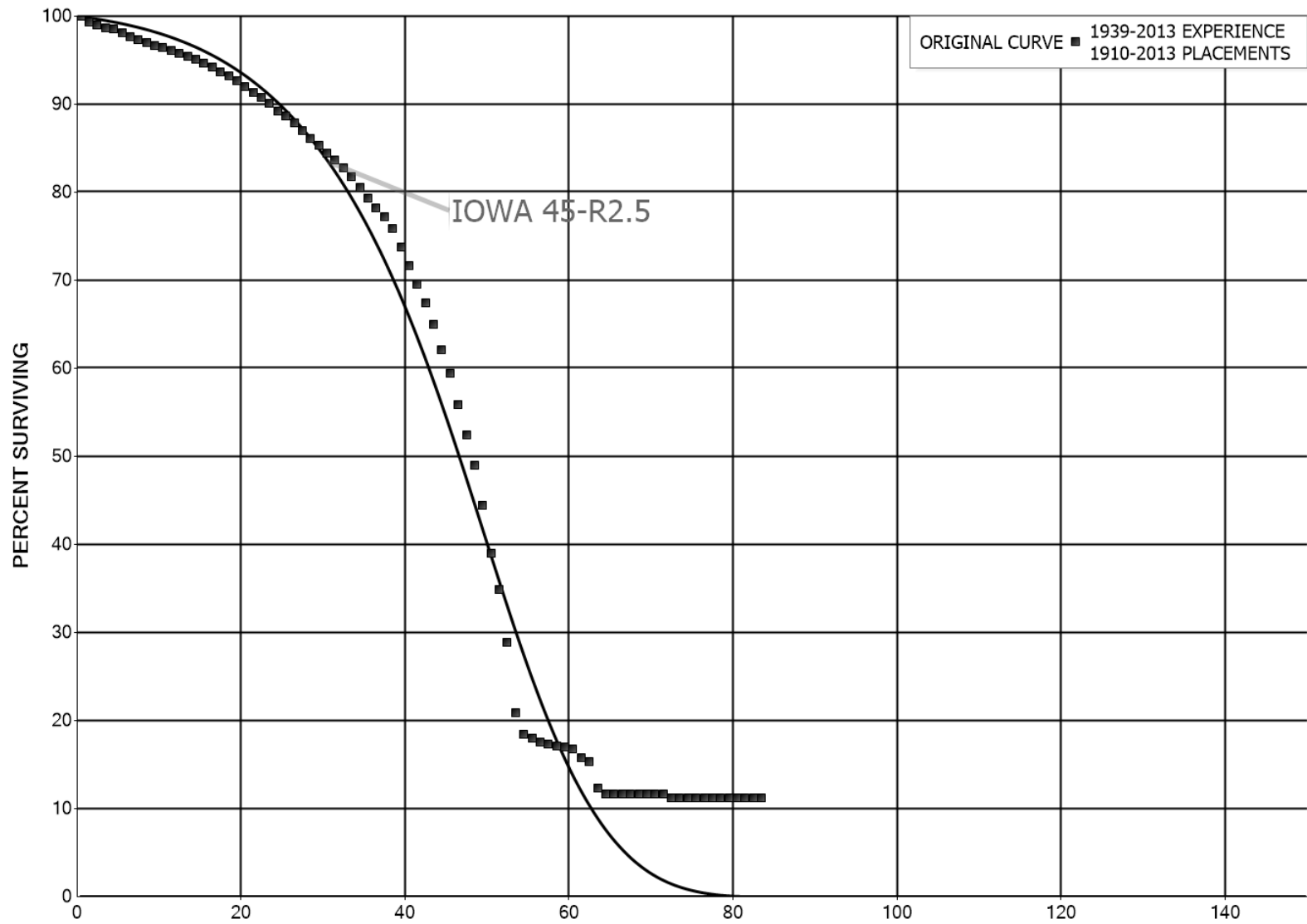
METROPOLITAN EDISON COMPANY
 ACCOUNT 353 STATION EQUIPMENT
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2013			EXPERIENCE BAND 1939-2013			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
59.5	1,930,806	60,615	0.0314	0.9686	50.41	
60.5	1,771,081	27,430	0.0155	0.9845	48.83	
61.5	1,219,040	20,309	0.0167	0.9833	48.08	
62.5	1,015,399	2,664	0.0026	0.9974	47.27	
63.5	985,858	2,953	0.0030	0.9970	47.15	
64.5	966,200	96,120	0.0995	0.9005	47.01	
65.5	651,573	51,620	0.0792	0.9208	42.33	
66.5	510,800	21,693	0.0425	0.9575	38.98	
67.5	480,980	5,052	0.0105	0.9895	37.32	
68.5	459,794	4,396	0.0096	0.9904	36.93	
69.5	431,756	5,332	0.0123	0.9877	36.58	
70.5	249,976	5,100	0.0204	0.9796	36.13	
71.5	226,342	365	0.0016	0.9984	35.39	
72.5	114,277	673	0.0059	0.9941	35.33	
73.5	98,918	91	0.0009	0.9991	35.12	
74.5	97,438		0.0000	1.0000	35.09	
75.5	97,199		0.0000	1.0000	35.09	
76.5	97,189		0.0000	1.0000	35.09	
77.5	96,769	115	0.0012	0.9988	35.09	
78.5	96,057		0.0000	1.0000	35.05	
79.5	96,057	54	0.0006	0.9994	35.05	
80.5	96,003		0.0000	1.0000	35.03	
81.5	95,969	1,156	0.0120	0.9880	35.03	
82.5	92,814	2,017	0.0217	0.9783	34.61	
83.5	82,975	293	0.0035	0.9965	33.86	
84.5	69,679		0.0000	1.0000	33.74	
85.5	68,623		0.0000	1.0000	33.74	
86.5	53,277		0.0000	1.0000	33.74	
87.5	39,864		0.0000	1.0000	33.74	
88.5	8,321		0.0000	1.0000	33.74	

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

PLACEMENT BAND 1905-2013			EXPERIENCE BAND 1939-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
89.5	8,304		0.0000	1.0000	33.74
90.5	2,978		0.0000	1.0000	33.74
91.5	2,848		0.0000	1.0000	33.74
92.5	2,773		0.0000	1.0000	33.74
93.5	312		0.0000	1.0000	33.74
94.5	49		0.0000	1.0000	33.74
95.5	49		0.0000	1.0000	33.74
96.5	49		0.0000	1.0000	33.74
97.5	49		0.0000	1.0000	33.74
98.5	49		0.0000	1.0000	33.74
99.5	49		0.0000	1.0000	33.74
100.5	49		0.0000	1.0000	33.74
101.5	49		0.0000	1.0000	33.74
102.5	49		0.0000	1.0000	33.74
103.5	49		0.0000	1.0000	33.74
104.5					33.74

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



METROPOLITAN EDISON COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2013

EXPERIENCE BAND 1939-2013

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	205,016,324	195,304	0.0010	0.9990	100.00
0.5	192,977,926	1,193,713	0.0062	0.9938	99.90
1.5	178,851,546	681,225	0.0038	0.9962	99.29
2.5	167,690,619	439,734	0.0026	0.9974	98.91
3.5	160,133,209	307,148	0.0019	0.9981	98.65
4.5	146,490,409	555,111	0.0038	0.9962	98.46
5.5	143,260,951	694,780	0.0048	0.9952	98.09
6.5	137,793,116	443,918	0.0032	0.9968	97.61
7.5	124,504,003	422,424	0.0034	0.9966	97.30
8.5	116,292,616	378,941	0.0033	0.9967	96.97
9.5	108,637,376	333,424	0.0031	0.9969	96.65
10.5	103,076,274	361,375	0.0035	0.9965	96.35
11.5	98,941,153	304,678	0.0031	0.9969	96.02
12.5	94,197,532	345,863	0.0037	0.9963	95.72
13.5	89,307,893	318,868	0.0036	0.9964	95.37
14.5	84,408,707	362,879	0.0043	0.9957	95.03
15.5	76,189,011	373,908	0.0049	0.9951	94.62
16.5	71,109,032	383,605	0.0054	0.9946	94.16
17.5	68,262,876	328,793	0.0048	0.9952	93.65
18.5	63,339,069	389,148	0.0061	0.9939	93.20
19.5	57,756,321	394,526	0.0068	0.9932	92.62
20.5	53,276,499	396,957	0.0075	0.9925	91.99
21.5	48,068,716	298,886	0.0062	0.9938	91.31
22.5	40,909,493	287,558	0.0070	0.9930	90.74
23.5	34,502,079	348,246	0.0101	0.9899	90.10
24.5	29,572,302	205,874	0.0070	0.9930	89.19
25.5	25,518,266	205,951	0.0081	0.9919	88.57
26.5	21,877,033	226,679	0.0104	0.9896	87.86
27.5	18,737,346	189,642	0.0101	0.9899	86.94
28.5	16,236,958	150,625	0.0093	0.9907	86.06

METROPOLITAN EDISON COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2013			EXPERIENCE BAND 1939-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
29.5	14,882,788	153,620	0.0103	0.9897	85.27
30.5	13,789,435	120,454	0.0087	0.9913	84.39
31.5	12,873,055	144,524	0.0112	0.9888	83.65
32.5	12,001,339	145,023	0.0121	0.9879	82.71
33.5	11,056,784	159,870	0.0145	0.9855	81.71
34.5	9,979,775	156,232	0.0157	0.9843	80.53
35.5	9,062,487	118,771	0.0131	0.9869	79.27
36.5	8,171,443	112,542	0.0138	0.9862	78.23
37.5	7,463,253	126,553	0.0170	0.9830	77.15
38.5	6,828,882	195,586	0.0286	0.9714	75.84
39.5	5,724,962	158,376	0.0277	0.9723	73.67
40.5	4,742,999	144,013	0.0304	0.9696	71.63
41.5	4,002,160	118,347	0.0296	0.9704	69.46
42.5	3,263,232	117,021	0.0359	0.9641	67.40
43.5	2,849,663	128,322	0.0450	0.9550	64.99
44.5	2,503,187	109,396	0.0437	0.9563	62.06
45.5	2,152,292	126,509	0.0588	0.9412	59.35
46.5	1,804,190	110,348	0.0612	0.9388	55.86
47.5	1,600,435	107,787	0.0673	0.9327	52.44
48.5	1,389,741	128,769	0.0927	0.9073	48.91
49.5	1,233,864	150,636	0.1221	0.8779	44.38
50.5	1,082,389	113,705	0.1051	0.8949	38.96
51.5	968,378	168,301	0.1738	0.8262	34.87
52.5	800,077	220,645	0.2758	0.7242	28.81
53.5	579,128	67,460	0.1165	0.8835	20.86
54.5	507,611	13,611	0.0268	0.9732	18.43
55.5	619,497	16,823	0.0272	0.9728	17.94
56.5	765,738	7,438	0.0097	0.9903	17.45
57.5	733,192	8,394	0.0114	0.9886	17.28
58.5	714,091	4,510	0.0063	0.9937	17.08

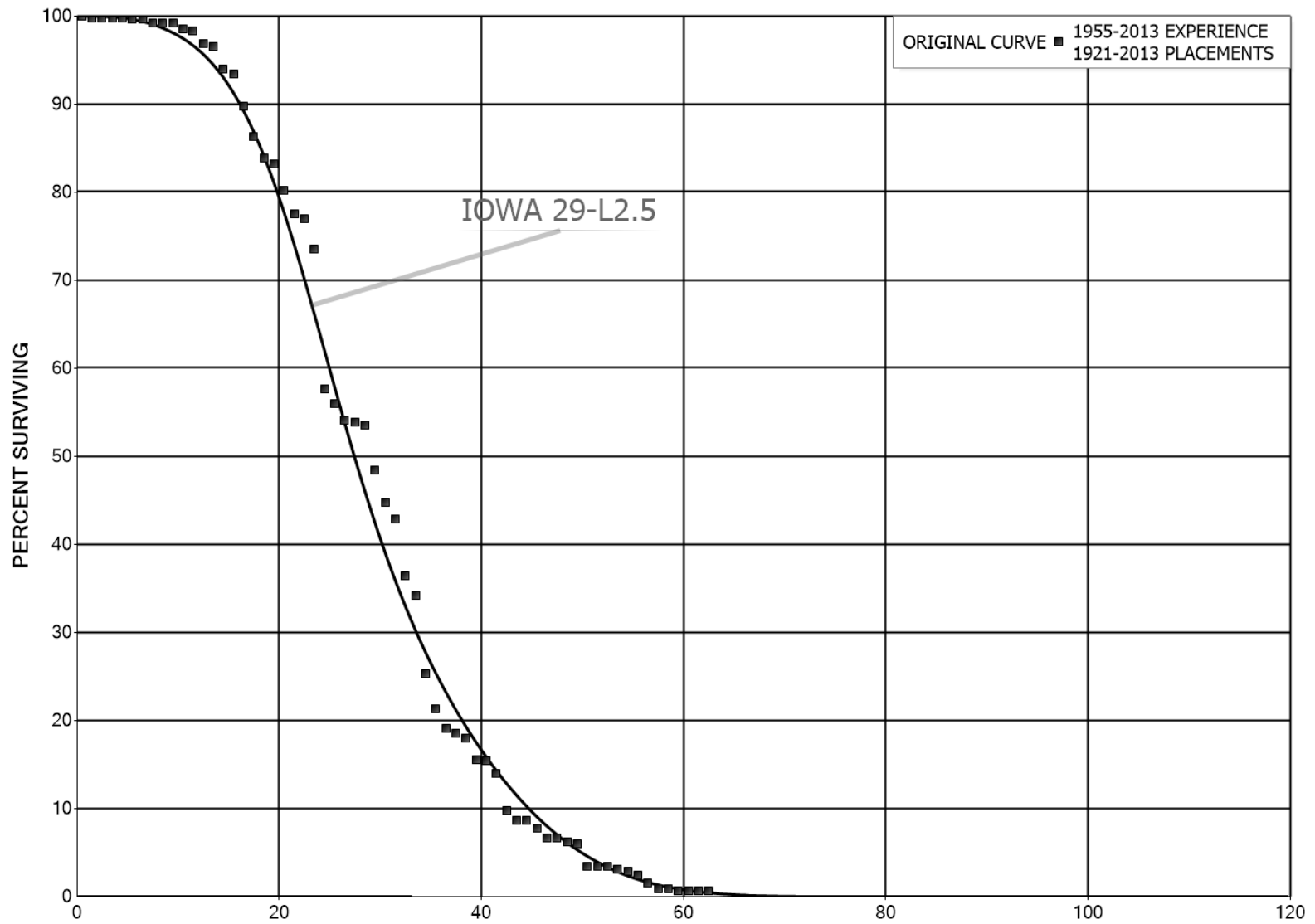
METROPOLITAN EDISON COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2013			EXPERIENCE BAND 1939-2013			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
59.5	707,296	9,210	0.0130	0.9870	16.98	
60.5	690,463	42,540	0.0616	0.9384	16.76	
61.5	528,172	15,760	0.0298	0.9702	15.72	
62.5	442,870	85,038	0.1920	0.8080	15.25	
63.5	296,105	17,386	0.0587	0.9413	12.33	
64.5	219,858	317	0.0014	0.9986	11.60	
65.5	204,848	215	0.0010	0.9990	11.58	
66.5	191,822	4	0.0000	1.0000	11.57	
67.5	165,050	95	0.0006	0.9994	11.57	
68.5	16,994		0.0000	1.0000	11.57	
69.5	10,210		0.0000	1.0000	11.57	
70.5	6,584		0.0000	1.0000	11.57	
71.5	6,584	235	0.0357	0.9643	11.57	
72.5	6,584		0.0000	1.0000	11.15	
73.5	6,572		0.0000	1.0000	11.15	
74.5	6,572		0.0000	1.0000	11.15	
75.5	6,572		0.0000	1.0000	11.15	
76.5	6,090		0.0000	1.0000	11.15	
77.5	6,090		0.0000	1.0000	11.15	
78.5	6,090		0.0000	1.0000	11.15	
79.5	6,090		0.0000	1.0000	11.15	
80.5	6,090		0.0000	1.0000	11.15	
81.5	6,090		0.0000	1.0000	11.15	
82.5	6,090		0.0000	1.0000	11.15	
83.5					11.15	

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



METROPOLITAN EDISON COMPANY

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - POLE TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1921-2013			EXPERIENCE BAND 1955-2013			
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	1,210,415		0.0000	1.0000	100.00	
0.5	1,113,404	2,700	0.0024	0.9976	100.00	
1.5	1,110,707		0.0000	1.0000	99.76	
2.5	960,416	223	0.0002	0.9998	99.76	
3.5	959,906		0.0000	1.0000	99.73	
4.5	950,689	1,123	0.0012	0.9988	99.73	
5.5	1,161,671		0.0000	1.0000	99.62	
6.5	1,156,701	5,318	0.0046	0.9954	99.62	
7.5	1,159,378		0.0000	1.0000	99.16	
8.5	1,154,804		0.0000	1.0000	99.16	
9.5	1,108,837	7,297	0.0066	0.9934	99.16	
10.5	1,140,222	2,779	0.0024	0.9976	98.51	
11.5	1,078,690	15,447	0.0143	0.9857	98.27	
12.5	1,061,366	3,575	0.0034	0.9966	96.86	
13.5	1,048,980	28,402	0.0271	0.9729	96.53	
14.5	929,128	4,689	0.0050	0.9950	93.92	
15.5	875,121	34,628	0.0396	0.9604	93.44	
16.5	621,665	24,006	0.0386	0.9614	89.75	
17.5	595,106	16,632	0.0279	0.9721	86.28	
18.5	585,884	5,035	0.0086	0.9914	83.87	
19.5	507,396	18,231	0.0359	0.9641	83.15	
20.5	468,853	15,324	0.0327	0.9673	80.16	
21.5	369,994	2,934	0.0079	0.9921	77.54	
22.5	367,059	16,290	0.0444	0.9556	76.93	
23.5	351,574	76,094	0.2164	0.7836	73.51	
24.5	275,480	8,145	0.0296	0.9704	57.60	
25.5	263,461	8,877	0.0337	0.9663	55.90	
26.5	234,229	812	0.0035	0.9965	54.02	
27.5	235,821	1,298	0.0055	0.9945	53.83	
28.5	230,922	22,217	0.0962	0.9038	53.53	

METROPOLITAN EDISON COMPANY

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - POLE TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2013			EXPERIENCE BAND 1955-2013			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
29.5	196,617	14,826	0.0754	0.9246	48.38	
30.5	165,855	6,959	0.0420	0.9580	44.73	
31.5	153,517	23,161	0.1509	0.8491	42.86	
32.5	131,354	7,865	0.0599	0.9401	36.39	
33.5	123,489	32,275	0.2614	0.7386	34.21	
34.5	86,891	13,828	0.1591	0.8409	25.27	
35.5	73,063	7,540	0.1032	0.8968	21.25	
36.5	65,307	1,751	0.0268	0.9732	19.06	
37.5	63,683	2,094	0.0329	0.9671	18.54	
38.5	59,050	7,872	0.1333	0.8667	17.94	
39.5	51,179	418	0.0082	0.9918	15.54	
40.5	50,760	4,685	0.0923	0.9077	15.42	
41.5	41,035	12,450	0.3034	0.6966	13.99	
42.5	25,541	2,976	0.1165	0.8835	9.75	
43.5	15,629		0.0000	1.0000	8.61	
44.5	15,629	1,552	0.0993	0.9007	8.61	
45.5	11,019	1,631	0.1480	0.8520	7.76	
46.5	9,388		0.0000	1.0000	6.61	
47.5	9,388	591	0.0630	0.9370	6.61	
48.5	8,796	403	0.0458	0.9542	6.19	
49.5	8,393	3,511	0.4183	0.5817	5.91	
50.5	4,883		0.0000	1.0000	3.44	
51.5	5,229		0.0000	1.0000	3.44	
52.5	5,229	593	0.1134	0.8866	3.44	
53.5	4,636	381	0.0821	0.9179	3.05	
54.5	4,256	592	0.1391	0.8609	2.80	
55.5	3,664	1,448	0.3951	0.6049	2.41	
56.5	2,216	994	0.4486	0.5514	1.46	
57.5	1,222		0.0000	1.0000	0.80	
58.5	1,222	347	0.2837	0.7163	0.80	
59.5	875		0.0000	1.0000	0.58	
60.5	875		0.0000	1.0000	0.58	
61.5	875		0.0000	1.0000	0.58	
62.5					0.58	

Remaining Life Depreciation Accrual

Account: MTED-101/6-303
 Scenario: Met Ed 2014 ADR Intangible
 Dispersion: 7.00 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$38,038,716.98	1.71	\$4,890,260.79	12.856009%	58.435449%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$6,556,772.60)	0.50	(\$468,340.90)	7.142857%	
Total:	\$38,038,716.98 *		\$4,421,919.89	11.624787%	52.839079%
Average:	\$34,760,330.68		\$4,421,919.89	12.721168%	86.870079%
Grand Total:	\$38,038,716.98 *		\$4,421,919.89	11.624787%	52.839079%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: MTED-101/6-303
 Scenario: Met Ed 2014 ADR Intangible
 Dispersion: 7 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$38,038,716.98	\$29,670,062.59	0.7800	\$8,368,654.39	0.2200
Computed	\$38,038,716.98	\$28,739,390.46	0.7555	\$9,299,326.52	0.2445
Difference		\$930,672.13	0.0245	(\$930,672.13)	-0.0245

Generation Arrangement Report

Account: MTED-101/6-303

Dispersion: 7.00 - SQ

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$2,426,308.05	7.00	6.50	0.9286	1.0000	\$2,253,000.33	\$346,615.44
2012	1.50	\$1,965,581.28	7.00	5.50	0.7857	1.0000	\$1,544,385.29	\$280,797.33
2011	2.50	\$5,239,256.68	7.00	4.50	0.6429	1.0000	\$3,368,093.58	\$748,465.24
2010	3.50	\$1,296,663.99	7.00	3.50	0.5000	1.0000	\$648,332.00	\$185,237.71
2009	4.50	\$2,395,595.32	7.00	2.50	0.3571	1.0000	\$855,569.76	\$342,227.90
2008	5.50	\$754,155.12	7.00	1.50	0.2143	1.0000	\$161,604.67	\$107,736.45
2007	6.50	\$6,556,772.60	7.00	0.50	0.0714	1.0000	\$468,340.90	\$936,681.80
2006	7.50	\$1,212,256.65	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
2005	8.50	\$794,414.65	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
2004	9.50	\$3,919,197.54	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
2003	10.50	\$8,906,879.41	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
2002	11.50	\$126,412.52	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
2001	12.50	\$575,318.25	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
2000	13.50	\$58,628.45	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1997	16.50	\$32,387.07	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1994	19.50	\$1,778,889.40	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$38,038,716.98	7.00	1.71	0.2445	1.0000	\$9,299,326.52	\$2,947,761.86

Remaining Life Depreciation Accrual

Account: MTED-101/6-301
 Scenario: Met Ed 2014 ADR Intangible
 Dispersion: 7.00 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$123,507.40	0.00	\$123,507.40	100.000000%	100.000000%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$0.00)	0.50	(\$0.00)	0.000000%	
Total:	\$123,507.40 *		\$123,507.40	100.000000%	100.000000%
Average:	\$123,507.40		\$123,507.40	100.000000%	100.000000%
Grand Total:	\$123,507.40 *		\$123,507.40	100.000000%	100.000000%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: MTED-101/6-301
 Scenario: Met Ed 2014 ADR Intangible
 Dispersion: 7 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$123,507.40	\$0.00	0.0000	\$123,507.40	1.0000
Computed	\$123,507.40	\$123,507.40	1.0000	\$0.00	0.0000
Difference		(\$123,507.40)	-1.0000	\$123,507.40	1.0000

Generation Arrangement Report

Account: MTED-101/6-301

Dispersion: 7.00 - SQ

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1952	61.50	\$12,096.44	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1946	67.50	\$652.82	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1927	86.50	\$7,077.29	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1926	87.50	\$26,723.33	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1925	88.50	\$10,807.00	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1924	89.50	\$2,206.67	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1922	91.50	\$35,824.33	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1921	92.50	\$166.67	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1919	94.50	\$1,666.67	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1918	95.50	\$12,487.98	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1917	96.50	\$10,028.20	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1915	98.50	\$3,770.00	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$123,507.40	0.00	0.00	0.0000	1.0000	\$0.00	\$0.00

Remaining Life Depreciation Accrual

Account: MTED-101/6-302
 Scenario: Met Ed 2014 ADR Intangible
 Dispersion: 7.00 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$165,168.91	0.49	\$165,168.91	100.000000%	100.000000%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$0.00)	0.50	(\$0.00)	0.000000%	
Total:	\$165,168.91 *		\$165,168.91	100.000000%	100.000000%
Average:	\$165,168.91		\$165,168.91	100.000000%	100.000000%
Grand Total:	\$165,168.91 *		\$165,168.91	100.000000%	100.000000%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: MTED-101/6-302
 Scenario: Met Ed 2014 ADR Intangible
 Dispersion: 7 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$165,168.91	\$0.00	0.0000	\$165,168.91	1.0000
Computed	\$165,168.91	\$153,725.06	0.9307	\$11,443.85	0.0693
Difference		(\$153,725.06)	-0.9307	\$153,725.06	0.9307

Generation Arrangement Report

Account: MTED-101/6-302

Dispersion: 7.00 - SQ

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2012	1.50	\$14,564.90	7.00	5.50	0.7857	1.0000	\$11,443.85	\$2,080.70
1971	42.50	\$825.00	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1968	45.50	\$2,985.52	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1967	46.50	\$3,776.05	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1966	47.50	\$2,260.57	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1963	50.50	\$925.12	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1954	59.50	\$1,231.59	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1953	60.50	\$5,533.30	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1952	61.50	\$4,749.62	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1950	63.50	\$433.93	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1944	69.50	\$394.89	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1942	71.50	\$418.42	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1930	83.50	\$390.00	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1928	85.50	\$780.00	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1927	86.50	\$6,240.00	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1926	87.50	\$780.00	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1924	89.50	\$2,340.00	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1923	90.50	\$9,360.00	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1922	91.50	\$5,460.00	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1921	92.50	\$13,650.00	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1920	93.50	\$1,170.00	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1919	94.50	\$780.00	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1918	95.50	\$3,510.00	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1917	96.50	\$2,340.00	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1916	97.50	\$4,290.00	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1914	99.50	\$2,340.00	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1913	100.50	\$8,580.00	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1912	101.50	\$10,140.00	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1911	102.50	\$9,360.00	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1910	103.50	\$23,010.00	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1909	104.50	\$1,950.00	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1908	105.50	\$2,340.00	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1907	106.50	\$390.00	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00

Generation Arrangement Report

Account: MTED-101/6-302

Dispersion: 7.00 - SQ

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaning Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1906	107.50	\$1,560.00	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1905	108.50	\$1,560.00	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1903	110.50	\$1,560.00	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1902	111.50	\$1,170.00	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1901	112.50	\$390.00	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1900	113.50	\$780.00	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1898	115.50	\$390.00	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1897	116.50	\$390.00	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1895	118.50	\$390.00	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1894	119.50	\$780.00	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1893	120.50	\$1,170.00	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1892	121.50	\$1,170.00	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1891	122.50	\$5,000.00	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1890	123.50	\$390.00	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1886	127.50	\$390.00	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1885	128.50	\$780.00	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$165,168.91	7.00	0.49	0.0693	1.0000	\$11,443.85	\$2,080.70

Remaining Life Depreciation Accrual

Account: MTED 101/6-35012 TRANS lines
 Scenario: Met Ed 2014 ADR Transmission
 Dispersion: 80.00 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$26,933,492.88	38.23	\$405,189.81	1.504409%	2.615479%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$0.00)	0.50	(\$0.00)	0.000000%	
Total:	\$26,933,492.88 *		\$405,189.81	1.504409%	2.615479%
Average:	\$26,933,492.88		\$405,189.81	1.504409%	2.615479%
Grand Total:	\$26,933,492.88 *		\$405,189.81	1.504409%	2.615479%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: MTED 101/6-35012 TRANS lines
 Scenario: Met Ed 2014 ADR Transmission
 Dispersion: 80 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$26,933,492.88	\$11,441,502.03	0.4248	\$15,491,990.85	0.5752
Computed	\$26,933,492.88	\$14,061,333.61	0.5221	\$12,872,159.27	0.4779
Difference		(\$2,619,831.58)	-0.0973	\$2,619,831.58	0.0973

Generation Arrangement Report

Account: MTED 101/6-35012 TRANS lines

Dispersion: 80.00 - SQ

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2011	2.50	\$598.69	80.00	77.50	0.9688	1.0000	\$579.98	\$7.48
2009	4.50	\$4.84	80.00	75.50	0.9438	1.0000	\$4.57	\$0.06
2007	6.50	\$5,810.40	80.00	73.50	0.9188	1.0000	\$5,338.30	\$72.63
2003	10.50	\$252,332.78	80.00	69.50	0.8688	1.0000	\$219,214.10	\$3,154.16
1996	17.50	\$140.38	80.00	62.50	0.7813	1.0000	\$109.67	\$1.75
1995	18.50	\$115.53	80.00	61.50	0.7688	1.0000	\$88.81	\$1.44
1994	19.50	\$714,064.13	80.00	60.50	0.7563	1.0000	\$540,011.00	\$8,925.80
1993	20.50	\$1,289,627.27	80.00	59.50	0.7438	1.0000	\$959,160.28	\$16,120.34
1992	21.50	\$45,883.80	80.00	58.50	0.7313	1.0000	\$33,552.53	\$573.55
1991	22.50	\$119,303.21	80.00	57.50	0.7188	1.0000	\$85,749.18	\$1,491.29
1990	23.50	\$556,414.29	80.00	56.50	0.7063	1.0000	\$392,967.59	\$6,955.18
1989	24.50	\$8,041.09	80.00	55.50	0.6938	1.0000	\$5,578.51	\$100.51
1988	25.50	\$68,838.58	80.00	54.50	0.6813	1.0000	\$46,896.28	\$860.48
1987	26.50	\$33,007.08	80.00	53.50	0.6688	1.0000	\$22,073.48	\$412.59
1986	27.50	\$65,939.13	80.00	52.50	0.6563	1.0000	\$43,272.55	\$824.24
1985	28.50	\$417,272.31	80.00	51.50	0.6438	1.0000	\$268,619.05	\$5,215.90
1984	29.50	\$218,073.20	80.00	50.50	0.6313	1.0000	\$137,658.71	\$2,725.92
1983	30.50	\$295,517.04	80.00	49.50	0.6188	1.0000	\$182,851.17	\$3,693.96
1982	31.50	\$14,887.51	80.00	48.50	0.6063	1.0000	\$9,025.55	\$186.09
1981	32.50	\$12,944.11	80.00	47.50	0.5938	1.0000	\$7,685.57	\$161.80
1980	33.50	\$114,508.39	80.00	46.50	0.5813	1.0000	\$66,558.00	\$1,431.35
1979	34.50	\$100,125.74	80.00	45.50	0.5688	1.0000	\$56,946.51	\$1,251.57
1978	35.50	\$8,420.26	80.00	44.50	0.5563	1.0000	\$4,683.77	\$105.25
1977	36.50	\$275,265.63	80.00	43.50	0.5438	1.0000	\$149,675.69	\$3,440.82
1976	37.50	\$6,112,490.51	80.00	42.50	0.5313	1.0000	\$3,247,260.58	\$76,406.13
1975	38.50	\$447,702.82	80.00	41.50	0.5188	1.0000	\$232,245.84	\$5,596.29
1974	39.50	\$283,812.63	80.00	40.50	0.5063	1.0000	\$143,680.14	\$3,547.66
1973	40.50	\$2,007,475.04	80.00	39.50	0.4938	1.0000	\$991,190.80	\$25,093.44
1972	41.50	\$472,877.46	80.00	38.50	0.4813	1.0000	\$227,572.28	\$5,910.97
1971	42.50	\$1,266,471.73	80.00	37.50	0.4688	1.0000	\$593,658.62	\$15,830.90
1970	43.50	\$845,645.51	80.00	36.50	0.4563	1.0000	\$385,825.76	\$10,570.57
1969	44.50	\$499,170.03	80.00	35.50	0.4438	1.0000	\$221,506.70	\$6,239.63
1968	45.50	\$1,954,050.94	80.00	34.50	0.4313	1.0000	\$842,684.47	\$24,425.64

Generation Arrangement Report

Account: MTED 101/6-35012 TRANS Ilnes

Dispersion: 80.00 - SQ

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1967	46.50	\$3,097,937.83	80.00	33.50	0.4188	1.0000	\$1,297,261.47	\$38,724.22
1966	47.50	\$711,865.75	80.00	32.50	0.4063	1.0000	\$289,195.46	\$8,898.32
1965	48.50	\$272,165.88	80.00	31.50	0.3938	1.0000	\$107,165.32	\$3,402.07
1964	49.50	\$161,209.48	80.00	30.50	0.3813	1.0000	\$61,461.11	\$2,015.12
1963	50.50	\$330,660.51	80.00	29.50	0.3688	1.0000	\$121,931.06	\$4,133.26
1962	51.50	\$78,738.70	80.00	28.50	0.3563	1.0000	\$28,050.66	\$984.23
1961	52.50	\$131,977.42	80.00	27.50	0.3438	1.0000	\$45,367.24	\$1,649.72
1960	53.50	\$67,357.92	80.00	26.50	0.3313	1.0000	\$22,312.31	\$841.97
1959	54.50	\$387,424.80	80.00	25.50	0.3188	1.0000	\$123,491.65	\$4,842.81
1958	55.50	\$39,497.40	80.00	24.50	0.3063	1.0000	\$12,096.08	\$493.72
1957	56.50	\$194,240.54	80.00	23.50	0.2938	1.0000	\$57,058.16	\$2,428.01
1956	57.50	\$159,988.62	80.00	22.50	0.2813	1.0000	\$44,996.80	\$1,999.86
1955	58.50	\$218,293.92	80.00	21.50	0.2688	1.0000	\$58,666.49	\$2,728.67
1954	59.50	\$630,233.45	80.00	20.50	0.2563	1.0000	\$161,497.32	\$7,877.92
1953	60.50	\$609,458.00	80.00	19.50	0.2438	1.0000	\$148,555.39	\$7,618.23
1952	61.50	\$138,944.04	80.00	18.50	0.2313	1.0000	\$32,130.81	\$1,736.80
1951	62.50	\$86,567.94	80.00	17.50	0.2188	1.0000	\$18,936.74	\$1,082.10
1950	63.50	\$201,972.46	80.00	16.50	0.2063	1.0000	\$41,656.82	\$2,524.66
1949	64.50	\$67,095.54	80.00	15.50	0.1938	1.0000	\$12,999.76	\$838.69
1948	65.50	\$57,629.06	80.00	14.50	0.1813	1.0000	\$10,445.27	\$720.36
1947	66.50	\$6,420.22	80.00	13.50	0.1688	1.0000	\$1,083.41	\$80.25
1946	67.50	\$215.95	80.00	12.50	0.1563	1.0000	\$33.74	\$2.70
1945	68.50	\$12,030.13	80.00	11.50	0.1438	1.0000	\$1,729.33	\$150.38
1944	69.50	\$3,053.77	80.00	10.50	0.1313	1.0000	\$400.81	\$38.17
1943	70.50	\$42,642.59	80.00	9.50	0.1188	1.0000	\$5,063.81	\$533.03
1942	71.50	\$29,045.25	80.00	8.50	0.1063	1.0000	\$3,086.06	\$363.07
1941	72.50	\$74,176.31	80.00	7.50	0.0938	1.0000	\$6,954.03	\$927.20
1940	73.50	\$1,737.64	80.00	6.50	0.0813	1.0000	\$141.18	\$21.72
1939	74.50	\$368.25	80.00	5.50	0.0688	1.0000	\$25.32	\$4.60
1938	75.50	\$612,259.53	80.00	4.50	0.0563	1.0000	\$34,439.60	\$7,653.24
1929	84.50	\$313.17	80.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1924	89.50	\$891.75	80.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1914	99.50	\$2.00	80.00	0.00	0.0000	0.0000	\$0.00	\$0.00

Generation Arrangement Report

Account: MTED 101/6-35012 TRANS lines

Dispersion: 80.00 - SQ

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1907	106.50	\$25.00	80.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1901	112.50	\$220.00	80.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$26,933,492.88	80.00	38.23	0.4779	1.0000	\$12,872,159.27	\$336,650.51

Remaining Life Depreciation Accrual

Account: MTED 101/6-352 Structures/improve
 Scenario: Met Ed 2014 ADR Transmission
 Dispersion: 58.00 - R3
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$6,720,251.60	32.54	\$123,768.65	1.841726%	3.073301%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$81,766.79)	0.50	(\$704.89)	0.862074%	
Total:	\$6,720,251.60 *		\$123,063.76	1.831237%	3.055798%
Average:	\$6,679,368.21		\$123,063.76	1.842446%	3.087138%
Grand Total:	\$6,720,251.60 *		\$123,063.76	1.831237%	3.055798%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: MTED 101/6-352 Structures/improve
 Scenario: Met Ed 2014 ADR Transmission
 Dispersion: 58 - R3
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$6,720,251.60	\$2,693,029.63	0.4007	\$4,027,221.97	0.5993
Computed	\$6,720,251.60	\$2,950,155.17	0.4390	\$3,770,096.43	0.5610
Difference		(\$257,125.54)	-0.0383	\$257,125.54	0.0383

Generation Arrangement Report

Account: MTED 101/6-352 Structures/improve

Dispersion: 58.00 - R3

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$115,564.04	58.00	57.51	0.9915	1.0000	\$114,582.36	\$1,992.48
2012	1.50	\$527,355.57	58.00	56.52	0.9746	1.0000	\$513,941.60	\$9,092.34
2011	2.50	\$681,811.78	58.00	55.54	0.9576	1.0000	\$652,935.69	\$11,755.38
2007	6.50	\$2,116.65	58.00	51.65	0.8905	1.0000	\$1,884.80	\$36.49
2006	7.50	\$10,711.03	58.00	50.68	0.8738	1.0000	\$9,359.30	\$184.67
2003	10.50	\$856.48	58.00	47.80	0.8242	1.0000	\$705.92	\$14.77
2001	12.50	\$118,437.06	58.00	45.91	0.7915	1.0000	\$93,744.49	\$2,042.02
2000	13.50	\$28,523.81	58.00	44.97	0.7753	1.0000	\$22,114.64	\$491.79
1999	14.50	\$17,215.09	58.00	44.03	0.7592	1.0000	\$13,069.20	\$296.81
1998	15.50	\$4,008.60	58.00	43.10	0.7431	1.0000	\$2,978.92	\$69.11
1996	17.50	\$22,039.63	58.00	41.26	0.7114	1.0000	\$15,678.25	\$379.99
1995	18.50	\$8,844.99	58.00	40.35	0.6956	1.0000	\$6,152.86	\$152.50
1994	19.50	\$61,378.57	58.00	39.44	0.6800	1.0000	\$41,738.08	\$1,058.25
1993	20.50	\$13,360.88	58.00	38.54	0.6645	1.0000	\$8,878.67	\$230.36
1992	21.50	\$145,373.97	58.00	37.65	0.6491	1.0000	\$94,368.40	\$2,506.45
1991	22.50	\$388,261.82	58.00	36.76	0.6339	1.0000	\$246,109.44	\$6,694.17
1990	23.50	\$430,859.49	58.00	35.89	0.6187	1.0000	\$266,585.40	\$7,428.61
1989	24.50	\$11,649.27	58.00	35.02	0.6038	1.0000	\$7,033.25	\$200.85
1988	25.50	\$189,670.87	58.00	34.15	0.5889	1.0000	\$111,692.15	\$3,270.19
1987	26.50	\$26,159.62	58.00	33.30	0.5741	1.0000	\$15,019.08	\$451.03
1986	27.50	\$326,108.13	58.00	32.45	0.5596	1.0000	\$182,477.19	\$5,622.55
1985	28.50	\$813,258.20	58.00	31.62	0.5451	1.0000	\$443,311.09	\$14,021.69
1984	29.50	\$16,541.60	58.00	30.79	0.5308	1.0000	\$8,780.13	\$285.20
1983	30.50	\$47,435.12	58.00	29.96	0.5166	1.0000	\$24,505.57	\$817.85
1982	31.50	\$16,828.77	58.00	29.15	0.5026	1.0000	\$8,458.69	\$290.15
1981	32.50	\$1,155.53	58.00	28.35	0.4888	1.0000	\$564.79	\$19.92
1980	33.50	\$1,203.31	58.00	27.55	0.4751	1.0000	\$571.65	\$20.75
1978	35.50	\$1,291.00	58.00	25.99	0.4482	1.0000	\$578.59	\$22.26
1977	36.50	\$12,628.40	58.00	25.23	0.4349	1.0000	\$5,492.69	\$217.73
1976	37.50	\$520,759.70	58.00	24.47	0.4219	1.0000	\$219,703.14	\$8,978.62
1975	38.50	\$15,881.75	58.00	23.73	0.4091	1.0000	\$6,496.54	\$273.82
1974	39.50	\$4,418.89	58.00	22.99	0.3964	1.0000	\$1,751.50	\$76.19
1973	40.50	\$223,885.85	58.00	22.26	0.3839	1.0000	\$85,939.10	\$3,860.10

Generation Arrangement Report

Account: MTED 101/6-352 Structures/improve

Dispersion: 58.00 - R3

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1972	41.50	\$78,917.81	58.00	21.55	0.3715	1.0000	\$29,319.64	\$1,360.65
1971	42.50	\$182,292.59	58.00	20.85	0.3594	1.0000	\$65,524.29	\$3,142.98
1970	43.50	\$458,817.08	58.00	20.16	0.3475	1.0000	\$159,450.54	\$7,910.64
1969	44.50	\$161,790.02	58.00	19.48	0.3358	1.0000	\$54,329.81	\$2,789.48
1968	45.50	\$169,691.80	58.00	18.81	0.3244	1.0000	\$55,039.58	\$2,925.72
1967	46.50	\$3,072.67	58.00	18.16	0.3131	1.0000	\$962.00	\$52.98
1966	47.50	\$93,939.69	58.00	17.52	0.3020	1.0000	\$28,373.25	\$1,619.65
1965	48.50	\$20,753.26	58.00	16.89	0.2912	1.0000	\$6,043.67	\$357.81
1964	49.50	\$1,948.25	58.00	16.28	0.2807	1.0000	\$546.90	\$33.59
1963	50.50	\$83,377.78	58.00	15.68	0.2704	1.0000	\$22,545.98	\$1,437.55
1962	51.50	\$33,966.72	58.00	15.10	0.2604	1.0000	\$8,843.27	\$585.63
1961	52.50	\$230.12	58.00	14.53	0.2506	1.0000	\$57.66	\$3.97
1960	53.50	\$306.55	58.00	13.98	0.2411	1.0000	\$73.91	\$5.29
1959	54.50	\$3,674.92	58.00	13.45	0.2319	1.0000	\$852.09	\$63.36
1958	55.50	\$56,306.56	58.00	12.93	0.2229	1.0000	\$12,550.82	\$970.80
1957	56.50	\$4,813.27	58.00	12.43	0.2143	1.0000	\$1,031.33	\$82.99
1956	57.50	\$965.78	58.00	11.94	0.2059	1.0000	\$198.84	\$16.65
1955	58.50	\$40,439.48	58.00	11.47	0.1978	1.0000	\$7,997.92	\$697.23
1954	59.50	\$385,982.74	58.00	11.02	0.1899	1.0000	\$73,317.33	\$6,654.87
1953	60.50	\$4,365.90	58.00	10.58	0.1824	1.0000	\$796.51	\$75.27
1952	61.50	\$9,802.69	58.00	10.16	0.1752	1.0000	\$1,717.24	\$169.01
1951	62.50	\$10,249.96	58.00	9.76	0.1682	1.0000	\$1,723.99	\$176.72
1950	63.50	\$114.70	58.00	9.37	0.1615	1.0000	\$18.52	\$1.98
1949	64.50	\$2,483.47	58.00	8.99	0.1550	1.0000	\$384.97	\$42.82
1948	65.50	\$3,450.08	58.00	8.63	0.1488	1.0000	\$513.39	\$59.48
1947	66.50	\$121.29	58.00	8.29	0.1428	1.0000	\$17.33	\$2.09
1946	67.50	\$177.20	58.00	7.95	0.1371	1.0000	\$24.29	\$3.06
1944	69.50	\$16.48	58.00	7.32	0.1262	1.0000	\$2.08	\$0.28
1943	70.50	\$22,891.38	58.00	7.02	0.1211	1.0000	\$2,771.23	\$394.68
1942	71.50	\$989.13	58.00	6.73	0.1160	1.0000	\$114.70	\$17.05
1941	72.50	\$7,051.74	58.00	6.44	0.1111	1.0000	\$783.47	\$121.58
1940	73.50	\$1,225.20	58.00	6.17	0.1064	1.0000	\$130.35	\$21.12

Generation Arrangement Report

Account: MTED 101/6-352 Structures/improve

Dispersion: 58.00 - R3

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1938	75.50	\$70,429.82	58.00	5.63	0.0971	1.0000	\$6,836.44	\$1,214.31
		\$6,720,251.60	58.00	32.54	0.5610	1.0000	\$3,770,096.43	\$115,866.41

Remaining Life Depreciation Accrual

Account: MTED 101/6-353 Station equipment
 Scenario: Met Ed 2014 ADR Transmission
 Dispersion: 54.00 - R1.5
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$182,774,706.85	41.49	\$3,070,848.81	1.680128%	2.410386%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$1,519,777.21)	0.50	(\$14,072.01)	0.925926%	
Total:	\$182,774,706.85 *		\$3,056,776.80	1.672429%	2.399341%
Average:	\$182,014,818.25		\$3,056,776.80	1.679411%	2.413738%
Grand Total:	\$182,774,706.85 *		\$3,056,776.80	1.672429%	2.399341%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: MTED 101/6-353 Station equipment
 Scenario: Met Ed 2014 ADR Transmission
 Dispersion: 54 - R1.5
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$182,774,706.85	\$55,374,009.34	0.3030	\$127,400,697.51	0.6970
Computed	\$182,774,706.85	\$42,352,527.87	0.2317	\$140,422,178.98	0.7683
Difference		\$13,021,481.47	0.0712	(\$13,021,481.47)	-0.0712

Generation Arrangement Report

Account: MTED 101/6-353 Station equipment

Dispersion: 54.00 - R1.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$17,711,242.73	54.00	53.59	0.9924	1.0000	\$17,575,973.29	\$327,985.98
2012	1.50	\$15,088,016.24	54.00	52.77	0.9772	1.0000	\$14,743,429.52	\$279,407.71
2011	2.50	\$9,336,502.49	54.00	51.95	0.9620	1.0000	\$8,981,971.24	\$172,898.19
2010	3.50	\$5,430,008.11	54.00	51.14	0.9470	1.0000	\$5,142,175.11	\$100,555.71
2009	4.50	\$5,534,612.62	54.00	50.33	0.9320	1.0000	\$5,158,411.24	\$102,492.83
2008	5.50	\$22,539,649.56	54.00	49.53	0.9171	1.0000	\$20,671,916.03	\$417,400.92
2007	6.50	\$1,136,930.86	54.00	48.73	0.9023	1.0000	\$1,025,889.19	\$21,054.28
2006	7.50	\$15,018,631.61	54.00	47.93	0.8876	1.0000	\$13,330,426.73	\$278,122.81
2005	8.50	\$1,196,085.76	54.00	47.14	0.8729	1.0000	\$1,044,121.49	\$22,149.74
2004	9.50	\$2,138,089.13	54.00	46.35	0.8584	1.0000	\$1,835,265.26	\$39,594.24
2003	10.50	\$1,553,017.81	54.00	45.57	0.8439	1.0000	\$1,310,588.26	\$28,759.59
2002	11.50	\$854,624.86	54.00	44.79	0.8295	1.0000	\$708,907.40	\$15,826.39
2001	12.50	\$1,972,949.42	54.00	44.02	0.8152	1.0000	\$1,608,282.29	\$36,536.10
2000	13.50	\$4,164,821.23	54.00	43.25	0.8009	1.0000	\$3,335,712.11	\$77,126.32
1999	14.50	\$373,481.18	54.00	42.49	0.7868	1.0000	\$293,840.63	\$6,916.32
1998	15.50	\$2,352,556.40	54.00	41.72	0.7727	1.0000	\$1,817,767.21	\$43,565.86
1997	16.50	\$3,174,547.96	54.00	40.97	0.7587	1.0000	\$2,408,424.47	\$58,787.93
1996	17.50	\$1,316,481.42	54.00	40.22	0.7448	1.0000	\$980,487.40	\$24,379.29
1995	18.50	\$2,061,051.55	54.00	39.47	0.7310	1.0000	\$1,506,527.97	\$38,167.62
1994	19.50	\$4,818,901.86	54.00	38.73	0.7172	1.0000	\$3,456,185.40	\$89,238.92
1993	20.50	\$1,542,148.13	54.00	37.99	0.7036	1.0000	\$1,085,001.61	\$28,558.30
1992	21.50	\$5,142,419.52	54.00	37.26	0.6900	1.0000	\$3,548,302.56	\$95,229.99
1991	22.50	\$2,905,098.40	54.00	36.53	0.6766	1.0000	\$1,965,446.64	\$53,798.12
1990	23.50	\$1,206,121.63	54.00	35.81	0.6632	1.0000	\$799,889.69	\$22,335.59
1989	24.50	\$1,909,405.54	54.00	35.10	0.6500	1.0000	\$1,241,043.16	\$35,359.36
1988	25.50	\$695,245.92	54.00	34.39	0.6368	1.0000	\$442,747.84	\$12,874.92
1987	26.50	\$1,528,105.30	54.00	33.68	0.6238	1.0000	\$953,216.75	\$28,298.25
1986	27.50	\$5,955,111.88	54.00	32.99	0.6109	1.0000	\$3,637,805.84	\$110,279.85
1985	28.50	\$3,273,016.86	54.00	32.30	0.5981	1.0000	\$1,957,481.92	\$60,611.42
1984	29.50	\$937,822.05	54.00	31.61	0.5854	1.0000	\$548,989.05	\$17,367.08
1983	30.50	\$1,999,765.58	54.00	30.93	0.5729	1.0000	\$1,145,584.85	\$37,032.70
1982	31.50	\$290,631.19	54.00	30.26	0.5604	1.0000	\$162,881.63	\$5,382.06
1981	32.50	\$306,681.83	54.00	29.60	0.5482	1.0000	\$168,108.26	\$5,679.29

Generation Arrangement Report

Account: MTED 101/6-353 Station equipment

Dispersion: 54.00 - R1.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1980	33.50	\$136,481.87	54.00	28.94	0.5360	1.0000	\$73,153.05	\$2,527.44
1979	34.50	\$164,033.48	54.00	28.29	0.5240	1.0000	\$85,949.01	\$3,037.66
1978	35.50	\$359,976.38	54.00	27.65	0.5121	1.0000	\$184,341.73	\$6,666.23
1977	36.50	\$627,965.42	54.00	27.02	0.5004	1.0000	\$314,209.16	\$11,628.99
1976	37.50	\$10,927,192.05	54.00	26.40	0.4888	1.0000	\$5,341,325.67	\$202,355.41
1975	38.50	\$1,397,460.57	54.00	25.78	0.4774	1.0000	\$667,123.03	\$25,878.90
1974	39.50	\$171,627.72	54.00	25.17	0.4661	1.0000	\$79,996.94	\$3,178.29
1973	40.50	\$2,225,820.54	54.00	24.57	0.4550	1.0000	\$1,012,722.35	\$41,218.90
1972	41.50	\$2,112,311.72	54.00	23.98	0.4440	1.0000	\$937,928.46	\$39,116.88
1971	42.50	\$3,032,055.86	54.00	23.39	0.4332	1.0000	\$1,313,579.80	\$56,149.18
1970	43.50	\$3,913,011.65	54.00	22.82	0.4226	1.0000	\$1,653,626.56	\$72,463.18
1969	44.50	\$2,016,255.10	54.00	22.26	0.4122	1.0000	\$831,024.81	\$37,338.06
1968	45.50	\$1,672,176.69	54.00	21.70	0.4019	1.0000	\$671,993.84	\$30,966.24
1967	46.50	\$273,895.63	54.00	21.15	0.3918	1.0000	\$107,299.30	\$5,072.14
1966	47.50	\$734,335.72	54.00	20.62	0.3818	1.0000	\$280,371.97	\$13,598.81
1965	48.50	\$417,778.99	54.00	20.09	0.3720	1.0000	\$155,425.18	\$7,736.65
1964	49.50	\$280,660.42	54.00	19.57	0.3624	1.0000	\$101,720.02	\$5,197.42
1963	50.50	\$964,183.06	54.00	19.06	0.3530	1.0000	\$340,363.30	\$17,855.24
1962	51.50	\$1,148,454.27	54.00	18.57	0.3438	1.0000	\$394,839.92	\$21,267.67
1961	52.50	\$73,714.48	54.00	18.08	0.3347	1.0000	\$24,675.46	\$1,365.08
1960	53.50	\$37,385.01	54.00	17.60	0.3259	1.0000	\$12,182.63	\$692.32
1959	54.50	\$82,021.29	54.00	17.13	0.3172	1.0000	\$26,014.90	\$1,518.91
1958	55.50	\$387,087.62	54.00	16.67	0.3087	1.0000	\$119,476.73	\$7,168.29
1957	56.50	\$62,048.43	54.00	16.22	0.3003	1.0000	\$18,634.49	\$1,149.04
1956	57.50	\$27,159.28	54.00	15.78	0.2922	1.0000	\$7,935.25	\$502.95
1955	58.50	\$350,309.27	54.00	15.35	0.2842	1.0000	\$99,556.25	\$6,487.21
1954	59.50	\$2,470,352.51	54.00	14.93	0.2764	1.0000	\$682,781.44	\$45,747.27
1953	60.50	\$99,103.12	54.00	14.51	0.2688	1.0000	\$26,634.80	\$1,835.24
1952	61.50	\$524,611.28	54.00	14.11	0.2613	1.0000	\$137,081.14	\$9,715.02
1951	62.50	\$183,303.34	54.00	13.72	0.2540	1.0000	\$46,559.82	\$3,394.51
1950	63.50	\$25,425.20	54.00	13.33	0.2469	1.0000	\$6,276.82	\$470.84
1949	64.50	\$10,109.54	54.00	12.95	0.2399	1.0000	\$2,425.17	\$187.21
1948	65.50	\$11,564.26	54.00	12.59	0.2331	1.0000	\$2,695.23	\$214.15

Generation Arrangement Report

Account: MTED 101/6-353 Station equipment

Dispersion: 54.00 - R1.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1947	66.50	\$3,959.46	54.00	12.22	0.2264	1.0000	\$896.37	\$73.32
1946	67.50	\$4,539.60	54.00	11.87	0.2199	1.0000	\$998.06	\$84.07
1945	68.50	\$210.47	54.00	11.53	0.2135	1.0000	\$44.93	\$3.90
1944	69.50	\$63.23	54.00	11.19	0.2072	1.0000	\$13.10	\$1.17
1943	70.50	\$169,340.16	54.00	10.86	0.2011	1.0000	\$34,047.27	\$3,135.93
1942	71.50	\$10,729.47	54.00	10.53	0.1950	1.0000	\$2,091.97	\$198.69
1941	72.50	\$107,057.03	54.00	10.21	0.1890	1.0000	\$20,238.23	\$1,982.54
1940	73.50	\$5,236.29	54.00	9.89	0.1832	1.0000	\$959.37	\$96.97
1938	75.50	\$239.19	54.00	9.28	0.1718	1.0000	\$41.10	\$4.43
1937	76.50	\$9.93	54.00	8.98	0.1663	1.0000	\$1.65	\$0.18
1935	78.50	\$207.77	54.00	8.39	0.1553	1.0000	\$32.27	\$3.85
1931	82.50	\$1,999.70	54.00	7.26	0.1344	1.0000	\$268.81	\$37.03
1930	83.50	\$7,822.42	54.00	6.99	0.1294	1.0000	\$1,012.33	\$144.86
1929	84.50	\$13,003.33	54.00	6.72	0.1244	1.0000	\$1,617.17	\$240.80
1928	85.50	\$1,055.93	54.00	6.45	0.1195	1.0000	\$126.18	\$19.55
1927	86.50	\$15,345.49	54.00	6.20	0.1147	1.0000	\$1,760.54	\$284.18
1926	87.50	\$13,413.17	54.00	5.94	0.1101	1.0000	\$1,476.45	\$248.39
1925	88.50	\$30,965.46	54.00	5.70	0.1055	1.0000	\$3,268.21	\$573.43
1924	89.50	\$16.03	54.00	5.46	0.1011	1.0000	\$1.62	\$0.30
1923	90.50	\$5,325.98	54.00	5.23	0.0969	1.0000	\$515.93	\$98.63
1922	91.50	\$130.19	54.00	4.99	0.0925	1.0000	\$12.04	\$2.41
1921	92.50	\$75.66	54.00	4.77	0.0883	1.0000	\$6.68	\$1.40
1919	94.50	\$263.37	54.00	4.33	0.0801	1.0000	\$21.10	\$4.88
1909	104.50	\$49.12	54.00	1.45	0.0268	1.0000	\$1.32	\$0.91
		\$182,774,706.85	54.00	41.49	0.7683	1.0000	\$140,422,178.98	\$3,384,716.79

Remaining Life Depreciation Accrual

Account: MTED 101/6-354 Towers & Fixtures
 Scenario: Met Ed 2014 ADR Transmission
 Dispersion: 65.00 - R3
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$41,082,523.92	30.36	\$476,490.82	1.159838%	3.293486%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$503,192.29)	0.50	(\$3,870.71)	0.769231%	
Total:	\$41,082,523.92 *		\$472,620.11	1.150416%	3.266732%
Average:	\$40,830,927.78		\$472,620.11	1.157505%	3.324547%
Grand Total:	\$41,082,523.92 *		\$472,620.11	1.150416%	3.266732%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: MTED 101/6-354 Towers & Fixtures
 Scenario: Met Ed 2014 ADR Transmission
 Dispersion: 65 - R3
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$41,082,523.92	\$26,614,851.88	0.6478	\$14,467,672.04	0.3522
Computed	\$41,082,523.92	\$21,891,953.53	0.5329	\$19,190,570.39	0.4671
Difference		\$4,722,898.35	0.1150	(\$4,722,898.35)	-0.1150

Generation Arrangement Report

Account: MTED 101/6-354 Towers & Fixtures

Dispersion: 65.00 - R3

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2012	1.50	\$1,761,705.82	65.00	63.52	0.9773	1.0000	\$1,721,710.06	\$27,103.17
2011	2.50	\$2,534,903.85	65.00	62.54	0.9622	1.0000	\$2,439,063.33	\$38,998.52
2007	6.50	(\$859.01)	65.00	58.64	0.9022	1.0000	(\$774.97)	(\$13.22)
2002	11.50	\$9,249.26	65.00	53.83	0.8281	1.0000	\$7,659.52	\$142.30
2001	12.50	\$95,829.19	65.00	52.88	0.8135	1.0000	\$77,956.38	\$1,474.30
1998	15.50	\$1,467.10	65.00	50.05	0.7700	1.0000	\$1,129.60	\$22.57
1993	20.50	\$132,283.11	65.00	45.43	0.6989	1.0000	\$92,449.19	\$2,035.12
1992	21.50	\$39,700.54	65.00	44.52	0.6849	1.0000	\$27,192.32	\$610.78
1991	22.50	\$10,026.50	65.00	43.62	0.6711	1.0000	\$6,728.32	\$154.25
1989	24.50	\$26,995.32	65.00	41.83	0.6436	1.0000	\$17,374.16	\$415.31
1986	27.50	\$604,439.36	65.00	39.21	0.6032	1.0000	\$364,583.10	\$9,299.07
1985	28.50	\$1,131,748.22	65.00	38.34	0.5899	1.0000	\$667,609.69	\$17,411.51
1984	29.50	\$978,223.02	65.00	37.49	0.5767	1.0000	\$564,189.10	\$15,049.58
1976	37.50	\$10,301,082.61	65.00	30.91	0.4756	1.0000	\$4,898,976.34	\$158,478.19
1974	39.50	\$645,296.58	65.00	29.35	0.4515	1.0000	\$291,368.40	\$9,927.64
1973	40.50	\$329,661.86	65.00	28.58	0.4397	1.0000	\$144,956.79	\$5,071.72
1972	41.50	\$173,400.62	65.00	27.82	0.4280	1.0000	\$74,215.00	\$2,667.70
1971	42.50	\$2,263,525.90	65.00	27.07	0.4165	1.0000	\$942,653.67	\$34,823.48
1970	43.50	\$2,521,730.04	65.00	26.33	0.4050	1.0000	\$1,021,346.34	\$38,795.85
1968	45.50	\$4,679,465.36	65.00	24.87	0.3826	1.0000	\$1,790,452.39	\$71,991.77
1967	46.50	\$6,612,656.50	65.00	24.15	0.3716	1.0000	\$2,457,331.58	\$101,733.18
1966	47.50	\$1,337,384.34	65.00	23.45	0.3608	1.0000	\$482,558.65	\$20,575.14
1965	48.50	\$4,008.81	65.00	22.76	0.3501	1.0000	\$1,403.61	\$61.67
1964	49.50	\$24.52	65.00	22.08	0.3397	1.0000	\$8.33	\$0.38
1963	50.50	\$50,713.84	65.00	21.41	0.3293	1.0000	\$16,700.91	\$780.21
1962	51.50	\$55,077.00	65.00	20.75	0.3192	1.0000	\$17,560.63	\$847.34
1960	53.50	\$17,765.87	65.00	19.46	0.2995	1.0000	\$5,320.00	\$273.32
1959	54.50	\$180,389.43	65.00	18.84	0.2898	1.0000	\$52,283.13	\$2,775.22
1957	56.50	\$128,568.38	65.00	17.63	0.2713	1.0000	\$34,874.44	\$1,977.98
1956	57.50	\$26,134.23	65.00	17.05	0.2623	1.0000	\$6,854.53	\$402.07
1955	58.50	\$109,452.98	65.00	16.48	0.2535	1.0000	\$27,745.37	\$1,683.89
1954	59.50	\$2,484,182.81	65.00	15.92	0.2449	1.0000	\$608,349.56	\$38,218.20
1953	60.50	\$970,063.28	65.00	15.38	0.2366	1.0000	\$229,500.18	\$14,924.05

Generation Arrangement Report

Account: MTED 101/6-354 Towers & Fixtures

Dispersion: 65.00 - R3

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1951	62.50	\$54,557.17	65.00	14.34	0.2206	1.0000	\$12,032.93	\$839.34
1950	63.50	\$85,910.00	65.00	13.84	0.2129	1.0000	\$18,286.37	\$1,321.69
1948	65.50	\$2,335.61	65.00	12.88	0.1982	1.0000	\$462.88	\$35.93
1943	70.50	\$1,939.14	65.00	10.75	0.1654	1.0000	\$320.75	\$29.83
1941	72.50	\$128,574.12	65.00	10.00	0.1538	1.0000	\$19,774.27	\$1,978.06
1940	73.50	\$9,720.09	65.00	9.64	0.1483	1.0000	\$1,441.15	\$149.54
1931	82.50	\$13,302.87	65.00	6.88	0.1058	1.0000	\$1,407.08	\$204.66
1930	83.50	\$9,071.14	65.00	6.60	0.1016	1.0000	\$921.30	\$139.56
1929	84.50	\$4,164.81	65.00	6.34	0.0975	1.0000	\$406.07	\$64.07
1928	85.50	\$44,404.24	65.00	6.08	0.0936	1.0000	\$4,155.60	\$683.14
1926	87.50	\$2,669.76	65.00	5.56	0.0856	1.0000	\$228.53	\$41.07
1925	88.50	\$59,148.39	65.00	5.30	0.0815	1.0000	\$4,820.65	\$909.98
1924	89.50	\$447,111.66	65.00	5.05	0.0777	1.0000	\$34,726.96	\$6,878.64
1923	90.50	\$2,313.86	65.00	4.78	0.0736	1.0000	\$170.26	\$35.60
1921	92.50	\$1,003.82	65.00	4.27	0.0657	1.0000	\$65.91	\$15.44
		\$41,082,523.92	65.00	30.36	0.4671	1.0000	\$19,190,570.39	\$632,038.83

Remaining Life Depreciation Accrual

Account: MTED 101/6-355 Poles & Fixtures
 Scenario: Met Ed 2014 ADR Transmission
 Dispersion: 62.00 - R3
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$46,196,355.38	41.97	\$672,510.91	1.455766%	2.382549%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$226,356.08)	0.50	(\$1,825.45)	0.806451%	
Total:	\$46,196,355.38 *		\$670,685.46	1.451815%	2.376082%
Average:	\$46,083,177.34		\$670,685.46	1.455380%	2.385647%
Grand Total:	\$46,196,355.38 *		\$670,685.46	1.451815%	2.376082%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: MTED 101/6-355 Poles & Fixtures
 Scenario: Met Ed 2014 ADR Transmission
 Dispersion: 62 - R3
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$46,196,355.38	\$17,969,822.96	0.3890	\$28,226,532.42	0.6110
Computed	\$46,196,355.38	\$14,923,018.66	0.3230	\$31,273,336.72	0.6770
Difference		\$3,046,804.30	0.0660	(\$3,046,804.30)	-0.0660

Generation Arrangement Report

Account: MTED 101/6-355 Poles & Fixtures

Dispersion: 62.00 - R3

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$3,029,409.59	62.00	61.51	0.9921	1.0000	\$3,005,332.18	\$48,861.45
2012	1.50	\$3,271,398.34	62.00	60.52	0.9762	1.0000	\$3,193,543.14	\$52,764.49
2011	2.50	\$535,871.97	62.00	59.54	0.9604	1.0000	\$514,635.39	\$8,643.10
2010	3.50	\$442,549.94	62.00	58.56	0.9446	1.0000	\$418,023.23	\$7,137.90
2009	4.50	\$813,013.04	62.00	57.59	0.9288	1.0000	\$755,155.04	\$13,113.11
2008	5.50	\$1,208,501.98	62.00	56.61	0.9131	1.0000	\$1,103,515.97	\$19,491.97
2007	6.50	\$176,834.00	62.00	55.64	0.8975	1.0000	\$158,703.35	\$2,852.16
2006	7.50	\$620,340.34	62.00	54.68	0.8819	1.0000	\$547,051.75	\$10,005.49
2005	8.50	\$746,112.64	62.00	53.71	0.8663	1.0000	\$646,350.75	\$12,034.07
2004	9.50	\$193,787.37	62.00	52.75	0.8508	1.0000	\$164,873.54	\$3,125.60
2003	10.50	\$589,122.70	62.00	51.79	0.8354	1.0000	\$492,125.40	\$9,501.98
2002	11.50	\$980,582.22	62.00	50.84	0.8200	1.0000	\$804,047.34	\$15,815.84
2001	12.50	\$711,438.68	62.00	49.89	0.8047	1.0000	\$572,469.52	\$11,474.82
2000	13.50	\$409,303.59	62.00	48.94	0.7894	1.0000	\$323,112.92	\$6,601.67
1999	14.50	\$1,429,600.75	62.00	48.00	0.7743	1.0000	\$1,106,884.99	\$23,058.08
1998	15.50	\$2,037,784.45	62.00	47.07	0.7592	1.0000	\$1,547,026.32	\$32,867.49
1997	16.50	\$842,135.06	62.00	46.14	0.7442	1.0000	\$626,682.21	\$13,582.82
1996	17.50	\$328,169.07	62.00	45.21	0.7293	1.0000	\$239,319.23	\$5,293.05
1995	18.50	\$1,784,836.16	62.00	44.29	0.7144	1.0000	\$1,275,109.40	\$28,787.68
1994	19.50	\$572,372.29	62.00	43.38	0.6997	1.0000	\$400,483.98	\$9,231.81
1993	20.50	\$3,204,761.56	62.00	42.47	0.6850	1.0000	\$2,195,415.86	\$51,689.70
1992	21.50	\$785,000.00	62.00	41.57	0.6705	1.0000	\$526,341.99	\$12,661.29
1991	22.50	\$782,794.43	62.00	40.68	0.6561	1.0000	\$513,571.70	\$12,625.72
1990	23.50	\$2,013,233.04	62.00	39.79	0.6417	1.0000	\$1,291,972.24	\$32,471.50
1989	24.50	\$504,555.78	62.00	38.90	0.6275	1.0000	\$316,608.32	\$8,138.00
1988	25.50	\$1,464,033.72	62.00	38.03	0.6134	1.0000	\$898,058.10	\$23,613.45
1987	26.50	\$1,083,455.82	62.00	37.16	0.5994	1.0000	\$649,426.41	\$17,475.09
1986	27.50	\$1,006,871.14	62.00	36.30	0.5855	1.0000	\$589,567.27	\$16,239.86
1985	28.50	\$3,108,695.61	62.00	35.45	0.5718	1.0000	\$1,777,492.74	\$50,140.25
1984	29.50	\$425,251.10	62.00	34.60	0.5581	1.0000	\$237,343.30	\$6,858.89
1983	30.50	\$750,166.09	62.00	33.77	0.5446	1.0000	\$408,571.13	\$12,099.45
1982	31.50	\$253,926.31	62.00	32.94	0.5312	1.0000	\$134,897.37	\$4,095.59
1981	32.50	\$568,289.01	62.00	32.12	0.5180	1.0000	\$294,376.31	\$9,165.95

Generation Arrangement Report

Account: MTED 101/6-355 Poles & Fixtures

Dispersion: 62.00 - R3

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remainng Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1980	33.50	\$372,645.44	62.00	31.30	0.5049	1.0000	\$188,138.95	\$6,010.41
1979	34.50	\$316,174.63	62.00	30.50	0.4919	1.0000	\$155,514.76	\$5,099.59
1978	35.50	\$76,469.24	62.00	29.70	0.4790	1.0000	\$36,631.76	\$1,233.37
1977	36.50	\$568,148.12	62.00	28.91	0.4663	1.0000	\$264,934.32	\$9,163.68
1976	37.50	\$17,924.73	62.00	28.13	0.4538	1.0000	\$8,133.49	\$289.11
1975	38.50	\$497,162.54	62.00	27.36	0.4413	1.0000	\$219,410.16	\$8,018.75
1974	39.50	\$439,401.18	62.00	26.60	0.4290	1.0000	\$188,513.12	\$7,087.12
1973	40.50	\$981,611.70	62.00	25.85	0.4169	1.0000	\$409,251.56	\$15,832.45
1972	41.50	\$756,300.08	62.00	25.11	0.4049	1.0000	\$306,247.83	\$12,198.39
1971	42.50	\$710,921.38	62.00	24.37	0.3931	1.0000	\$279,453.73	\$11,466.47
1970	43.50	\$1,018,609.67	62.00	23.65	0.3815	1.0000	\$388,567.15	\$16,429.19
1969	44.50	\$385,871.75	62.00	22.94	0.3700	1.0000	\$142,758.06	\$6,223.74
1968	45.50	\$491,264.98	62.00	22.24	0.3587	1.0000	\$176,202.37	\$7,923.63
1967	46.50	\$267,852.95	62.00	21.55	0.3475	1.0000	\$93,085.02	\$4,320.21
1966	47.50	\$257,476.88	62.00	20.87	0.3365	1.0000	\$86,651.35	\$4,152.85
1965	48.50	\$158,655.76	62.00	20.20	0.3258	1.0000	\$51,691.99	\$2,558.96
1964	49.50	\$148,518.34	62.00	19.54	0.3152	1.0000	\$46,816.14	\$2,395.46
1963	50.50	\$263,705.76	62.00	18.90	0.3049	1.0000	\$80,397.74	\$4,253.32
1962	51.50	\$99,192.90	62.00	18.27	0.2947	1.0000	\$29,232.42	\$1,599.89
1961	52.50	\$173,089.67	62.00	17.65	0.2847	1.0000	\$49,283.01	\$2,791.77
1960	53.50	\$144,426.48	62.00	17.05	0.2750	1.0000	\$39,721.47	\$2,329.46
1959	54.50	\$277,937.54	62.00	16.46	0.2655	1.0000	\$73,793.42	\$4,482.86
1958	55.50	\$47,759.91	62.00	15.88	0.2562	1.0000	\$12,235.69	\$770.32
1957	56.50	\$198,812.66	62.00	15.33	0.2472	1.0000	\$49,144.63	\$3,206.66
1956	57.50	\$99,278.54	62.00	14.78	0.2384	1.0000	\$23,664.35	\$1,601.27
1955	58.50	\$68,582.94	62.00	14.25	0.2298	1.0000	\$15,762.27	\$1,106.18
1954	59.50	\$95,291.90	62.00	13.73	0.2215	1.0000	\$21,106.94	\$1,536.97
1953	60.50	\$61,031.96	62.00	13.23	0.2134	1.0000	\$13,024.29	\$984.39
1952	61.50	\$97,525.46	62.00	12.75	0.2056	1.0000	\$20,052.06	\$1,572.99
1951	62.50	\$45,938.97	62.00	12.28	0.1980	1.0000	\$9,096.83	\$740.95
1950	63.50	\$127,719.88	62.00	11.82	0.1907	1.0000	\$24,357.40	\$2,060.00
1949	64.50	\$102,077.60	62.00	11.38	0.1836	1.0000	\$18,743.83	\$1,646.41
1948	65.50	\$57,147.30	62.00	10.96	0.1768	1.0000	\$10,102.36	\$921.73

Generation Arrangement Report

Account: MTED 101/6-355 Poles & Fixtures

Dispersion: 62.00 - R3

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1947	66.50	\$6,507.93	62.00	10.55	0.1702	1.0000	\$1,107.56	\$104.97
1946	67.50	\$1,397.44	62.00	10.16	0.1638	1.0000	\$228.93	\$22.54
1945	68.50	\$886.26	62.00	9.78	0.1577	1.0000	\$139.75	\$14.29
1944	69.50	\$2,207.87	62.00	9.41	0.1518	1.0000	\$335.08	\$35.61
1943	70.50	\$20,762.85	62.00	9.06	0.1461	1.0000	\$3,032.82	\$334.88
1942	71.50	\$2,753.24	62.00	8.71	0.1405	1.0000	\$386.96	\$44.41
1941	72.50	\$46,796.33	62.00	8.39	0.1352	1.0000	\$6,329.12	\$754.78
1940	73.50	\$3,084.38	62.00	8.07	0.1302	1.0000	\$401.44	\$49.75
1939	74.50	\$265.23	62.00	7.76	0.1251	1.0000	\$33.19	\$4.28
1938	75.50	\$12,263.11	62.00	7.46	0.1204	1.0000	\$1,475.88	\$197.79
1929	84.50	\$704.11	62.00	5.03	0.0811	1.0000	\$57.13	\$11.36
		\$46,196,355.38	62.00	41.97	0.6770	1.0000	\$31,273,336.72	\$745,102.51

Remaining Life Depreciation Accrual

Account: MTED 101/6-356 Overhead Conductor
 Scenario: Met Ed 2014 ADR Transmission
 Dispersion: 65.00 - R2.5
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$67,409,524.29	42.87	\$892,938.15	1.324647%	2.332716%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$453,109.78)	0.50	(\$3,485.46)	0.769231%	
Total:	\$67,409,524.29 *		\$889,452.69	1.319476%	2.323611%
Average:	\$67,182,969.40		\$889,452.69	1.323926%	2.337445%
Grand Total:	\$67,409,524.29 *		\$889,452.69	1.319476%	2.323611%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: MTED 101/6-356 Overhead Conductor
 Scenario: Met Ed 2014 ADR Transmission
 Dispersion: 65 - R2.5
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$67,409,524.29	\$29,130,620.58	0.4321	\$38,278,903.71	0.5679
Computed	\$67,409,524.29	\$22,951,923.32	0.3405	\$44,457,600.97	0.6595
Difference		\$6,178,697.26	0.0917	(\$6,178,697.26)	-0.0917

Generation Arrangement Report

Account: MTED 101/6-356 Overhead Conductor

Dispersion: 65.00 - R2.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$2,584,860.78	65.00	64.53	0.9927	1.0000	\$2,566,049.23	\$39,767.09
2012	1.50	\$5,028,149.84	65.00	63.58	0.9782	1.0000	\$4,918,656.76	\$77,356.15
2011	2.50	\$897,488.62	65.00	62.64	0.9637	1.0000	\$864,953.97	\$13,807.52
2010	3.50	\$769,697.05	65.00	61.71	0.9493	1.0000	\$730,700.25	\$11,841.49
2009	4.50	\$1,408,079.60	65.00	60.77	0.9350	1.0000	\$1,316,490.94	\$21,662.76
2008	5.50	\$3,351,810.27	65.00	59.84	0.9206	1.0000	\$3,085,792.55	\$51,566.31
2007	6.50	\$457,618.95	65.00	58.91	0.9064	1.0000	\$414,766.20	\$7,040.29
2006	7.50	\$1,821,145.51	65.00	57.99	0.8921	1.0000	\$1,624,717.48	\$28,017.62
2005	8.50	\$1,616,952.13	65.00	57.07	0.8780	1.0000	\$1,419,654.28	\$24,876.19
2004	9.50	\$3,052,092.65	65.00	56.15	0.8639	1.0000	\$2,636,617.44	\$46,955.27
2003	10.50	\$255,864.77	65.00	55.24	0.8498	1.0000	\$217,444.05	\$3,936.38
2002	11.50	\$1,443,116.83	65.00	54.33	0.8358	1.0000	\$1,206,222.41	\$22,201.80
2001	12.50	\$2,392,242.42	65.00	53.43	0.8219	1.0000	\$1,966,289.58	\$36,803.73
2000	13.50	\$256,023.11	65.00	52.53	0.8081	1.0000	\$206,889.29	\$3,938.82
1999	14.50	\$330,834.47	65.00	51.63	0.7943	1.0000	\$262,786.40	\$5,089.76
1998	15.50	\$497,385.14	65.00	50.74	0.7806	1.0000	\$388,255.92	\$7,652.08
1997	16.50	\$272,294.69	65.00	49.85	0.7670	1.0000	\$208,841.78	\$4,189.15
1996	17.50	\$58,164.94	65.00	48.97	0.7534	1.0000	\$43,821.74	\$894.85
1995	18.50	\$852,897.69	65.00	48.10	0.7399	1.0000	\$631,085.59	\$13,121.50
1994	19.50	\$422,225.73	65.00	47.22	0.7265	1.0000	\$306,756.42	\$6,495.78
1993	20.50	\$1,585,378.89	65.00	46.36	0.7132	1.0000	\$1,130,671.62	\$24,390.44
1992	21.50	\$1,369,384.65	65.00	45.50	0.7000	1.0000	\$958,528.60	\$21,067.46
1991	22.50	\$1,063,802.12	65.00	44.64	0.6868	1.0000	\$730,632.58	\$16,366.19
1990	23.50	\$1,104,984.04	65.00	43.79	0.6738	1.0000	\$744,498.49	\$16,999.75
1989	24.50	\$684,178.32	65.00	42.95	0.6608	1.0000	\$452,093.18	\$10,525.82
1988	25.50	\$626,096.02	65.00	42.11	0.6479	1.0000	\$405,660.26	\$9,632.25
1987	26.50	\$670,723.67	65.00	41.28	0.6351	1.0000	\$425,992.55	\$10,318.83
1986	27.50	\$1,052,626.77	65.00	40.46	0.6225	1.0000	\$655,220.07	\$16,194.26
1985	28.50	\$2,259,154.72	65.00	39.64	0.6099	1.0000	\$1,377,771.76	\$34,756.23
1984	29.50	\$445,331.68	65.00	38.83	0.5974	1.0000	\$266,036.36	\$6,851.26
1983	30.50	\$515,299.62	65.00	38.02	0.5850	1.0000	\$301,448.55	\$7,927.69
1982	31.50	\$156,641.29	65.00	37.23	0.5727	1.0000	\$89,713.04	\$2,409.87
1981	32.50	\$239,500.41	65.00	36.44	0.5605	1.0000	\$134,251.18	\$3,684.62

Generation Arrangement Report

Account: MTED 101/6-356 Overhead Conductor

Dispersion: 65.00 - R2.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1980	33.50	\$99,955.79	65.00	35.65	0.5485	1.0000	\$54,821.84	\$1,537.78
1979	34.50	\$272,890.72	65.00	34.87	0.5365	1.0000	\$146,414.38	\$4,198.32
1978	35.50	\$146,164.49	65.00	34.10	0.5247	1.0000	\$76,686.63	\$2,248.68
1977	36.50	\$289,305.26	65.00	33.34	0.5130	1.0000	\$148,401.61	\$4,450.85
1976	37.50	\$7,116,472.96	65.00	32.59	0.5013	1.0000	\$3,567,656.31	\$109,484.20
1975	38.50	\$302,604.11	65.00	31.84	0.4898	1.0000	\$148,229.32	\$4,655.45
1974	39.50	\$653,881.30	65.00	31.10	0.4784	1.0000	\$312,849.39	\$10,059.71
1973	40.50	\$836,896.96	65.00	30.37	0.4672	1.0000	\$391,013.82	\$12,875.34
1972	41.50	\$368,173.81	65.00	29.64	0.4561	1.0000	\$167,913.58	\$5,664.21
1971	42.50	\$1,370,460.03	65.00	28.93	0.4451	1.0000	\$609,974.05	\$21,084.00
1970	43.50	\$1,971,197.83	65.00	28.22	0.4342	1.0000	\$855,894.51	\$30,326.12
1969	44.50	\$368,621.83	65.00	27.53	0.4235	1.0000	\$156,102.23	\$5,671.11
1968	45.50	\$2,535,345.63	65.00	26.84	0.4129	1.0000	\$1,046,751.45	\$39,005.32
1967	46.50	\$5,826,480.53	65.00	26.15	0.4024	1.0000	\$2,344,380.37	\$89,638.16
1966	47.50	\$623,245.59	65.00	25.49	0.3921	1.0000	\$244,363.23	\$9,588.39
1965	48.50	\$157,818.31	65.00	24.82	0.3819	1.0000	\$60,267.68	\$2,427.97
1964	49.50	\$375,353.29	65.00	24.17	0.3719	1.0000	\$139,589.30	\$5,774.67
1963	50.50	\$376,244.99	65.00	23.53	0.3620	1.0000	\$136,198.19	\$5,788.38
1962	51.50	\$174,735.60	65.00	22.90	0.3523	1.0000	\$61,561.84	\$2,688.24
1961	52.50	\$153,576.97	65.00	22.28	0.3427	1.0000	\$52,637.79	\$2,362.72
1960	53.50	\$105,460.51	65.00	21.67	0.3334	1.0000	\$35,160.27	\$1,622.47
1959	54.50	\$377,376.15	65.00	21.07	0.3242	1.0000	\$122,335.23	\$5,805.79
1958	55.50	\$53,653.32	65.00	20.49	0.3152	1.0000	\$16,909.78	\$825.44
1957	56.50	\$299,489.01	65.00	19.91	0.3063	1.0000	\$91,735.76	\$4,607.52
1956	57.50	\$199,336.14	65.00	19.35	0.2977	1.0000	\$59,334.99	\$3,066.71
1955	58.50	\$141,439.95	65.00	18.80	0.2892	1.0000	\$40,901.73	\$2,176.00
1954	59.50	\$1,170,330.78	65.00	18.26	0.2809	1.0000	\$328,714.12	\$18,005.09
1953	60.50	\$410,641.52	65.00	17.73	0.2728	1.0000	\$112,034.23	\$6,317.56
1952	61.50	\$94,897.16	65.00	17.22	0.2649	1.0000	\$25,140.22	\$1,459.96
1951	62.50	\$60,679.43	65.00	16.72	0.2573	1.0000	\$15,611.04	\$933.53
1950	63.50	\$252,698.88	65.00	16.24	0.2498	1.0000	\$63,119.27	\$3,887.68
1949	64.50	\$103,256.74	65.00	15.76	0.2425	1.0000	\$25,043.06	\$1,588.57
1948	65.50	\$74,358.80	65.00	15.30	0.2355	1.0000	\$17,508.20	\$1,143.98

Generation Arrangement Report

Account: MTED 101/6-356 Overhead Conductor

Dispersion: 65.00 - R2.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1947	66.50	\$9,657.36	65.00	14.86	0.2286	1.0000	\$2,207.87	\$148.57
1946	67.50	\$329.21	65.00	14.43	0.2220	1.0000	\$73.07	\$5.06
1945	68.50	\$5,936.44	65.00	14.01	0.2155	1.0000	\$1,279.51	\$91.33
1944	69.50	\$111.32	65.00	13.60	0.2093	1.0000	\$23.30	\$1.71
1943	70.50	\$44,215.74	65.00	13.21	0.2033	1.0000	\$8,987.35	\$680.24
1942	71.50	\$11,985.90	65.00	12.83	0.1974	1.0000	\$2,366.24	\$184.40
1941	72.50	\$126,022.16	65.00	12.47	0.1918	1.0000	\$24,168.79	\$1,938.80
1940	73.50	\$6,139.55	65.00	12.11	0.1863	1.0000	\$1,143.89	\$94.45
1939	74.50	\$38.44	65.00	11.77	0.1811	1.0000	\$6.96	\$0.59
1938	75.50	\$299,996.39	65.00	11.44	0.1759	1.0000	\$52,778.01	\$4,615.33
		\$67,409,524.29	65.00	42.87	0.6595	1.0000	\$44,457,600.97	\$1,037,069.60

Remaining Life Depreciation Accrual

Account: MTED 101/6-35610 Clearing & R/W
 Scenario: Met Ed 2014 ADR Transmission
 Dispersion: 80.00 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$18,717,196.78	65.83	\$230,101.31	1.229358%	1.518980%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$0.00)	0.50	(\$0.00)	0.000000%	
Total:	\$18,717,196.78 *		\$230,101.31	1.229358%	1.518980%
Average:	\$18,717,196.78		\$230,101.31	1.229358%	1.518980%
Grand Total:	\$18,717,196.78 *		\$230,101.31	1.229358%	1.518980%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: MTED 101/6-35610 Clearing & R/W
 Scenario: Met Ed 2014 ADR Transmission
 Dispersion: 80 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$18,717,196.78	\$3,568,784.76	0.1907	\$15,148,412.02	0.8093
Computed	\$18,717,196.78	\$3,314,426.26	0.1771	\$15,402,770.52	0.8229
Difference		\$254,358.50	0.0136	(\$254,358.50)	-0.0136

Generation Arrangement Report

Account: MTED 101/6-35610 Clearing & R/W

Dispersion: 80.00 - SQ

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$8,278,261.87	80.00	79.50	0.9938	1.0000	\$8,226,522.73	\$103,478.27
2012	1.50	\$1,043,962.39	80.00	78.50	0.9813	1.0000	\$1,024,388.10	\$13,049.53
2011	2.50	\$261,029.37	80.00	77.50	0.9688	1.0000	\$252,872.20	\$3,262.87
2010	3.50	\$904,849.90	80.00	76.50	0.9563	1.0000	\$865,262.72	\$11,310.62
2009	4.50	\$1,575,254.93	80.00	75.50	0.9438	1.0000	\$1,486,646.84	\$19,690.69
2008	5.50	\$606,101.49	80.00	74.50	0.9313	1.0000	\$564,432.01	\$7,576.27
2007	6.50	\$59,111.16	80.00	73.50	0.9188	1.0000	\$54,308.38	\$738.89
2006	7.50	\$98,194.93	80.00	72.50	0.9063	1.0000	\$88,989.16	\$1,227.44
2005	8.50	\$456.76	80.00	71.50	0.8938	1.0000	\$408.23	\$5.71
2003	10.50	\$1,009.96	80.00	69.50	0.8688	1.0000	\$877.40	\$12.62
2002	11.50	\$28,153.36	80.00	68.50	0.8563	1.0000	\$24,106.31	\$351.92
2001	12.50	\$22,925.87	80.00	67.50	0.8438	1.0000	\$19,343.70	\$286.57
1999	14.50	\$259,725.36	80.00	65.50	0.8188	1.0000	\$212,650.14	\$3,246.57
1998	15.50	\$418,485.03	80.00	64.50	0.8063	1.0000	\$337,403.56	\$5,231.06
1996	17.50	\$98,927.44	80.00	62.50	0.7813	1.0000	\$77,287.06	\$1,236.59
1995	18.50	\$220,531.23	80.00	61.50	0.7688	1.0000	\$169,533.38	\$2,756.64
1994	19.50	\$30,392.16	80.00	60.50	0.7563	1.0000	\$22,984.07	\$379.90
1993	20.50	\$142,149.94	80.00	59.50	0.7438	1.0000	\$105,724.02	\$1,776.87
1992	21.50	\$13,424.89	80.00	58.50	0.7313	1.0000	\$9,816.95	\$167.81
1991	22.50	\$4,332.76	80.00	57.50	0.7188	1.0000	\$3,114.17	\$54.16
1990	23.50	\$55,219.46	80.00	56.50	0.7063	1.0000	\$38,998.74	\$690.24
1989	24.50	\$2,275.30	80.00	55.50	0.6938	1.0000	\$1,578.49	\$28.44
1988	25.50	\$72,166.64	80.00	54.50	0.6813	1.0000	\$49,163.52	\$902.08
1987	26.50	\$16,666.90	80.00	53.50	0.6688	1.0000	\$11,145.99	\$208.34
1986	27.50	\$34,218.39	80.00	52.50	0.6563	1.0000	\$22,455.82	\$427.73
1985	28.50	\$188,565.83	80.00	51.50	0.6438	1.0000	\$121,389.25	\$2,357.07
1984	29.50	\$64,342.39	80.00	50.50	0.6313	1.0000	\$40,616.13	\$804.28
1983	30.50	\$62,598.28	80.00	49.50	0.6188	1.0000	\$38,732.69	\$782.48
1982	31.50	\$34,352.25	80.00	48.50	0.6063	1.0000	\$20,826.05	\$429.40
1981	32.50	\$6,790.85	80.00	47.50	0.5938	1.0000	\$4,032.07	\$84.89
1980	33.50	\$971.86	80.00	46.50	0.5813	1.0000	\$564.89	\$12.15
1979	34.50	\$21,925.52	80.00	45.50	0.5688	1.0000	\$12,470.14	\$274.07
1977	36.50	\$30,111.22	80.00	43.50	0.5438	1.0000	\$16,372.98	\$376.39

Generation Arrangement Report

Account: MTED 101/6-35610 Clearing & R/W

Dispersion: 80.00 - SQ

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1976	37.50	\$737,939.67	80.00	42.50	0.5313	1.0000	\$392,030.45	\$9,224.25
1975	38.50	\$31,289.83	80.00	41.50	0.5188	1.0000	\$16,231.60	\$391.12
1974	39.50	\$55,794.91	80.00	40.50	0.5063	1.0000	\$28,246.17	\$697.44
1973	40.50	\$125,048.94	80.00	39.50	0.4938	1.0000	\$61,742.91	\$1,563.11
1972	41.50	\$65,783.12	80.00	38.50	0.4813	1.0000	\$31,658.13	\$822.29
1971	42.50	\$143,787.47	80.00	37.50	0.4688	1.0000	\$67,400.38	\$1,797.34
1970	43.50	\$101,274.33	80.00	36.50	0.4563	1.0000	\$46,206.41	\$1,265.93
1969	44.50	\$70,675.51	80.00	35.50	0.4438	1.0000	\$31,362.26	\$883.44
1968	45.50	\$270,594.97	80.00	34.50	0.4313	1.0000	\$116,694.08	\$3,382.44
1967	46.50	\$470,987.29	80.00	33.50	0.4188	1.0000	\$197,225.93	\$5,887.34
1966	47.50	\$177,339.10	80.00	32.50	0.4063	1.0000	\$72,044.01	\$2,216.74
1965	48.50	\$32,039.11	80.00	31.50	0.3938	1.0000	\$12,615.40	\$400.49
1964	49.50	\$22,382.62	80.00	30.50	0.3813	1.0000	\$8,533.37	\$279.78
1963	50.50	\$82,234.40	80.00	29.50	0.3688	1.0000	\$30,323.94	\$1,027.93
1962	51.50	\$16,285.45	80.00	28.50	0.3563	1.0000	\$5,801.69	\$203.57
1961	52.50	\$32,615.71	80.00	27.50	0.3438	1.0000	\$11,211.65	\$407.70
1960	53.50	\$2,935.48	80.00	26.50	0.3313	1.0000	\$972.38	\$36.69
1959	54.50	\$41,626.98	80.00	25.50	0.3188	1.0000	\$13,268.60	\$520.34
1958	55.50	\$11,932.37	80.00	24.50	0.3063	1.0000	\$3,654.29	\$149.15
1957	56.50	\$108,802.21	80.00	23.50	0.2938	1.0000	\$31,960.65	\$1,360.03
1956	57.50	\$48,676.84	80.00	22.50	0.2813	1.0000	\$13,690.36	\$608.46
1955	58.50	\$18,866.27	80.00	21.50	0.2688	1.0000	\$5,070.31	\$235.83
1954	59.50	\$526,319.80	80.00	20.50	0.2563	1.0000	\$134,869.45	\$6,579.00
1953	60.50	\$302,303.82	80.00	19.50	0.2438	1.0000	\$73,686.56	\$3,778.80
1952	61.50	\$42,866.04	80.00	18.50	0.2313	1.0000	\$9,912.77	\$535.83
1951	62.50	\$10,285.05	80.00	17.50	0.2188	1.0000	\$2,249.85	\$128.56
1950	63.50	\$137,928.94	80.00	16.50	0.2063	1.0000	\$28,447.84	\$1,724.11
1949	64.50	\$20,188.04	80.00	15.50	0.1938	1.0000	\$3,911.43	\$252.35
1948	65.50	\$32,872.94	80.00	14.50	0.1813	1.0000	\$5,958.22	\$410.91
1947	66.50	\$2,694.11	80.00	13.50	0.1688	1.0000	\$454.63	\$33.68
1945	68.50	\$807.20	80.00	11.50	0.1438	1.0000	\$116.04	\$10.09
1944	69.50	\$415.00	80.00	10.50	0.1313	1.0000	\$54.47	\$5.19
1943	70.50	\$20,993.16	80.00	9.50	0.1188	1.0000	\$2,492.94	\$262.41

Generation Arrangement Report

Account: MTED 101/6-35610 Clearing & R/W

Dispersion: 80.00 - SQ

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1942	71.50	\$10,175.63	80.00	8.50	0.1063	1.0000	\$1,081.16	\$127.20
1941	72.50	\$15,192.62	80.00	7.50	0.0938	1.0000	\$1,424.31	\$189.91
1940	73.50	\$3,468.29	80.00	6.50	0.0813	1.0000	\$281.80	\$43.35
1938	75.50	\$264,287.87	80.00	4.50	0.0563	1.0000	\$14,866.19	\$3,303.60
		\$18,717,196.78	80.00	65.83	0.8229	1.0000	\$15,402,770.52	\$233,964.96

Remaining Life Depreciation Accrual

Account: MTED 101/6-358 Underground Conductor
 Scenario: Met Ed 2014 ADR Transmission
 Dispersion: 40.00 - R0.5
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$1,190,918.01	37.71	\$29,947.52	2.514658%	2.651792%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$12,318.15)	0.50	(\$153.98)	1.250025%	
Total:	\$1,190,918.01 *		\$29,793.54	2.501729%	2.638157%
Average:	\$1,184,758.94		\$29,793.54	2.514734%	2.652624%
Grand Total:	\$1,190,918.01 *		\$29,793.54	2.501729%	2.638157%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: MTED 101/6-358 Underground Conductor
 Scenario: Met Ed 2014 ADR Transmission
 Dispersion: 40 - R0.5
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$1,190,918.01	\$61,586.53	0.0517	\$1,129,331.48	0.9483
Computed	\$1,190,918.01	\$68,169.48	0.0572	\$1,122,748.53	0.9428
Difference		(\$6,582.95)	-0.0055	\$6,582.95	0.0055

Generation Arrangement Report

Account: MTED 101/6-358 Underground Conductor

Dispersion: 40.00 - R0.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remainng Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$182,015.94	40.00	39.69	0.9922	1.0000	\$180,602.64	\$4,550.40
2012	1.50	\$535,384.20	40.00	39.07	0.9767	1.0000	\$522,931.16	\$13,384.61
2011	2.50	\$141,676.35	40.00	38.45	0.9613	1.0000	\$136,195.35	\$3,541.91
2008	5.50	\$1,952.96	40.00	36.61	0.9153	1.0000	\$1,787.58	\$48.82
2007	6.50	\$1,398.22	40.00	36.00	0.9001	1.0000	\$1,258.53	\$34.96
2005	8.50	\$137,998.55	40.00	34.79	0.8698	1.0000	\$120,027.85	\$3,449.96
2003	10.50	\$190,491.79	40.00	33.59	0.8396	1.0000	\$159,945.42	\$4,762.29
		\$1,190,918.01	40.00	37.71	0.9428	1.0000	\$1,122,748.53	\$29,772.95

Remaining Life Depreciation Accrual

Account: MTED 101/6-359 Roads & Trails
 Scenario: Met Ed 2014 ADR Transmission
 Dispersion: 50.00 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$746,971.13	13.95	\$16,811.84	2.250668%	7.168727%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$0.00)	0.50	(\$0.00)	0.000000%	
Total:	\$746,971.13 *		\$16,811.84	2.250668%	7.168727%
Average:	\$746,971.13		\$16,811.84	2.250668%	7.168727%
Grand Total:	\$746,971.13 *		\$16,811.84	2.250668%	7.168727%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: MTED 101/6-359 Roads & Trails
 Scenario: Met Ed 2014 ADR Transmission
 Dispersion: 50 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$746,971.13	\$512,454.78	0.6860	\$234,516.35	0.3140
Computed	\$746,971.13	\$538,573.99	0.7210	\$208,397.14	0.2790
Difference		(\$26,119.21)	-0.0350	\$26,119.21	0.0350

Generation Arrangement Report

Account: MTED 101/6-359 Roads & Trails

Dispersion: 50.00 - SQ

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2012	1.50	\$31,423.33	50.00	48.50	0.9700	1.0000	\$30,480.63	\$628.47
1993	20.50	\$2,946.76	50.00	29.50	0.5900	1.0000	\$1,738.59	\$58.94
1983	30.50	\$5,088.94	50.00	19.50	0.3900	1.0000	\$1,984.69	\$101.78
1976	37.50	\$659,224.35	50.00	12.50	0.2500	1.0000	\$164,806.09	\$13,184.49
1975	38.50	\$1,494.25	50.00	11.50	0.2300	1.0000	\$343.68	\$29.89
1974	39.50	\$35,384.28	50.00	10.50	0.2100	1.0000	\$7,430.70	\$707.69
1973	40.50	\$3,869.74	50.00	9.50	0.1900	1.0000	\$735.25	\$77.39
1972	41.50	\$5,161.91	50.00	8.50	0.1700	1.0000	\$877.52	\$103.24
1903	110.50	\$2,377.57	50.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$746,971.13	50.00	13.95	0.2790	1.0000	\$208,397.14	\$14,891.87

Remaining Life Depreciation Accrual

Account: MTED 101/6-36012 DIST Line
 Scenario: Met Ed 2014 ADR Distribution
 Dispersion: 65.00 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$28,932,190.21	34.95	\$426,318.86	1.473510%	2.861377%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$62,555.36)	0.50	(\$481.20)	0.769239%	
Total:	\$28,932,190.21 *		\$425,837.66	1.471847%	2.858147%
Average:	\$28,900,912.53		\$425,837.66	1.473440%	2.864160%
Grand Total:	\$28,932,190.21 *		\$425,837.66	1.471847%	2.858147%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: MTED 101/6-36012 DIST Line
 Scenario: Met Ed 2014 ADR Distribution
 Dispersion: 65 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$28,932,190.21	\$14,033,110.49	0.4850	\$14,899,079.72	0.5150
Computed	\$28,932,190.21	\$13,376,372.07	0.4623	\$15,555,818.14	0.5377
Difference		\$656,738.42	0.0227	(\$656,738.42)	-0.0227

Generation Arrangement Report

Account: MTED 101/6-36012 DIST Line

Dispersion: 65.00 - SQ

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2011	2.50	\$236,147.13	65.00	62.50	0.9615	1.0000	\$227,064.55	\$3,633.03
2010	3.50	\$12,975.78	65.00	61.50	0.9462	1.0000	\$12,277.08	\$199.63
2009	4.50	\$235,206.67	65.00	60.50	0.9308	1.0000	\$218,923.13	\$3,618.56
2007	6.50	\$401,623.06	65.00	58.50	0.9000	1.0000	\$91,460.75	\$1,563.43
2003	10.50	\$251,094.57	65.00	54.50	0.8385	1.0000	\$210,533.14	\$3,862.99
1998	15.50	\$818,439.49	65.00	49.50	0.7615	1.0000	\$623,273.15	\$12,591.38
1997	16.50	\$846,746.34	65.00	48.50	0.7462	1.0000	\$631,803.04	\$13,026.87
1996	17.50	\$1,210,914.14	65.00	47.50	0.7308	1.0000	\$884,898.79	\$18,629.45
1995	18.50	\$1,224,781.79	65.00	46.50	0.7154	1.0000	\$876,190.05	\$18,842.80
1994	19.50	\$1,560,245.89	65.00	45.50	0.7000	1.0000	\$1,092,172.12	\$24,003.78
1993	20.50	\$1,673,949.27	65.00	44.50	0.6846	1.0000	\$1,146,011.42	\$25,753.07
1992	21.50	\$1,229,456.50	65.00	43.50	0.6692	1.0000	\$822,790.12	\$18,914.72
1991	22.50	\$995,460.94	65.00	42.50	0.6538	1.0000	\$650,878.31	\$15,314.78
1990	23.50	\$956,536.66	65.00	41.50	0.6385	1.0000	\$610,711.87	\$14,715.95
1989	24.50	\$857,602.96	65.00	40.50	0.6231	1.0000	\$534,352.61	\$13,193.89
1988	25.50	\$951,726.21	65.00	39.50	0.6077	1.0000	\$578,356.70	\$14,641.94
1987	26.50	\$1,039,189.12	65.00	38.50	0.5923	1.0000	\$615,519.71	\$15,987.52
1986	27.50	\$1,006,556.20	65.00	37.50	0.5769	1.0000	\$580,705.50	\$15,485.48
1985	28.50	\$868,911.28	65.00	36.50	0.5615	1.0000	\$487,927.10	\$13,367.87
1984	29.50	\$769,512.91	65.00	35.50	0.5462	1.0000	\$420,272.44	\$11,838.66
1983	30.50	\$746,951.68	65.00	34.50	0.5308	1.0000	\$396,458.97	\$11,491.56
1982	31.50	\$576,747.84	65.00	33.50	0.5154	1.0000	\$297,246.96	\$8,873.04
1981	32.50	\$482,643.87	65.00	32.50	0.5000	1.0000	\$241,321.94	\$7,425.29
1980	33.50	\$560,471.48	65.00	31.50	0.4846	1.0000	\$271,613.10	\$8,622.64
1979	34.50	\$499,559.01	65.00	30.50	0.4692	1.0000	\$234,408.46	\$7,685.52
1978	35.50	\$566,255.81	65.00	29.50	0.4538	1.0000	\$256,993.02	\$8,711.63
1977	36.50	\$585,072.88	65.00	28.50	0.4385	1.0000	\$256,531.96	\$9,001.12
1976	37.50	\$546,209.00	65.00	27.50	0.4231	1.0000	\$231,088.42	\$8,403.22
1975	38.50	\$478,231.36	65.00	26.50	0.4077	1.0000	\$194,971.25	\$7,357.41
1974	39.50	\$603,861.29	65.00	25.50	0.3923	1.0000	\$236,899.43	\$9,290.17
1973	40.50	\$673,834.77	65.00	24.50	0.3769	1.0000	\$253,983.87	\$10,366.69
1972	41.50	\$603,077.21	65.00	23.50	0.3615	1.0000	\$218,035.61	\$9,278.11
1971	42.50	\$509,237.56	65.00	22.50	0.3462	1.0000	\$176,274.54	\$7,834.42

Generation Arrangement Report

Account: MTED 101/6-36012 DIST Line

Dispersion: 65.00 - SQ

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1970	43.50	\$436,742.96	65.00	21.50	0.3308	1.0000	\$144,461.13	\$6,719.12
1969	44.50	\$406,658.99	65.00	20.50	0.3154	1.0000	\$128,253.99	\$6,256.29
1968	45.50	\$362,726.73	65.00	19.50	0.3000	1.0000	\$108,818.02	\$5,580.41
1967	46.50	\$343,696.86	65.00	18.50	0.2846	1.0000	\$97,821.41	\$5,287.64
1966	47.50	\$337,779.39	65.00	17.50	0.2692	1.0000	\$90,940.61	\$5,196.61
1965	48.50	\$309,639.49	65.00	16.50	0.2538	1.0000	\$78,600.79	\$4,763.68
1964	49.50	\$272,824.35	65.00	15.50	0.2385	1.0000	\$65,058.11	\$4,197.30
1963	50.50	\$249,922.94	65.00	14.50	0.2231	1.0000	\$55,752.04	\$3,844.97
1962	51.50	\$236,861.74	65.00	13.50	0.2077	1.0000	\$49,194.36	\$3,644.03
1961	52.50	\$261,443.45	65.00	12.50	0.1923	1.0000	\$50,277.59	\$4,022.21
1960	53.50	\$103,137.45	65.00	11.50	0.1769	1.0000	\$18,247.40	\$1,586.73
1959	54.50	\$128,173.89	65.00	10.50	0.1615	1.0000	\$20,705.01	\$1,971.91
1958	55.50	\$133,446.65	65.00	9.50	0.1462	1.0000	\$19,503.74	\$2,053.03
1957	56.50	\$92,106.57	65.00	8.50	0.1308	1.0000	\$12,044.71	\$1,417.02
1956	57.50	\$88,012.03	65.00	7.50	0.1154	1.0000	\$10,155.23	\$1,354.03
1955	58.50	\$64,444.39	65.00	6.50	0.1000	1.0000	\$6,444.44	\$991.45
1954	59.50	\$83,959.01	65.00	5.50	0.0846	1.0000	\$7,104.22	\$1,291.68
1953	60.50	\$51,763.45	65.00	4.50	0.0692	1.0000	\$3,583.62	\$796.36
1952	61.50	\$47,030.63	65.00	3.50	0.0538	1.0000	\$2,532.42	\$723.55
1951	62.50	\$79,710.23	65.00	2.50	0.0385	1.0000	\$3,065.78	\$1,226.31
1950	63.50	\$35,672.13	65.00	1.50	0.0231	1.0000	\$823.20	\$548.80
1949	64.50	\$62,555.36	65.00	0.50	0.0077	1.0000	\$481.20	\$962.39
1948	65.50	\$49,785.96	65.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1947	66.50	\$38,497.06	65.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1946	67.50	\$35,420.45	65.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1945	68.50	\$23,756.40	65.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1944	69.50	\$8,822.26	65.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1943	70.50	\$2,530.64	65.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1942	71.50	\$5,425.39	65.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1941	72.50	\$14,690.00	65.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1940	73.50	\$8,595.66	65.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1939	74.50	\$16,059.98	65.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1938	75.50	\$260,448.93	65.00	0.00	0.0000	0.0000	\$0.00	\$0.00

Generation Arrangement Report

Account: MTED 101/6-36012 DIST Line

Dispersion: 65.00 - SQ

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1926	87.50	\$618.12	65.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$28,932,190.21	65.00	34.95	0.5377	1.0000	\$15,555,818.14	\$437,962.14

Remaining Life Depreciation Accrual

Account: MTED 101/6-361 Structure/Improve
 Scenario: Met Ed 2014 ADR Distribution
 Dispersion: 45.00 - R3
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$12,964,492.05	22.60	\$314,951.35	2.429338%	4.424774%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$334,213.64)	0.50	(\$3,713.48)	1.111110%	
Total:	\$12,964,492.05 *		\$311,237.87	2.400695%	4.372603%
Average:	\$12,797,385.23		\$311,237.87	2.432043%	4.477726%
Grand Total:	\$12,964,492.05 *		\$311,237.87	2.400695%	4.372603%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: MTED 101/6-361 Structure/Improve
 Scenario: Met Ed 2014 ADR Distribution
 Dispersion: 45 - R3
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$12,964,492.05	\$5,846,583.26	0.4510	\$7,117,908.79	0.5490
Computed	\$12,964,492.05	\$6,453,428.70	0.4978	\$6,511,063.35	0.5022
Difference		(\$606,845.44)	-0.0468	\$606,845.44	0.0468

Generation Arrangement Report

Account: MTED 101/6-361 Structure/Improve

Dispersion: 45.00 - R3

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$91,208.42	45.00	44.51	0.9891	1.0000	\$90,210.31	\$2,026.85
2012	1.50	\$883,343.18	45.00	43.53	0.9672	1.0000	\$854,396.37	\$19,629.85
2011	2.50	\$163,690.84	45.00	42.55	0.9455	1.0000	\$154,762.12	\$3,637.57
2010	3.50	\$52,791.04	45.00	41.57	0.9238	1.0000	\$48,766.84	\$1,173.13
2009	4.50	\$262,923.93	45.00	40.60	0.9022	1.0000	\$237,201.02	\$5,842.75
2008	5.50	\$635.99	45.00	39.63	0.8806	1.0000	\$560.08	\$14.13
2007	6.50	\$762,854.50	45.00	38.67	0.8592	1.0000	\$655,468.02	\$16,952.32
2006	7.50	\$39,826.43	45.00	37.71	0.8379	1.0000	\$33,371.27	\$885.03
2005	8.50	\$298,160.98	45.00	36.75	0.8167	1.0000	\$243,519.80	\$6,625.80
2003	10.50	\$5,225.26	45.00	34.86	0.7748	1.0000	\$4,048.36	\$116.12
2002	11.50	\$3,397.78	45.00	33.93	0.7540	1.0000	\$2,561.86	\$75.51
2001	12.50	\$12,900.88	45.00	33.00	0.7334	1.0000	\$9,461.28	\$286.69
2000	13.50	\$6,217.60	45.00	32.08	0.7129	1.0000	\$4,432.79	\$138.17
1999	14.50	\$77,485.10	45.00	31.17	0.6927	1.0000	\$53,672.63	\$1,721.89
1998	15.50	\$757,549.75	45.00	30.27	0.6726	1.0000	\$509,537.20	\$16,834.44
1996	17.50	\$38,184.77	45.00	28.49	0.6330	1.0000	\$24,172.38	\$848.55
1995	18.50	\$604,354.43	45.00	27.61	0.6136	1.0000	\$370,815.80	\$13,430.10
1994	19.50	\$170,539.15	45.00	26.74	0.5943	1.0000	\$101,355.24	\$3,789.76
1993	20.50	\$1,308,921.18	45.00	25.89	0.5753	1.0000	\$752,982.82	\$29,087.14
1992	21.50	\$422,115.70	45.00	25.04	0.5565	1.0000	\$234,900.48	\$9,380.35
1991	22.50	\$294,558.55	45.00	24.21	0.5379	1.0000	\$158,451.87	\$6,545.75
1990	23.50	\$662,744.18	45.00	23.38	0.5196	1.0000	\$344,375.90	\$14,727.65
1989	24.50	\$614,322.01	45.00	22.57	0.5016	1.0000	\$308,117.59	\$13,651.60
1988	25.50	\$266,213.51	45.00	21.77	0.4837	1.0000	\$128,772.32	\$5,915.86
1987	26.50	\$266,765.60	45.00	20.98	0.4662	1.0000	\$124,361.08	\$5,928.12
1986	27.50	\$326,682.71	45.00	20.20	0.4489	1.0000	\$146,651.90	\$7,259.62
1985	28.50	\$185,339.72	45.00	19.44	0.4319	1.0000	\$80,050.35	\$4,118.66
1984	29.50	\$82,694.09	45.00	18.68	0.4152	1.0000	\$34,330.57	\$1,837.65
1983	30.50	\$202,865.25	45.00	17.94	0.3987	1.0000	\$80,890.25	\$4,508.12
1982	31.50	\$9,253.30	45.00	17.22	0.3826	1.0000	\$3,540.61	\$205.63
1981	32.50	\$24,651.79	45.00	16.51	0.3668	1.0000	\$9,043.22	\$547.82
1980	33.50	\$80,565.25	45.00	15.81	0.3514	1.0000	\$28,308.04	\$1,790.34
1979	34.50	\$68,159.53	45.00	15.13	0.3362	1.0000	\$22,915.39	\$1,514.66

Generation Arrangement Report

Account: MTED 101/6-361 Structure/Improve

Dispersion: 45.00 - R3

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1978	35.50	\$4,573.91	45.00	14.47	0.3214	1.0000	\$1,470.28	\$101.64
1977	36.50	\$14,534.92	45.00	13.82	0.3071	1.0000	\$4,463.13	\$323.00
1976	37.50	\$25,263.50	45.00	13.19	0.2931	1.0000	\$7,403.80	\$561.41
1975	38.50	\$3,653.41	45.00	12.57	0.2794	1.0000	\$1,020.81	\$81.19
1974	39.50	\$131,713.69	45.00	11.98	0.2663	1.0000	\$35,069.20	\$2,926.97
1973	40.50	\$295,178.34	45.00	11.41	0.2535	1.0000	\$74,834.99	\$6,559.52
1972	41.50	\$545,783.09	45.00	10.86	0.2412	1.0000	\$131,663.43	\$12,128.51
1971	42.50	\$619,333.88	45.00	10.32	0.2294	1.0000	\$142,076.24	\$13,762.98
1970	43.50	\$160,104.36	45.00	9.81	0.2180	1.0000	\$34,901.93	\$3,557.87
1969	44.50	\$229,232.79	45.00	9.32	0.2071	1.0000	\$47,475.18	\$5,094.06
1968	45.50	\$143,923.81	45.00	8.85	0.1967	1.0000	\$28,307.41	\$3,198.31
1967	46.50	\$164,560.59	45.00	8.40	0.1867	1.0000	\$30,727.78	\$3,656.90
1966	47.50	\$65,906.76	45.00	7.97	0.1772	1.0000	\$11,679.60	\$1,464.59
1965	48.50	\$44,037.95	45.00	7.57	0.1682	1.0000	\$7,406.26	\$978.62
1964	49.50	\$46,344.12	45.00	7.18	0.1596	1.0000	\$7,395.47	\$1,029.87
1963	50.50	\$47,956.82	45.00	6.81	0.1514	1.0000	\$7,260.46	\$1,065.71
1962	51.50	\$75,166.96	45.00	6.46	0.1436	1.0000	\$10,794.61	\$1,670.38
1961	52.50	\$54,835.49	45.00	6.13	0.1362	1.0000	\$7,470.84	\$1,218.57
1960	53.50	\$42,479.60	45.00	5.81	0.1292	1.0000	\$5,486.67	\$943.99
1959	54.50	\$30,086.53	45.00	5.51	0.1224	1.0000	\$3,682.36	\$668.59
1958	55.50	\$56,750.12	45.00	5.22	0.1159	1.0000	\$6,576.72	\$1,261.11
1957	56.50	\$106,175.94	45.00	4.94	0.1097	1.0000	\$11,652.16	\$2,359.47
1956	57.50	\$78,755.11	45.00	4.66	0.1037	1.0000	\$8,163.04	\$1,750.11
1955	58.50	\$34,600.24	45.00	4.40	0.0977	1.0000	\$3,380.14	\$768.89
1954	59.50	\$49,410.48	45.00	4.13	0.0918	1.0000	\$4,537.75	\$1,098.01
1953	60.50	\$66,987.51	45.00	3.87	0.0861	1.0000	\$5,764.78	\$1,488.61
1952	61.50	\$30,975.60	45.00	3.62	0.0805	1.0000	\$2,493.33	\$688.35
1951	62.50	\$45,996.49	45.00	3.36	0.0747	1.0000	\$3,437.91	\$1,022.14
1950	63.50	\$40,437.71	45.00	3.10	0.0690	1.0000	\$2,789.87	\$898.62
1949	64.50	\$36,569.11	45.00	2.85	0.0632	1.0000	\$2,312.76	\$812.65
1948	65.50	\$23,986.87	45.00	2.60	0.0578	1.0000	\$1,386.23	\$532.60
1947	66.50	\$15,707.82	45.00	2.35	0.0521	1.0000	\$819.16	\$349.06
1946	67.50	\$6,375.07	45.00	2.09	0.0465	1.0000	\$296.43	\$141.67

Generation Arrangement Report

Account: MTED 101/6-361 Structure/Improve

Dispersion: 45.00 - R3

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1945	68.50	\$4,288.02	45.00	1.84	0.0409	1.0000	\$175.39	\$95.29
1944	69.50	\$265.92	45.00	1.59	0.0354	1.0000	\$9.41	\$5.91
1943	70.50	\$103.69	45.00	1.37	0.0305	1.0000	\$3.17	\$2.30
1942	71.50	\$4,766.53	45.00	1.14	0.0254	1.0000	\$121.02	\$105.92
1941	72.50	\$22,683.94	45.00	0.92	0.0204	1.0000	\$462.14	\$504.09
1940	73.50	\$4,050.77	45.00	0.69	0.0152	1.0000	\$61.69	\$90.02
1939	74.50	\$1,969.24	45.00	0.55	0.0122	1.0000	\$24.07	\$43.76
1938	75.50	\$502,301.63	45.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1937	76.50	\$4,494.55	45.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1936	77.50	\$5.49	45.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1935	78.50	\$514.20	45.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1933	80.50	\$1,422.20	45.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1931	82.50	\$2,898.93	45.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1930	83.50	\$1,267.43	45.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1929	84.50	\$5,511.83	45.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1928	85.50	\$6,388.75	45.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1927	86.50	\$3,117.19	45.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1926	87.50	\$1,349.72	45.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1924	89.50	\$2,728.95	45.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1923	90.50	\$1,336.79	45.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1922	91.50	\$38.82	45.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1912	101.50	\$1,816.55	45.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1900	113.50	\$6,649.92	45.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$12,964,492.05	45.00	22.60	0.5022	1.0000	\$6,511,063.35	\$276,058.87

Remaining Life Depreciation Accrual

Account: MTED 101/6-362 Station equipment
 Scenario: Met Ed 2014 ADR Distribution
 Dispersion: 58.00 - R2
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$204,313,883.98	41.97	\$3,184,130.84	1.558451%	2.382748%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$1,596,112.69)	0.50	(\$13,759.59)	0.862069%	
Total:	\$204,313,883.98 *		\$3,170,371.25	1.551716%	2.372452%
Average:	\$203,515,827.64		\$3,170,371.25	1.557801%	2.386705%
Grand Total:	\$204,313,883.98 *		\$3,170,371.25	1.551716%	2.372452%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: MTED 101/6-362 Station equipment
 Scenario: Met Ed 2014 ADR Distribution
 Dispersion: 58 - R2
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$204,313,883.98	\$70,681,179.03	0.3459	\$133,632,704.95	0.6541
Computed	\$204,313,883.98	\$56,473,958.46	0.2764	\$147,839,925.52	0.7236
Difference		\$14,207,220.57	0.0695	(\$14,207,220.57)	-0.0695

Generation Arrangement Report

Account: MTED 101/6-362 Station equipment

Dispersion: 58.00 - R2

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$6,844,012.56	58.00	57.55	0.9922	1.0000	\$6,790,569.65	\$118,000.22
2012	1.50	\$19,592,631.51	58.00	56.64	0.9766	1.0000	\$19,134,497.02	\$337,803.99
2011	2.50	\$6,425,977.02	58.00	55.75	0.9611	1.0000	\$6,176,313.14	\$110,792.71
2010	3.50	\$12,316,461.97	58.00	54.85	0.9457	1.0000	\$11,648,155.18	\$212,352.79
2009	4.50	\$5,136,035.92	58.00	53.96	0.9304	1.0000	\$4,778,553.89	\$88,552.34
2008	5.50	\$8,022,303.11	58.00	53.08	0.9152	1.0000	\$7,341,697.38	\$138,315.57
2007	6.50	\$7,198,716.31	58.00	52.20	0.9000	1.0000	\$6,478,793.58	\$124,115.80
2006	7.50	\$3,877,899.40	58.00	51.32	0.8849	1.0000	\$3,431,569.21	\$66,860.33
2005	8.50	\$7,268,998.17	58.00	50.45	0.8699	1.0000	\$6,323,305.84	\$125,327.55
2004	9.50	\$1,960,894.90	58.00	49.59	0.8550	1.0000	\$1,676,584.61	\$33,808.53
2003	10.50	\$4,126,297.92	58.00	48.73	0.8402	1.0000	\$3,466,862.30	\$71,143.07
2002	11.50	\$2,673,748.89	58.00	47.88	0.8255	1.0000	\$2,207,053.30	\$46,099.12
2001	12.50	\$5,436,332.32	58.00	47.03	0.8108	1.0000	\$4,407,822.99	\$93,729.87
2000	13.50	\$1,792,477.73	58.00	46.19	0.7963	1.0000	\$1,427,339.14	\$30,904.79
1999	14.50	\$1,942,202.69	58.00	45.35	0.7818	1.0000	\$1,518,507.21	\$33,486.25
1998	15.50	\$3,624,186.80	58.00	44.52	0.7675	1.0000	\$2,781,566.55	\$62,485.98
1997	16.50	\$4,790,553.34	58.00	43.69	0.7533	1.0000	\$3,608,606.34	\$82,595.75
1996	17.50	\$1,082,487.74	58.00	42.87	0.7391	1.0000	\$800,107.73	\$18,663.58
1995	18.50	\$4,931,953.10	58.00	42.06	0.7251	1.0000	\$3,576,157.94	\$85,033.67
1994	19.50	\$2,512,107.71	58.00	41.25	0.7112	1.0000	\$1,786,515.72	\$43,312.20
1993	20.50	\$7,222,905.19	58.00	40.45	0.6974	1.0000	\$5,036,942.98	\$124,532.85
1992	21.50	\$6,370,610.96	58.00	39.65	0.6836	1.0000	\$4,355,264.27	\$109,838.12
1991	22.50	\$5,987,457.45	58.00	38.86	0.6700	1.0000	\$4,011,830.40	\$103,232.03
1990	23.50	\$8,782,959.00	58.00	38.08	0.6565	1.0000	\$5,766,376.36	\$151,430.33
1989	24.50	\$4,509,964.67	58.00	37.31	0.6432	1.0000	\$2,900,821.11	\$77,758.01
1988	25.50	\$3,007,366.60	58.00	36.54	0.6299	1.0000	\$1,894,463.91	\$51,851.15
1987	26.50	\$3,354,112.45	58.00	35.77	0.6168	1.0000	\$2,068,825.98	\$57,829.53
1986	27.50	\$3,338,654.27	58.00	35.02	0.6038	1.0000	\$2,015,923.35	\$57,563.00
1985	28.50	\$3,039,723.73	58.00	34.27	0.5909	1.0000	\$1,796,236.34	\$52,409.03
1984	29.50	\$3,525,948.84	58.00	33.53	0.5782	1.0000	\$2,038,542.20	\$60,792.22
1983	30.50	\$2,084,826.03	58.00	32.80	0.5655	1.0000	\$1,178,982.57	\$35,945.28
1982	31.50	\$491,606.96	58.00	32.08	0.5530	1.0000	\$271,871.31	\$8,475.98
1981	32.50	\$1,100,510.84	58.00	31.36	0.5407	1.0000	\$594,992.87	\$18,974.32

Generation Arrangement Report

Account: MTED 101/6-362 Station equipment

Dispersion: 58.00 - R2

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1980	33.50	\$335,552.06	58.00	30.65	0.5284	1.0000	\$177,307.30	\$5,785.38
1979	34.50	\$701,740.81	58.00	29.95	0.5163	1.0000	\$362,321.49	\$12,098.98
1978	35.50	\$182,283.07	58.00	29.25	0.5044	1.0000	\$91,935.42	\$3,142.81
1977	36.50	\$362,946.30	58.00	28.57	0.4925	1.0000	\$178,761.38	\$6,257.69
1976	37.50	\$926,242.99	58.00	27.89	0.4808	1.0000	\$445,370.75	\$15,969.71
1975	38.50	\$430,782.13	58.00	27.22	0.4693	1.0000	\$202,178.39	\$7,427.28
1974	39.50	\$1,868,362.89	58.00	26.56	0.4579	1.0000	\$855,593.80	\$32,213.15
1973	40.50	\$2,237,986.93	58.00	25.91	0.4467	1.0000	\$999,691.04	\$38,585.98
1972	41.50	\$2,099,833.90	58.00	25.26	0.4356	1.0000	\$914,672.68	\$36,204.03
1971	42.50	\$3,610,424.64	58.00	24.63	0.4247	1.0000	\$1,533,354.87	\$62,248.70
1970	43.50	\$1,501,742.93	58.00	24.01	0.4139	1.0000	\$621,614.04	\$25,892.12
1969	44.50	\$3,118,756.05	58.00	23.39	0.4033	1.0000	\$1,257,820.42	\$53,771.66
1968	45.50	\$1,276,333.30	58.00	22.79	0.3929	1.0000	\$501,443.22	\$22,005.75
1967	46.50	\$3,511,934.07	58.00	22.19	0.3826	1.0000	\$1,343,851.34	\$80,550.59
1966	47.50	\$1,317,333.38	58.00	21.60	0.3725	1.0000	\$490,660.96	\$22,712.64
1965	48.50	\$655,517.62	58.00	21.03	0.3625	1.0000	\$237,627.35	\$11,302.03
1964	49.50	\$675,959.38	58.00	20.46	0.3528	1.0000	\$238,445.81	\$11,654.47
1963	50.50	\$827,065.31	58.00	19.90	0.3431	1.0000	\$283,797.51	\$14,259.75
1962	51.50	\$925,951.88	58.00	19.35	0.3337	1.0000	\$308,985.03	\$15,964.69
1961	52.50	\$784,906.21	58.00	18.82	0.3244	1.0000	\$254,637.34	\$13,532.87
1960	53.50	\$754,704.17	58.00	18.29	0.3154	1.0000	\$238,005.22	\$13,012.14
1959	54.50	\$788,246.93	58.00	17.77	0.3064	1.0000	\$241,555.14	\$13,590.46
1958	55.50	\$1,097,722.31	58.00	17.27	0.2977	1.0000	\$326,797.70	\$18,926.25
1957	56.50	\$1,685,476.94	58.00	16.77	0.2892	1.0000	\$487,383.20	\$29,059.95
1956	57.50	\$883,657.99	58.00	16.29	0.2808	1.0000	\$248,121.04	\$15,235.48
1955	58.50	\$869,287.46	58.00	15.81	0.2726	1.0000	\$236,953.54	\$14,987.71
1954	59.50	\$1,460,794.95	58.00	15.34	0.2646	1.0000	\$386,457.23	\$25,186.12
1953	60.50	\$989,349.07	58.00	14.89	0.2567	1.0000	\$253,988.10	\$17,057.74
1952	61.50	\$350,714.22	58.00	14.44	0.2490	1.0000	\$87,344.05	\$6,046.80
1951	62.50	\$844,811.50	58.00	14.01	0.2415	1.0000	\$204,062.78	\$14,565.72
1950	63.50	\$684,473.32	58.00	13.58	0.2342	1.0000	\$160,319.47	\$11,801.26
1949	64.50	\$476,444.72	58.00	13.17	0.2271	1.0000	\$108,183.31	\$8,214.56
1948	65.50	\$277,026.00	58.00	12.76	0.2201	1.0000	\$60,964.86	\$4,776.31

Generation Arrangement Report

Account: MTED 101/6-362 Station equipment

Dispersion: 58.00 - R2

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1947	66.50	\$193,138.69	58.00	12.37	0.2132	1.0000	\$41,186.04	\$3,329.98
1946	67.50	\$52,077.61	58.00	11.98	0.2066	1.0000	\$10,757.54	\$897.89
1945	68.50	\$18,848.45	58.00	11.60	0.2000	1.0000	\$3,770.60	\$324.97
1944	69.50	\$12,104.17	58.00	11.23	0.1937	1.0000	\$2,344.43	\$208.69
1943	70.50	\$79,018.86	58.00	10.87	0.1875	1.0000	\$14,814.28	\$1,362.39
1942	71.50	\$84,903.60	58.00	10.52	0.1814	1.0000	\$15,398.66	\$1,463.86
1941	72.50	\$236,187.95	58.00	10.17	0.1754	1.0000	\$41,431.08	\$4,072.21
1940	73.50	\$18,931.58	58.00	9.84	0.1696	1.0000	\$3,210.78	\$326.41
1939	74.50	\$5,503.63	58.00	9.50	0.1639	1.0000	\$901.78	\$94.89
1938	75.50	\$10,207.55	58.00	9.18	0.1582	1.0000	\$1,615.33	\$175.99
1937	76.50	\$44,052.66	58.00	8.86	0.1528	1.0000	\$6,729.12	\$759.53
1936	77.50	\$2,059.58	58.00	8.55	0.1474	1.0000	\$303.50	\$35.51
1935	78.50	\$8,287.48	58.00	8.23	0.1420	1.0000	\$1,176.53	\$142.89
1934	79.50	\$432.17	58.00	7.93	0.1367	1.0000	\$59.08	\$7.45
1933	80.50	\$6,014.97	58.00	7.63	0.1315	1.0000	\$791.15	\$103.71
1932	81.50	\$1,205.39	58.00	7.33	0.1264	1.0000	\$152.39	\$20.78
1931	82.50	\$39,975.21	58.00	7.03	0.1212	1.0000	\$4,845.97	\$689.23
1930	83.50	\$34,913.10	58.00	6.74	0.1162	1.0000	\$4,055.58	\$601.95
1929	84.50	\$83,798.41	58.00	6.45	0.1112	1.0000	\$9,315.28	\$1,444.80
1928	85.50	\$39,173.36	58.00	6.15	0.1060	1.0000	\$4,154.13	\$675.40
1927	86.50	\$209,967.91	58.00	5.86	0.1010	1.0000	\$21,214.60	\$3,620.14
1926	87.50	\$40,528.19	58.00	5.57	0.0961	1.0000	\$3,893.53	\$698.76
1925	88.50	\$38,578.85	58.00	5.29	0.0912	1.0000	\$3,516.47	\$665.15
1924	89.50	\$42,260.61	58.00	4.99	0.0860	1.0000	\$3,635.90	\$728.63
1923	90.50	\$75,148.38	58.00	4.70	0.0811	1.0000	\$6,092.98	\$1,295.66
1922	91.50	\$4,767.06	58.00	4.42	0.0762	1.0000	\$363.15	\$82.19
1921	92.50	\$30,041.76	58.00	4.12	0.0711	1.0000	\$2,136.52	\$517.96
1920	93.50	\$1,635.87	58.00	3.84	0.0662	1.0000	\$108.28	\$28.20
1919	94.50	\$691.14	58.00	3.56	0.0613	1.0000	\$42.39	\$11.92
1918	95.50	\$1,377.19	58.00	3.28	0.0566	1.0000	\$77.94	\$23.74
1917	96.50	\$1,561.17	58.00	2.99	0.0516	1.0000	\$80.52	\$26.92
1916	97.50	\$76.56	58.00	2.72	0.0468	1.0000	\$3.58	\$1.32
1914	99.50	\$660.18	58.00	2.19	0.0378	1.0000	\$24.97	\$11.38

Generation Arrangement Report

Account: MTED 101/6-362 Station equipment

Dispersion: 58.00 - R2

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1912	101.50	\$33.01	58.00	1.65	0.0285	1.0000	\$0.94	\$0.57
1911	102.50	\$417.38	58.00	1.42	0.0245	1.0000	\$10.23	\$7.20
1910	103.50	\$2,199.52	58.00	1.16	0.0199	1.0000	\$43.81	\$37.92
1907	106.50	\$300.00	58.00	0.69	0.0119	1.0000	\$3.57	\$5.17
1906	107.50	\$1,434.29	58.00	0.19	0.0033	1.0000	\$4.70	\$24.73
1905	108.50	\$2,460.15	58.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1900	113.50	\$1,618.81	58.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$204,313,883.98	58.00	41.97	0.7236	1.0000	\$147,839,925.52	\$3,522,582.85

Remaining Life Depreciation Accrual

Account: MTED 101/6-364 Poles towers fix
 Scenario: Met Ed 2014 ADR Distribution
 Dispersion: 65.00 - R0.5
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$346,857,644.42	53.28	\$4,569,719.45	1.317463%	1.876922%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$2,777,956.42)	0.50	(\$21,368.90)	0.769231%	
Total:	\$346,857,644.42 *		\$4,548,350.55	1.311302%	1.868145%
Average:	\$345,468,666.21		\$4,548,350.55	1.316574%	1.878864%
Grand Total:	\$346,857,644.42 *		\$4,548,350.55	1.311302%	1.868145%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: MTED 101/6-364 Poles towers fix
 Scenario: Met Ed 2014 ADR Distribution
 Dispersion: 65 - R0.5
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2014

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$346,857,644.42	\$103,388,800.41	0.2981	\$243,468,844.01	0.7019
Computed	\$346,857,644.42	\$62,547,884.78	0.1803	\$284,309,759.64	0.8197
Difference		\$40,840,915.63	0.1177	(\$40,840,915.63)	-0.1177

Generation Arrangement Report

Account: MTED 101/6-364 Poles towers fix

Dispersion: 65.00 - R0.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$9,875,032.96	65.00	64.69	0.9952	1.0000	\$9,827,788.20	\$151,923.58
2012	1.50	\$41,842,700.40	65.00	64.07	0.9857	1.0000	\$41,243,384.07	\$643,733.85
2011	2.50	\$12,718,571.60	65.00	63.45	0.9761	1.0000	\$12,415,183.65	\$195,670.33
2010	3.50	\$8,081,563.91	65.00	62.83	0.9666	1.0000	\$7,812,004.25	\$124,331.75
2009	4.50	\$9,475,697.50	65.00	62.22	0.9572	1.0000	\$9,069,803.61	\$145,779.96
2008	5.50	\$11,407,788.08	65.00	61.60	0.9477	1.0000	\$10,811,137.18	\$175,504.43
2007	6.50	\$6,241,999.32	65.00	60.99	0.9383	1.0000	\$5,856,558.94	\$96,030.76
2006	7.50	\$6,890,795.15	65.00	60.37	0.9288	1.0000	\$6,400,292.46	\$106,012.23
2005	8.50	\$7,007,515.02	65.00	59.76	0.9194	1.0000	\$6,442,867.72	\$107,807.92
2004	9.50	\$5,037,990.03	65.00	59.15	0.9100	1.0000	\$4,584,714.23	\$77,507.54
2003	10.50	\$4,081,737.21	65.00	58.54	0.9007	1.0000	\$3,676,331.55	\$62,795.96
2002	11.50	\$4,077,605.54	65.00	57.94	0.8913	1.0000	\$3,634,437.95	\$62,732.39
2001	12.50	\$7,205,283.46	65.00	57.33	0.8820	1.0000	\$6,355,033.27	\$110,850.51
2000	13.50	\$4,895,228.71	65.00	56.72	0.8727	1.0000	\$4,271,949.78	\$75,311.21
1999	14.50	\$6,707,790.56	65.00	56.12	0.8634	1.0000	\$5,791,425.04	\$103,196.78
1998	15.50	\$9,843,862.90	65.00	55.52	0.8541	1.0000	\$8,407,696.79	\$151,444.04
1997	16.50	\$7,622,805.94	65.00	54.91	0.8448	1.0000	\$6,440,098.21	\$117,273.94
1996	17.50	\$5,483,739.57	65.00	54.31	0.8356	1.0000	\$4,582,175.01	\$84,365.22
1995	18.50	\$8,233,542.60	65.00	53.71	0.8264	1.0000	\$6,803,886.63	\$126,669.89
1994	19.50	\$8,918,701.74	65.00	53.11	0.8171	1.0000	\$7,287,888.78	\$137,210.80
1993	20.50	\$9,910,879.01	65.00	52.52	0.8079	1.0000	\$8,007,340.43	\$152,475.06
1992	21.50	\$9,725,406.67	65.00	51.92	0.7988	1.0000	\$7,768,220.47	\$149,621.64
1991	22.50	\$13,441,696.32	65.00	51.32	0.7896	1.0000	\$10,613,296.68	\$206,795.33
1990	23.50	\$9,822,243.22	65.00	50.73	0.7804	1.0000	\$7,665,551.44	\$151,111.43
1989	24.50	\$10,153,463.20	65.00	50.13	0.7713	1.0000	\$7,831,209.50	\$156,207.13
1988	25.50	\$8,599,930.89	65.00	49.54	0.7622	1.0000	\$6,554,603.52	\$132,306.63
1987	26.50	\$8,423,649.22	65.00	48.95	0.7531	1.0000	\$6,343,508.19	\$129,594.60
1986	27.50	\$6,814,104.84	65.00	48.36	0.7440	1.0000	\$5,069,608.38	\$104,832.38
1985	28.50	\$5,776,107.77	65.00	47.77	0.7349	1.0000	\$4,245,028.92	\$88,863.20
1984	29.50	\$4,128,350.69	65.00	47.18	0.7259	1.0000	\$2,996,794.69	\$63,513.09
1983	30.50	\$4,727,410.83	65.00	46.60	0.7169	1.0000	\$3,389,057.39	\$72,729.40
1982	31.50	\$3,252,344.00	65.00	46.02	0.7079	1.0000	\$2,302,410.41	\$50,036.06
1981	32.50	\$2,667,049.60	65.00	45.43	0.6990	1.0000	\$1,864,175.99	\$41,031.53

Generation Arrangement Report

Account: MTED 101/6-364 Poles towers fix

Dispersion: 65.00 - R0.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1980	33.50	\$2,841,562.45	65.00	44.85	0.6900	1.0000	\$1,960,784.18	\$43,716.35
1979	34.50	\$2,881,953.50	65.00	44.28	0.6812	1.0000	\$1,963,092.27	\$44,337.75
1978	35.50	\$3,120,208.95	65.00	43.70	0.6723	1.0000	\$2,097,747.41	\$48,003.21
1977	36.50	\$2,963,910.97	65.00	43.13	0.6635	1.0000	\$1,966,536.43	\$45,598.63
1976	37.50	\$3,049,560.08	65.00	42.56	0.6547	1.0000	\$1,996,571.64	\$46,916.31
1975	38.50	\$2,950,129.44	65.00	41.99	0.6460	1.0000	\$1,905,694.60	\$45,386.61
1974	39.50	\$4,265,432.49	65.00	41.42	0.6373	1.0000	\$2,718,174.05	\$65,622.04
1973	40.50	\$4,277,123.52	65.00	40.86	0.6286	1.0000	\$2,688,637.24	\$65,801.90
1972	41.50	\$3,282,698.00	65.00	40.30	0.6200	1.0000	\$2,035,202.68	\$50,503.05
1971	42.50	\$3,480,890.79	65.00	39.74	0.6114	1.0000	\$2,128,256.68	\$53,552.17
1970	43.50	\$2,926,751.87	65.00	39.19	0.6029	1.0000	\$1,764,464.57	\$45,026.95
1969	44.50	\$2,765,820.63	65.00	38.64	0.5944	1.0000	\$1,643,986.16	\$42,551.09
1968	45.50	\$2,494,759.13	65.00	38.09	0.5859	1.0000	\$1,461,798.67	\$38,380.91
1967	46.50	\$2,166,490.22	65.00	37.54	0.5775	1.0000	\$1,251,243.92	\$33,330.62
1966	47.50	\$1,887,715.45	65.00	37.00	0.5692	1.0000	\$1,074,509.89	\$29,041.78
1965	48.50	\$1,849,950.62	65.00	36.46	0.5609	1.0000	\$1,037,657.29	\$28,460.78
1964	49.50	\$1,661,522.25	65.00	35.92	0.5527	1.0000	\$918,289.84	\$25,561.88
1963	50.50	\$1,493,699.70	65.00	35.39	0.5445	1.0000	\$813,285.83	\$22,980.00
1962	51.50	\$1,458,778.12	65.00	34.86	0.5364	1.0000	\$782,418.65	\$22,442.74
1961	52.50	\$1,239,191.13	65.00	34.34	0.5283	1.0000	\$654,606.98	\$19,064.48
1960	53.50	\$1,154,549.77	65.00	33.81	0.5202	1.0000	\$600,628.29	\$17,762.30
1959	54.50	\$1,167,252.69	65.00	33.30	0.5122	1.0000	\$597,916.52	\$17,957.73
1958	55.50	\$1,041,876.25	65.00	32.78	0.5043	1.0000	\$525,444.39	\$16,028.87
1957	56.50	\$925,413.74	65.00	32.27	0.4965	1.0000	\$459,422.20	\$14,237.13
1956	57.50	\$872,371.03	65.00	31.76	0.4886	1.0000	\$426,270.56	\$13,421.09
1955	58.50	\$819,141.67	65.00	31.26	0.4809	1.0000	\$393,899.04	\$12,602.18
1954	59.50	\$758,868.17	65.00	30.75	0.4731	1.0000	\$359,058.10	\$11,674.89
1953	60.50	\$561,891.60	65.00	30.26	0.4655	1.0000	\$261,564.98	\$8,644.49
1952	61.50	\$567,108.76	65.00	29.76	0.4579	1.0000	\$259,678.40	\$8,724.75
1951	62.50	\$154,851.76	65.00	29.27	0.4504	1.0000	\$69,740.24	\$2,382.33
1950	63.50	\$335,763.50	65.00	28.79	0.4429	1.0000	\$148,703.34	\$5,165.59
1949	64.50	\$502,723.20	65.00	28.30	0.4354	1.0000	\$218,908.50	\$7,734.20
1948	65.50	\$522,919.99	65.00	27.82	0.4281	1.0000	\$223,846.60	\$8,044.92

Generation Arrangement Report

Account: MTED 101/6-364 Poles towers fix

Dispersion: 65.00 - R0.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1947	66.50	\$308,289.26	65.00	27.35	0.4207	1.0000	\$129,712.04	\$4,742.91
1946	67.50	\$284,603.44	65.00	26.88	0.4135	1.0000	\$117,675.75	\$4,378.51
1945	68.50	\$164,759.31	65.00	26.41	0.4063	1.0000	\$66,934.89	\$2,534.76
1944	69.50	\$91,326.37	65.00	25.94	0.3991	1.0000	\$36,448.18	\$1,405.02
1943	70.50	\$473,196.14	65.00	25.48	0.3920	1.0000	\$185,485.30	\$7,279.94
		\$346,857,644.42	65.00	53.28	0.8197	1.0000	\$284,309,759.64	\$5,336,271.45

Remaining Life Depreciation Accrual

Account: MTED 101/6-365 Overhead conductor
 Scenario: Met Ed 2014 ADR Distribution
 Dispersion: 55.00 - R0.5
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$365,129,006.47	46.75	\$6,228,296.88	1.705780%	2.138893%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$3,374,307.56)	0.50	(\$30,675.52)	0.909091%	
Total:	\$365,129,006.47 *		\$6,197,621.36	1.697379%	2.128359%
Average:	\$363,441,852.69		\$6,197,621.36	1.705258%	2.140762%
Grand Total:	\$365,129,006.47 *		\$6,197,621.36	1.697379%	2.128359%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: MTED 101/6-365 Overhead conductor
 Scenario: Met Ed 2014 ADR Distribution
 Dispersion: 55 - R0.5
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$365,129,006.47	\$73,936,495.96	0.2025	\$291,192,510.51	0.7975
Computed	\$365,129,006.47	\$54,748,425.07	0.1499	\$310,380,581.40	0.8501
Difference		\$19,188,070.89	0.0526	(\$19,188,070.89)	-0.0526

Generation Arrangement Report

Account: MTED 101/6-365 Overhead conductor

Dispersion: 55.00 - R0.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$16,243,448.15	55.00	54.69	0.9943	1.0000	\$16,151,655.25	\$295,335.42
2012	1.50	\$61,385,116.84	55.00	54.07	0.9831	1.0000	\$60,346,212.69	\$1,116,093.03
2011	2.50	\$25,850,108.46	55.00	53.45	0.9718	1.0000	\$25,121,431.37	\$470,001.97
2010	3.50	\$13,743,368.65	55.00	52.83	0.9606	1.0000	\$13,202,056.54	\$249,879.43
2009	4.50	\$21,258,311.25	55.00	52.22	0.9494	1.0000	\$20,182,958.43	\$386,514.75
2008	5.50	\$17,922,438.37	55.00	51.60	0.9383	1.0000	\$16,815,734.81	\$325,862.52
2007	6.50	\$20,758,151.50	55.00	50.99	0.9271	1.0000	\$19,245,107.51	\$377,420.94
2006	7.50	\$10,790,371.35	55.00	50.38	0.9160	1.0000	\$9,884,061.38	\$196,188.57
2005	8.50	\$11,357,642.68	55.00	49.77	0.9049	1.0000	\$10,277,876.37	\$206,502.59
2004	9.50	\$7,335,596.52	55.00	49.16	0.8939	1.0000	\$6,557,117.74	\$133,374.48
2003	10.50	\$3,361,828.86	55.00	48.56	0.8828	1.0000	\$2,967,969.86	\$61,124.16
2002	11.50	\$4,513,540.00	55.00	47.95	0.8718	1.0000	\$3,935,051.96	\$82,064.36
2001	12.50	\$5,419,736.15	55.00	47.35	0.8609	1.0000	\$4,665,607.51	\$98,540.66
2000	13.50	\$5,664,230.46	55.00	46.74	0.8499	1.0000	\$4,813,962.13	\$102,986.01
1999	14.50	\$7,057,201.93	55.00	46.14	0.8390	1.0000	\$5,920,708.52	\$128,312.76
1998	15.50	\$5,955,711.88	55.00	45.54	0.8280	1.0000	\$4,931,561.49	\$108,285.67
1997	16.50	\$6,110,355.10	55.00	44.94	0.8171	1.0000	\$4,993,060.83	\$111,097.37
1996	17.50	\$4,486,148.34	55.00	44.34	0.8063	1.0000	\$3,617,036.85	\$81,566.33
1995	18.50	\$6,207,951.25	55.00	43.75	0.7954	1.0000	\$4,937,849.39	\$112,871.84
1994	19.50	\$8,389,063.95	55.00	43.15	0.7846	1.0000	\$6,581,974.68	\$152,528.44
1993	20.50	\$7,858,852.75	55.00	42.56	0.7738	1.0000	\$6,081,031.41	\$142,888.23
1992	21.50	\$8,243,172.79	55.00	41.96	0.7630	1.0000	\$6,289,530.01	\$149,875.87
1991	22.50	\$7,382,866.05	55.00	41.37	0.7522	1.0000	\$5,553,655.98	\$134,233.93
1990	23.50	\$6,416,857.56	55.00	40.78	0.7415	1.0000	\$4,758,207.87	\$116,670.14
1989	24.50	\$4,919,363.08	55.00	40.20	0.7308	1.0000	\$3,595,170.03	\$89,442.97
1988	25.50	\$3,872,095.03	55.00	39.61	0.7202	1.0000	\$2,788,577.42	\$70,401.73
1987	26.50	\$4,234,636.79	55.00	39.03	0.7096	1.0000	\$3,004,703.38	\$76,993.40
1986	27.50	\$4,409,273.76	55.00	38.44	0.6990	1.0000	\$3,081,936.08	\$80,168.61
1985	28.50	\$3,379,106.67	55.00	37.86	0.6884	1.0000	\$2,326,269.56	\$61,438.30
1984	29.50	\$2,987,977.88	55.00	37.29	0.6779	1.0000	\$2,025,661.66	\$54,326.87
1983	30.50	\$3,173,545.54	55.00	36.71	0.6675	1.0000	\$2,118,349.07	\$57,700.83
1982	31.50	\$2,000,033.84	55.00	36.14	0.6571	1.0000	\$1,314,241.91	\$36,364.25
1981	32.50	\$1,727,310.62	55.00	35.57	0.6468	1.0000	\$1,117,162.11	\$31,405.65

Generation Arrangement Report

Account: MTED 101/6-365 Overhead conductor

Dispersion: 55.00 - R0.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1980	33.50	\$1,873,569.57	55.00	35.01	0.6365	1.0000	\$1,192,475.70	\$34,064.90
1979	34.50	\$1,532,752.63	55.00	34.44	0.6262	1.0000	\$959,882.53	\$27,868.23
1978	35.50	\$1,452,543.14	55.00	33.88	0.6161	1.0000	\$894,880.09	\$26,409.88
1977	36.50	\$1,559,070.20	55.00	33.33	0.6060	1.0000	\$944,760.46	\$28,346.73
1976	37.50	\$1,677,070.25	55.00	32.78	0.5959	1.0000	\$999,423.55	\$30,492.19
1975	38.50	\$1,427,956.46	55.00	32.23	0.5860	1.0000	\$836,711.33	\$25,962.84
1974	39.50	\$2,477,989.48	55.00	31.68	0.5760	1.0000	\$1,427,402.59	\$45,054.35
1973	40.50	\$2,491,987.76	55.00	31.14	0.5662	1.0000	\$1,410,945.00	\$45,308.87
1972	41.50	\$2,292,057.40	55.00	30.60	0.5564	1.0000	\$1,275,355.54	\$41,673.77
1971	42.50	\$2,479,126.75	55.00	30.07	0.5467	1.0000	\$1,355,390.47	\$45,075.03
1970	43.50	\$2,155,680.36	55.00	29.54	0.5371	1.0000	\$1,157,798.69	\$39,194.19
1969	44.50	\$1,958,753.37	55.00	29.01	0.5275	1.0000	\$1,033,295.75	\$35,613.70
1968	45.50	\$1,744,534.55	55.00	28.49	0.5180	1.0000	\$903,751.89	\$31,718.81
1967	46.50	\$1,870,208.66	55.00	27.98	0.5086	1.0000	\$951,259.81	\$34,003.79
1966	47.50	\$1,348,111.57	55.00	27.46	0.4993	1.0000	\$673,128.83	\$24,511.12
1965	48.50	\$1,170,134.71	55.00	26.95	0.4901	1.0000	\$573,429.05	\$21,275.18
1964	49.50	\$926,142.43	55.00	26.45	0.4809	1.0000	\$445,356.65	\$16,838.95
1963	50.50	\$1,042,903.72	55.00	25.95	0.4718	1.0000	\$492,005.30	\$18,961.89
1962	51.50	\$916,522.52	55.00	25.45	0.4627	1.0000	\$424,106.62	\$16,664.05
1961	52.50	\$817,012.91	55.00	24.96	0.4538	1.0000	\$370,755.82	\$14,854.78
1960	53.50	\$694,560.54	55.00	24.47	0.4449	1.0000	\$309,026.71	\$12,628.37
1959	54.50	\$672,726.06	55.00	23.99	0.4361	1.0000	\$293,391.97	\$12,231.38
1958	55.50	\$644,941.82	55.00	23.51	0.4274	1.0000	\$275,654.57	\$11,726.21
1957	56.50	\$624,554.56	55.00	23.03	0.4188	1.0000	\$261,538.94	\$11,355.54
1956	57.50	\$461,470.37	55.00	22.56	0.4102	1.0000	\$189,291.69	\$8,390.37
1955	58.50	\$465,515.06	55.00	22.09	0.4017	1.0000	\$186,997.65	\$8,463.91
1954	59.50	\$437,025.74	55.00	21.63	0.3933	1.0000	\$171,873.17	\$7,945.92
1953	60.50	\$281,477.21	55.00	21.17	0.3849	1.0000	\$108,348.87	\$5,117.77
1952	61.50	\$198,668.21	55.00	20.72	0.3767	1.0000	\$74,829.58	\$3,612.15
1951	62.50	\$270,438.07	55.00	20.26	0.3684	1.0000	\$99,642.08	\$4,917.06
1950	63.50	\$170,238.40	55.00	19.82	0.3603	1.0000	\$61,339.76	\$3,095.24
1949	64.50	\$331,488.58	55.00	19.37	0.3523	1.0000	\$116,767.97	\$6,027.07
1948	65.50	\$266,215.78	55.00	18.93	0.3443	1.0000	\$91,646.11	\$4,840.29

Generation Arrangement Report

Account: MTED 101/6-365 Overhead conductor

Dispersion: 55.00 - R0.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1947	66.50	\$162,088.23	55.00	18.50	0.3363	1.0000	\$54,512.86	\$2,947.06
1946	67.50	\$147,227.16	55.00	18.06	0.3284	1.0000	\$48,355.61	\$2,676.86
1945	68.50	\$97,700.60	55.00	17.64	0.3206	1.0000	\$31,326.39	\$1,776.37
1944	69.50	\$40,556.99	55.00	17.21	0.3129	1.0000	\$12,689.76	\$737.40
1943	70.50	\$1,532,570.60	55.00	16.79	0.3052	1.0000	\$467,740.22	\$27,864.92
		\$365,129,006.47	55.00	46.75	0.8501	1.0000	\$310,380,581.40	\$6,638,709.21

Remaining Life Depreciation Accrual

Account: MTED 101/6-36510 Clearing & R/W
 Scenario: Met Ed 2014 ADR Distribution
 Dispersion: 65.00 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$129,000,441.71	57.45	\$1,959,429.12	1.518932%	1.740643%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$111,809.97)	0.50	(\$860.08)	0.769234%	
Total:	\$129,000,441.71 *		\$1,958,569.04	1.518265%	1.739879%
Average:	\$128,944,536.73		\$1,958,569.04	1.518924%	1.740744%
Grand Total:	\$129,000,441.71 *		\$1,958,569.04	1.518265%	1.739879%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: MTED 101/6-36510 Clearing & R/W
 Scenario: Met Ed 2014 ADR Distribution
 Dispersion: 65 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$129,000,441.71	\$16,431,201.52	0.1274	\$112,569,240.19	0.8726
Computed	\$129,000,441.71	\$14,983,860.17	0.1162	\$114,016,581.54	0.8838
Difference		\$1,447,341.35	0.0112	(\$1,447,341.35)	-0.0112

Generation Arrangement Report

Account: MTED 101/6-36510 Clearing & R/W

Dispersion: 65.00 - SQ

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$40,397,191.76	65.00	64.50	0.9923	1.0000	\$40,086,444.13	\$621,495.26
2012	1.50	\$9,581,034.71	65.00	63.50	0.9769	1.0000	\$9,359,933.91	\$147,400.53
2011	2.50	\$5,347,439.85	65.00	62.50	0.9615	1.0000	\$5,141,769.09	\$82,268.31
2010	3.50	\$13,619,163.01	65.00	61.50	0.9462	1.0000	\$12,885,823.46	\$209,525.58
2009	4.50	\$23,008,169.36	65.00	60.50	0.9308	1.0000	\$21,415,296.10	\$353,971.84
2008	5.50	\$4,776,396.94	65.00	59.50	0.9154	1.0000	\$4,372,240.28	\$73,483.03
2007	6.50	\$2,522.69	65.00	58.50	0.9000	1.0000	\$2,270.42	\$38.81
2006	7.50	\$502,587.25	65.00	57.50	0.8846	1.0000	\$444,596.41	\$7,732.11
2005	8.50	\$5,871,073.39	65.00	56.50	0.8692	1.0000	\$5,103,317.64	\$90,324.21
2003	10.50	\$289,138.51	65.00	54.50	0.8385	1.0000	\$242,431.52	\$4,448.28
2002	11.50	\$930,637.13	65.00	53.50	0.8231	1.0000	\$765,985.95	\$14,317.49
2001	12.50	\$1,024,416.95	65.00	52.50	0.8077	1.0000	\$827,413.69	\$15,760.26
2000	13.50	\$1,060,475.82	65.00	51.50	0.7923	1.0000	\$840,223.15	\$16,315.01
1999	14.50	\$789,723.85	65.00	50.50	0.7769	1.0000	\$613,554.68	\$12,149.60
1998	15.50	\$1,228,338.58	65.00	49.50	0.7615	1.0000	\$935,427.07	\$18,897.52
1997	16.50	\$869,150.23	65.00	48.50	0.7462	1.0000	\$648,519.79	\$13,371.54
1996	17.50	\$617,283.24	65.00	47.50	0.7308	1.0000	\$451,091.60	\$9,496.67
1995	18.50	\$1,004,098.76	65.00	46.50	0.7154	1.0000	\$718,316.81	\$15,447.67
1994	19.50	\$1,641,782.22	65.00	45.50	0.7000	1.0000	\$1,149,247.55	\$25,258.19
1993	20.50	\$1,098,372.52	65.00	44.50	0.6846	1.0000	\$751,962.73	\$16,898.04
1992	21.50	\$1,262,265.83	65.00	43.50	0.6692	1.0000	\$844,747.13	\$19,419.47
1991	22.50	\$1,221,528.11	65.00	42.50	0.6538	1.0000	\$798,691.46	\$18,792.74
1990	23.50	\$1,308,777.24	65.00	41.50	0.6385	1.0000	\$835,603.93	\$20,135.03
1989	24.50	\$1,328,283.71	65.00	40.50	0.6231	1.0000	\$827,622.93	\$20,435.13
1988	25.50	\$1,231,252.20	65.00	39.50	0.6077	1.0000	\$748,222.49	\$18,942.34
1987	26.50	\$1,058,580.27	65.00	38.50	0.5923	1.0000	\$627,005.24	\$16,285.85
1986	27.50	\$648,563.92	65.00	37.50	0.5769	1.0000	\$374,171.49	\$9,977.91
1985	28.50	\$374,897.72	65.00	36.50	0.5615	1.0000	\$210,519.49	\$5,767.66
1984	29.50	\$251,487.33	65.00	35.50	0.5462	1.0000	\$137,350.77	\$3,869.04
1983	30.50	\$346,093.20	65.00	34.50	0.5308	1.0000	\$183,695.62	\$5,324.51
1982	31.50	\$200,843.36	65.00	33.50	0.5154	1.0000	\$103,511.58	\$3,089.90
1981	32.50	\$196,628.87	65.00	32.50	0.5000	1.0000	\$98,314.44	\$3,025.06
1980	33.50	\$234,120.27	65.00	31.50	0.4846	1.0000	\$113,458.28	\$3,601.85

Generation Arrangement Report

Account: MTED 101/6-36510 Clearing & R/W

Dispersion: 65.00 - SQ

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1979	34.50	\$190,024.02	65.00	30.50	0.4692	1.0000	\$89,165.12	\$2,923.45
1978	35.50	\$250,510.99	65.00	29.50	0.4538	1.0000	\$113,693.45	\$3,854.02
1977	36.50	\$249,591.37	65.00	28.50	0.4385	1.0000	\$109,436.22	\$3,839.87
1976	37.50	\$217,645.81	65.00	27.50	0.4231	1.0000	\$92,080.92	\$3,348.40
1975	38.50	\$126,037.32	65.00	26.50	0.4077	1.0000	\$51,384.45	\$1,939.04
1974	39.50	\$264,472.28	65.00	25.50	0.3923	1.0000	\$103,754.51	\$4,068.80
1973	40.50	\$273,558.19	65.00	24.50	0.3769	1.0000	\$103,110.39	\$4,208.59
1972	41.50	\$242,676.69	65.00	23.50	0.3615	1.0000	\$87,736.96	\$3,733.49
1971	42.50	\$188,095.19	65.00	22.50	0.3462	1.0000	\$65,109.87	\$2,893.77
1970	43.50	\$199,854.86	65.00	21.50	0.3308	1.0000	\$66,105.84	\$3,074.69
1969	44.50	\$167,220.44	65.00	20.50	0.3154	1.0000	\$52,738.75	\$2,572.62
1968	45.50	\$157,352.81	65.00	19.50	0.3000	1.0000	\$47,205.84	\$2,420.81
1967	46.50	\$147,026.94	65.00	18.50	0.2846	1.0000	\$41,846.13	\$2,261.95
1966	47.50	\$137,922.39	65.00	17.50	0.2692	1.0000	\$37,132.95	\$2,121.88
1965	48.50	\$112,141.95	65.00	16.50	0.2538	1.0000	\$28,466.80	\$1,725.26
1964	49.50	\$101,255.83	65.00	15.50	0.2385	1.0000	\$24,145.62	\$1,557.78
1963	50.50	\$105,031.57	65.00	14.50	0.2231	1.0000	\$23,430.12	\$1,615.87
1962	51.50	\$101,482.68	65.00	13.50	0.2077	1.0000	\$21,077.17	\$1,561.27
1961	52.50	\$112,032.35	65.00	12.50	0.1923	1.0000	\$21,544.68	\$1,723.57
1960	53.50	\$184,164.75	65.00	11.50	0.1769	1.0000	\$32,582.99	\$2,833.30
1959	54.50	\$219,487.04	65.00	10.50	0.1615	1.0000	\$35,455.60	\$3,376.72
1958	55.50	\$205,720.85	65.00	9.50	0.1462	1.0000	\$30,066.89	\$3,164.94
1957	56.50	\$154,150.38	65.00	8.50	0.1308	1.0000	\$20,158.13	\$2,371.54
1956	57.50	\$157,112.80	65.00	7.50	0.1154	1.0000	\$18,128.40	\$2,417.12
1955	58.50	\$114,406.64	65.00	6.50	0.1000	1.0000	\$11,440.66	\$1,760.10
1954	59.50	\$140,496.62	65.00	5.50	0.0846	1.0000	\$11,888.18	\$2,161.49
1953	60.50	\$94,275.28	65.00	4.50	0.0692	1.0000	\$6,526.75	\$1,450.39
1952	61.50	\$84,341.60	65.00	3.50	0.0538	1.0000	\$4,541.47	\$1,297.56
1951	62.50	\$142,947.05	65.00	2.50	0.0385	1.0000	\$5,497.96	\$2,199.19
1950	63.50	\$64,472.02	65.00	1.50	0.0231	1.0000	\$1,487.82	\$991.88
1949	64.50	\$111,809.97	65.00	0.50	0.0077	1.0000	\$860.08	\$1,720.15
1948	65.50	\$89,249.67	65.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1947	66.50	\$69,038.07	65.00	0.00	0.0000	0.0000	\$0.00	\$0.00

Generation Arrangement Report

Account: MTED 101/6-36510 Clearing & R/W

Dispersion: 65.00 - SQ

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1946	67.50	\$63,631.42	65.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1945	68.50	\$42,550.51	65.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1944	69.50	\$15,821.25	65.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1943	70.50	\$380,513.31	65.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$129,000,441.71	65.00	57.45	0.8838	1.0000	\$114,016,581.54	\$1,974,455.96

Remaining Life Depreciation Accrual

Account: MTED 101/6-366 Underground conduit
 Scenario: Met Ed 2014 ADR Distribution
 Dispersion: 60.00 - R2.5
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$30,284,873.81	37.23	\$525,668.58	1.735746%	2.686254%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$272,476.80)	0.50	(\$2,270.64)	0.833333%	
Total:	\$30,284,873.81 *		\$523,397.94	1.728249%	2.674651%
Average:	\$30,148,635.41		\$523,397.94	1.736058%	2.693402%
Grand Total:	\$30,284,873.81 *		\$523,397.94	1.728249%	2.674651%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: MTED 101/6-366 Underground conduit
 Scenario: Met Ed 2014 ADR Distribution
 Dispersion: 60 - R2.5
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$30,284,873.81	\$10,716,042.54	0.3538	\$19,568,831.27	0.6462
Computed	\$30,284,873.81	\$11,494,847.57	0.3796	\$18,790,026.24	0.6204
Difference		(\$778,805.03)	-0.0257	\$778,805.03	0.0257

Generation Arrangement Report

Account: MTED 101/6-366 Underground conduit

Dispersion: 60.00 - R2.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$48,357.55	60.00	59.53	0.9921	1.0000	\$47,976.41	\$805.96
2012	1.50	\$2,312,987.60	60.00	58.58	0.9764	1.0000	\$2,258,410.32	\$38,549.79
2011	2.50	\$75,590.56	60.00	57.64	0.9607	1.0000	\$72,623.25	\$1,259.84
2010	3.50	\$34,341.50	60.00	56.71	0.9451	1.0000	\$32,457.34	\$572.36
2009	4.50	\$2,604.34	60.00	55.77	0.9296	1.0000	\$2,420.89	\$43.41
2008	5.50	\$108,543.60	60.00	54.85	0.9141	1.0000	\$99,218.30	\$1,809.06
2007	6.50	\$20,261.15	60.00	53.92	0.8986	1.0000	\$18,207.60	\$337.69
2006	7.50	\$4,829.94	60.00	53.00	0.8833	1.0000	\$4,266.13	\$80.50
2005	8.50	\$34,373.35	60.00	52.08	0.8680	1.0000	\$29,835.77	\$572.89
2004	9.50	\$78,115.75	60.00	51.17	0.8528	1.0000	\$66,613.55	\$1,301.93
2003	10.50	\$439,228.26	60.00	50.25	0.8376	1.0000	\$367,889.61	\$7,320.47
2002	11.50	\$1,249,746.99	60.00	49.35	0.8225	1.0000	\$1,027,943.66	\$20,829.12
2001	12.50	\$1,671,131.44	60.00	48.45	0.8075	1.0000	\$1,349,461.65	\$27,852.19
2000	13.50	\$1,381,842.30	60.00	47.55	0.7926	1.0000	\$1,095,221.96	\$23,030.71
1999	14.50	\$796,839.79	60.00	46.67	0.7778	1.0000	\$619,744.92	\$13,280.66
1998	15.50	\$1,286,137.91	60.00	45.78	0.7630	1.0000	\$981,322.61	\$21,435.63
1997	16.50	\$752,540.26	60.00	44.90	0.7483	1.0000	\$563,143.74	\$12,542.34
1996	17.50	\$386,759.14	60.00	44.03	0.7338	1.0000	\$283,794.18	\$6,445.99
1995	18.50	\$994,720.35	60.00	43.16	0.7193	1.0000	\$715,496.99	\$16,578.67
1994	19.50	\$709,687.42	60.00	42.29	0.7049	1.0000	\$500,259.78	\$11,828.12
1992	21.50	\$1,098,095.22	60.00	40.59	0.6765	1.0000	\$742,824.32	\$18,301.59
1991	22.50	\$1,542,593.00	60.00	39.74	0.6624	1.0000	\$1,021,795.56	\$25,709.88
1989	24.50	\$1,024,705.32	60.00	38.08	0.6346	1.0000	\$650,273.12	\$17,078.42
1988	25.50	\$1,275,732.42	60.00	37.25	0.6209	1.0000	\$792,042.49	\$21,262.21
1986	27.50	\$1,080,310.11	60.00	35.62	0.5937	1.0000	\$641,432.86	\$18,005.17
1985	28.50	\$858,211.76	60.00	34.82	0.5804	1.0000	\$498,069.92	\$14,303.53
1983	30.50	\$409,913.45	60.00	33.24	0.5540	1.0000	\$227,086.97	\$6,831.89
1982	31.50	\$258,271.11	60.00	32.46	0.5410	1.0000	\$139,717.65	\$4,304.52
1981	32.50	\$344,878.84	60.00	31.69	0.5281	1.0000	\$182,139.37	\$5,747.98
1980	33.50	\$358,492.35	60.00	30.92	0.5154	1.0000	\$184,759.41	\$5,974.87
1979	34.50	\$368,875.89	60.00	30.17	0.5028	1.0000	\$185,467.59	\$6,147.93
1978	35.50	\$375,987.74	60.00	29.42	0.4903	1.0000	\$184,354.11	\$6,266.46
1977	36.50	\$318,411.98	60.00	28.68	0.4780	1.0000	\$152,194.85	\$5,306.87

Generation Arrangement Report

Account: MTED 101/6-366 Underground conduit

Dispersion: 60.00 - R2.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1976	37.50	\$200,220.80	60.00	27.95	0.4658	1.0000	\$93,258.07	\$3,337.01
1975	38.50	\$326,678.68	60.00	27.23	0.4538	1.0000	\$148,240.02	\$5,444.64
1974	39.50	\$551,873.19	60.00	26.51	0.4419	1.0000	\$243,863.93	\$9,197.89
1973	40.50	\$1,260,608.36	60.00	25.81	0.4301	1.0000	\$542,222.66	\$21,010.14
1972	41.50	\$719,301.75	60.00	25.12	0.4186	1.0000	\$301,092.17	\$11,988.36
1971	42.50	\$489,756.50	60.00	24.43	0.4072	1.0000	\$199,412.76	\$8,162.61
1970	43.50	\$401,908.74	60.00	23.75	0.3959	1.0000	\$159,113.44	\$6,698.48
1969	44.50	\$379,104.07	60.00	23.09	0.3849	1.0000	\$145,901.68	\$6,318.40
1968	45.50	\$337,500.36	60.00	22.44	0.3739	1.0000	\$126,206.34	\$5,625.01
1967	46.50	\$820,908.41	60.00	21.79	0.3632	1.0000	\$298,151.96	\$13,681.81
1966	47.50	\$314,916.78	60.00	21.16	0.3527	1.0000	\$111,074.19	\$5,248.61
1965	48.50	\$192,759.46	60.00	20.54	0.3424	1.0000	\$65,991.58	\$3,212.66
1964	49.50	\$89,303.38	60.00	19.93	0.3322	1.0000	\$29,665.14	\$1,488.39
1963	50.50	\$106,501.00	60.00	19.34	0.3223	1.0000	\$34,324.01	\$1,775.02
1962	51.50	\$131,123.44	60.00	18.75	0.3125	1.0000	\$40,981.29	\$2,185.39
1961	52.50	\$138,501.46	60.00	18.18	0.3030	1.0000	\$41,965.23	\$2,308.36
1960	53.50	\$115,227.74	60.00	17.62	0.2937	1.0000	\$33,847.49	\$1,920.46
1959	54.50	\$94,534.84	60.00	17.08	0.2847	1.0000	\$26,909.78	\$1,575.58
1958	55.50	\$151,043.20	60.00	16.55	0.2758	1.0000	\$41,655.83	\$2,517.39
1957	56.50	\$142,047.37	60.00	16.03	0.2672	1.0000	\$37,957.74	\$2,367.46
1956	57.50	\$145,856.92	60.00	15.53	0.2588	1.0000	\$37,752.20	\$2,430.95
1955	58.50	\$135,726.49	60.00	15.04	0.2507	1.0000	\$34,024.04	\$2,262.11
1954	59.50	\$192,246.43	60.00	14.57	0.2428	1.0000	\$46,681.10	\$3,204.11
1953	60.50	\$38,846.78	60.00	14.11	0.2352	1.0000	\$9,135.15	\$647.45
1952	61.50	\$99,859.43	60.00	13.67	0.2278	1.0000	\$22,744.93	\$1,664.32
1951	62.50	\$62,754.10	60.00	13.24	0.2206	1.0000	\$13,843.84	\$1,045.90
1950	63.50	\$39,793.91	60.00	12.82	0.2137	1.0000	\$8,503.14	\$663.23
1949	64.50	\$40,112.04	60.00	12.42	0.2070	1.0000	\$8,302.87	\$668.53
1948	65.50	\$16,519.99	60.00	12.03	0.2005	1.0000	\$3,313.02	\$275.33
1946	67.50	\$11,481.88	60.00	11.30	0.1883	1.0000	\$2,162.47	\$191.36
1943	70.50	\$834,737.92	60.00	10.30	0.1716	1.0000	\$143,261.28	\$13,912.30
		\$30,284,873.81	60.00	37.23	0.6204	1.0000	\$18,790,026.24	\$504,747.90

Remaining Life Depreciation Accrual

Account: MTED 101/6-367 Undergrd conductor
 Scenario: Met Ed 2014 ADR Distribution
 Dispersion: 35.00 - R3
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$201,130,560.96	23.70	\$5,740,987.22	2.854358%	4.219500%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$2,522,869.27)	0.50	(\$36,040.99)	1.428571%	
Total:	\$201,130,560.96 *		\$5,704,946.23	2.836439%	4.193011%
Average:	\$199,869,126.33		\$5,704,946.23	2.854341%	4.232249%
Grand Total:	\$201,130,560.96 *		\$5,704,946.23	2.836439%	4.193011%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: MTED 101/6-367 Undergrd conductor
 Scenario: Met Ed 2014 ADR Distribution
 Dispersion: 35 - R3
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$201,130,560.96	\$65,072,091.76	0.3235	\$136,058,469.20	0.6765
Computed	\$201,130,560.96	\$64,939,369.91	0.3229	\$136,191,191.05	0.6771
Difference		\$132,721.85	0.0007	(\$132,721.85)	-0.0007

Generation Arrangement Report

Account: MTED 101/6-367 Undergrd conductor

Dispersion: 35.00 - R3

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$11,843,094.83	35.00	34.51	0.9859	1.0000	\$11,676,528.75	\$338,374.14
2012	1.50	\$24,568,395.83	35.00	33.53	0.9579	1.0000	\$23,533,802.46	\$701,954.17
2011	2.50	\$9,033,000.89	35.00	32.55	0.9300	1.0000	\$8,400,308.76	\$258,085.74
2010	3.50	\$7,932,666.16	35.00	31.58	0.9022	1.0000	\$7,156,584.73	\$226,647.60
2009	4.50	\$6,058,089.71	35.00	30.61	0.8745	1.0000	\$5,297,875.28	\$173,088.28
2008	5.50	\$7,226,398.66	35.00	29.65	0.8470	1.0000	\$6,120,985.12	\$206,468.53
2007	6.50	\$7,324,520.80	35.00	28.69	0.8198	1.0000	\$6,004,294.22	\$209,272.02
2006	7.50	\$12,807,291.84	35.00	27.74	0.7927	1.0000	\$10,152,228.76	\$365,922.62
2005	8.50	\$7,984,877.11	35.00	26.80	0.7658	1.0000	\$6,115,208.97	\$228,139.35
2004	9.50	\$7,367,881.37	35.00	25.87	0.7393	1.0000	\$5,446,820.62	\$210,510.90
2003	10.50	\$5,297,074.59	35.00	24.95	0.7129	1.0000	\$3,776,523.35	\$151,344.99
2002	11.50	\$3,740,839.67	35.00	24.04	0.6869	1.0000	\$2,569,674.16	\$106,881.13
2001	12.50	\$4,447,352.81	35.00	23.14	0.6612	1.0000	\$2,940,624.88	\$127,067.22
2000	13.50	\$4,563,695.70	35.00	22.25	0.6358	1.0000	\$2,901,715.04	\$130,391.31
1999	14.50	\$4,628,301.73	35.00	21.38	0.6108	1.0000	\$2,827,047.82	\$132,237.19
1998	15.50	\$7,856,763.18	35.00	20.52	0.5861	1.0000	\$4,605,207.01	\$224,478.95
1997	16.50	\$4,717,100.26	35.00	19.66	0.5619	1.0000	\$2,650,313.44	\$134,774.29
1996	17.50	\$2,464,207.39	35.00	18.83	0.5379	1.0000	\$1,325,592.49	\$70,405.93
1995	18.50	\$4,587,301.85	35.00	18.01	0.5144	1.0000	\$2,359,853.33	\$131,065.77
1994	19.50	\$5,202,565.11	35.00	17.20	0.4913	1.0000	\$2,556,188.44	\$148,644.72
1993	20.50	\$4,097,233.72	35.00	16.40	0.4687	1.0000	\$1,920,221.18	\$117,063.82
1992	21.50	\$4,804,094.91	35.00	15.63	0.4465	1.0000	\$2,144,951.15	\$137,259.85
1991	22.50	\$6,867,347.51	35.00	14.87	0.4247	1.0000	\$2,916,722.31	\$196,209.93
1990	23.50	\$6,121,610.21	35.00	14.12	0.4034	1.0000	\$2,469,693.40	\$174,903.15
1989	24.50	\$4,584,858.96	35.00	13.39	0.3827	1.0000	\$1,754,412.32	\$130,995.97
1988	25.50	\$3,847,940.33	35.00	12.68	0.3624	1.0000	\$1,394,442.21	\$109,941.15
1987	26.50	\$3,447,596.72	35.00	11.99	0.3427	1.0000	\$1,181,383.88	\$98,502.76
1986	27.50	\$2,918,335.29	35.00	11.32	0.3235	1.0000	\$944,184.67	\$83,381.01
1985	28.50	\$2,321,005.07	35.00	10.68	0.3051	1.0000	\$708,079.59	\$66,314.43
1984	29.50	\$1,207,885.02	35.00	10.05	0.2872	1.0000	\$346,924.28	\$34,511.00
1983	30.50	\$942,990.05	35.00	9.45	0.2700	1.0000	\$254,644.71	\$26,942.57
1982	31.50	\$796,128.47	35.00	8.88	0.2536	1.0000	\$201,876.89	\$22,746.53
1981	32.50	\$727,192.70	35.00	8.32	0.2378	1.0000	\$172,958.21	\$20,776.93

Generation Arrangement Report

Account: MTED 101/6-367 Undergrd conductor

Dispersion: 35.00 - R3

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1980	33.50	\$800,439.86	35.00	7.80	0.2229	1.0000	\$178,397.23	\$22,869.71
1979	34.50	\$917,139.31	35.00	7.30	0.2087	1.0000	\$191,385.66	\$26,203.98
1978	35.50	\$767,734.45	35.00	6.84	0.1953	1.0000	\$149,944.81	\$21,935.27
1977	36.50	\$765,863.76	35.00	6.39	0.1827	1.0000	\$139,907.60	\$21,881.82
1976	37.50	\$595,853.47	35.00	5.98	0.1708	1.0000	\$101,777.74	\$17,024.38
1975	38.50	\$507,462.83	35.00	5.59	0.1597	1.0000	\$81,031.66	\$14,498.94
1974	39.50	\$902,689.41	35.00	5.22	0.1493	1.0000	\$134,731.65	\$25,791.13
1973	40.50	\$823,586.47	35.00	4.88	0.1395	1.0000	\$114,879.57	\$23,531.04
1972	41.50	\$598,099.10	35.00	4.56	0.1303	1.0000	\$77,948.91	\$17,088.55
1971	42.50	\$618,919.85	35.00	4.26	0.1216	1.0000	\$75,259.69	\$17,683.42
1970	43.50	\$297,628.87	35.00	3.97	0.1134	1.0000	\$33,739.41	\$8,503.68
1969	44.50	\$217,266.76	35.00	3.69	0.1055	1.0000	\$22,916.36	\$6,207.62
1968	45.50	\$242,709.36	35.00	3.43	0.0979	1.0000	\$23,752.34	\$6,934.55
1967	46.50	\$221,592.71	35.00	3.17	0.0904	1.0000	\$20,041.95	\$6,331.22
1966	47.50	\$94,043.04	35.00	2.91	0.0832	1.0000	\$7,820.00	\$2,686.94
1965	48.50	\$103,950.36	35.00	2.66	0.0760	1.0000	\$7,895.05	\$2,970.01
1964	49.50	\$26,200.95	35.00	2.40	0.0685	1.0000	\$1,794.00	\$748.60
1963	50.50	\$798.93	35.00	2.14	0.0612	1.0000	\$48.87	\$22.83
1962	51.50	\$71.49	35.00	1.89	0.0539	1.0000	\$3.86	\$2.04
1960	53.50	\$290.52	35.00	1.39	0.0398	1.0000	\$11.57	\$8.30
1959	54.50	\$71.49	35.00	1.16	0.0332	1.0000	\$2.37	\$2.04
1958	55.50	\$1,038.30	35.00	0.95	0.0273	1.0000	\$28.31	\$29.67
1951	62.50	\$31,331.46	35.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1950	63.50	\$37,279.89	35.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1949	64.50	\$52,986.72	35.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1948	65.50	\$14,692.58	35.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1947	66.50	\$10,799.70	35.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1945	68.50	\$137,596.76	35.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1944	69.50	\$6,784.11	35.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$201,130,560.96	35.00	23.70	0.6771	1.0000	\$136,191,191.05	\$5,738,259.71

Remaining Life Depreciation Accrual

Account: MTED 101/6-368 Line Transformers
 Scenario: Met Ed 2014 ADR Distribution
 Dispersion: 42.00 - S0
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$391,129,266.21	32.02	\$8,363,184.52	2.138215%	3.123374%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$4,656,959.85)	0.50	(\$55,440.00)	1.190476%	
Total:	\$391,129,266.21 *		\$8,307,744.52	2.124041%	3.102669%
Average:	\$388,800,786.29		\$8,307,744.52	2.136761%	3.129887%
Grand Total:	\$391,129,266.21 *		\$8,307,744.52	2.124041%	3.102669%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: MTED 101/6-368 Line Transformers
 Scenario: Met Ed 2014 ADR Distribution
 Dispersion: 42 - S0
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$391,129,266.21	\$123,368,014.23	0.3154	\$267,761,251.98	0.6846
Computed	\$391,129,266.21	\$92,970,848.42	0.2377	\$298,158,417.79	0.7623
Difference		\$30,397,165.81	0.0777	(\$30,397,165.81)	-0.0777

Generation Arrangement Report

Account: MTED 101/6-368 Line Transformers

Dispersion: 42.00 - S0

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$11,041,835.78	42.00	41.51	0.9884	1.0000	\$10,913,736.78	\$262,900.85
2012	1.50	\$40,288,666.16	42.00	40.58	0.9661	1.0000	\$38,924,873.59	\$959,253.96
2011	2.50	\$10,704,952.26	42.00	39.69	0.9451	1.0000	\$10,116,853.35	\$254,879.82
2010	3.50	\$12,915,130.46	42.00	38.84	0.9248	1.0000	\$11,943,892.54	\$307,503.11
2009	4.50	\$18,916,710.73	42.00	38.02	0.9052	1.0000	\$17,123,744.91	\$450,397.87
2008	5.50	\$19,985,244.56	42.00	37.23	0.8863	1.0000	\$17,713,871.11	\$475,839.16
2007	6.50	\$23,372,454.70	42.00	36.46	0.8680	1.0000	\$20,288,288.64	\$556,487.02
2006	7.50	\$18,400,547.17	42.00	35.71	0.8502	1.0000	\$15,644,727.19	\$438,108.27
2005	8.50	\$25,267,313.13	42.00	34.98	0.8329	1.0000	\$21,046,144.42	\$601,602.69
2004	9.50	\$17,615,280.31	42.00	34.27	0.8160	1.0000	\$14,374,834.38	\$419,411.44
2003	10.50	\$10,118,058.61	42.00	33.58	0.7996	1.0000	\$8,090,576.72	\$240,906.16
2002	11.50	\$8,338,362.96	42.00	32.91	0.7835	1.0000	\$6,533,485.34	\$198,532.45
2001	12.50	\$9,617,819.24	42.00	32.25	0.7678	1.0000	\$7,384,656.59	\$228,995.70
2000	13.50	\$10,107,328.60	42.00	31.60	0.7524	1.0000	\$7,604,990.55	\$240,650.68
1999	14.50	\$7,095,993.54	42.00	30.97	0.7373	1.0000	\$5,231,955.75	\$168,952.23
1998	15.50	\$7,151,882.95	42.00	30.35	0.7225	1.0000	\$5,167,548.23	\$170,282.93
1997	16.50	\$7,494,767.60	42.00	29.74	0.7080	1.0000	\$5,306,519.72	\$178,446.85
1996	17.50	\$5,658,654.74	42.00	29.14	0.6937	1.0000	\$3,925,647.84	\$134,729.87
1995	18.50	\$7,232,034.50	42.00	28.55	0.6797	1.0000	\$4,915,844.88	\$172,191.30
1994	19.50	\$7,459,425.48	42.00	27.97	0.6659	1.0000	\$4,967,564.62	\$177,605.37
1993	20.50	\$6,736,272.53	42.00	27.40	0.6524	1.0000	\$4,394,443.57	\$160,387.44
1992	21.50	\$5,680,699.77	42.00	26.84	0.6390	1.0000	\$3,629,931.66	\$135,254.76
1991	22.50	\$7,235,142.28	42.00	26.28	0.6258	1.0000	\$4,527,748.28	\$172,265.29
1990	23.50	\$8,896,555.42	42.00	25.74	0.6128	1.0000	\$5,452,035.10	\$211,822.75
1989	24.50	\$8,504,571.79	42.00	25.20	0.6000	1.0000	\$5,102,883.20	\$202,489.80
1988	25.50	\$8,619,695.51	42.00	24.67	0.5874	1.0000	\$5,062,933.45	\$205,230.85
1987	26.50	\$7,784,468.00	42.00	24.15	0.5749	1.0000	\$4,475,214.90	\$185,344.48
1986	27.50	\$6,875,403.20	42.00	23.63	0.5626	1.0000	\$3,867,845.06	\$163,700.08
1985	28.50	\$4,688,141.93	42.00	23.12	0.5504	1.0000	\$2,580,261.61	\$111,622.43
1984	29.50	\$5,796,977.75	42.00	22.61	0.5383	1.0000	\$3,120,757.52	\$138,023.28
1983	30.50	\$3,590,405.58	42.00	22.11	0.5264	1.0000	\$1,890,089.21	\$85,485.85
1982	31.50	\$2,818,421.75	42.00	21.62	0.5147	1.0000	\$1,450,509.28	\$67,105.28
1981	32.50	\$2,353,141.82	42.00	21.13	0.5030	1.0000	\$1,183,639.38	\$56,027.19

Generation Arrangement Report

Account: MTED 101/6-368 Line Transformers

Dispersion: 42.00 - S0

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1980	33.50	\$2,980,357.22	42.00	20.64	0.4915	1.0000	\$1,464,739.59	\$70,960.89
1979	34.50	\$3,337,266.74	42.00	20.16	0.4801	1.0000	\$1,602,062.82	\$79,458.73
1978	35.50	\$4,085,096.72	42.00	19.69	0.4687	1.0000	\$1,914,849.71	\$97,264.21
1977	36.50	\$2,899,138.30	42.00	19.22	0.4575	1.0000	\$1,326,472.68	\$69,027.10
1976	37.50	\$1,832,359.26	42.00	18.75	0.4464	1.0000	\$818,031.44	\$43,627.60
1975	38.50	\$1,237,332.53	42.00	18.29	0.4354	1.0000	\$538,766.70	\$29,460.30
1974	39.50	\$3,726,375.49	42.00	17.83	0.4245	1.0000	\$1,581,940.77	\$88,723.23
1973	40.50	\$3,210,549.46	42.00	17.38	0.4137	1.0000	\$1,328,213.59	\$76,441.65
1972	41.50	\$2,425,530.18	42.00	16.92	0.4030	1.0000	\$977,426.83	\$57,750.72
1971	42.50	\$1,917,365.58	42.00	16.48	0.3923	1.0000	\$752,231.03	\$45,651.56
1970	43.50	\$1,806,757.48	42.00	16.03	0.3818	1.0000	\$689,760.54	\$43,018.04
1969	44.50	\$1,590,531.27	42.00	15.59	0.3713	1.0000	\$590,523.93	\$37,869.79
1968	45.50	\$1,262,444.73	42.00	15.16	0.3609	1.0000	\$455,578.47	\$30,058.21
1967	46.50	\$455,572.82	42.00	14.72	0.3505	1.0000	\$159,695.17	\$10,846.97
1965	48.50	\$227.62	42.00	13.86	0.3301	1.0000	\$75.13	\$5.42
		\$391,129,266.21	42.00	32.02	0.7623	1.0000	\$298,158,417.79	\$9,312,601.58

Remaining Life Depreciation Accrual

Account: MTED 101/6-369 Services OH
 Scenario: Met Ed 2014 ADR Distribution
 Dispersion: 42.00 - R0.5
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$70,598,384.18	32.86	\$1,610,845.29	2.281703%	3.043675%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$1,008,511.38)	0.50	(\$12,006.09)	1.190476%	
Total:	\$70,598,384.18 *		\$1,598,839.20	2.264697%	3.020989%
Average:	\$70,094,128.49		\$1,598,839.20	2.280989%	3.050050%
Grand Total:	\$70,598,384.18 *		\$1,598,839.20	2.264697%	3.020989%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: MTED 101/6-369 Services OH
 Scenario: Met Ed 2014 ADR Distribution
 Dispersion: 42 - R0.5
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$70,598,384.18	\$17,674,025.07	0.2503	\$52,924,359.11	0.7497
Computed	\$70,598,384.18	\$15,371,919.88	0.2177	\$55,226,464.30	0.7823
Difference		\$2,302,105.19	0.0326	(\$2,302,105.19)	-0.0326

Generation Arrangement Report

Account: MTED 101/6-369 Services OH

Dispersion: 42.00 - R0.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$2,852,945.87	42.00	41.69	0.9926	1.0000	\$2,831,846.69	\$67,927.28
2012	1.50	\$14,400,200.47	42.00	41.07	0.9778	1.0000	\$14,081,127.46	\$342,861.92
2011	2.50	\$2,351,665.22	42.00	40.45	0.9631	1.0000	\$2,264,996.01	\$55,992.03
2010	3.50	\$1,736,795.25	42.00	39.84	0.9485	1.0000	\$1,647,324.79	\$41,352.27
2009	4.50	\$4,430,664.44	42.00	39.22	0.9339	1.0000	\$4,137,655.05	\$105,492.01
2008	5.50	\$1,717,500.35	42.00	38.61	0.9193	1.0000	\$1,578,917.89	\$40,892.87
2007	6.50	\$920,696.16	42.00	38.00	0.9048	1.0000	\$833,045.45	\$21,921.34
2006	7.50	\$1,256,490.76	42.00	37.39	0.8903	1.0000	\$1,118,678.80	\$29,916.45
2005	8.50	(\$22,289.08)	42.00	36.79	0.8759	1.0000	(\$19,522.90)	(\$530.69)
2004	9.50	\$50,020.42	42.00	36.18	0.8615	1.0000	\$43,092.98	\$1,190.96
2003	10.50	\$684,845.36	42.00	35.58	0.8472	1.0000	\$580,173.02	\$16,305.84
2002	11.50	\$1,454,948.06	42.00	34.98	0.8328	1.0000	\$1,211,749.48	\$34,641.62
2001	12.50	\$1,587,535.25	42.00	34.38	0.8186	1.0000	\$1,299,512.80	\$37,798.46
2000	13.50	\$1,418,608.45	42.00	33.78	0.8043	1.0000	\$1,141,033.54	\$33,776.39
1999	14.50	\$1,857,372.88	42.00	33.19	0.7901	1.0000	\$1,467,559.88	\$44,223.16
1998	15.50	\$2,331,340.65	42.00	32.59	0.7760	1.0000	\$1,809,039.27	\$55,508.11
1997	16.50	\$2,236,069.89	42.00	32.00	0.7618	1.0000	\$1,703,542.05	\$53,239.76
1996	17.50	\$2,562,977.16	42.00	31.41	0.7478	1.0000	\$1,916,489.96	\$61,023.27
1995	18.50	\$1,994,643.17	42.00	30.82	0.7338	1.0000	\$1,463,571.22	\$47,491.50
1994	19.50	\$1,764,654.34	42.00	30.23	0.7198	1.0000	\$1,270,189.74	\$42,015.58
1993	20.50	\$1,236,750.07	42.00	29.65	0.7059	1.0000	\$873,016.36	\$29,446.43
1992	21.50	\$1,166,461.00	42.00	29.07	0.6921	1.0000	\$807,268.48	\$27,772.88
1991	22.50	\$1,321,145.53	42.00	28.49	0.6783	1.0000	\$896,149.92	\$31,455.85
1990	23.50	\$1,602,844.16	42.00	27.92	0.6646	1.0000	\$1,065,326.93	\$38,162.96
1989	24.50	\$1,689,309.94	42.00	27.35	0.6511	1.0000	\$1,099,863.06	\$40,221.67
1988	25.50	\$1,138,215.90	42.00	26.78	0.6376	1.0000	\$725,692.98	\$27,100.38
1987	26.50	\$1,021,544.36	42.00	26.22	0.6242	1.0000	\$637,641.19	\$24,322.48
1986	27.50	\$872,034.62	42.00	25.66	0.6109	1.0000	\$532,733.48	\$20,762.73
1985	28.50	\$793,425.74	42.00	25.10	0.5977	1.0000	\$474,249.46	\$18,891.09
1984	29.50	\$746,395.69	42.00	24.56	0.5847	1.0000	\$436,385.43	\$17,771.33
1983	30.50	\$772,907.57	42.00	24.01	0.5717	1.0000	\$441,861.07	\$18,402.56
1982	31.50	\$791,015.22	42.00	23.47	0.5589	1.0000	\$442,068.50	\$18,833.70
1981	32.50	\$777,985.81	42.00	22.94	0.5462	1.0000	\$424,898.55	\$18,523.47

Generation Arrangement Report

Account: MTED 101/6-369 Services OH

Dispersion: 42.00 - R0.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1980	33.50	\$753,980.49	42.00	22.41	0.5336	1.0000	\$402,295.35	\$17,951.92
1979	34.50	\$743,776.86	42.00	21.89	0.5211	1.0000	\$387,578.08	\$17,708.97
1978	35.50	\$694,923.43	42.00	21.37	0.5088	1.0000	\$353,547.28	\$16,545.80
1977	36.50	\$590,872.24	42.00	20.86	0.4966	1.0000	\$293,401.43	\$14,068.39
1976	37.50	\$544,535.20	42.00	20.35	0.4845	1.0000	\$263,818.33	\$12,965.12
1975	38.50	\$464,856.21	42.00	19.85	0.4725	1.0000	\$219,657.13	\$11,068.01
1974	39.50	\$516,894.19	42.00	19.35	0.4607	1.0000	\$238,143.20	\$12,307.00
1973	40.50	\$546,755.85	42.00	18.86	0.4490	1.0000	\$245,517.58	\$13,018.00
1972	41.50	\$464,991.75	42.00	18.37	0.4375	1.0000	\$203,428.71	\$11,071.23
1971	42.50	\$438,536.36	42.00	17.90	0.4261	1.0000	\$186,852.05	\$10,441.34
1970	43.50	\$440,422.57	42.00	17.42	0.4148	1.0000	\$182,679.73	\$10,486.25
1969	44.50	\$422,501.68	42.00	16.95	0.4036	1.0000	\$170,531.80	\$10,059.56
1968	45.50	\$394,157.14	42.00	16.49	0.3926	1.0000	\$154,744.33	\$9,384.69
1967	46.50	\$337,796.74	42.00	16.03	0.3817	1.0000	\$128,933.62	\$8,042.78
1966	47.50	\$275,371.15	42.00	15.58	0.3709	1.0000	\$102,135.30	\$6,556.46
1965	48.50	\$216,682.09	42.00	15.13	0.3602	1.0000	\$78,057.04	\$5,159.10
1964	49.50	\$173,949.77	42.00	14.69	0.3497	1.0000	\$60,829.19	\$4,141.66
1963	50.50	\$151,892.90	42.00	14.25	0.3393	1.0000	\$51,530.25	\$3,616.50
1962	51.50	\$131,327.71	42.00	13.82	0.3289	1.0000	\$43,197.46	\$3,126.85
1961	52.50	\$128,955.56	42.00	13.39	0.3187	1.0000	\$41,099.90	\$3,070.37
1960	53.50	\$122,736.67	42.00	12.96	0.3086	1.0000	\$37,876.29	\$2,922.30
1959	54.50	\$102,784.84	42.00	12.54	0.2986	1.0000	\$30,689.96	\$2,447.26
1958	55.50	\$95,662.13	42.00	12.12	0.2887	1.0000	\$27,613.06	\$2,277.67
1957	56.50	\$84,684.29	42.00	11.71	0.2788	1.0000	\$23,612.53	\$2,016.29
1956	57.50	\$77,058.92	42.00	11.30	0.2691	1.0000	\$20,733.14	\$1,834.74
1955	58.50	\$61,566.78	42.00	10.89	0.2594	1.0000	\$15,968.19	\$1,465.88
1954	59.50	\$45,647.30	42.00	10.49	0.2498	1.0000	\$11,401.01	\$1,086.84
1953	60.50	\$32,685.93	42.00	10.09	0.2402	1.0000	\$7,850.70	\$778.24
1952	61.50	\$14,760.48	42.00	9.69	0.2307	1.0000	\$3,404.87	\$351.44
1951	62.50	\$6,620.26	42.00	9.29	0.2212	1.0000	\$1,464.44	\$157.63
1950	63.50	\$3,276.01	42.00	8.89	0.2118	1.0000	\$693.73	\$78.00
		\$70,598,384.18	42.00	32.86	0.7823	1.0000	\$55,226,464.30	\$1,680,913.91

Remaining Life Depreciation Accrual

Account: MTED 101/6-369 Unground Services
 Scenario: Met Ed 2014 ADR Distribution
 Dispersion: 41.00 - R2.5
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$98,458,791.81	23.86	\$2,200,409.12	2.234853%	4.191419%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$1,120,878.15)	0.50	(\$13,669.25)	1.219513%	
Total:	\$98,458,791.81 *		\$2,186,739.87	2.220970%	4.165382%
Average:	\$97,898,352.74		\$2,186,739.87	2.233684%	4.210329%
Grand Total:	\$98,458,791.81 *		\$2,186,739.87	2.220970%	4.165382%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: MTED 101/6-369 Unground Services
 Scenario: Met Ed 2014 ADR Distribution
 Dispersion: 41 - R2.5
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$98,458,791.81	\$45,960,843.61	0.4668	\$52,497,948.20	0.5332
Computed	\$98,458,791.81	\$41,164,739.80	0.4181	\$57,294,052.01	0.5819
Difference		\$4,796,103.81	0.0487	(\$4,796,103.81)	-0.0487

Generation Arrangement Report

Account: MTED 101/6-369 Unground Services

Dispersion: 41.00 - R2.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2008	5.50	\$1,625,505.49	41.00	35.87	0.8749	1.0000	\$1,422,132.65	\$39,646.48
2007	6.50	\$2,000,051.12	41.00	34.96	0.8526	1.0000	\$1,705,186.33	\$48,781.73
2006	7.50	\$1,598,801.88	41.00	34.05	0.8304	1.0000	\$1,327,680.10	\$38,995.17
2005	8.50	(\$21,296.87)	41.00	33.15	0.8084	1.0000	(\$17,216.95)	(\$519.44)
2004	9.50	\$11,925.99	41.00	32.25	0.7866	1.0000	\$9,381.19	\$290.88
2003	10.50	\$1,957,392.20	41.00	31.36	0.7650	1.0000	\$1,497,344.75	\$47,741.27
2002	11.50	\$4,023,222.91	41.00	30.49	0.7435	1.0000	\$2,991,422.56	\$98,127.39
2001	12.50	\$4,827,011.94	41.00	29.61	0.7223	1.0000	\$3,486,556.94	\$117,732.00
2000	13.50	\$4,867,084.44	41.00	28.75	0.7013	1.0000	\$3,413,084.98	\$118,709.38
1999	14.50	\$5,807,132.45	41.00	27.90	0.6805	1.0000	\$3,951,478.86	\$141,637.38
1998	15.50	\$5,576,591.19	41.00	27.05	0.6598	1.0000	\$3,679,703.17	\$136,014.42
1997	16.50	\$4,827,031.92	41.00	26.22	0.6395	1.0000	\$3,086,891.79	\$117,732.49
1996	17.50	\$5,607,772.54	41.00	25.39	0.6194	1.0000	\$3,473,297.17	\$136,774.94
1995	18.50	\$4,863,313.90	41.00	24.58	0.5995	1.0000	\$2,915,649.01	\$118,617.41
1994	19.50	\$5,969,219.97	41.00	23.78	0.5799	1.0000	\$3,461,464.57	\$145,590.73
1993	20.50	\$5,335,054.51	41.00	22.98	0.5606	1.0000	\$2,990,596.98	\$130,123.28
1992	21.50	\$5,033,025.48	41.00	22.20	0.5415	1.0000	\$2,725,344.27	\$122,756.72
1991	22.50	\$5,361,154.54	41.00	21.43	0.5227	1.0000	\$2,802,151.32	\$130,759.87
1990	23.50	\$5,762,118.88	41.00	20.67	0.5042	1.0000	\$2,905,160.81	\$140,539.48
1989	24.50	\$4,757,342.88	41.00	19.92	0.4859	1.0000	\$2,311,802.23	\$116,032.75
1988	25.50	\$3,492,352.48	41.00	19.19	0.4681	1.0000	\$1,634,606.34	\$85,179.33
1987	26.50	\$2,390,642.06	41.00	18.47	0.4504	1.0000	\$1,076,802.46	\$58,308.34
1986	27.50	\$2,066,147.73	41.00	17.76	0.4332	1.0000	\$894,997.69	\$50,393.85
1985	28.50	\$1,676,994.53	41.00	17.06	0.4162	1.0000	\$697,961.43	\$40,902.31
1984	29.50	\$1,309,066.20	41.00	16.38	0.3996	1.0000	\$523,146.68	\$31,928.44
1983	30.50	\$790,189.54	41.00	15.72	0.3834	1.0000	\$302,974.12	\$19,272.92
1982	31.50	\$642,730.46	41.00	15.07	0.3676	1.0000	\$236,235.77	\$15,676.35
1981	32.50	\$705,828.42	41.00	14.44	0.3521	1.0000	\$248,530.15	\$17,215.33
1980	33.50	\$703,935.45	41.00	13.82	0.3370	1.0000	\$237,256.18	\$17,169.16
1979	34.50	\$787,433.35	41.00	13.22	0.3224	1.0000	\$253,907.81	\$19,205.69
1978	35.50	\$644,797.29	41.00	12.64	0.3082	1.0000	\$198,758.00	\$15,726.76
1977	36.50	\$462,258.47	41.00	12.08	0.2946	1.0000	\$136,169.43	\$11,274.60
1976	37.50	\$459,576.81	41.00	11.54	0.2814	1.0000	\$129,307.27	\$11,209.19

Generation Arrangement Report

Account: MTED 101/6-369 Unground Services

Dispersion: 41.00 - R2.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1975	38.50	\$422,332.69	41.00	11.01	0.2686	1.0000	\$113,446.99	\$10,300.80
1974	39.50	\$414,985.42	41.00	10.51	0.2564	1.0000	\$106,407.35	\$10,121.60
1973	40.50	\$448,956.13	41.00	10.03	0.2447	1.0000	\$109,853.90	\$10,950.15
1972	41.50	\$280,327.11	41.00	9.57	0.2335	1.0000	\$65,460.61	\$6,837.25
1971	42.50	\$189,175.30	41.00	9.14	0.2228	1.0000	\$42,155.41	\$4,614.03
1970	43.50	\$167,312.88	41.00	8.72	0.2127	1.0000	\$35,587.85	\$4,080.80
1969	44.50	\$152,860.23	41.00	8.33	0.2031	1.0000	\$31,039.59	\$3,728.30
1968	45.50	\$149,924.70	41.00	7.95	0.1939	1.0000	\$29,072.87	\$3,656.70
1967	46.50	\$82,651.71	41.00	7.60	0.1852	1.0000	\$15,310.79	\$2,015.90
1966	47.50	\$72,713.94	41.00	7.26	0.1770	1.0000	\$12,872.79	\$1,773.51
1965	48.50	\$58,402.02	41.00	6.94	0.1692	1.0000	\$9,883.10	\$1,424.44
1964	49.50	\$17,246.36	41.00	6.64	0.1618	1.0000	\$2,791.23	\$420.64
1963	50.50	\$8,580.03	41.00	6.34	0.1547	1.0000	\$1,327.75	\$209.27
1962	51.50	\$11,208.16	41.00	6.07	0.1481	1.0000	\$1,659.41	\$273.37
1961	52.50	\$7,970.39	41.00	5.80	0.1415	1.0000	\$1,127.95	\$194.40
1960	53.50	\$10,447.20	41.00	5.54	0.1352	1.0000	\$1,412.67	\$254.81
1959	54.50	\$9,434.45	41.00	5.30	0.1292	1.0000	\$1,218.76	\$230.11
1958	55.50	\$6,720.49	41.00	5.05	0.1232	1.0000	\$828.05	\$163.91
1957	56.50	\$9,284.40	41.00	4.82	0.1175	1.0000	\$1,090.78	\$226.45
1956	57.50	\$5,793.20	41.00	4.58	0.1117	1.0000	\$647.34	\$141.30
1955	58.50	\$4,201.42	41.00	4.36	0.1063	1.0000	\$446.52	\$102.47
1954	59.50	\$2,829.91	41.00	4.13	0.1007	1.0000	\$284.98	\$69.02
1953	60.50	\$1,453.15	41.00	3.91	0.0955	1.0000	\$138.75	\$35.44
1952	61.50	\$1,356.03	41.00	3.69	0.0900	1.0000	\$122.09	\$33.07
1951	62.50	\$619.42	41.00	3.47	0.0847	1.0000	\$52.45	\$15.11
1950	63.50	\$360.43	41.00	3.26	0.0795	1.0000	\$28.65	\$8.79
1949	64.50	\$234.49	41.00	3.03	0.0740	1.0000	\$17.35	\$5.72
		\$98,458,791.81	41.00	23.86	0.5819	1.0000	\$57,294,052.01	\$2,401,433.95

Remaining Life Depreciation Accrual

Account: MTED-101/6-370
 Scenario: Met Ed 2014 ADR Dist - Meters
 Dispersion: 24.00 - O2
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$65,903,176.77	19.69	\$2,761,270.76	4.189890%	5.079869%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$2,270,394.51)	0.50	(\$47,299.89)	2.083334%	
Total:	\$65,903,176.77 *		\$2,713,970.87	4.118118%	4.992852%
Average:	\$64,767,979.52		\$2,713,970.87	4.190297%	5.099347%
Grand Total:	\$65,903,176.77 *		\$2,713,970.87	4.118118%	4.992852%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: MTED-101/6-370
 Scenario: Met Ed 2014 ADR Dist - Meters
 Dispersion: 24 - O2
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$65,903,176.77	\$11,546,048.73	0.1752	\$54,357,128.04	0.8248
Computed	\$65,903,176.77	\$11,847,337.45	0.1798	\$54,055,839.32	0.8202
Difference		(\$301,288.72)	-0.0046	\$301,288.72	0.0046

Generation Arrangement Report

Account: MTED-101/6-370

Dispersion: 24.00 - O2

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$8,848,226.99	24.00	23.78	0.9908	1.0000	\$8,767,151.88	\$368,676.12
2012	1.50	\$8,416,842.58	24.00	23.34	0.9726	1.0000	\$8,186,262.05	\$350,701.77
2011	2.50	\$1,127,173.66	24.00	22.91	0.9545	1.0000	\$1,075,916.13	\$46,965.57
2010	3.50	\$2,951,328.45	24.00	22.48	0.9366	1.0000	\$2,764,210.02	\$122,972.02
2009	4.50	\$2,433,460.93	24.00	22.05	0.9188	1.0000	\$2,235,905.55	\$101,394.21
2008	5.50	\$2,699,098.84	24.00	21.63	0.9012	1.0000	\$2,432,423.31	\$112,462.45
2007	6.50	\$1,396,609.92	24.00	21.21	0.8838	1.0000	\$1,234,280.45	\$58,192.08
2006	7.50	\$3,053,952.97	24.00	20.80	0.8665	1.0000	\$2,646,313.44	\$127,248.04
2005	8.50	\$1,986,073.50	24.00	20.39	0.8495	1.0000	\$1,687,153.92	\$82,753.06
2004	9.50	\$2,372,851.01	24.00	19.98	0.8327	1.0000	\$1,975,817.47	\$98,868.79
2003	10.50	\$1,872,378.74	24.00	19.59	0.8161	1.0000	\$1,528,104.09	\$78,015.78
2002	11.50	\$1,749,816.42	24.00	19.20	0.7998	1.0000	\$1,399,573.18	\$72,909.02
2001	12.50	\$1,804,404.77	24.00	18.81	0.7839	1.0000	\$1,414,406.25	\$75,183.53
2000	13.50	\$2,161,121.37	24.00	18.44	0.7682	1.0000	\$1,660,184.11	\$90,046.72
1999	14.50	\$1,772,454.00	24.00	18.07	0.7529	1.0000	\$1,334,510.78	\$73,852.25
1998	15.50	\$4,537,026.80	24.00	17.71	0.7380	1.0000	\$3,348,493.35	\$189,042.78
1997	16.50	\$955,019.41	24.00	17.37	0.7236	1.0000	\$691,054.01	\$39,792.48
1996	17.50	\$576,094.20	24.00	17.03	0.7097	1.0000	\$408,830.99	\$24,003.93
1995	18.50	\$1,126,010.93	24.00	16.71	0.6963	1.0000	\$784,022.23	\$46,917.12
1994	19.50	\$760,568.88	24.00	16.40	0.6835	1.0000	\$519,852.52	\$31,690.37
1993	20.50	\$1,035,340.55	24.00	16.11	0.6714	1.0000	\$695,128.96	\$43,139.19
1992	21.50	\$822,430.48	24.00	15.84	0.6600	1.0000	\$542,835.25	\$34,267.94
1991	22.50	\$832,099.64	24.00	15.59	0.6495	1.0000	\$540,411.45	\$34,670.82
1990	23.50	\$1,136,671.93	24.00	15.35	0.6397	1.0000	\$727,172.10	\$47,361.33
1989	24.50	\$713,835.80	24.00	15.14	0.6309	1.0000	\$450,369.68	\$29,743.16
1988	25.50	\$662,629.56	24.00	14.95	0.6230	1.0000	\$412,833.17	\$27,609.57
1987	26.50	\$1,008,318.95	24.00	14.79	0.6161	1.0000	\$621,189.32	\$42,013.29
1986	27.50	\$776,954.88	24.00	14.64	0.6101	1.0000	\$473,992.02	\$32,373.12
1985	28.50	\$469,626.97	24.00	14.52	0.6049	1.0000	\$284,072.88	\$19,567.79
1984	29.50	\$392,972.90	24.00	14.41	0.6005	1.0000	\$235,968.05	\$16,373.87
1983	30.50	\$290,639.17	24.00	14.32	0.5967	1.0000	\$173,427.14	\$12,109.97
1982	31.50	\$341,639.55	24.00	14.24	0.5934	1.0000	\$202,729.49	\$14,234.98
1981	32.50	\$145,577.04	24.00	14.17	0.5904	1.0000	\$85,948.55	\$6,065.71

Generation Arrangement Report

Account: MTED-101/6-370

Dispersion: 24.00 - O2

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1980	33.50	\$287,543.12	24.00	14.10	0.5875	1.0000	\$168,944.94	\$11,980.96
1979	34.50	\$421,955.02	24.00	14.03	0.5845	1.0000	\$246,646.94	\$17,581.46
1978	35.50	\$406,030.30	24.00	13.95	0.5812	1.0000	\$235,987.86	\$16,917.93
1977	36.50	\$335,477.08	24.00	13.86	0.5774	1.0000	\$193,714.28	\$13,978.21
1976	37.50	\$266,358.10	24.00	13.75	0.5731	1.0000	\$152,644.30	\$11,098.25
1975	38.50	\$259,420.27	24.00	13.63	0.5681	1.0000	\$147,365.67	\$10,809.18
1974	39.50	\$307,681.12	24.00	13.50	0.5623	1.0000	\$173,016.84	\$12,820.05
1973	40.50	\$345,886.27	24.00	13.34	0.5557	1.0000	\$192,200.18	\$14,411.93
1972	41.50	\$313,398.42	24.00	13.16	0.5482	1.0000	\$171,810.36	\$13,058.27
1971	42.50	\$426,945.07	24.00	12.96	0.5399	1.0000	\$230,511.97	\$17,789.38
1970	43.50	\$261,672.41	24.00	12.74	0.5308	1.0000	\$138,882.70	\$10,903.02
1969	44.50	\$160,123.28	24.00	12.50	0.5208	1.0000	\$83,384.80	\$6,671.80
1968	45.50	\$145,665.34	24.00	12.24	0.5100	1.0000	\$74,289.99	\$6,069.39
1967	46.50	\$106,874.17	24.00	11.96	0.4985	1.0000	\$53,273.31	\$4,453.09
1966	47.50	\$98,022.14	24.00	11.67	0.4862	1.0000	\$47,653.88	\$4,084.26
1965	48.50	\$80,598.21	24.00	11.36	0.4731	1.0000	\$38,134.99	\$3,358.26
1964	49.50	\$57,874.46	24.00	11.03	0.4595	1.0000	\$26,593.52	\$2,411.44
1963	50.50	\$49,649.02	24.00	10.69	0.4452	1.0000	\$22,106.12	\$2,068.71
1962	51.50	\$65,634.94	24.00	10.33	0.4304	1.0000	\$28,252.19	\$2,734.79
1961	52.50	\$40,448.48	24.00	9.96	0.4151	1.0000	\$16,788.73	\$1,685.35
1960	53.50	\$71,656.74	24.00	9.58	0.3992	1.0000	\$28,604.62	\$2,985.70
1959	54.50	\$31,701.32	24.00	9.19	0.3828	1.0000	\$12,136.81	\$1,320.89
1958	55.50	\$13,122.26	24.00	8.79	0.3661	1.0000	\$4,803.82	\$546.76
1957	56.50	\$14,944.08	24.00	8.37	0.3489	1.0000	\$5,214.18	\$622.67
1956	57.50	\$5,812.36	24.00	7.95	0.3314	1.0000	\$1,926.18	\$242.18
1955	58.50	\$17,249.41	24.00	7.52	0.3135	1.0000	\$5,407.95	\$718.73
1954	59.50	\$10,220.26	24.00	7.09	0.2953	1.0000	\$3,018.20	\$425.84
1953	60.50	\$7,901.59	24.00	6.64	0.2768	1.0000	\$2,187.38	\$329.23
1952	61.50	\$13,424.90	24.00	6.19	0.2581	1.0000	\$3,464.60	\$559.37
1951	62.50	\$7,499.68	24.00	5.74	0.2391	1.0000	\$1,792.93	\$312.49
1950	63.50	\$2,234.11	24.00	5.28	0.2198	1.0000	\$491.16	\$93.09
1949	64.50	\$1,739.27	24.00	4.81	0.2004	1.0000	\$348.56	\$72.47
1948	65.50	\$2,543.66	24.00	4.34	0.1808	1.0000	\$459.83	\$105.99

Generation Arrangement Report

Account: MTED-101/6-370

Dispersion: 24.00 - O2

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1947	66.50	\$2,243.94	24.00	3.86	0.1610	1.0000	\$361.20	\$93.50
1946	67.50	\$1,109.93	24.00	3.38	0.1410	1.0000	\$156.49	\$46.25
1945	68.50	\$1,039.09	24.00	2.90	0.1209	1.0000	\$125.59	\$43.30
1944	69.50	\$332.50	24.00	2.41	0.1006	1.0000	\$33.46	\$13.85
1943	70.50	\$31,892.66	24.00	1.93	0.0802	1.0000	\$2,559.01	\$1,328.86
		\$65,903,176.77	24.00	19.69	0.8202	1.0000	\$54,055,839.32	\$2,745,965.70

Remaining Life Depreciation Accrual

Account: MTED 101/6-371 Inst on cust prem
 Scenario: Met Ed 2014 ADR Distribution
 Dispersion: 24.00 - O1
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$3,819,894.22	16.38	\$121,567.69	3.182488%	6.105248%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$133,420.45)	0.50	(\$2,779.59)	2.083331%	
Total:	\$3,819,894.22 *		\$118,788.10	3.109722%	5.965654%
Average:	\$3,753,184.00		\$118,788.10	3.164995%	6.172446%
Grand Total:	\$3,819,894.22 *		\$118,788.10	3.109722%	5.965654%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: MTED 101/6-371 Inst on cust prem
 Scenario: Met Ed 2014 ADR Distribution
 Dispersion: 24 - O1
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$3,819,894.22	\$1,828,694.20	0.4787	\$1,991,200.02	0.5213
Computed	\$3,819,894.22	\$1,212,919.59	0.3175	\$2,606,974.63	0.6825
Difference		\$615,774.61	0.1612	(\$615,774.61)	-0.1612

Generation Arrangement Report

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

Dispersion: 24.00 - O1

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$61,422.97	24.00	23.75	0.9896	1.0000	\$60,783.15	\$2,559.29
2012	1.50	\$383,644.70	24.00	23.25	0.9688	1.0000	\$371,655.81	\$15,985.20
2011	2.50	\$122,536.51	24.00	22.75	0.9479	1.0000	\$116,154.40	\$5,105.69
2010	3.50	\$111,006.24	24.00	22.25	0.9271	1.0000	\$102,912.04	\$4,625.26
2009	4.50	\$63,572.17	24.00	21.75	0.9063	1.0000	\$57,612.28	\$2,648.84
2008	5.50	\$76,244.37	24.00	21.25	0.8854	1.0000	\$67,508.04	\$3,176.85
2007	6.50	\$51,764.15	24.00	20.75	0.8646	1.0000	\$44,754.42	\$2,156.84
2006	7.50	\$185,453.68	24.00	20.25	0.8438	1.0000	\$156,476.54	\$7,727.24
2005	8.50	\$159,358.11	24.00	19.75	0.8229	1.0000	\$131,138.45	\$6,639.92
2004	9.50	\$221,987.78	24.00	19.25	0.8021	1.0000	\$178,052.70	\$9,249.49
2003	10.50	\$51,832.24	24.00	18.75	0.7813	1.0000	\$40,493.94	\$2,159.68
2002	11.50	\$24,706.97	24.00	18.25	0.7604	1.0000	\$18,787.59	\$1,029.46
2001	12.50	\$49,205.48	24.00	17.75	0.7396	1.0000	\$36,391.55	\$2,050.23
2000	13.50	\$50,929.37	24.00	17.25	0.7188	1.0000	\$36,605.49	\$2,122.06
1999	14.50	\$58,052.85	24.00	16.75	0.6979	1.0000	\$40,516.05	\$2,418.87
1998	15.50	\$298,911.90	24.00	16.25	0.6771	1.0000	\$202,388.27	\$12,454.66
1997	16.50	\$92,766.23	24.00	15.75	0.6563	1.0000	\$60,877.84	\$3,865.26
1996	17.50	\$143,392.96	24.00	15.25	0.6354	1.0000	\$91,114.28	\$5,974.71
1995	18.50	\$156,216.06	24.00	14.75	0.6146	1.0000	\$96,007.79	\$6,509.00
1994	19.50	\$140,552.09	24.00	14.25	0.5938	1.0000	\$83,452.81	\$5,856.34
1993	20.50	\$375,806.12	24.00	13.75	0.5729	1.0000	\$215,305.59	\$15,658.59
1992	21.50	\$226,742.59	24.00	13.25	0.5521	1.0000	\$125,180.81	\$9,447.61
1991	22.50	\$190,074.11	24.00	12.75	0.5313	1.0000	\$100,976.87	\$7,919.75
1990	23.50	\$152,371.35	24.00	12.25	0.5104	1.0000	\$77,772.88	\$6,348.81
1989	24.50	\$51,744.57	24.00	11.75	0.4896	1.0000	\$25,333.28	\$2,156.02
1988	25.50	\$18,955.86	24.00	11.25	0.4688	1.0000	\$8,885.56	\$789.83
1987	26.50	\$13,973.37	24.00	10.75	0.4479	1.0000	\$6,258.91	\$582.22
1986	27.50	\$16,426.93	24.00	10.25	0.4271	1.0000	\$7,015.67	\$684.46
1985	28.50	\$21,752.74	24.00	9.75	0.4063	1.0000	\$8,837.05	\$906.36
1984	29.50	\$15,604.80	24.00	9.25	0.3854	1.0000	\$6,014.35	\$650.20
1983	30.50	\$14,107.60	24.00	8.75	0.3646	1.0000	\$5,143.40	\$587.82
1982	31.50	\$14,483.03	24.00	8.25	0.3438	1.0000	\$4,978.54	\$603.46
1981	32.50	\$17,870.03	24.00	7.75	0.3229	1.0000	\$5,770.53	\$744.58

Generation Arrangement Report

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

Dispersion: 24.00 - O1

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1980	33.50	\$13,499.84	24.00	7.25	0.3021	1.0000	\$4,078.08	\$562.49
1979	34.50	\$9,640.97	24.00	6.75	0.2813	1.0000	\$2,711.52	\$401.71
1978	35.50	\$5,999.57	24.00	6.25	0.2604	1.0000	\$1,562.39	\$249.98
1977	36.50	\$5,169.93	24.00	5.75	0.2396	1.0000	\$1,238.63	\$215.41
1976	37.50	\$3,866.78	24.00	5.25	0.2188	1.0000	\$845.86	\$161.12
1975	38.50	\$3,304.50	24.00	4.75	0.1979	1.0000	\$654.02	\$137.69
1974	39.50	\$7,956.32	24.00	4.25	0.1771	1.0000	\$1,408.93	\$331.51
1973	40.50	\$10,106.35	24.00	3.75	0.1563	1.0000	\$1,579.12	\$421.10
1972	41.50	\$10,603.41	24.00	3.25	0.1354	1.0000	\$1,435.88	\$441.81
1970	43.50	\$1,758.06	24.00	2.25	0.0938	1.0000	\$164.82	\$73.25
1966	47.50	\$13,299.15	24.00	0.25	0.0104	1.0000	\$138.53	\$554.13
1965	48.50	\$23,762.02	24.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1964	49.50	\$19,512.32	24.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1963	50.50	\$42,394.85	24.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1962	51.50	\$15,550.22	24.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$3,819,894.22	24.00	16.38	0.6825	1.0000	\$2,606,974.63	\$154,944.78

Remaining Life Depreciation Accrual

Account: MTED 101/6-371 Meter Socket dvc 125
 Scenario: Met Ed 2014 ADR Distribution
 Dispersion: 25.00 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$412,207.74	8.52	\$13,283.73	3.222582%	11.732449%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$0.00)	0.50	(\$0.00)	0.000000%	
Total:	\$412,207.74 *		\$13,283.73	3.222582%	11.732449%
Average:	\$412,207.74		\$13,283.73	3.222582%	11.732449%
Grand Total:	\$412,207.74 *		\$13,283.73	3.222582%	11.732449%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: MTED 101/6-371 Meter Socket dvc 125
 Scenario: Met Ed 2014 ADR Distribution
 Dispersion: 25 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$412,207.74	\$298,985.58	0.7253	\$113,222.16	0.2747
Computed	\$412,207.74	\$271,671.77	0.6591	\$140,535.97	0.3409
Difference		\$27,313.81	0.0663	(\$27,313.81)	-0.0663

Generation Arrangement Report

Account: MTED 101/6-371 Meter Socket dvc 125

Dispersion: 25.00 - SQ

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1999	14.50	\$413.75	25.00	10.50	0.4200	1.0000	\$173.78	\$16.55
1998	15.50	\$8,805.95	25.00	9.50	0.3800	1.0000	\$3,346.26	\$352.24
1997	16.50	\$402,988.04	25.00	8.50	0.3400	1.0000	\$137,015.93	\$16,119.52
		\$412,207.74	25.00	8.52	0.3409	1.0000	\$140,535.97	\$16,488.31

Remaining Life Depreciation Accrual

Account: MTED 101/6-371 Surge Suppression 2
 Scenario: Met Ed 2014 ADR Distribution
 Dispersion: 10.00 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$276,707.92	0.00	\$0.00	0.000000%	
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$0.00)	0.50	(\$0.00)	0.000000%	
Total:	\$276,707.92 *		\$0.00	0.000000%	0.000000%
Average:	\$276,707.92		\$0.00	0.000000%	0.000000%
Grand Total:	\$276,707.92 *		\$0.00	0.000000%	

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: MTED 101/6-371 Surge Suppression 2
 Scenario: Met Ed 2014 ADR Distribution
 Dispersion: 10 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$276,707.92	\$276,707.92	1.0000	\$0.00	0.0000
Computed	\$276,707.92	\$276,707.92	1.0000	\$0.00	0.0000
Difference		\$0.00	0.0000	\$0.00	0.0000

Generation Arrangement Report

Account: MTED 101/6-371 Surge Suppression 2

Dispersion: 10.00 - SQ

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1998	15.50	\$21,188.73	10.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1997	16.50	\$255,519.19	10.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$276,707.92	0.00	0.00	0.0000	1.0000	\$0.00	\$0.00

Remaining Life Depreciation Accrual

Account: MTED 101/6-373 Street Lighting
 Scenario: Met Ed 2014 ADR Distribution
 Dispersion: 34.00 - L0
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$12,229,687.55	27.87	\$339,160.20	2.773253%	3.588239%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$242,565.38)	0.50	(\$3,567.14)	1.470589%	
Total:	\$12,229,687.55 *		\$335,593.06	2.744085%	3.550499%
Average:	\$12,108,404.86		\$335,593.06	2.771571%	3.596650%
Grand Total:	\$12,229,687.55 *		\$335,593.06	2.744085%	3.550499%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: MTED 101/6-373 Street Lighting
 Scenario: Met Ed 2014 ADR Distribution
 Dispersion: 34 - L0
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2014

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$12,229,687.55	\$2,777,691.61	0.2271	\$9,451,995.94	0.7729
Computed	\$12,229,687.55	\$2,205,363.90	0.1803	\$10,024,323.65	0.8197
Difference		\$572,327.71	0.0468	(\$572,327.71)	-0.0468

Generation Arrangement Report

Account: MTED 101/6-373 Street Lighting

Dispersion: 34.00 - L0

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$822,651.12	34.00	33.57	0.9874	1.0000	\$812,316.16	\$24,195.62
2012	1.50	\$1,478,251.71	34.00	32.81	0.9651	1.0000	\$1,426,627.59	\$43,477.99
2011	2.50	\$1,112,284.31	34.00	32.13	0.9449	1.0000	\$1,051,038.30	\$32,714.24
2010	3.50	\$521,811.86	34.00	31.49	0.9263	1.0000	\$483,361.80	\$15,347.41
2009	4.50	\$407,441.28	34.00	30.90	0.9089	1.0000	\$370,312.58	\$11,983.57
2008	5.50	\$379,059.21	34.00	30.34	0.8924	1.0000	\$338,266.55	\$11,148.80
2007	6.50	\$265,192.35	34.00	29.81	0.8767	1.0000	\$232,498.07	\$7,799.77
2006	7.50	\$668,460.43	34.00	29.30	0.8617	1.0000	\$576,038.75	\$19,660.60
2005	8.50	\$452,554.85	34.00	28.81	0.8474	1.0000	\$383,486.08	\$13,310.44
2004	9.50	\$570,406.09	34.00	28.34	0.8336	1.0000	\$475,467.99	\$16,776.65
2003	10.50	\$311,635.38	34.00	27.89	0.8202	1.0000	\$255,613.21	\$9,165.75
2002	11.50	\$220,930.50	34.00	27.45	0.8073	1.0000	\$178,364.59	\$6,497.96
2001	12.50	\$393,021.03	34.00	27.02	0.7948	1.0000	\$312,387.21	\$11,559.44
2000	13.50	\$345,462.40	34.00	26.61	0.7827	1.0000	\$270,384.98	\$10,160.66
1999	14.50	\$539,262.52	34.00	26.21	0.7708	1.0000	\$415,672.88	\$15,860.66
1998	15.50	\$434,675.72	34.00	25.81	0.7592	1.0000	\$330,020.78	\$12,784.58
1997	16.50	\$179,646.29	34.00	25.43	0.7479	1.0000	\$134,351.86	\$5,283.71
1996	17.50	\$129,373.49	34.00	25.05	0.7367	1.0000	\$95,307.31	\$3,805.10
1995	18.50	\$139,855.97	34.00	24.67	0.7257	1.0000	\$101,490.35	\$4,113.41
1994	19.50	\$469,090.83	34.00	24.30	0.7148	1.0000	\$335,323.63	\$13,796.79
1993	20.50	\$372,981.15	34.00	23.94	0.7042	1.0000	\$262,636.24	\$10,970.03
1992	21.50	\$166,001.47	34.00	23.58	0.6936	1.0000	\$115,143.73	\$4,882.40
1991	22.50	\$200,011.42	34.00	23.23	0.6833	1.0000	\$136,661.43	\$5,882.69
1990	23.50	\$155,504.43	34.00	22.88	0.6731	1.0000	\$104,662.37	\$4,573.66
1989	24.50	\$124,040.49	34.00	22.54	0.6630	1.0000	\$82,237.73	\$3,648.25
1988	25.50	\$87,179.52	34.00	22.20	0.6531	1.0000	\$56,935.45	\$2,564.10
1987	26.50	\$161,566.86	34.00	21.87	0.6433	1.0000	\$103,939.00	\$4,751.97
1986	27.50	\$88,038.54	34.00	21.55	0.6337	1.0000	\$55,789.10	\$2,589.37
1985	28.50	\$41,447.68	34.00	21.22	0.6242	1.0000	\$25,872.05	\$1,219.05
1984	29.50	\$52,844.69	34.00	20.91	0.6149	1.0000	\$32,491.98	\$1,554.26
1983	30.50	\$35,899.36	34.00	20.59	0.6056	1.0000	\$21,742.44	\$1,055.86
1982	31.50	\$47,739.85	34.00	20.28	0.5966	1.0000	\$28,480.48	\$1,404.11
1981	32.50	\$36,194.16	34.00	19.98	0.5876	1.0000	\$21,268.37	\$1,064.53

Generation Arrangement Report

Account: MTED 101/6-373 Street Lighting

Dispersion: 34.00 - L0

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1980	33.50	\$32,731.96	34.00	19.68	0.5788	1.0000	\$18,945.17	\$962.70
1979	34.50	\$31,659.06	34.00	19.38	0.5701	1.0000	\$18,048.21	\$931.15
1978	35.50	\$36,226.20	34.00	19.09	0.5615	1.0000	\$20,341.02	\$1,065.48
1977	36.50	\$26,665.46	34.00	18.80	0.5530	1.0000	\$14,747.11	\$784.28
1976	37.50	\$15,106.05	34.00	18.52	0.5447	1.0000	\$8,228.29	\$444.30
1975	38.50	\$11,909.48	34.00	18.24	0.5365	1.0000	\$6,389.12	\$350.28
1974	39.50	\$23,494.25	34.00	17.96	0.5284	1.0000	\$12,413.29	\$691.01
1973	40.50	\$62,886.97	34.00	17.69	0.5204	1.0000	\$32,723.43	\$1,849.62
1972	41.50	\$40,824.49	34.00	17.42	0.5125	1.0000	\$20,921.06	\$1,200.72
1971	42.50	\$32,561.53	34.00	17.16	0.5047	1.0000	\$16,432.69	\$957.69
1970	43.50	\$37,873.22	34.00	16.90	0.4970	1.0000	\$18,822.29	\$1,113.92
1969	44.50	\$92,896.74	34.00	16.64	0.4894	1.0000	\$45,464.26	\$2,732.26
1968	45.50	\$60,667.51	34.00	16.39	0.4819	1.0000	\$29,237.32	\$1,784.34
1967	46.50	\$51,613.20	34.00	16.13	0.4745	1.0000	\$24,492.12	\$1,518.04
1966	47.50	\$24,375.75	34.00	15.89	0.4672	1.0000	\$11,389.53	\$716.93
1965	48.50	\$69,539.70	34.00	15.64	0.4601	1.0000	\$31,992.45	\$2,045.29
1964	49.50	\$23,071.31	34.00	15.40	0.4530	1.0000	\$10,450.63	\$678.57
1963	50.50	\$10,834.18	34.00	15.16	0.4460	1.0000	\$4,831.64	\$318.65
1962	51.50	\$8,939.78	34.00	14.93	0.4390	1.0000	\$3,924.56	\$262.93
1961	52.50	\$19,723.94	34.00	14.69	0.4322	1.0000	\$8,523.76	\$580.12
1960	53.50	\$14,724.45	34.00	14.46	0.4254	1.0000	\$6,263.82	\$433.07
1959	54.50	\$6,617.45	34.00	14.24	0.4187	1.0000	\$2,770.95	\$194.63
1958	55.50	\$12,226.50	34.00	14.01	0.4121	1.0000	\$5,039.15	\$359.60
1957	56.50	\$4,792.22	34.00	13.79	0.4056	1.0000	\$1,943.96	\$140.95
1956	57.50	\$7,949.81	34.00	13.57	0.3992	1.0000	\$3,173.61	\$233.82
1955	58.50	\$4,465.73	34.00	13.36	0.3929	1.0000	\$1,754.40	\$131.35
1954	59.50	\$11,407.15	34.00	13.14	0.3866	1.0000	\$4,409.71	\$335.50
1953	60.50	\$4,429.24	34.00	12.93	0.3804	1.0000	\$1,684.87	\$130.27
1952	61.50	\$3,830.91	34.00	12.72	0.3743	1.0000	\$1,433.73	\$112.67
1951	62.50	\$575.52	34.00	12.52	0.3682	1.0000	\$211.92	\$16.93
1943	70.50	\$34,550.83	34.00	10.95	0.3221	1.0000	\$11,128.53	\$1,016.20
		\$12,229,687.55	34.00	27.87	0.8197	1.0000	\$10,024,323.65	\$359,696.69

Remaining Life Depreciation Accrual

Account: MTED 101/6-38920 Land Rights
 Scenario: Met Ed 2014 ADR Gen'l Plant
 Dispersion: 50.00 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$18,077.52	7.44	\$399.75	2.211293%	13.447586%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$0.00)	0.50	(\$0.00)	0.000000%	
Total:	\$18,077.52 *		\$399.75	2.211293%	13.447586%
Average:	\$18,077.52		\$399.75	2.211293%	13.447586%
Grand Total:	\$18,077.52 *		\$399.75	2.211293%	13.447586%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: MTED 101/6-38920 Land Rights
 Scenario: Met Ed 2014 ADR Gen'l Plant
 Dispersion: 50 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$18,077.52	\$15,104.89	0.8356	\$2,972.63	0.1644
Computed	\$18,077.52	\$15,388.93	0.8513	\$2,688.59	0.1487
Difference		(\$284.04)	-0.0157	\$284.04	0.0157

Generation Arrangement Report

Account: MTED 101/6-38920 Land Rights

Dispersion: 50.00 - SQ

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1996	17.50	\$24.33	50.00	32.50	0.6500	1.0000	\$15.81	\$0.49
1990	23.50	\$54.56	50.00	26.50	0.5300	1.0000	\$28.92	\$1.09
1972	41.50	\$15,551.46	50.00	8.50	0.1700	1.0000	\$2,643.75	\$311.03
1969	44.50	\$1.00	50.00	5.50	0.1100	1.0000	\$0.11	\$0.02
1963	50.50	\$281.19	50.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1962	51.50	\$1,489.00	50.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1949	64.50	\$472.07	50.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1948	65.50	\$203.91	50.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$18,077.52	50.00	7.44	0.1487	1.0000	\$2,688.59	\$312.63

Remaining Life Depreciation Accrual

Account: MTED 101/6-39010 Structures
 Scenario: Met Ed 2014 ADR Gen'l Plant
 Dispersion: 40.00 - R1.5
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$18,513,559.38	26.29	\$410,302.35	2.216226%	3.804058%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$303,216.78)	0.50	(\$3,790.21)	1.250000%	
Total:	\$18,513,559.38 *		\$406,512.14	2.195754%	3.768917%
Average:	\$18,361,950.99		\$406,512.14	2.213883%	3.822649%
Grand Total:	\$18,513,559.38 *		\$406,512.14	2.195754%	3.768917%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: MTED 101/6-39010 Structures
 Scenario: Met Ed 2014 ADR Gen'l Plant
 Dispersion: 40 - R1.5
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$18,513,559.38	\$7,727,646.60	0.4174	\$10,785,912.78	0.5826
Computed	\$18,513,559.38	\$6,346,578.37	0.3428	\$12,166,981.01	0.6572
Difference		\$1,381,068.23	0.0746	(\$1,381,068.23)	-0.0746

Generation Arrangement Report

Account: MTED 101/6-39010 Structures

Dispersion: 40.00 - R1.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$1,029,595.11	40.00	39.59	0.9897	1.0000	\$1,018,991.36	\$25,739.88
2012	1.50	\$977,175.98	40.00	38.77	0.9692	1.0000	\$947,090.85	\$24,429.40
2011	2.50	\$1,849,998.86	40.00	37.95	0.9489	1.0000	\$1,755,404.69	\$46,249.97
2010	3.50	\$56,936.02	40.00	37.15	0.9287	1.0000	\$52,874.20	\$1,423.40
2009	4.50	\$434,952.82	40.00	36.34	0.9086	1.0000	\$395,206.76	\$10,873.82
2008	5.50	\$377,021.39	40.00	35.55	0.8887	1.0000	\$335,055.95	\$9,425.53
2007	6.50	\$148,515.12	40.00	34.76	0.8689	1.0000	\$129,051.36	\$3,712.88
2006	7.50	\$16,124.84	40.00	33.97	0.8493	1.0000	\$13,695.03	\$403.12
2005	8.50	\$251,572.68	40.00	33.19	0.8299	1.0000	\$208,769.18	\$6,289.32
2004	9.50	\$77,708.17	40.00	32.42	0.8105	1.0000	\$62,984.17	\$1,942.70
2003	10.50	\$179,581.59	40.00	31.65	0.7914	1.0000	\$142,114.23	\$4,489.54
2002	11.50	\$111,448.05	40.00	30.89	0.7723	1.0000	\$86,074.76	\$2,786.20
2001	12.50	\$82,147.81	40.00	30.14	0.7535	1.0000	\$61,895.44	\$2,053.70
2000	13.50	\$69,182.75	40.00	29.39	0.7347	1.0000	\$50,831.21	\$1,729.57
1998	15.50	\$295,351.63	40.00	27.91	0.6978	1.0000	\$206,095.19	\$7,383.79
1997	16.50	\$197,372.16	40.00	27.18	0.6796	1.0000	\$134,131.90	\$4,934.30
1996	17.50	\$1,721,158.42	40.00	26.46	0.6615	1.0000	\$1,138,624.51	\$43,028.96
1995	18.50	\$2,116,988.67	40.00	25.75	0.6437	1.0000	\$1,362,734.26	\$52,924.72
1994	19.50	\$527,055.20	40.00	25.04	0.6261	1.0000	\$329,968.08	\$13,176.38
1993	20.50	\$154,309.09	40.00	24.35	0.6086	1.0000	\$93,918.29	\$3,857.73
1992	21.50	\$307,431.80	40.00	23.66	0.5914	1.0000	\$181,816.81	\$7,685.79
1991	22.50	\$102,292.60	40.00	22.98	0.5744	1.0000	\$58,759.88	\$2,557.32
1990	23.50	\$3,247,911.05	40.00	22.31	0.5577	1.0000	\$1,811,223.73	\$81,197.78
1989	24.50	\$235,690.66	40.00	21.65	0.5412	1.0000	\$127,545.39	\$5,892.27
1988	25.50	\$1,233,711.23	40.00	20.99	0.5249	1.0000	\$647,542.77	\$30,842.78
1987	26.50	\$195,682.81	40.00	20.36	0.5089	1.0000	\$99,579.90	\$4,892.07
1986	27.50	\$131,842.77	40.00	19.73	0.4931	1.0000	\$65,015.55	\$3,296.07
1985	28.50	\$49,477.59	40.00	19.11	0.4777	1.0000	\$23,634.46	\$1,236.94
1984	29.50	\$69,819.73	40.00	18.50	0.4625	1.0000	\$32,289.94	\$1,745.49
1983	30.50	\$120,681.33	40.00	17.90	0.4476	1.0000	\$54,016.94	\$3,017.03
1982	31.50	\$13,977.23	40.00	17.32	0.4330	1.0000	\$6,051.91	\$349.43
1981	32.50	\$2,271.33	40.00	16.75	0.4187	1.0000	\$951.00	\$56.78
1980	33.50	\$93,002.93	40.00	16.19	0.4047	1.0000	\$37,637.01	\$2,325.07

Generation Arrangement Report

Account: MTED 101/6-39010 Structures

Dispersion: 40.00 - R1.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1979	34.50	\$65,331.40	40.00	15.64	0.3910	1.0000	\$25,546.27	\$1,633.29
1978	35.50	\$84,031.98	40.00	15.11	0.3776	1.0000	\$31,734.55	\$2,100.80
1977	36.50	\$22,534.21	40.00	14.58	0.3646	1.0000	\$8,216.34	\$563.36
1976	37.50	\$4,620.93	40.00	14.08	0.3519	1.0000	\$1,626.03	\$115.52
1975	38.50	\$1,745.00	40.00	13.58	0.3395	1.0000	\$592.44	\$43.63
1974	39.50	\$3,994.36	40.00	13.10	0.3274	1.0000	\$1,307.89	\$99.86
1973	40.50	\$12,600.41	40.00	12.63	0.3157	1.0000	\$3,978.08	\$315.01
1972	41.50	\$263,219.15	40.00	12.17	0.3043	1.0000	\$80,097.41	\$6,580.48
1971	42.50	\$888.72	40.00	11.73	0.2932	1.0000	\$260.60	\$22.22
1970	43.50	\$2,379.58	40.00	11.30	0.2825	1.0000	\$672.15	\$59.49
1969	44.50	\$449,637.94	40.00	10.88	0.2720	1.0000	\$122,314.35	\$11,240.95
1968	45.50	\$407,752.30	40.00	10.48	0.2619	1.0000	\$106,792.19	\$10,193.81
1967	46.50	\$341,543.77	40.00	10.08	0.2521	1.0000	\$86,095.73	\$8,538.59
1966	47.50	\$2,737.97	40.00	9.70	0.2426	1.0000	\$664.11	\$68.45
1965	48.50	\$343.73	40.00	9.33	0.2333	1.0000	\$80.19	\$8.59
1964	49.50	\$1,350.10	40.00	8.97	0.2243	1.0000	\$302.86	\$33.75
1963	50.50	\$12,418.26	40.00	8.62	0.2156	1.0000	\$2,677.17	\$310.46
1962	51.50	\$3,385.41	40.00	8.28	0.2071	1.0000	\$701.14	\$84.64
1961	52.50	\$246.48	40.00	7.95	0.1988	1.0000	\$49.00	\$6.16
1960	53.50	\$510.65	40.00	7.63	0.1908	1.0000	\$97.42	\$12.77
1959	54.50	\$687.48	40.00	7.31	0.1829	1.0000	\$125.71	\$17.19
1958	55.50	\$170.00	40.00	7.01	0.1752	1.0000	\$29.78	\$4.25
1957	56.50	\$1,934.89	40.00	6.70	0.1676	1.0000	\$324.25	\$48.37
1956	57.50	\$37,478.30	40.00	6.41	0.1602	1.0000	\$6,003.99	\$936.96
1955	58.50	\$76,603.00	40.00	6.12	0.1529	1.0000	\$11,711.14	\$1,915.08
1954	59.50	\$175.00	40.00	5.83	0.1458	1.0000	\$25.51	\$4.38
1949	64.50	\$19.76	40.00	4.49	0.1122	1.0000	\$2.22	\$0.49
1948	65.50	\$388.31	40.00	4.24	0.1061	1.0000	\$41.19	\$9.71
1947	66.50	\$6,594.83	40.00	4.00	0.1000	1.0000	\$659.64	\$164.87
1946	67.50	\$2,419.92	40.00	3.77	0.0943	1.0000	\$228.31	\$60.50
1944	69.50	\$6,809.62	40.00	3.33	0.0832	1.0000	\$566.57	\$170.24
1943	70.50	\$100.16	40.00	3.10	0.0775	1.0000	\$7.76	\$2.50
1938	75.50	\$44,312.15	40.00	1.69	0.0422	1.0000	\$1,868.00	\$1,107.80

Generation Arrangement Report

Account: MTED 101/6-39010 Structures

Dispersion: 40.00 - R1.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1936	77.50	\$163.90	40.00	1.05	0.0262	1.0000	\$4.29	\$4.10
1928	85.50	\$96,200.28	40.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1926	87.50	\$206.46	40.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1923	90.50	\$80,033.55	40.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$18,513,559.38	40.00	26.29	0.6572	1.0000	\$12,166,981.01	\$458,427.98

Remaining Life Depreciation Accrual

Account: MTED 101/6-39010 South Bldg Reading
 Scenario: Met Ed 2014 ADR Gen'l Plant
 Dispersion: 80.00 - S0
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$50,456,452.54	22.63	\$1,121,753.83	2.223212%	4.418496%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$261,183.43)	0.50	(\$3,002.02)	1.149391%	
Total:	\$50,456,452.54 *		\$1,118,751.81	2.217262%	4.406671%
Average:	\$50,325,860.83		\$1,118,751.81	2.223016%	4.429456%
Grand Total:	\$50,456,452.54 *		\$1,118,751.81	2.217262%	4.406671%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: MTED 101/6-39010 South Bldg Reading
 Scenario: Met Ed 2014 ADR Gen'l Plant
 Dispersion: 80 - S0
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$50,456,452.54	\$25,068,766.07	0.4968	\$25,387,686.47	0.5032
Computed	\$50,456,452.54	\$21,779,236.75	0.4316	\$28,677,215.79	0.5684
Difference		\$3,289,529.32	0.0652	(\$3,289,529.32)	-0.0652

Generation Arrangement Report

Account: MTED 101/6-39010 South Bldg Reading

Dispersion: 80.00 - 50

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$1,500,662.83	24.29	23.75	0.9778	1.0000	\$1,467,418.93	\$61,786.25
2012	1.50	\$66,331.61	25.21	23.68	0.9395	1.0000	\$62,315.26	\$2,631.46
2011	2.50	\$603,148.94	26.12	23.62	0.9041	1.0000	\$545,287.86	\$23,090.66
2010	3.50	\$475,095.96	27.03	23.55	0.8713	1.0000	\$413,974.70	\$17,577.22
2009	4.50	\$793,214.52	27.93	23.49	0.8409	1.0000	\$667,053.13	\$28,398.53
2008	5.50	\$550,507.35	28.83	23.43	0.8128	1.0000	\$447,426.98	\$19,096.16
2007	6.50	\$1,020,438.72	29.72	23.37	0.7865	1.0000	\$802,536.13	\$34,336.38
2006	7.50	\$871,795.98	30.60	23.32	0.7619	1.0000	\$664,213.99	\$28,486.78
2005	8.50	\$795,241.17	31.48	23.26	0.7388	1.0000	\$587,556.63	\$25,260.18
2004	9.50	\$2,151,720.43	32.35	23.21	0.7173	1.0000	\$1,543,351.39	\$66,505.10
2003	10.50	\$181,063.55	33.22	23.15	0.6970	1.0000	\$126,197.97	\$5,450.43
2002	11.50	\$27,328.98	34.08	23.10	0.6779	1.0000	\$18,525.62	\$801.92
2001	12.50	\$607,627.25	34.93	23.05	0.6598	1.0000	\$400,925.42	\$17,394.51
2000	13.50	\$549,096.37	35.78	23.00	0.6428	1.0000	\$352,963.15	\$15,347.23
1999	14.50	\$173,979.93	36.62	22.95	0.6267	1.0000	\$109,035.04	\$4,751.28
1998	15.50	\$2,285,684.57	37.45	22.90	0.6115	1.0000	\$1,397,593.18	\$61,033.11
1997	16.50	\$630,488.37	38.28	22.85	0.5970	1.0000	\$376,373.30	\$16,472.43
1996	17.50	\$2,014,003.97	39.09	22.80	0.5832	1.0000	\$1,174,619.89	\$51,517.26
1995	18.50	\$614,197.37	39.91	22.75	0.5702	1.0000	\$350,189.61	\$15,391.47
1994	19.50	\$797,293.70	40.71	22.70	0.5577	1.0000	\$444,667.37	\$19,585.14
1993	20.50	\$4,660,046.57	41.51	22.66	0.5458	1.0000	\$2,543,660.25	\$112,274.42
1992	21.50	\$311,889.99	42.30	22.61	0.5345	1.0000	\$166,717.00	\$7,374.11
1991	22.50	\$13,196,544.72	43.08	22.56	0.5237	1.0000	\$6,911,611.43	\$306,346.48
1990	23.50	\$2,888,260.57	43.85	22.51	0.5134	1.0000	\$1,482,904.63	\$65,864.42
1989	24.50	\$1,347,234.88	44.62	22.47	0.5035	1.0000	\$678,376.06	\$30,194.58
1988	25.50	\$518,320.32	45.38	22.42	0.4941	1.0000	\$256,091.02	\$11,422.38
1987	26.50	\$5,451,561.90	46.13	22.37	0.4850	1.0000	\$2,644,126.31	\$118,180.71
1986	27.50	\$138,282.78	46.87	22.33	0.4763	1.0000	\$65,868.61	\$2,950.18
1985	28.50	\$243,779.90	47.61	22.28	0.4680	1.0000	\$114,083.11	\$5,120.51
1984	29.50	\$172,507.72	48.34	22.23	0.4600	1.0000	\$79,349.35	\$3,568.90
1983	30.50	\$100,670.63	49.06	22.19	0.4523	1.0000	\$45,530.75	\$2,052.14
1982	31.50	\$132,778.97	49.77	22.14	0.4449	1.0000	\$59,069.66	\$2,667.95
1981	32.50	\$10,468.66	50.47	22.09	0.4377	1.0000	\$4,582.42	\$207.42

Generation Arrangement Report

Account: MTED 101/6-39010 South Bldg Reading

Dispersion: 80.00 - S0

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1980	33.50	\$101,564.45	51.17	22.05	0.4309	1.0000	\$43,760.56	\$1,984.93
1979	34.50	\$105,880.92	51.86	22.00	0.4243	1.0000	\$44,920.12	\$2,041.85
1978	35.50	\$850,594.01	52.53	21.95	0.4179	1.0000	\$355,437.47	\$16,191.11
1977	36.50	\$34,965.49	53.21	21.90	0.4117	1.0000	\$14,395.32	\$657.18
1976	37.50	\$6,716.02	53.87	21.86	0.4058	1.0000	\$2,725.09	\$124.67
1975	38.50	\$34,312.44	54.52	21.81	0.4000	1.0000	\$13,725.58	\$629.32
1974	39.50	\$32,027.93	55.17	21.76	0.3945	1.0000	\$12,633.99	\$580.54
1973	40.50	\$270,359.79	55.81	21.71	0.3891	1.0000	\$105,193.62	\$4,844.59
1972	41.50	\$99,520.61	56.44	21.67	0.3839	1.0000	\$38,205.80	\$1,763.43
1971	42.50	\$41,920.92	57.06	21.62	0.3789	1.0000	\$15,882.62	\$734.73
1970	43.50	\$23,882.00	57.67	21.57	0.3740	1.0000	\$8,931.88	\$414.12
1969	44.50	\$32,772.04	58.27	21.52	0.3693	1.0000	\$12,101.78	\$562.39
1968	45.50	\$27,319.64	58.87	21.47	0.3647	1.0000	\$9,963.39	\$464.09
1967	46.50	\$1,213,321.82	59.45	21.42	0.3603	1.0000	\$437,111.09	\$20,407.71
1966	47.50	\$577,054.93	60.03	21.37	0.3560	1.0000	\$205,402.84	\$9,612.45
1965	48.50	\$5,502.57	60.60	21.32	0.3518	1.0000	\$1,935.60	\$90.80
1964	49.50	\$16,135.71	61.16	21.27	0.3477	1.0000	\$5,610.38	\$263.82
1963	50.50	\$17,906.07	61.71	21.21	0.3438	1.0000	\$6,155.27	\$290.15
1962	51.50	\$1,118.40	62.26	21.16	0.3399	1.0000	\$380.16	\$17.96
1961	52.50	\$5,397.23	62.79	21.11	0.3362	1.0000	\$1,814.39	\$85.95
1960	53.50	\$1,949.52	63.32	21.06	0.3325	1.0000	\$648.29	\$30.79
1957	56.50	\$2,900.26	64.84	20.89	0.3222	1.0000	\$934.43	\$44.73
1956	57.50	\$2,259.88	65.34	20.84	0.3189	1.0000	\$720.72	\$34.59
1955	58.50	\$2,084.98	65.82	20.78	0.3157	1.0000	\$658.27	\$31.68
1954	59.50	\$1,067,661.95	66.29	20.72	0.3126	1.0000	\$333,754.40	\$16,105.36
1953	60.50	\$51.61	66.76	20.67	0.3096	1.0000	\$15.98	\$0.77
1943	70.50	\$2.17	70.94	20.04	0.2825	1.0000	\$0.61	\$0.03
		\$50,456,452.54	40.01	22.63	0.5684	1.0000	\$28,677,215.79	\$1,261,147.45

Remaining Life Depreciation Accrual

Account: MTED 101/6-39010 Lebanon Serv Ctr
 Scenario: Met Ed 2014 ADR Gen'l Plant
 Dispersion: 80.00 - S0
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$5,087,649.98	9.22	\$218,576.89	4.296225%	10.843273%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$29,333.59)	0.50	(\$419.23)	1.429181%	
Total:	\$5,087,649.98 *		\$218,157.66	4.287985%	10.822475%
Average:	\$5,072,983.19		\$218,157.66	4.300382%	10.901796%
Grand Total:	\$5,087,649.98 *		\$218,157.66	4.287985%	10.822475%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: MTED 101/6-39010 Lebanon Serv Ctr
 Scenario: Met Ed 2014 ADR Gen'l Plant
 Dispersion: 80 - S0
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2014

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$5,087,649.98	\$3,071,866.61	0.6038	\$2,015,783.37	0.3962
Computed	\$5,087,649.98	\$3,049,418.51	0.5994	\$2,038,231.47	0.4006
Difference		\$22,448.10	0.0044	(\$22,448.10)	-0.0044

Generation Arrangement Report

Account: MTED 101/6-39010 Lebanon Serv Ctr

Dispersion: 80.00 - 50

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	(\$216.63)	9.95	9.44	0.9490	1.0000	(\$205.58)	(\$21.78)
2012	1.50	\$762,751.61	10.93	9.43	0.8625	1.0000	\$657,856.65	\$69,797.73
2011	2.50	\$29,328.85	11.91	9.41	0.7905	1.0000	\$23,184.96	\$2,462.98
2010	3.50	\$68,115.11	12.88	9.40	0.7297	1.0000	\$49,705.75	\$5,286.60
2009	4.50	\$9,769.54	13.86	9.39	0.6777	1.0000	\$6,620.48	\$704.99
2008	5.50	\$283,322.32	14.83	9.38	0.6327	1.0000	\$179,249.92	\$19,108.17
2007	6.50	\$38,888.21	15.79	9.37	0.5934	1.0000	\$23,074.72	\$2,462.36
2006	7.50	\$16,871.12	16.75	9.36	0.5587	1.0000	\$9,426.41	\$1,006.93
2005	8.50	\$490,120.02	17.71	9.35	0.5280	1.0000	\$258,766.00	\$27,670.61
2004	9.50	\$61,987.63	18.67	9.34	0.5005	1.0000	\$31,025.84	\$3,320.87
2002	11.50	\$7,536.60	20.56	9.33	0.4536	1.0000	\$3,418.42	\$366.58
2001	12.50	\$189,800.79	21.50	9.32	0.4333	1.0000	\$82,247.08	\$8,828.33
2000	13.50	\$7,552.50	22.43	9.31	0.4149	1.0000	\$3,133.60	\$336.66
1999	14.50	\$16,870.67	23.36	9.30	0.3980	1.0000	\$6,715.35	\$722.10
1998	15.50	\$5,338.09	24.29	9.29	0.3826	1.0000	\$2,042.15	\$219.78
1997	16.50	\$16,786.42	25.21	9.28	0.3683	1.0000	\$6,182.02	\$665.94
1996	17.50	\$9,986.11	26.12	9.28	0.3551	1.0000	\$3,546.02	\$382.30
1993	20.50	\$164,151.89	28.83	9.25	0.3209	1.0000	\$52,680.47	\$5,694.15
1992	21.50	\$347,810.18	29.72	9.24	0.3110	1.0000	\$108,185.96	\$11,703.34
1991	22.50	\$115,501.93	30.60	9.24	0.3018	1.0000	\$34,859.66	\$3,774.14
1990	23.50	\$3,984.48	31.48	9.23	0.2931	1.0000	\$1,168.05	\$126.56
1989	24.50	\$229,307.03	32.35	9.22	0.2850	1.0000	\$65,353.04	\$7,087.39
1988	25.50	\$49,281.68	33.22	9.21	0.2773	1.0000	\$13,668.14	\$1,483.49
1987	26.50	\$108,719.31	34.08	9.21	0.2701	1.0000	\$29,368.87	\$3,190.18
1986	27.50	\$29,374.80	34.93	9.20	0.2633	1.0000	\$7,735.16	\$840.91
1985	28.50	\$38,293.80	35.78	9.19	0.2569	1.0000	\$9,836.94	\$1,070.31
1984	29.50	\$187,028.19	36.62	9.18	0.2508	1.0000	\$46,905.54	\$5,107.62
1983	30.50	\$14,849.24	37.45	9.18	0.2450	1.0000	\$3,638.35	\$396.51
1982	31.50	\$13,933.41	38.28	9.17	0.2395	1.0000	\$3,337.64	\$364.03
1981	32.50	\$2,563.54	39.09	9.16	0.2343	1.0000	\$600.71	\$65.57
1979	34.50	\$9,949.28	40.71	9.15	0.2247	1.0000	\$2,235.25	\$244.40
1978	35.50	\$1,272.00	41.51	9.14	0.2202	1.0000	\$280.06	\$30.65
1977	36.50	\$5,997.30	42.30	9.13	0.2159	1.0000	\$1,294.68	\$141.80

Generation Arrangement Report

Account: MTED 101/6-39010 Lebanon Serv Ctr

Dispersion: 80.00 - S0

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1976	37.50	\$1,970.88	43.08	9.12	0.2118	1.0000	\$417.40	\$45.75
1975	38.50	\$2,929.78	43.85	9.12	0.2079	1.0000	\$609.02	\$66.81
1974	39.50	\$29,931.53	44.62	9.11	0.2041	1.0000	\$6,109.90	\$670.83
1973	40.50	\$22,095.79	45.38	9.10	0.2005	1.0000	\$4,431.07	\$486.93
1972	41.50	\$623.97	46.13	9.09	0.1971	1.0000	\$122.99	\$13.53
1971	42.50	\$1,823.72	46.87	9.08	0.1938	1.0000	\$353.47	\$38.91
1970	43.50	\$2,960.38	47.61	9.08	0.1907	1.0000	\$564.42	\$62.18
1969	44.50	\$9,343.58	48.34	9.07	0.1876	1.0000	\$1,753.03	\$193.30
1968	45.50	\$17,184.22	49.06	9.06	0.1847	1.0000	\$3,174.00	\$350.30
1967	46.50	\$6,586.71	49.77	9.05	0.1819	1.0000	\$1,198.14	\$132.35
1966	47.50	\$2,016.11	50.47	9.04	0.1792	1.0000	\$361.30	\$39.95
1965	48.50	\$1,653,356.29	51.17	9.04	0.1766	1.0000	\$291,998.42	\$32,312.47
		\$5,087,649.98	23.23	9.22	0.4006	1.0000	\$2,038,231.47	\$219,055.48

Remaining Life Depreciation Accrual

Account: MTED 101/6-39010 Easton Serv Center
 Scenario: Met Ed 2014 ADR Gen'l Plant
 Dispersion: 80.00 - S0
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$4,604,359.68	4.44	\$151,511.58	3.290611%	22.545327%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$29,047.67)	0.50	(\$480.80)	1.655210%	
Total:	\$4,604,359.68 *		\$151,030.78	3.280169%	22.473782%
Average:	\$4,589,835.85		\$151,030.78	3.290549%	22.970211%
Grand Total:	\$4,604,359.68 *		\$151,030.78	3.280169%	22.473782%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: MTED 101/6-39010 Easton Serv Center
 Scenario: Met Ed 2014 ADR Gen'l Plant
 Dispersion: 80 - S0
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$4,604,359.68	\$3,932,328.69	0.8540	\$672,030.99	0.1460
Computed	\$4,604,359.68	\$3,684,385.29	0.8002	\$919,974.39	0.1998
Difference		\$247,943.40	0.0538	(\$247,943.40)	-0.0538

Generation Arrangement Report

Account: MTED 101/6-39010 Easton Serv Center

Dispersion: 80.00 - S0

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2012	1.50	\$58,679.98	5.99	4.49	0.7495	1.0000	\$43,982.08	\$9,800.42
2011	2.50	\$244,425.93	6.98	4.48	0.6425	1.0000	\$157,045.15	\$35,016.13
2010	3.50	\$24,747.33	7.97	4.48	0.5623	1.0000	\$13,915.75	\$3,104.63
2008	5.50	\$15,370.01	9.95	4.48	0.4502	1.0000	\$6,919.27	\$1,545.48
2007	6.50	\$65,349.08	10.93	4.47	0.4095	1.0000	\$26,759.21	\$5,979.95
2005	8.50	\$116,963.58	12.88	4.47	0.3469	1.0000	\$40,579.94	\$9,077.86
2004	9.50	\$15,289.62	13.86	4.47	0.3224	1.0000	\$4,929.86	\$1,103.33
2003	10.50	\$88,710.82	14.83	4.47	0.3012	1.0000	\$26,720.83	\$5,982.94
2002	11.50	\$45,902.84	15.79	4.46	0.2827	1.0000	\$12,975.16	\$2,906.51
2001	12.50	\$66,481.90	16.75	4.46	0.2663	1.0000	\$17,704.80	\$3,967.90
2000	13.50	\$242,343.72	17.71	4.46	0.2518	1.0000	\$61,023.23	\$13,681.95
1999	14.50	\$17,372.32	18.67	4.46	0.2388	1.0000	\$4,149.27	\$930.69
1998	15.50	\$63,557.88	19.62	4.46	0.2272	1.0000	\$14,439.91	\$3,240.26
1997	16.50	\$465.59	20.56	4.45	0.2167	1.0000	\$100.87	\$22.65
1996	17.50	\$106,358.92	21.50	4.45	0.2071	1.0000	\$22,027.88	\$4,947.14
1995	18.50	\$18,941.46	22.43	4.45	0.1984	1.0000	\$3,757.97	\$844.33
1994	19.50	\$315,893.59	23.36	4.45	0.1904	1.0000	\$60,155.40	\$13,520.83
1993	20.50	\$10,060.09	24.29	4.45	0.1831	1.0000	\$1,842.02	\$414.20
1992	21.50	\$326,871.94	25.21	4.45	0.1764	1.0000	\$57,645.88	\$12,967.43
1991	22.50	\$79,320.97	26.12	4.44	0.1701	1.0000	\$13,494.25	\$3,036.69
1990	23.50	\$49,781.71	27.03	4.44	0.1643	1.0000	\$8,181.28	\$1,841.78
1989	24.50	\$762,550.19	27.93	4.44	0.1590	1.0000	\$121,220.22	\$27,300.69
1988	25.50	\$128,878.50	28.83	4.44	0.1540	1.0000	\$19,842.54	\$4,470.57
1987	26.50	\$228,795.84	29.72	4.44	0.1493	1.0000	\$34,157.44	\$7,698.67
1986	27.50	\$33,373.66	30.60	4.44	0.1449	1.0000	\$4,836.54	\$1,090.52
1985	28.50	\$25,680.47	31.48	4.43	0.1408	1.0000	\$3,616.28	\$815.72
1984	29.50	\$67,557.25	32.35	4.43	0.1370	1.0000	\$9,253.50	\$2,088.05
1983	30.50	\$45,187.07	33.22	4.43	0.1334	1.0000	\$6,025.76	\$1,360.24
1982	31.50	\$8,182.31	34.08	4.43	0.1299	1.0000	\$1,063.21	\$240.10
1981	32.50	\$7,060.29	34.93	4.43	0.1267	1.0000	\$894.65	\$202.11
1979	34.50	\$5,272.82	36.62	4.42	0.1208	1.0000	\$636.92	\$144.00
1978	35.50	\$673.65	37.45	4.42	0.1181	1.0000	\$79.53	\$17.99
1977	36.50	\$689.03	38.28	4.42	0.1155	1.0000	\$79.56	\$18.00

Generation Arrangement Report

Account: MTED 101/6-39010 Easton Serv Center

Dispersion: 80.00 - S0

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1976	37.50	\$9,710.27	39.09	4.42	0.1130	1.0000	\$1,097.34	\$248.38
1974	39.50	\$28,072.24	40.71	4.41	0.1084	1.0000	\$3,044.16	\$689.58
1973	40.50	\$4,879.76	41.51	4.41	0.1063	1.0000	\$518.79	\$117.57
1972	41.50	\$11,216.29	42.30	4.41	0.1043	1.0000	\$1,169.74	\$265.19
1971	42.50	\$4,846.49	43.08	4.41	0.1024	1.0000	\$496.07	\$112.51
1970	43.50	\$71,304.58	43.85	4.41	0.1005	1.0000	\$7,166.72	\$1,626.04
1969	44.50	\$2,350.70	44.62	4.41	0.0987	1.0000	\$232.11	\$52.68
1968	45.50	\$434.20	45.38	4.40	0.0970	1.0000	\$42.14	\$9.57
1967	46.50	\$690.18	46.13	4.40	0.0954	1.0000	\$65.86	\$14.96
1966	47.50	\$2,298.62	46.87	4.40	0.0939	1.0000	\$215.78	\$49.04
1965	48.50	\$1,126.00	47.61	4.40	0.0924	1.0000	\$104.03	\$23.65
1964	49.50	\$158.34	48.34	4.40	0.0910	1.0000	\$14.40	\$3.28
1963	50.50	\$1,180,035.91	49.06	4.39	0.0896	1.0000	\$105,711.75	\$24,054.73
1962	51.50	\$445.74	49.77	4.39	0.0883	1.0000	\$39.34	\$8.96
		\$4,604,359.68	22.28	4.44	0.1998	1.0000	\$919,974.39	\$206,655.87

Remaining Life Depreciation Accrual

Account: MTED 101/6-39010 York Serv Center
 Scenario: Met Ed 2014 ADR Gen'l Plant
 Dispersion: 80.00 - S0
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2013

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2013 Additions	\$7,014,293.10	15.70	\$196,425.33	2.800358%	6.370602%
2013 Additions	\$0.00	0.00	\$0.00	0.000000%	
2013 Retirements	(\$36,442.05)	0.50	(\$504.41)	1.384143%	
Total:	\$7,014,293.10 *		\$195,920.92	2.793167%	6.354243%
Average:	\$6,996,072.07		\$195,920.92	2.800442%	6.392017%
Grand Total:	\$7,014,293.10 *		\$195,920.92	2.793167%	6.354243%

* Excluding 2013 Retirements

Depreciation Reserve Summary

Account: MTED 101/6-39010 York Serv Center
 Scenario: Met Ed 2014 ADR Gen'l Plant
 Dispersion: 80 - S0
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2013

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$7,014,293.10	\$3,930,984.39	0.5604	\$3,083,308.71	0.4396
Computed	\$7,014,293.10	\$3,666,384.00	0.5227	\$3,347,909.10	0.4773
Difference		\$264,600.39	0.0377	(\$264,600.39)	-0.0377

Generation Arrangement Report

Account: MTED 101/6-39010 York Serv Center

Dispersion: 80.00 - S0

Age Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2013

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.00	\$2,339.09	15.79	15.78	0.9989	1.0000	\$2,336.47	\$148.11
2011	1.50	\$193,390.36	17.71	16.20	0.9147	1.0000	\$176,888.16	\$10,918.20
2008	4.50	\$55,781.09	20.56	16.11	0.7834	1.0000	\$43,699.84	\$2,713.16
2007	5.50	\$32,515.63	21.50	16.08	0.7479	1.0000	\$24,316.86	\$1,512.42
2005	7.50	\$70,277.83	23.36	16.02	0.6858	1.0000	\$48,198.06	\$3,008.02
2004	8.50	\$134,879.46	24.29	16.00	0.6586	1.0000	\$88,829.94	\$5,553.34
2003	9.50	\$20,574.70	25.21	15.97	0.6336	1.0000	\$13,035.13	\$816.22
2002	10.50	\$213,616.46	26.12	15.94	0.6104	1.0000	\$130,396.43	\$8,177.99
2001	11.50	\$98,077.08	27.03	15.92	0.5890	1.0000	\$57,766.31	\$3,628.58
2000	12.50	\$23,440.74	27.93	15.89	0.5691	1.0000	\$13,338.99	\$839.22
1998	14.50	\$79,156.93	29.72	15.85	0.5332	1.0000	\$42,208.17	\$2,663.52
1997	15.50	\$4,454.10	30.60	15.82	0.5170	1.0000	\$2,302.93	\$145.54
1996	16.50	\$50,571.95	31.48	15.80	0.5018	1.0000	\$25,379.19	\$1,606.38
1995	17.50	\$760,405.22	32.35	15.78	0.4876	1.0000	\$370,782.56	\$23,502.51
1994	18.50	\$3,521,484.99	33.22	15.75	0.4742	1.0000	\$1,669,935.72	\$106,004.83
1993	19.50	\$14,674.50	34.08	15.73	0.4616	1.0000	\$6,773.63	\$430.60
1992	20.50	\$60,441.23	34.93	15.71	0.4497	1.0000	\$27,178.01	\$1,730.25
1991	21.50	\$325,458.05	35.78	15.69	0.4384	1.0000	\$142,681.48	\$9,096.55
1990	22.50	\$9,966.86	36.62	15.66	0.4277	1.0000	\$4,263.31	\$272.19
1989	23.50	\$108,115.95	37.45	15.64	0.4177	1.0000	\$45,154.67	\$2,886.95
1988	24.50	\$57,368.67	38.28	15.62	0.4081	1.0000	\$23,409.36	\$1,498.84
1987	25.50	\$471,523.88	39.09	15.60	0.3989	1.0000	\$188,112.51	\$12,061.35
1986	26.50	\$86,083.67	39.91	15.57	0.3903	1.0000	\$33,597.33	\$2,157.21
1985	27.50	\$11,473.05	40.71	15.55	0.3820	1.0000	\$4,383.16	\$281.83
1984	28.50	\$55,638.29	41.51	15.53	0.3742	1.0000	\$20,817.85	\$1,340.49
1983	29.50	\$1,409.79	42.30	15.51	0.3667	1.0000	\$516.93	\$33.33
1981	31.50	\$4,535.71	43.85	15.46	0.3527	1.0000	\$1,599.57	\$103.43
1980	32.50	\$4,404.32	44.62	15.44	0.3461	1.0000	\$1,524.31	\$98.71
1979	33.50	\$1,237.44	45.38	15.42	0.3398	1.0000	\$420.51	\$27.27
1978	34.50	\$4,709.73	46.13	15.40	0.3338	1.0000	\$1,572.17	\$102.10
1977	35.50	\$3,383.43	46.87	15.38	0.3280	1.0000	\$1,109.92	\$72.18
1976	36.50	\$413.40	47.61	15.35	0.3225	1.0000	\$133.32	\$8.68
1974	38.50	\$1,461.62	49.06	15.31	0.3121	1.0000	\$456.14	\$29.79

Generation Arrangement Report

Account: MTED 101/6-39010 York Serv Center

Dispersion: 80.00 - S0

Age Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2013

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1973	39.50	\$93,768.46	49.77	15.29	0.3072	1.0000	\$28,802.42	\$1,884.10
1972	40.50	\$8,124.72	50.47	15.26	0.3024	1.0000	\$2,457.13	\$160.97
1971	41.50	\$1,202.29	51.17	15.24	0.2979	1.0000	\$358.13	\$23.50
1970	42.50	\$872.92	51.86	15.22	0.2935	1.0000	\$256.19	\$16.83
1969	43.50	\$11,353.36	52.53	15.20	0.2893	1.0000	\$3,284.02	\$216.11
1968	44.50	\$22,686.60	53.21	15.17	0.2852	1.0000	\$6,469.44	\$426.39
1967	45.50	\$2,135.80	53.87	15.15	0.2812	1.0000	\$600.64	\$39.65
1966	46.50	\$8,543.41	54.52	15.13	0.2774	1.0000	\$2,370.13	\$156.69
1965	47.50	\$3,064.50	55.17	15.10	0.2737	1.0000	\$838.89	\$55.55
1964	48.50	\$5,174.32	55.81	15.08	0.2702	1.0000	\$1,398.03	\$92.72
1963	49.50	\$74,905.60	56.44	15.05	0.2667	1.0000	\$19,980.84	\$1,327.27
1962	50.50	\$648.25	57.06	15.03	0.2634	1.0000	\$170.76	\$11.36
1961	51.50	\$1,469.62	57.67	15.01	0.2602	1.0000	\$382.39	\$25.48
1960	52.50	\$1,745.87	58.27	14.98	0.2571	1.0000	\$448.82	\$29.96
1959	53.50	\$2,679.76	58.87	14.96	0.2541	1.0000	\$680.80	\$45.52
1957	55.50	\$1,055.44	60.03	14.90	0.2483	1.0000	\$262.04	\$17.58
1956	56.50	\$2,617.82	60.60	14.88	0.2455	1.0000	\$642.71	\$43.20
1955	57.50	\$1,117.10	61.16	14.85	0.2428	1.0000	\$271.28	\$18.26
1954	58.50	\$4,127.44	61.71	14.83	0.2402	1.0000	\$991.56	\$66.88
1953	59.50	\$224,197.91	62.26	14.80	0.2377	1.0000	\$53,293.56	\$3,601.13
1951	61.50	\$7,409.36	63.32	14.74	0.2329	1.0000	\$1,725.33	\$117.02
1949	63.50	\$551.40	64.34	14.69	0.2283	1.0000	\$125.87	\$8.57
1947	65.50	\$180.14	65.34	14.63	0.2239	1.0000	\$40.34	\$2.76
1945	67.50	\$425.55	66.29	14.57	0.2198	1.0000	\$93.53	\$6.42
1944	68.50	\$655.00	66.76	14.54	0.2178	1.0000	\$142.66	\$9.81
1943	69.50	\$412.69	67.21	14.51	0.2159	1.0000	\$89.09	\$6.14
1941	71.50	\$34.09	68.10	14.45	0.2121	1.0000	\$7.23	\$0.50
1939	73.50	\$298.62	68.95	14.38	0.2085	1.0000	\$62.27	\$4.33
1937	75.50	\$350.40	69.77	14.31	0.2051	1.0000	\$71.87	\$5.02
1936	76.50	\$146.25	70.17	14.28	0.2035	1.0000	\$29.76	\$2.08
1930	82.50	\$407.42	72.37	14.05	0.1942	1.0000	\$79.11	\$5.63
1929	83.50	\$14.70	72.71	14.01	0.1927	1.0000	\$2.83	\$0.20
1928	84.50	\$258.31	73.03	13.97	0.1913	1.0000	\$49.41	\$3.54

Generation Arrangement Report

Account: MTED 101/6-39010 York Serv Center

Dispersion: 80.00 - S0

Range Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2013

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1927	85.50	\$2,176.86	73.36	13.93	0.1899	1.0000	\$413.33	\$29.68
1926	86.50	\$106.10	73.67	13.89	0.1885	1.0000	\$20.00	\$1.44
1925	87.50	\$3,428.79	73.97	13.84	0.1871	1.0000	\$641.60	\$46.35
1923	89.50	\$60.00	74.56	13.75	0.1844	1.0000	\$11.07	\$0.80
1922	90.50	\$4,167.27	74.84	13.70	0.1831	1.0000	\$763.08	\$55.69
1921	91.50	\$12,070.93	75.11	13.66	0.1818	1.0000	\$2,194.58	\$160.71
1919	93.50	\$1,464.44	75.63	13.56	0.1792	1.0000	\$262.48	\$19.36
1917	95.50	\$468.91	76.12	13.45	0.1767	1.0000	\$82.85	\$6.16
1908	104.50	\$440.97	77.95	12.90	0.1654	1.0000	\$72.96	\$5.66
1904	108.50	\$24,008.49	78.58	12.60	0.1603	1.0000	\$3,849.13	\$305.53
		\$7,014,293.10	33.00	15.70	0.4773	1.0000	\$3,347,909.10	\$212,532.39

Remaining Life Depreciation Accrual

Account: MTED 101/6-39020 Land/Yard Improvem
 Scenario: Met Ed 2014 ADR Gen'l Plant
 Dispersion: 25.00 - R1
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$4,340,628.36	9.61	\$160,947.16	3.707923%	10.408190%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$398,707.81)	0.50	(\$7,974.16)	2.000001%	
Total:	\$4,340,628.36 *		\$152,973.00	3.524213%	9.892515%
Average:	\$4,141,274.46		\$152,973.00	3.693863%	11.356595%
Grand Total:	\$4,340,628.36 *		\$152,973.00	3.524213%	9.892515%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: MTED 101/6-39020 Land/Yard Improvem
 Scenario: Met Ed 2014 ADR Gen'l Plant
 Dispersion: 25 - R1
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$4,340,628.36	\$2,794,277.38	0.6437	\$1,546,350.98	0.3563
Computed	\$4,340,628.36	\$2,672,469.75	0.6157	\$1,668,158.61	0.3843
Difference		\$121,807.63	0.0281	(\$121,807.63)	-0.0281

Generation Arrangement Report

Account: MTED 101/6-39020 Land/Yard Improvem

Dispersion: 25.00 - R1

Age Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2012	1.50	\$14,667.85	25.00	23.89	0.9558	1.0000	\$14,019.50	\$586.71
2011	2.50	\$47,855.63	25.00	23.17	0.9268	1.0000	\$44,351.95	\$1,914.23
2010	3.50	\$25,215.29	25.00	22.45	0.8981	1.0000	\$22,645.99	\$1,008.61
2009	4.50	\$47,611.60	25.00	21.74	0.8697	1.0000	\$41,410.13	\$1,904.46
2008	5.50	\$62,388.86	25.00	21.04	0.8417	1.0000	\$52,511.67	\$2,495.55
2003	10.50	\$16,391.93	25.00	17.63	0.7053	1.0000	\$11,560.54	\$655.68
2001	12.50	\$151,639.43	25.00	16.32	0.6527	1.0000	\$98,974.90	\$6,065.58
2000	13.50	\$26,628.75	25.00	15.67	0.6270	1.0000	\$16,695.77	\$1,065.15
1998	15.50	\$42,666.06	25.00	14.42	0.5769	1.0000	\$24,612.24	\$1,706.64
1996	17.50	\$1,656.84	25.00	13.22	0.5287	1.0000	\$875.94	\$66.27
1994	19.50	\$74,069.34	25.00	12.07	0.4826	1.0000	\$35,746.59	\$2,962.77
1993	20.50	\$365,795.34	25.00	11.51	0.4604	1.0000	\$168,414.31	\$14,631.81
1992	21.50	\$199,927.52	25.00	10.97	0.4388	1.0000	\$87,719.27	\$7,997.10
1991	22.50	\$462,771.52	25.00	10.44	0.4177	1.0000	\$193,287.90	\$18,510.86
1990	23.50	\$1,395,442.52	25.00	9.93	0.3971	1.0000	\$554,194.95	\$55,817.70
1989	24.50	\$68,392.37	25.00	9.43	0.3772	1.0000	\$25,795.51	\$2,735.69
1988	25.50	\$375,581.29	25.00	8.94	0.3577	1.0000	\$134,362.46	\$15,023.25
1987	26.50	\$101,127.93	25.00	8.47	0.3389	1.0000	\$34,267.32	\$4,045.12
1986	27.50	\$71,688.99	25.00	8.01	0.3205	1.0000	\$22,975.41	\$2,867.56
1985	28.50	\$80,395.42	25.00	7.57	0.3026	1.0000	\$24,330.62	\$3,215.82
1984	29.50	\$1,972.61	25.00	7.13	0.2853	1.0000	\$562.77	\$78.90
1982	31.50	\$2,164.98	25.00	6.30	0.2520	1.0000	\$545.67	\$86.60
1981	32.50	\$32,465.96	25.00	5.90	0.2361	1.0000	\$7,665.92	\$1,298.64
1980	33.50	\$2,987.21	25.00	5.52	0.2206	1.0000	\$659.11	\$119.49
1979	34.50	\$9,305.15	25.00	5.14	0.2056	1.0000	\$1,913.23	\$372.21
1978	35.50	\$5,678.28	25.00	4.77	0.1910	1.0000	\$1,084.50	\$227.13
1975	38.50	\$10,843.46	25.00	3.74	0.1496	1.0000	\$1,621.85	\$433.74
1974	39.50	\$12,176.79	25.00	3.41	0.1365	1.0000	\$1,662.61	\$487.07
1973	40.50	\$13,701.90	25.00	3.10	0.1239	1.0000	\$1,697.41	\$548.08
1972	41.50	\$59,873.55	25.00	2.79	0.1116	1.0000	\$6,680.11	\$2,394.94
1971	42.50	\$46,349.09	25.00	2.49	0.0996	1.0000	\$4,615.21	\$1,853.96
1970	43.50	\$800.00	25.00	2.20	0.0878	1.0000	\$70.26	\$32.00
1969	44.50	\$174,664.04	25.00	1.90	0.0762	1.0000	\$13,307.48	\$6,986.56

Generation Arrangement Report

Account: MTED 101/6-39020 Land/Yard Improvem

Dispersion: 25.00 - R1

Age Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1968	45.50	\$127,434.39	25.00	1.61	0.0644	1.0000	\$8,206.10	\$5,097.38
1967	46.50	\$174,332.32	25.00	1.30	0.0520	1.0000	\$9,067.55	\$6,973.29
1964	49.50	\$3,068.56	25.00	0.37	0.0149	1.0000	\$45.84	\$122.74
1963	50.50	\$2,307.50	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1962	51.50	\$3,855.39	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1961	52.50	\$471.55	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1956	57.50	\$5,774.43	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1955	58.50	\$16,621.32	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1947	66.50	\$1,865.40	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$4,340,628.36	25.00	9.61	0.3843	1.0000	\$1,668,158.61	\$172,389.31

Remaining Life Depreciation Accrual

Account: MTED 101/6-39020 Corp Hqtrs Reading
 Scenario: Met Ed 2014 ADR Gen'l Plant
 Dispersion: 80.00 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$3,890,763.60	24.26	\$90,646.59	2.329789%	4.121746%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$0.00)	0.50	(\$0.00)	0.000000%	
Total:	\$3,890,763.60 *		\$90,646.59	2.329789%	4.121746%
Average:	\$3,890,763.60		\$90,646.59	2.329789%	4.121746%
Grand Total:	\$3,890,763.60 *		\$90,646.59	2.329789%	4.121746%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: MTED 101/6-39020 Corp Hqtrs Reading
 Scenario: Met Ed 2014 ADR Gen'l Plant
 Dispersion: 80 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$3,890,763.60	\$1,691,535.60	0.4348	\$2,199,228.00	0.5652
Computed	\$3,890,763.60	\$1,982,900.28	0.5096	\$1,907,863.32	0.4904
Difference		(\$291,364.68)	-0.0749	\$291,364.68	0.0749

Generation Arrangement Report

Account: MTED 101/6-39020 Corp Hqtrs Reading

Dispersion: 80.00 - SQ

Age Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2008	5.50	\$1,606.11	30.00	24.50	0.8167	1.0000	\$1,311.66	\$53.54
2003	10.50	\$189,493.31	35.00	24.50	0.7000	1.0000	\$132,645.32	\$5,414.09
2001	12.50	\$3,420.00	37.00	24.50	0.6622	1.0000	\$2,264.59	\$92.43
2000	13.50	\$75,842.85	38.00	24.50	0.6447	1.0000	\$48,898.68	\$1,995.86
1997	16.50	\$95,210.73	41.00	24.50	0.5976	1.0000	\$56,894.22	\$2,322.21
1996	17.50	\$83,603.00	42.00	24.50	0.5833	1.0000	\$48,768.42	\$1,990.55
1995	18.50	\$2,338.50	43.00	24.50	0.5698	1.0000	\$1,332.40	\$54.38
1994	19.50	\$175,536.31	44.00	24.50	0.5568	1.0000	\$97,741.81	\$3,989.46
1993	20.50	\$444,601.76	45.00	24.50	0.5444	1.0000	\$242,060.96	\$9,880.04
1992	21.50	\$81,073.88	46.00	24.50	0.5326	1.0000	\$43,180.65	\$1,762.48
1991	22.50	\$816,371.40	47.00	24.50	0.5213	1.0000	\$425,555.30	\$17,369.60
1990	23.50	\$165,312.05	48.00	24.50	0.5104	1.0000	\$84,378.03	\$3,444.00
1989	24.50	\$137,470.15	49.00	24.50	0.5000	1.0000	\$68,735.08	\$2,805.51
1988	25.50	\$87,797.03	50.00	24.50	0.4900	1.0000	\$43,020.54	\$1,755.94
1987	26.50	\$605,045.66	51.00	24.50	0.4804	1.0000	\$290,659.19	\$11,863.64
1986	27.50	\$14,389.11	52.00	24.50	0.4712	1.0000	\$6,779.48	\$276.71
1985	28.50	\$3,055.75	53.00	24.50	0.4623	1.0000	\$1,412.56	\$57.66
1984	29.50	\$61,879.76	54.00	24.50	0.4537	1.0000	\$28,075.08	\$1,145.92
1983	30.50	\$14,183.37	55.00	24.50	0.4455	1.0000	\$6,318.05	\$257.88
1982	31.50	\$3,163.38	56.00	24.50	0.4375	1.0000	\$1,383.98	\$56.49
1981	32.50	\$504.83	57.00	24.50	0.4298	1.0000	\$216.99	\$8.86
1979	34.50	\$3,304.44	59.00	24.50	0.4153	1.0000	\$1,372.18	\$56.01
1978	35.50	\$106,989.74	60.00	24.50	0.4083	1.0000	\$43,687.48	\$1,783.16
1976	37.50	\$1,780.36	62.00	24.50	0.3952	1.0000	\$703.53	\$28.72
1975	38.50	\$741.64	63.00	24.50	0.3889	1.0000	\$288.42	\$11.77
1974	39.50	\$9,068.02	64.00	24.50	0.3828	1.0000	\$3,471.35	\$141.69
1973	40.50	\$72,471.28	65.00	24.50	0.3769	1.0000	\$27,316.10	\$1,114.94
1972	41.50	\$26,800.39	66.00	24.50	0.3712	1.0000	\$9,948.63	\$406.07
1971	42.50	\$8,843.60	67.00	24.50	0.3657	1.0000	\$3,233.85	\$131.99
1970	43.50	\$102,537.30	68.00	24.50	0.3603	1.0000	\$36,943.59	\$1,507.90
1969	44.50	\$8,029.39	69.00	24.50	0.3551	1.0000	\$2,851.02	\$116.37
1968	45.50	\$14,177.80	70.00	24.50	0.3500	1.0000	\$4,962.23	\$202.54
1967	46.50	\$49,235.02	71.00	24.50	0.3451	1.0000	\$16,989.55	\$693.45

Generation Arrangement Report

Account: MTED 101/6-39020 Corp Hqtrs Reading

Dispersion: 80.00 - SQ

Current Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1966	47.50	\$104,494.80	72.00	24.50	0.3403	1.0000	\$35,557.26	\$1,451.32
1965	48.50	\$50,958.90	73.00	24.50	0.3356	1.0000	\$17,102.64	\$698.07
1964	49.50	\$33,910.73	74.00	24.50	0.3311	1.0000	\$11,227.20	\$458.25
1963	50.50	\$1,768.71	75.00	24.50	0.3267	1.0000	\$577.78	\$23.58
1962	51.50	\$297.38	76.00	24.50	0.3224	1.0000	\$95.87	\$3.91
1959	54.50	\$595.20	79.00	24.50	0.3101	1.0000	\$184.59	\$7.53
1955	58.50	\$3,737.79	80.00	21.50	0.2688	1.0000	\$1,004.53	\$46.72
1954	59.50	\$229,122.17	80.00	20.50	0.2563	1.0000	\$58,712.56	\$2,864.03
		\$3,890,763.60	49.66	24.26	0.4904	1.0000	\$1,907,863.32	\$78,345.29

Remaining Life Depreciation Accrual

Account: MTED 101/6-39020 Lebanon Ser Ctr
 Scenario: Met Ed 2014 ADR Gen'l Plant
 Dispersion: 80.00 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$1,009,738.85	9.50	\$23,374.12	2.314868%	10.526316%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$0.00)	0.50	(\$0.00)	0.000000%	
Total:	\$1,009,738.85 *		\$23,374.12	2.314868%	10.526316%
Average:	\$1,009,738.85		\$23,374.12	2.314868%	10.526316%
Grand Total:	\$1,009,738.85 *		\$23,374.12	2.314868%	10.526316%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: MTED 101/6-39020 Lebanon Ser Ctr
 Scenario: Met Ed 2014 ADR Gen'l Plant
 Dispersion: 80 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$1,009,738.85	\$787,684.70	0.7801	\$222,054.15	0.2199
Computed	\$1,009,738.85	\$760,228.37	0.7529	\$249,510.48	0.2471
Difference		\$27,456.33	0.0272	(\$27,456.33)	-0.0272

Generation Arrangement Report

Account: MTED 101/6-39020 Lebanon Ser Ctr

Dispersion: 80.00 - SQ

Age Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2009	4.50	\$44,544.81	14.00	9.50	0.6786	1.0000	\$30,226.84	\$3,181.77
2001	12.50	\$47,346.47	22.00	9.50	0.4318	1.0000	\$20,445.07	\$2,152.11
1992	21.50	\$2,819.99	31.00	9.50	0.3065	1.0000	\$864.19	\$90.97
1990	23.50	\$145,997.58	33.00	9.50	0.2879	1.0000	\$42,029.61	\$4,424.17
1989	24.50	\$36,451.45	34.00	9.50	0.2794	1.0000	\$10,184.96	\$1,072.10
1988	25.50	\$91,277.33	35.00	9.50	0.2714	1.0000	\$24,775.28	\$2,607.92
1987	26.50	\$82,111.56	36.00	9.50	0.2639	1.0000	\$21,668.33	\$2,280.88
1986	27.50	\$40,883.30	37.00	9.50	0.2568	1.0000	\$10,497.06	\$1,104.95
1985	28.50	\$16,092.86	38.00	9.50	0.2500	1.0000	\$4,023.22	\$423.50
1984	29.50	\$5,751.81	39.00	9.50	0.2436	1.0000	\$1,401.08	\$147.48
1983	30.50	\$508.21	40.00	9.50	0.2375	1.0000	\$120.70	\$12.71
1978	35.50	\$4,435.54	45.00	9.50	0.2111	1.0000	\$936.39	\$98.57
1977	36.50	\$838.77	46.00	9.50	0.2065	1.0000	\$173.22	\$18.23
1973	40.50	\$64,865.72	50.00	9.50	0.1900	1.0000	\$12,324.49	\$1,297.31
1971	42.50	\$326.10	52.00	9.50	0.1827	1.0000	\$59.58	\$6.27
1970	43.50	\$2,356.46	53.00	9.50	0.1792	1.0000	\$422.38	\$44.46
1969	44.50	\$489.36	54.00	9.50	0.1759	1.0000	\$86.09	\$9.06
1968	45.50	\$3,639.67	55.00	9.50	0.1727	1.0000	\$628.67	\$66.18
1967	46.50	\$2,095.20	56.00	9.50	0.1696	1.0000	\$355.44	\$37.41
1966	47.50	\$505.60	57.00	9.50	0.1667	1.0000	\$84.27	\$8.87
1965	48.50	\$416,401.06	58.00	9.50	0.1638	1.0000	\$68,203.62	\$7,179.33
		\$1,009,738.85	38.45	9.50	0.2471	1.0000	\$249,510.48	\$26,264.26

Remaining Life Depreciation Accrual

Account: MTED 101/6-39020 Easton Ser Ctr
 Scenario: Met Ed 2014 ADR Gen'l Plant
 Dispersion: 80.00 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$1,369,572.59	4.50	\$116,781.75	8.526876%	22.222222%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$0.00)	0.50	(\$0.00)	0.000000%	
Total:	\$1,369,572.59 *		\$116,781.75	8.526876%	22.222222%
Average:	\$1,369,572.59		\$116,781.75	8.526876%	22.222222%
Grand Total:	\$1,369,572.59 *		\$116,781.75	8.526876%	22.222222%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: MTED 101/6-39020 Easton Ser Ctr
 Scenario: Met Ed 2014 ADR Gen'l Plant
 Dispersion: 80 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$1,369,572.59	\$844,054.71	0.6163	\$525,517.88	0.3837
Computed	\$1,369,572.59	\$1,018,634.05	0.7438	\$350,938.54	0.2562
Difference		(\$174,579.34)	-0.1275	\$174,579.34	0.1275

Generation Arrangement Report

Account: MTED 101/6-39020 Easton Ser Ctr

Dispersion: 80.00 - SQ

Age Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2009	4.50	\$53,333.60	9.00	4.50	0.5000	1.0000	\$26,666.80	\$5,925.96
2008	5.50	\$109,364.26	10.00	4.50	0.4500	1.0000	\$49,213.92	\$10,936.43
2007	6.50	\$289,844.21	11.00	4.50	0.4091	1.0000	\$118,572.63	\$26,349.47
2004	9.50	\$74,575.15	14.00	4.50	0.3214	1.0000	\$23,970.58	\$5,326.80
2002	11.50	\$46,481.00	16.00	4.50	0.2813	1.0000	\$13,072.78	\$2,905.06
2000	13.50	\$137,643.36	18.00	4.50	0.2500	1.0000	\$34,410.84	\$7,646.85
1994	19.50	\$66,001.38	24.00	4.50	0.1875	1.0000	\$12,375.26	\$2,750.06
1993	20.50	\$47,433.52	25.00	4.50	0.1800	1.0000	\$8,538.03	\$1,897.34
1991	22.50	\$2,873.08	27.00	4.50	0.1667	1.0000	\$478.85	\$106.41
1988	25.50	\$124,462.36	30.00	4.50	0.1500	1.0000	\$18,669.35	\$4,148.75
1987	26.50	\$132,179.26	31.00	4.50	0.1452	1.0000	\$19,187.31	\$4,263.85
1985	28.50	\$4,475.54	33.00	4.50	0.1364	1.0000	\$610.30	\$135.62
1984	29.50	\$32.96	34.00	4.50	0.1324	1.0000	\$4.36	\$0.97
1983	30.50	\$4,900.00	35.00	4.50	0.1286	1.0000	\$630.00	\$140.00
1978	35.50	\$40,031.02	40.00	4.50	0.1125	1.0000	\$4,503.49	\$1,000.78
1974	39.50	\$2,190.96	44.00	4.50	0.1023	1.0000	\$224.08	\$49.79
1973	40.50	\$14,353.93	45.00	4.50	0.1000	1.0000	\$1,435.39	\$318.98
1969	44.50	\$15,274.32	49.00	4.50	0.0918	1.0000	\$1,402.74	\$311.72
1968	45.50	\$31,040.73	50.00	4.50	0.0900	1.0000	\$2,793.67	\$620.81
1965	48.50	\$3,748.35	53.00	4.50	0.0849	1.0000	\$318.26	\$70.72
1964	49.50	\$3,515.68	54.00	4.50	0.0833	1.0000	\$292.97	\$65.11
1963	50.50	\$165,817.92	55.00	4.50	0.0818	1.0000	\$13,566.92	\$3,014.87
		\$1,369,572.59	17.56	4.50	0.2562	1.0000	\$350,938.54	\$77,986.34

Remaining Life Depreciation Accrual

Account: MTED 101/6-39020 York Ser Ctr
 Scenario: Met Ed 2014 ADR Gen'l Plant
 Dispersion: 80.00 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$1,855,578.29	15.42	\$46,965.10	2.531022%	6.484446%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$0.00)	0.50	(\$0.00)	0.000000%	
Total:	\$1,855,578.29 *		\$46,965.10	2.531022%	6.484446%
Average:	\$1,855,578.29		\$46,965.10	2.531022%	6.484446%
Grand Total:	\$1,855,578.29 *		\$46,965.10	2.531022%	6.484446%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: MTED 101/6-39020 York Ser Ctr
 Scenario: Met Ed 2014 ADR Gen'l Plant
 Dispersion: 80 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$1,855,578.29	\$1,131,305.23	0.6097	\$724,273.06	0.3903
Computed	\$1,855,578.29	\$1,082,400.73	0.5833	\$773,177.56	0.4167
Difference		\$48,904.50	0.0264	(\$48,904.50)	-0.0264

Generation Arrangement Report

Account: MTED 101/6-39020 York Ser Ctr

Dispersion: 80.00 - SQ

Age Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2009	4.50	\$67,927.29	20.00	15.50	0.7750	1.0000	\$52,643.65	\$3,396.36
2008	5.50	\$18,006.26	21.00	15.50	0.7381	1.0000	\$13,290.33	\$857.44
2004	9.50	\$89,821.37	25.00	15.50	0.6200	1.0000	\$55,689.25	\$3,592.85
2003	10.50	\$33,602.62	26.00	15.50	0.5962	1.0000	\$20,032.33	\$1,292.41
1997	16.50	\$5,862.69	32.00	15.50	0.4844	1.0000	\$2,839.74	\$183.21
1995	18.50	\$21,413.97	34.00	15.50	0.4559	1.0000	\$9,762.25	\$629.82
1994	19.50	\$463,090.82	35.00	15.50	0.4429	1.0000	\$205,083.08	\$13,231.17
1993	20.50	\$221,902.70	36.00	15.50	0.4306	1.0000	\$95,541.44	\$6,163.96
1992	21.50	\$34,890.32	37.00	15.50	0.4189	1.0000	\$14,616.22	\$942.98
1991	22.50	\$125,774.10	38.00	15.50	0.4079	1.0000	\$51,302.59	\$3,309.84
1990	23.50	\$231,736.66	39.00	15.50	0.3974	1.0000	\$92,100.47	\$5,941.97
1988	25.50	\$27,818.66	41.00	15.50	0.3780	1.0000	\$10,516.81	\$678.50
1987	26.50	\$176,896.53	42.00	15.50	0.3690	1.0000	\$65,283.24	\$4,211.82
1986	27.50	\$5,285.14	43.00	15.50	0.3605	1.0000	\$1,905.11	\$122.91
1985	28.50	\$27,703.98	44.00	15.50	0.3523	1.0000	\$9,759.36	\$629.64
1984	29.50	\$4,682.02	45.00	15.50	0.3444	1.0000	\$1,612.70	\$104.04
1983	30.50	\$6,856.49	46.00	15.50	0.3370	1.0000	\$2,310.34	\$149.05
1979	34.50	\$9,167.39	50.00	15.50	0.3100	1.0000	\$2,841.89	\$183.35
1976	37.50	\$26,289.91	53.00	15.50	0.2925	1.0000	\$7,688.56	\$496.04
1975	38.50	\$4,706.82	54.00	15.50	0.2870	1.0000	\$1,351.03	\$87.16
1974	39.50	\$54,449.11	55.00	15.50	0.2818	1.0000	\$15,344.75	\$989.98
1973	40.50	\$4,931.00	56.00	15.50	0.2768	1.0000	\$1,364.83	\$88.05
1972	41.50	\$1,610.12	57.00	15.50	0.2719	1.0000	\$437.84	\$28.25
1970	43.50	\$10,995.92	59.00	15.50	0.2627	1.0000	\$2,888.76	\$186.37
1969	44.50	\$1,987.32	60.00	15.50	0.2583	1.0000	\$513.39	\$33.12
1968	45.50	\$1,105.85	61.00	15.50	0.2541	1.0000	\$280.99	\$18.13
1967	46.50	\$691.96	62.00	15.50	0.2500	1.0000	\$172.99	\$11.16
1966	47.50	\$15,757.58	63.00	15.50	0.2460	1.0000	\$3,876.86	\$250.12
1965	48.50	\$16,049.55	64.00	15.50	0.2422	1.0000	\$3,887.00	\$250.77
1964	49.50	\$4,355.04	65.00	15.50	0.2385	1.0000	\$1,038.51	\$67.00
1963	50.50	\$4,165.48	66.00	15.50	0.2348	1.0000	\$978.26	\$63.11
1962	51.50	\$1,064.55	67.00	15.50	0.2313	1.0000	\$246.28	\$15.89
1961	52.50	\$184.00	68.00	15.50	0.2279	1.0000	\$41.94	\$2.71

Generation Arrangement Report

Account: MTED 101/6-39020 York Ser Ctr

Dispersion: 80.00 - SQ

Age Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1960	53.50	\$3,025.82	69.00	15.50	0.2246	1.0000	\$679.71	\$43.85
1959	54.50	\$3,645.28	70.00	15.50	0.2214	1.0000	\$807.17	\$52.08
1958	55.50	\$3,994.28	71.00	15.50	0.2183	1.0000	\$871.99	\$56.26
1957	56.50	\$3,879.23	72.00	15.50	0.2153	1.0000	\$835.11	\$53.88
1956	57.50	\$21,556.65	73.00	15.50	0.2123	1.0000	\$4,577.10	\$295.30
1954	59.50	\$4,120.40	75.00	15.50	0.2067	1.0000	\$851.55	\$54.94
1953	60.50	\$79,119.34	76.00	15.50	0.2039	1.0000	\$16,136.18	\$1,041.04
1952	61.50	\$280.97	77.00	15.50	0.2013	1.0000	\$56.56	\$3.65
1947	66.50	\$28.66	80.00	13.50	0.1688	1.0000	\$4.84	\$0.36
1946	67.50	\$308.77	80.00	12.50	0.1563	1.0000	\$48.25	\$3.86
1943	70.50	\$8,942.02	80.00	9.50	0.1188	1.0000	\$1,061.86	\$111.78
1941	72.50	\$47.48	80.00	7.50	0.0938	1.0000	\$4.45	\$0.59
1931	82.50	\$80.56	0.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1929	84.50	\$3,678.88	0.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1926	87.50	\$2,086.73	0.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$1,855,578.29	37.05	15.42	0.4167	1.0000	\$773,177.56	\$49,926.79

Remaining Life Depreciation Accrual

Account: MTED 101/6-39110 Office Furniture
 Scenario: Met Ed 2014 ADR Gen'l Plant
 Dispersion: 20.00 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$16,629,980.08	3.16	\$685,871.26	4.124306%	31.615735%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$1,194,710.59)	0.50	(\$29,867.76)	2.500000%	
Total:	\$16,629,980.08 *		\$656,003.50	3.944704%	30.238959%
Average:	\$16,032,624.79		\$656,003.50	4.091679%	41.729357%
Grand Total:	\$16,629,980.08 *		\$656,003.50	3.944704%	30.238959%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: MTED 101/6-39110 Office Furniture
 Scenario: Met Ed 2014 ADR Gen'l Plant
 Dispersion: 20 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$16,629,980.08	\$14,460,581.63	0.8695	\$2,169,398.45	0.1305
Computed	\$16,629,980.08	\$13,999,963.82	0.8419	\$2,630,016.26	0.1581
Difference		\$460,617.81	0.0277	(\$460,617.81)	-0.0277

Generation Arrangement Report

Account: MTED 101/6-39110 Office Furniture

Dispersion: 20.00 - SQ

Age Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$40,510.71	20.00	19.50	0.9750	1.0000	\$39,497.94	\$2,025.54
2012	1.50	\$4,213.87	20.00	18.50	0.9250	1.0000	\$3,897.83	\$210.69
2011	2.50	\$10,807.00	20.00	17.50	0.8750	1.0000	\$9,456.13	\$540.35
2009	4.50	\$257,460.96	20.00	15.50	0.7750	1.0000	\$199,532.24	\$12,873.05
2008	5.50	\$94,958.92	20.00	14.50	0.7250	1.0000	\$68,845.22	\$4,747.95
2007	6.50	\$24,446.63	20.00	13.50	0.6750	1.0000	\$16,501.48	\$1,222.33
2006	7.50	\$68,051.18	20.00	12.50	0.6250	1.0000	\$42,531.99	\$3,402.56
2005	8.50	\$1,362,497.84	20.00	11.50	0.5750	1.0000	\$783,436.26	\$68,124.89
2004	9.50	\$160,514.97	20.00	10.50	0.5250	1.0000	\$84,270.36	\$8,025.75
2003	10.50	\$49,106.79	20.00	9.50	0.4750	1.0000	\$23,325.73	\$2,455.34
2002	11.50	\$10,607.41	20.00	8.50	0.4250	1.0000	\$4,508.15	\$530.37
2001	12.50	\$64,785.26	20.00	7.50	0.3750	1.0000	\$24,294.47	\$3,239.26
2000	13.50	\$329,349.43	20.00	6.50	0.3250	1.0000	\$107,038.56	\$16,467.47
1999	14.50	\$535,234.72	20.00	5.50	0.2750	1.0000	\$147,189.55	\$26,761.74
1998	15.50	\$1,595,650.35	20.00	4.50	0.2250	1.0000	\$359,021.33	\$79,782.52
1997	16.50	\$1,092,563.60	20.00	3.50	0.1750	1.0000	\$191,198.63	\$54,628.18
1996	17.50	\$3,418,627.46	20.00	2.50	0.1250	1.0000	\$427,328.43	\$170,931.37
1995	18.50	\$910,322.75	20.00	1.50	0.0750	1.0000	\$68,274.21	\$45,516.14
1994	19.50	\$1,194,710.59	20.00	0.50	0.0250	1.0000	\$29,867.76	\$59,735.53
1993	20.50	\$695,889.18	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1992	21.50	\$454,144.45	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1991	22.50	\$442,317.42	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1990	23.50	\$561,178.24	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1989	24.50	\$498,097.92	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1988	25.50	\$272,101.58	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1987	26.50	\$1,180,801.97	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1986	27.50	\$394,534.16	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1985	28.50	\$627,355.88	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1984	29.50	\$255,054.26	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1983	30.50	\$3,687.70	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1982	31.50	\$6,172.52	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1981	32.50	\$2,249.64	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1980	33.50	\$1,967.81	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00

Generation Arrangement Report

Account: MTED 101/6-39110 Office Furniture

Dispersion: 20.00 - SQ

Age Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1979	34.50	\$1,448.33	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1978	35.50	\$1,222.43	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1977	36.50	\$1,182.51	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1976	37.50	\$1,547.51	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1975	38.50	\$271.56	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1974	39.50	\$711.27	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1973	40.50	\$500.20	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1972	41.50	\$593.88	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1971	42.50	\$1,230.10	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1970	43.50	\$272.52	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1969	44.50	\$139.19	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1968	45.50	\$131.65	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1967	46.50	\$78.60	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1966	47.50	\$69.64	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1965	48.50	\$73.66	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1964	49.50	\$45.72	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1963	50.50	\$64.88	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1962	51.50	\$64.90	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1961	52.50	\$68.82	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1960	53.50	\$53.35	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1959	54.50	\$54.15	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1958	55.50	\$80.59	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1957	56.50	\$61.86	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1956	57.50	\$35.54	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1955	58.50	\$1.52	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1954	59.50	\$0.88	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1953	60.50	\$0.68	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1952	61.50	\$0.35	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1951	62.50	\$0.50	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1950	63.50	\$0.06	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1949	64.50	\$0.06	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$16,629,980.08	20.00	3.16	0.1581	1.0000	\$2,630,016.26	\$561,221.02

Remaining Life Depreciation Accrual

Account: MTED 101/6-39115 Office Machines
 Scenario: Met Ed 2014 ADR Gen'l Plant
 Dispersion: 10.00 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$5,920,633.10	0.00	\$0.00	0.000000%	
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$0.00)	0.50	(\$0.00)	0.000000%	
Total:	\$5,920,633.10 *		\$0.00	0.000000%	0.000000%
Average:	\$5,920,633.10		\$0.00	0.000000%	0.000000%
Grand Total:	\$5,920,633.10 *		\$0.00	0.000000%	

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: MTED 101/6-39115 Office Machines
 Scenario: Met Ed 2014 ADR Gen'l Plant
 Dispersion: 10 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$5,920,633.10	\$5,920,633.10	1.0000	\$0.00	0.0000
Computed	\$5,920,633.10	\$5,920,633.10	1.0000	\$0.00	0.0000
Difference		\$0.00	0.0000	\$0.00	0.0000

Generation Arrangement Report

Account: MTED 101/6-39115 Office Machines

Dispersion: 10.00 - SQ

Range Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2000	13.50	\$5,264.22	10.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1998	15.50	\$239,217.03	10.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1997	16.50	\$898,198.22	10.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1996	17.50	\$456,266.52	10.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1995	18.50	\$333,547.45	10.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1994	19.50	\$109,384.16	10.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1993	20.50	\$74,065.51	10.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1992	21.50	\$266,082.61	10.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1991	22.50	\$761,400.65	10.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1990	23.50	\$122,295.80	10.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1989	24.50	\$293,748.72	10.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1988	25.50	\$170,041.01	10.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1987	26.50	\$1,034,119.22	10.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1986	27.50	\$367,593.23	10.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1985	28.50	\$283,464.82	10.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1984	29.50	\$332,790.93	10.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1983	30.50	\$173,153.00	10.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$5,920,633.10	0.00	0.00	0.0000	1.0000	\$0.00	\$0.00

Remaining Life Depreciation Accrual

Account: MTED 101/6-392 Transportation equip
 Scenario: Met Ed 2014 ADR Gen'l Plant
 Dispersion: 10.00 - L3
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$268,209.32	7.62	\$25,747.13	9.599641%	13.126724%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$3,087.05)	0.50	(\$154.35)	4.999919%	
Total:	\$268,209.32 *		\$25,592.78	9.542093%	13.048031%
Average:	\$266,665.80		\$25,592.78	9.597325%	13.151526%
Grand Total:	\$268,209.32 *		\$25,592.78	9.542093%	13.048031%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: MTED 101/6-392 Transportation equip
 Scenario: Met Ed 2014 ADR Gen'l Plant
 Dispersion: 10 - L3
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$268,209.32	\$72,066.45	0.2687	\$196,142.87	0.7313
Computed	\$268,209.32	\$63,886.21	0.2382	\$204,323.11	0.7618
Difference		\$8,180.24	0.0305	(\$8,180.24)	-0.0305

Generation Arrangement Report

Account: MTED 101/6-392 Transportation equip

Dispersion: 10.00 - L3

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$97,011.29	10.00	9.50	0.9500	1.0000	\$92,160.73	\$9,701.13
2010	3.50	\$166,404.13	10.00	6.58	0.6577	1.0000	\$109,437.19	\$16,640.41
2009	4.50	\$4,793.90	10.00	5.68	0.5685	1.0000	\$2,725.20	\$479.39
		\$268,209.32	10.00	7.62	0.7618	1.0000	\$204,323.11	\$26,820.93

Remaining Life Depreciation Accrual

Account: MTED 101/6-39240 Pole Trailers
 Scenario: Met Ed 2014 ADR Gen'l Plant
 Dispersion: 25.00 - S1
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$711,524.79	10.55	\$24,374.59	3.425684%	9.480643%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$41,192.93)	0.50	(\$823.86)	2.000003%	
Total:	\$711,524.79 *		\$23,550.73	3.309897%	9.160198%
Average:	\$690,928.33		\$23,550.73	3.408564%	9.957940%
Grand Total:	\$711,524.79 *		\$23,550.73	3.309897%	9.160198%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: MTED 101/6-39240 Pole Trailers
 Scenario: Met Ed 2014 ADR Gen'l Plant
 Dispersion: 25 - S1
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$711,524.79	\$454,426.25	0.6387	\$257,098.54	0.3613
Computed	\$711,524.79	\$411,323.71	0.5781	\$300,201.08	0.4219
Difference		\$43,102.54	0.0606	(\$43,102.54)	-0.0606

Generation Arrangement Report

Account: MTED 101/6-39240 Pole Trailers

Dispersion: 25.00 - S1

Age Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2000	13.50	\$4,952.00	25.00	13.87	0.5546	1.0000	\$2,746.55	\$198.08
1999	14.50	\$91,590.59	25.00	13.25	0.5302	1.0000	\$48,560.24	\$3,663.62
1998	15.50	\$49,864.56	25.00	12.67	0.5067	1.0000	\$25,266.30	\$1,994.58
1997	16.50	\$218,827.80	25.00	12.10	0.4841	1.0000	\$105,935.87	\$8,753.11
1994	19.50	\$74,643.07	25.00	10.53	0.4212	1.0000	\$31,439.17	\$2,985.72
1993	20.50	\$20,312.08	25.00	10.04	0.4017	1.0000	\$8,158.78	\$812.48
1992	21.50	\$85,257.87	25.00	9.57	0.3828	1.0000	\$32,636.56	\$3,410.31
1990	23.50	\$70,789.02	25.00	8.67	0.3468	1.0000	\$24,552.30	\$2,831.56
1988	25.50	\$3,874.92	25.00	7.83	0.3130	1.0000	\$1,212.90	\$155.00
1987	26.50	\$23,064.02	25.00	7.42	0.2968	1.0000	\$6,845.76	\$922.56
1986	27.50	\$3,500.12	25.00	7.03	0.2811	1.0000	\$983.75	\$140.00
1985	28.50	\$3,724.85	25.00	6.64	0.2657	1.0000	\$989.76	\$148.99
1984	29.50	\$12,644.70	25.00	6.27	0.2508	1.0000	\$3,170.83	\$505.79
1983	30.50	\$17,629.65	25.00	5.90	0.2362	1.0000	\$4,163.64	\$705.19
1982	31.50	\$4,232.00	25.00	5.55	0.2219	1.0000	\$939.19	\$169.28
1979	34.50	\$4,192.44	25.00	4.53	0.1811	1.0000	\$759.07	\$167.70
1976	37.50	\$340.00	25.00	3.57	0.1426	1.0000	\$48.50	\$13.60
1975	38.50	\$3,131.00	25.00	3.26	0.1303	1.0000	\$408.06	\$125.24
1972	41.50	\$5,040.33	25.00	2.37	0.0947	1.0000	\$477.31	\$201.61
1971	42.50	\$3,043.50	25.00	2.08	0.0832	1.0000	\$253.36	\$121.74
1970	43.50	\$6,936.97	25.00	1.80	0.0720	1.0000	\$499.52	\$277.48
1968	45.50	\$3,057.91	25.00	1.26	0.0503	1.0000	\$153.66	\$122.32
1951	62.50	\$875.39	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$711,524.79	25.00	10.55	0.4219	1.0000	\$300,201.08	\$28,425.98

Remaining Life Depreciation Accrual

Account: MTED 101/6-39250 Van Trailers
 Scenario: Met Ed 2014 ADR Gen'l Plant
 Dispersion: 25.00 - S1
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$87,236.99	12.08	\$690.95	0.792040%	8.279192%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$3,316.17)	0.50	(\$66.32)	1.999897%	
Total:	\$87,236.99 *		\$624.63	0.716017%	7.484525%
Average:	\$85,578.91		\$624.63	0.729890%	9.340208%
Grand Total:	\$87,236.99 *		\$624.63	0.716017%	7.484525%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: MTED 101/6-39250 Van Trailers
 Scenario: Met Ed 2014 ADR Gen'l Plant
 Dispersion: 25 - S1
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$87,236.99	\$78,891.35	0.9043	\$8,345.64	0.0957
Computed	\$87,236.99	\$45,089.40	0.5169	\$42,147.59	0.4831
Difference		\$33,801.95	0.3875	(\$33,801.95)	-0.3875

Generation Arrangement Report

Account: MTED 101/6-39250 Van Trailers

Dispersion: 25.00 - S1

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1997	16.50	\$85,895.98	25.00	12.10	0.4841	1.0000	\$41,582.77	\$3,435.84
1994	19.50	\$1,341.01	25.00	10.53	0.4212	1.0000	\$564.82	\$53.64
		\$87,236.99	25.00	12.08	0.4831	1.0000	\$42,147.59	\$3,489.48

Remaining Life Depreciation Accrual

Account: MTED 101/6-393 Stores Equipment
 Scenario: Met Ed 2014 ADR Gen'l Plant
 Dispersion: 20.00 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$1,411,421.83	1.20	\$12,423.86	0.880237%	83.491759%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$104,649.50)	0.50	(\$2,616.24)	2.500002%	
Total:	\$1,411,421.83 *		\$9,807.62	0.694875%	65.909903%
Average:	\$1,359,097.08		\$9,807.62	0.721627%	-26.192475%
Grand Total:	\$1,411,421.83 *		\$9,807.62	0.694875%	65.909903%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: MTED 101/6-393 Stores Equipment
 Scenario: Met Ed 2014 ADR Gen'l Plant
 Dispersion: 20 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$1,411,421.83	\$1,396,541.49	0.9895	\$14,880.34	0.0105
Computed	\$1,411,421.83	\$1,326,897.21	0.9401	\$84,524.62	0.0599
Difference		\$69,644.28	0.0493	(\$69,644.28)	-0.0493

Generation Arrangement Report

Account: MTED 101/6-393 Stores Equipment

Dispersion: 20.00 - SQ

Age Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2001	12.50	\$25,412.19	20.00	7.50	0.3750	1.0000	\$9,529.57	\$1,270.61
2000	13.50	\$17,476.87	20.00	6.50	0.3250	1.0000	\$5,679.98	\$873.84
1999	14.50	\$210,539.16	20.00	5.50	0.2750	1.0000	\$57,898.27	\$10,526.96
1998	15.50	\$35,405.13	20.00	4.50	0.2250	1.0000	\$7,966.15	\$1,770.26
1995	18.50	\$11,125.41	20.00	1.50	0.0750	1.0000	\$834.41	\$556.27
1994	19.50	\$104,649.50	20.00	0.50	0.0250	1.0000	\$2,616.24	\$5,232.48
1993	20.50	\$14,066.18	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1992	21.50	\$66,247.42	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1991	22.50	\$55,762.99	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1990	23.50	\$579,497.73	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1989	24.50	\$37,020.70	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1988	25.50	\$20,603.17	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1987	26.50	\$32,459.04	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1986	27.50	\$30,501.80	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1985	28.50	\$12,114.16	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1984	29.50	\$62,704.66	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1983	30.50	\$28,272.74	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1982	31.50	\$7,548.84	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1981	32.50	\$2,555.51	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1980	33.50	\$385.22	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1978	35.50	\$1,355.68	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1977	36.50	\$14,277.23	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1976	37.50	\$5,568.81	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1975	38.50	\$2,290.95	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1974	39.50	\$7,485.81	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1973	40.50	\$4,979.85	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1972	41.50	\$7,858.35	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1971	42.50	\$467.88	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1970	43.50	\$2,132.94	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1969	44.50	\$3,902.48	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1968	45.50	\$4,195.27	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1967	46.50	\$2,558.16	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$1,411,421.83	20.00	1.20	0.0599	1.0000	\$84,524.62	\$20,230.41

Remaining Life Depreciation Accrual

Account: MTED 101/6-394 Tools shop garage
 Scenario: Met Ed 2014 ADR Gen'I Plant
 Dispersion: 25.00 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$11,612,990.40	10.38	\$487,026.48	4.193808%	9.631497%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$446,051.26)	0.50	(\$8,921.03)	2.000001%	
Total:	\$11,612,990.40 *		\$478,105.45	4.116988%	9.455074%
Average:	\$11,389,964.77		\$478,105.45	4.197603%	9.891339%
Grand Total:	\$11,612,990.40 *		\$478,105.45	4.116988%	9.455074%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: MTED 101/6-394 Tools shop garage
 Scenario: Met Ed 2014 ADR Gen'l Plant
 Dispersion: 25 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$11,612,990.40	\$6,556,388.32	0.5646	\$5,056,602.08	0.4354
Computed	\$11,612,990.40	\$6,790,068.06	0.5847	\$4,822,922.34	0.4153
Difference		(\$233,679.74)	-0.0201	\$233,679.74	0.0201

Generation Arrangement Report

Account: MTED 101/6-394 Tools shop garage

Dispersion: 25.00 - SQ

Age Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$1,755,350.68	25.00	24.50	0.9800	1.0000	\$1,720,243.67	\$70,214.03
2012	1.50	\$158,090.37	25.00	23.50	0.9400	1.0000	\$148,604.95	\$6,323.61
2011	2.50	\$146,279.76	25.00	22.50	0.9000	1.0000	\$131,651.78	\$5,851.19
2010	3.50	\$368,739.77	25.00	21.50	0.8600	1.0000	\$317,116.20	\$14,749.59
2009	4.50	\$169,945.22	25.00	20.50	0.8200	1.0000	\$139,355.08	\$6,797.81
2008	5.50	\$930,814.00	25.00	19.50	0.7800	1.0000	\$726,034.92	\$37,232.56
2007	6.50	\$79,065.30	25.00	18.50	0.7400	1.0000	\$58,508.32	\$3,162.61
2006	7.50	\$301,929.84	25.00	17.50	0.7000	1.0000	\$211,350.89	\$12,077.19
2005	8.50	(\$34,203.54)	25.00	16.50	0.6600	1.0000	(\$22,574.34)	(\$1,368.14)
2003	10.50	\$152,361.45	25.00	14.50	0.5800	1.0000	\$88,369.64	\$6,094.46
2002	11.50	\$201,085.58	25.00	13.50	0.5400	1.0000	\$108,586.21	\$8,043.42
2001	12.50	\$392,750.60	25.00	12.50	0.5000	1.0000	\$196,375.30	\$15,710.02
2000	13.50	\$338,417.49	25.00	11.50	0.4600	1.0000	\$155,672.05	\$13,536.70
1999	14.50	\$163,512.10	25.00	10.50	0.4200	1.0000	\$68,675.08	\$6,540.48
1998	15.50	\$1,086,128.46	25.00	9.50	0.3800	1.0000	\$412,728.81	\$43,445.14
1997	16.50	\$307,177.56	25.00	8.50	0.3400	1.0000	\$104,440.37	\$12,287.10
1996	17.50	\$163,182.73	25.00	7.50	0.3000	1.0000	\$48,954.82	\$6,527.31
1995	18.50	\$184,446.80	25.00	6.50	0.2600	1.0000	\$47,956.12	\$7,377.86
1994	19.50	\$185,679.97	25.00	5.50	0.2200	1.0000	\$40,849.59	\$7,427.20
1993	20.50	\$220,993.69	25.00	4.50	0.1800	1.0000	\$39,778.86	\$8,839.75
1992	21.50	\$216,563.32	25.00	3.50	0.1400	1.0000	\$30,318.86	\$8,662.53
1991	22.50	\$157,912.55	25.00	2.50	0.1000	1.0000	\$15,791.26	\$6,316.50
1990	23.50	\$420,214.40	25.00	1.50	0.0600	1.0000	\$25,212.86	\$16,808.58
1989	24.50	\$446,051.26	25.00	0.50	0.0200	1.0000	\$8,921.03	\$17,842.05
1988	25.50	\$195,036.42	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1987	26.50	\$372,831.89	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1986	27.50	\$315,949.61	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1985	28.50	\$373,676.09	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1984	29.50	\$279,597.05	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1983	30.50	\$197,066.35	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1982	31.50	\$105,742.51	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1981	32.50	\$32,811.39	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1980	33.50	\$31,356.78	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00

Generation Arrangement Report

Account: MTED 101/6-394 Tools shop garage

Dispersion: 25.00 - SQ

Current Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1979	34.50	\$135,221.17	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1978	35.50	\$114,335.27	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1977	36.50	\$101,886.74	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1976	37.50	\$72,666.38	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1975	38.50	\$29,718.10	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1974	39.50	\$102,542.42	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1973	40.50	\$141,435.09	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1972	41.50	\$55,326.82	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1971	42.50	\$37,314.04	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1970	43.50	\$45,792.78	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1969	44.50	\$62,983.18	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1968	45.50	\$48,908.46	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1967	46.50	\$43,432.96	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1966	47.50	\$71,723.98	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1965	48.50	\$39,015.13	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1964	49.50	\$44,296.39	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1963	50.50	\$32,575.40	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1962	51.50	\$17,258.84	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$11,612,990.40	25.00	10.38	0.4153	1.0000	\$4,822,922.34	\$340,499.57

Remaining Life Depreciation Accrual

Account: MTED 101/6-395 Laboratory equip
 Scenario: Met Ed 2014 ADR Gen'l Plant
 Dispersion: 20.00 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$3,047,683.99	0.85	\$32.18	0.001056%	100.000000%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$32,802.91)	0.50	(\$820.07)	2.499992%	
Total:	\$3,047,683.99 *		(\$787.89)	-0.025852%	2448.384089%
Average:	\$3,031,282.54		(\$787.89)	-0.025992%	4.813225%
Grand Total:	\$3,047,683.99 *		(\$787.89)	-0.025852%	2448.384089%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: MTED 101/6-395 Laboratory equip
 Scenario: Met Ed 2014 ADR Gen'l Plant
 Dispersion: 20 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$3,047,683.99	\$3,047,651.81	1.0000	\$32.18	0.0000
Computed	\$3,047,683.99	\$2,918,725.52	0.9577	\$128,958.47	0.0423
Difference		\$128,926.29	0.0423	(\$128,926.29)	-0.0423

Generation Arrangement Report

Account: MTED 101/6-395 Laboratory equip

Dispersion: 20.00 - SQ

Original Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2009	4.50	(\$918.29)	20.00	15.50	0.7750	1.0000	(\$711.67)	(\$45.91)
2008	5.50	\$86,620.60	20.00	14.50	0.7250	1.0000	\$62,799.94	\$4,331.03
2000	13.50	\$698.02	20.00	6.50	0.3250	1.0000	\$226.86	\$34.90
1997	16.50	\$159,740.25	20.00	3.50	0.1750	1.0000	\$27,954.54	\$7,987.01
1996	17.50	\$234,523.10	20.00	2.50	0.1250	1.0000	\$29,315.39	\$11,726.16
1995	18.50	\$114,044.69	20.00	1.50	0.0750	1.0000	\$8,553.35	\$5,702.23
1994	19.50	\$32,802.91	20.00	0.50	0.0250	1.0000	\$820.07	\$1,640.15
1993	20.50	\$96,728.35	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1992	21.50	\$128,933.21	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1991	22.50	\$232,205.59	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1990	23.50	\$204,185.93	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1989	24.50	\$162,751.76	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1988	25.50	\$274,767.81	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1987	26.50	\$403,783.63	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1986	27.50	\$228,915.36	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1985	28.50	\$86,047.11	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1984	29.50	\$257,305.72	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1983	30.50	\$148,714.64	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1982	31.50	\$17,913.69	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1981	32.50	\$6,777.40	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1980	33.50	\$8,278.86	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1979	34.50	\$45,555.79	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1978	35.50	\$38,959.12	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1977	36.50	\$1,973.32	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1976	37.50	\$10,601.33	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1975	38.50	\$7,441.27	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1974	39.50	\$16,355.06	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1973	40.50	\$11,733.40	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1972	41.50	\$6,889.08	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1971	42.50	\$5,901.54	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1970	43.50	\$11,018.24	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1969	44.50	\$6,435.50	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$3,047,683.99	20.00	0.85	0.0423	1.0000	\$128,958.47	\$31,375.56

Remaining Life Depreciation Accrual

Account: MTED 101/6-396 Power operated equip
 Scenario: Met Ed 2014 ADR Gen'l Plant
 Dispersion: 20.00 - L0.5
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$751,657.85	10.79	\$12,934.64	1.720815%	9.265490%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$58,689.67)	0.50	(\$1,467.24)	2.499997%	
Total:	\$751,657.85 *		\$11,467.40	1.525615%	8.214460%
Average:	\$722,313.02		\$11,467.40	1.587595%	10.400767%
Grand Total:	\$751,657.85 *		\$11,467.40	1.525615%	8.214460%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: MTED 101/6-396 Power operated equip
 Scenario: Met Ed 2014 ADR Gen'l Plant
 Dispersion: 20 - L0.5
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$751,657.85	\$612,057.66	0.8143	\$139,600.19	0.1857
Computed	\$751,657.85	\$346,035.59	0.4604	\$405,622.26	0.5396
Difference		\$266,022.07	0.3539	(\$266,022.07)	-0.3539

Generation Arrangement Report

Account: MTED 101/6-396 Power operated equip

Dispersion: 20.00 - L0.5

Range Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$108,843.59	20.00	19.56	0.9778	1.0000	\$106,429.70	\$5,442.18
2007	6.50	\$12,318.22	20.00	15.51	0.7755	1.0000	\$9,552.83	\$615.91
2002	11.50	\$75,143.40	20.00	13.29	0.6647	1.0000	\$49,951.06	\$3,757.17
2001	12.50	\$36,996.86	20.00	12.92	0.6460	1.0000	\$23,901.48	\$1,849.84
2000	13.50	\$96,540.56	20.00	12.56	0.6279	1.0000	\$60,614.26	\$4,827.03
1998	15.50	(\$35,656.68)	20.00	11.86	0.5930	1.0000	(\$21,144.81)	(\$1,782.83)
1996	17.50	\$23,509.02	20.00	11.20	0.5600	1.0000	\$13,165.82	\$1,175.45
1993	20.50	\$140,207.69	20.00	10.28	0.5139	1.0000	\$72,046.51	\$7,010.38
1991	22.50	\$887.85	20.00	9.70	0.4852	1.0000	\$430.75	\$44.39
1988	25.50	\$6,437.00	20.00	8.90	0.4449	1.0000	\$2,863.99	\$321.85
1986	27.50	\$11,289.00	20.00	8.40	0.4200	1.0000	\$4,740.95	\$564.45
1982	31.50	\$27,454.00	20.00	7.48	0.3741	1.0000	\$10,270.27	\$1,372.70
1979	34.50	\$2,226.00	20.00	6.86	0.3431	1.0000	\$763.74	\$111.30
1978	35.50	\$31,361.56	20.00	6.67	0.3334	1.0000	\$10,457.33	\$1,568.08
1977	36.50	\$34,320.49	20.00	6.48	0.3241	1.0000	\$11,122.46	\$1,716.02
1974	39.50	\$604.00	20.00	5.96	0.2979	1.0000	\$179.95	\$30.20
1973	40.50	\$26,241.51	20.00	5.80	0.2899	1.0000	\$7,606.41	\$1,312.08
1972	41.50	\$88,746.00	20.00	5.64	0.2821	1.0000	\$25,037.16	\$4,437.30
1971	42.50	\$64,187.78	20.00	5.49	0.2747	1.0000	\$17,632.38	\$3,209.39
		\$751,657.85	20.00	10.79	0.5396	1.0000	\$405,622.26	\$37,582.89

Remaining Life Depreciation Accrual

Account: MTED 101/6-397 Communication Equipmt
 Scenario: Met Ed 2014 ADR Gen'l Plant
 Dispersion: 20.00 - R0.5
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$33,964,326.46	10.06	\$1,023,303.82	3.012878%	9.941215%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$1,989,229.01)	0.50	(\$49,730.73)	2.500000%	
Total:	\$33,964,326.46 *		\$973,573.09	2.866458%	9.458089%
Average:	\$32,969,711.96		\$973,573.09	2.952932%	10.469727%
Grand Total:	\$33,964,326.46 *		\$973,573.09	2.866458%	9.458089%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: MTED 101/6-397 Communication Equipmt
 Scenario: Met Ed 2014 ADR Gen'l Plant
 Dispersion: 20 - R0.5
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$33,964,326.46	\$23,670,777.27	0.6969	\$10,293,549.19	0.3031
Computed	\$33,964,326.46	\$16,881,742.30	0.4970	\$17,082,584.16	0.5030
Difference		\$6,789,034.97	0.1999	(\$6,789,034.97)	-0.1999

Generation Arrangement Report

Account: MTED 101/6-397 Communication Equlpt

Dispersion: 20.00 - R0.5

Age Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$1,254,003.90	20.00	19.69	0.9845	1.0000	\$1,234,543.39	\$62,700.20
2012	1.50	\$116.24	20.00	19.07	0.9536	1.0000	\$110.85	\$5.81
2011	2.50	\$161,097.25	20.00	18.46	0.9229	1.0000	\$148,683.22	\$8,054.86
2010	3.50	\$205,964.33	20.00	17.85	0.8925	1.0000	\$183,820.10	\$10,298.22
2009	4.50	\$3,088,976.98	20.00	17.24	0.8622	1.0000	\$2,663,408.37	\$154,448.85
2008	5.50	\$1,574,554.25	20.00	16.64	0.8321	1.0000	\$1,310,233.59	\$78,727.71
2005	8.50	\$90,166.59	20.00	14.86	0.7429	1.0000	\$66,981.81	\$4,508.33
2002	11.50	\$244,698.70	20.00	13.12	0.6558	1.0000	\$160,483.41	\$12,234.94
2001	12.50	\$104,311.65	20.00	12.55	0.6275	1.0000	\$65,460.78	\$5,215.58
2000	13.50	\$519,159.05	20.00	11.99	0.5997	1.0000	\$311,349.42	\$25,957.95
1999	14.50	\$101,351.31	20.00	11.45	0.5724	1.0000	\$58,010.00	\$5,067.57
1998	15.50	\$1,530,328.61	20.00	10.91	0.5455	1.0000	\$834,864.35	\$76,516.43
1997	16.50	\$950,150.44	20.00	10.39	0.5193	1.0000	\$493,394.91	\$47,507.52
1996	17.50	(\$1,926,514.18)	20.00	9.87	0.4936	1.0000	(\$950,863.06)	(\$96,325.71)
1995	18.50	\$10,229,039.42	20.00	9.37	0.4684	1.0000	\$4,791,719.24	\$511,451.97
1994	19.50	\$309,972.84	20.00	8.88	0.4439	1.0000	\$137,597.47	\$15,498.64
1993	20.50	\$809,280.72	20.00	8.40	0.4199	1.0000	\$339,847.65	\$40,464.04
1992	21.50	\$9,074,733.78	20.00	7.93	0.3965	1.0000	\$3,598,409.31	\$453,736.69
1991	22.50	\$664,286.24	20.00	7.47	0.3737	1.0000	\$248,235.24	\$33,214.31
1990	23.50	\$2,344,324.93	20.00	7.03	0.3514	1.0000	\$823,759.43	\$117,216.25
1989	24.50	\$871,137.12	20.00	6.59	0.3296	1.0000	\$287,101.80	\$43,556.86
1988	25.50	\$210,108.28	20.00	6.16	0.3082	1.0000	\$64,763.34	\$10,505.41
1987	26.50	\$53,352.94	20.00	5.75	0.2873	1.0000	\$15,330.25	\$2,667.65
1986	27.50	\$211,458.29	20.00	5.34	0.2668	1.0000	\$56,418.85	\$10,572.91
1985	28.50	\$199,330.05	20.00	4.93	0.2466	1.0000	\$49,155.83	\$9,966.50
1984	29.50	\$94,236.58	20.00	4.53	0.2266	1.0000	\$21,358.12	\$4,711.83
1983	30.50	\$103,298.41	20.00	4.14	0.2068	1.0000	\$21,365.65	\$5,164.92
1982	31.50	\$27,098.35	20.00	3.74	0.1871	1.0000	\$5,069.78	\$1,354.92
1981	32.50	\$15,995.84	20.00	3.35	0.1673	1.0000	\$2,675.43	\$799.79
1980	33.50	\$11,286.51	20.00	2.94	0.1472	1.0000	\$1,661.48	\$564.33
1979	34.50	\$188,830.96	20.00	2.54	0.1268	1.0000	\$23,937.05	\$9,441.55
1978	35.50	\$48,736.90	20.00	2.11	0.1057	1.0000	\$5,153.04	\$2,436.85
1977	36.50	\$82,488.23	20.00	1.68	0.0839	1.0000	\$6,923.18	\$4,124.41

Generation Arrangement Report

Account: MTED 101/6-397 Communication Equipmt

Dispersion: 20.00 - R0.5

Original Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1976	37.50	\$4,953.43	20.00	1.23	0.0613	1.0000	\$303.67	\$247.67
1975	38.50	\$16,229.07	20.00	0.77	0.0384	1.0000	\$622.80	\$811.45
1974	39.50	\$39,907.58	20.00	0.35	0.0174	1.0000	\$694.43	\$1,995.38
1973	40.50	\$58,242.70	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1972	41.50	\$150,401.68	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1971	42.50	\$50,491.08	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1970	43.50	\$2,793.19	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1969	44.50	\$32,425.78	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1968	45.50	\$18,301.74	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1967	46.50	\$7,997.61	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1966	47.50	\$16,615.59	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1965	48.50	\$25,429.47	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1964	49.50	\$17,911.66	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1963	50.50	\$40,255.19	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1962	51.50	\$4,911.73	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1961	52.50	\$65.01	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1960	53.50	\$5,474.48	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1959	54.50	\$1,070.15	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1958	55.50	\$101.78	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1957	56.50	\$187.09	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1956	57.50	\$1,378.86	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1955	58.50	\$1,899.18	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1954	59.50	\$1,704.79	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1953	60.50	\$827.16	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1951	62.50	\$1,825.22	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1950	63.50	\$2,832.59	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1948	65.50	\$12,189.30	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1947	66.50	\$487.04	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1935	78.50	\$30.93	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1926	87.50	\$23.87	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$33,964,326.46	20.00	10.06	0.5030	1.0000	\$17,082,584.16	\$1,675,422.58

Remaining Life Depreciation Accrual

Account: MTED 101/6-398 Miscellaneous equipt

Scenario: Met Ed 2014 ADR Gen'I Plant

Dispersion: 20.00 - SQ

Age Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$2,586,559.95	2.03	\$47,540.14	1.837968%	49.226189%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$65,392.51)	0.50	(\$1,634.81)	2.499996%	
Total:	\$2,586,559.95 *		\$45,905.33	1.774764%	47.533399%
Average:	\$2,553,863.70		\$45,905.33	1.797486%	71.863348%
Grand Total:	\$2,586,559.95 *		\$45,905.33	1.774764%	47.533399%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: MTED 101/6-398 Miscellaneous equipt

Scenario: Met Ed 2014 ADR Gen'l Plant

Dispersion: 20 - SQ

Large Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$2,586,559.95	\$2,489,985.05	0.9627	\$96,574.90	0.0373
Computed	\$2,586,559.95	\$2,323,838.02	0.8984	\$262,721.93	0.1016
Difference		\$166,147.03	0.0642	(\$166,147.03)	-0.0642

Generation Arrangement Report

Account: MTED 101/6-398 Miscellaneous equipt

Dispersion: 20.00 - SQ

Current Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$11,519.21	20.00	19.50	0.9750	1.0000	\$11,231.23	\$575.96
2012	1.50	\$886.89	20.00	18.50	0.9250	1.0000	\$820.37	\$44.34
2011	2.50	\$30,044.90	20.00	17.50	0.8750	1.0000	\$26,289.29	\$1,502.25
2007	6.50	\$6,932.76	20.00	13.50	0.6750	1.0000	\$4,679.61	\$346.64
2003	10.50	\$9,290.69	20.00	9.50	0.4750	1.0000	\$4,413.08	\$464.53
2002	11.50	\$32,453.36	20.00	8.50	0.4250	1.0000	\$13,792.68	\$1,622.67
2001	12.50	\$4,923.43	20.00	7.50	0.3750	1.0000	\$1,846.29	\$246.17
2000	13.50	\$279,555.58	20.00	6.50	0.3250	1.0000	\$90,855.56	\$13,977.78
1999	14.50	\$225,999.68	20.00	5.50	0.2750	1.0000	\$62,149.91	\$11,299.98
1998	15.50	\$32,633.98	20.00	4.50	0.2250	1.0000	\$7,342.65	\$1,631.70
1997	16.50	\$130,458.16	20.00	3.50	0.1750	1.0000	\$22,830.18	\$6,522.91
1996	17.50	\$106,909.66	20.00	2.50	0.1250	1.0000	\$13,363.71	\$5,345.48
1995	18.50	\$19,634.24	20.00	1.50	0.0750	1.0000	\$1,472.57	\$981.71
1994	19.50	\$65,392.51	20.00	0.50	0.0250	1.0000	\$1,634.81	\$3,269.63
1993	20.50	\$123,377.94	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1992	21.50	\$7,878.45	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1991	22.50	\$386,470.24	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1990	23.50	\$133,275.60	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1989	24.50	\$170,813.56	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1988	25.50	\$151,319.90	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1987	26.50	\$105,251.18	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1986	27.50	\$49,320.40	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1985	28.50	\$72,198.35	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1984	29.50	\$271,649.70	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1983	30.50	\$30,104.60	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1982	31.50	\$81,890.19	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1981	32.50	\$1,948.05	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1980	33.50	\$19,354.88	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1979	34.50	\$25,071.86	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$2,586,559.95	20.00	2.03	0.1016	1.0000	\$262,721.93	\$47,831.75

Remaining Life Depreciation Accrual

Account: MTED-101/6-39120
 Scenario: Met Ed 2014 ADR 39120 PC
 Dispersion: 4.00 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$2,194,187.95	0.84	\$147,502.86	6.722435%	100.000000%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$275,835.27)	0.50	(\$34,479.41)	12.500000%	
Total:	\$2,194,187.95 *		\$113,023.45	5.151038%	76.624582%
Average:	\$2,056,270.32		\$113,023.45	5.496527%	1179.142378%
Grand Total:	\$2,194,187.95 *		\$113,023.45	5.151038%	76.624582%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: MTED-101/6-39120
 Scenario: Met Ed 2014 ADR 39120 PC
 Dispersion: 4 - SQ

Current Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$2,194,187.95	\$2,046,685.09	0.9328	\$147,502.86	0.0672
Computed	\$2,194,187.95	\$1,732,696.52	0.7897	\$461,491.43	0.2103
Difference		\$313,988.57	0.1431	(\$313,988.57)	-0.1431

Generation Arrangement Report

Account: MTED-101/6-39120

Dispersion: 4.00 - SQ

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$188,236.27	4.00	3.50	0.8750	1.0000	\$164,706.74	\$47,059.07
2012	1.50	(\$511.50)	4.00	2.50	0.6250	1.0000	(\$319.69)	(\$127.88)
2011	2.50	\$700,333.27	4.00	1.50	0.3750	1.0000	\$262,624.98	\$175,083.32
2010	3.50	\$275,835.27	4.00	0.50	0.1250	1.0000	\$34,479.41	\$68,958.82
2009	4.50	\$248,107.52	4.00	0.00	0.0000	0.0000	\$0.00	\$0.00
2008	5.50	\$782,187.12	4.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$2,194,187.95	4.00	0.84	0.2103	1.0000	\$461,491.43	\$290,973.33

Remaining Life Depreciation Accrual

Account: MTED-101/6-39125
 Scenario: Met Ed 2014 ADR 39125 Info Sys
 Dispersion: 10.00 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$2,314,954.79	7.68	\$301,710.32	13.033098%	13.022402%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$0.00)	0.50	(\$0.00)	0.000000%	
Total:	\$2,314,954.79 *		\$301,710.32	13.033098%	13.022402%
Average:	\$2,314,954.79		\$301,710.32	13.033098%	13.022402%
Grand Total:	\$2,314,954.79 *		\$301,710.32	13.033098%	13.022402%

* Excluding 2014 Retirements

Depreciation Reserve Summary

Account: MTED-101/6-39125
 Scenario: Met Ed 2014 ADR 39125 Info Sys
 Dispersion: 10 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$2,314,954.79	(\$1,901.39)	-0.0008	\$2,316,856.18	1.0008
Computed	\$2,314,954.79	\$537,283.62	0.2321	\$1,777,671.17	0.7679
Difference		(\$539,185.01)	-0.2329	\$539,185.01	0.2329

Generation Arrangement Report

Account: MTED-101/6-39125

Dispersion: 10.00 - SQ

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$207,275.38	10.00	9.50	0.9500	1.0000	\$196,911.61	\$20,727.54
2011	2.50	\$2,107,679.41	10.00	7.50	0.7500	1.0000	\$1,580,759.56	\$210,767.94
		\$2,314,954.79	10.00	7.68	0.7679	1.0000	\$1,777,671.17	\$231,495.48

METROPOLITAN EDISON 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 Met-Ed Exhibit RAD-54 Attachment A.

**Metropolitan Edison Company
Balance Sheet**

Met-Ed Exhibit RAD-54
Witness: R. A. D'Angelo
Attachment A
Page 1 of 2

FERC Account	Assets and Other Debits	April 30, 2016	2015	March 31, 2014	2013
			<i>(In thousands)</i>		
	Utility Plant				
101-107	Total electric utility plant at original cost	\$ 3,012,033	\$ 2,890,357	\$ 2,773,905	\$ 2,703,573
108-110	Less: Accum. Provision for depreciation	1,055,494	1,001,528	959,316	929,077
120.1-120.4	Nuclear plant	-	-	-	-
120.5	Less: accum. provision for amortization of nuclear fuel	-	-	-	-
	Net utility plant	<u>1,956,539</u>	<u>1,888,829</u>	<u>1,814,589</u>	<u>1,774,496</u>
	Other Property and Investments				
121	Non-utility property	1,224	1,224	1,224	1,224
122	Prov. for depreciation of non-utility prop.	464	446	429	412
123.1	Investments in subsidiary companies	-	-	-	-
124	Other investments	49	49	59	46
125-8	Special funds	<u>328,928</u>	<u>328,928</u>	<u>328,859</u>	<u>321,624</u>
	Total other property and investments	<u>329,737</u>	<u>329,755</u>	<u>329,713</u>	<u>322,482</u>
	Current and Accrued Assets				
131	Cash	-	-	-	-
132-134	Special deposits	158	158	158	157
135	Working funds	-	-	-	-
136	Temporary cash investments	-	-	-	-
142	Customer accounts receivable	123,043	124,667	126,615	94,741
143	Other accounts receivable	6,040	6,040	6,893	7,770
144	Accum. provision for uncollectible accts	5,725	5,725	7,408	3,505
145	Notes receivable from associated companies	66,908	94,604	-	-
146	Receivables from associated companies	28,041	28,041	42,691	1,071
151	Fuel stock	-	-	-	-
154-163	Plant materials and operating supplies-electric	728	728	-	-
165	Prepayments	22,256	22,257	21,798	35,792
171	Interest and dividends receivable	-	-	-	-
172	Rents receivable	7,688	7,688	8,614	7,937
173	Accrued utility revenues	43,658	43,658	40,114	38,515
174	Misc. current and accrued assets	<u>17,085</u>	<u>17,085</u>	<u>633</u>	<u>997</u>
	Total current and accrued assets	<u>309,880</u>	<u>339,201</u>	<u>240,106</u>	<u>183,475</u>
	Deferred Debits				
181	Unamortized debt expense	5,278	6,218	3,603	3,786
182	Other regulatory assets	253,521	279,108	286,827	484,968
183	Preliminary survey and investigation charges	575	575	584	564
184	Clearing accounts	-	-	-	-
185	Temporary facilities	1,688	1,168	662	671
186	Miscellaneous deferred debits	413,016	406,667	427,254	427,365
188	Research and development expenditures	351	351	351	351
189	Unamortized loss on reacquired debt	1,720	-	2,382	4,025
190	Accumulated deferred income taxes	<u>452,973</u>	<u>454,272</u>	<u>471,353</u>	<u>251,370</u>
	Total deferred debits	<u>1,129,121</u>	<u>1,148,360</u>	<u>1,193,015</u>	<u>1,173,100</u>
	Total assets and other debits	<u>\$ 3,725,277</u>	<u>\$ 3,706,144</u>	<u>\$ 3,577,422</u>	<u>\$ 3,453,553</u>

**Metropolitan Edison 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	\$ 827,802	\$ 827,802	\$ 827,740	\$ 767,489
204	Preferred stock issued	-	-	-	-
207	Premium on capital stock	-	-	-	-
208	Other paid in capital	93	93	116	-
210	Gain on resale or cancellation of reacquired capital stock	-	-	-	-
214	Capital stock expense	-	-	-	-
216	Retained earnings	(10,133)	(12,550)	(22,115)	224
216.1	Unappropriated Undistributed Subsidiary Earnings	-	-	-	-
219	Accumulated other comprehensive income	(370)	3,770	12,150	21,172
	Total proprietary capital	817,392	819,114	817,892	788,885
	Long-Term Debt				
221	Bonds	200,000	200,000	28,500	28,500
224	Other long-term debt	750,000	750,000	750,000	850,000
225	Unamortized premium on long-term debt	-	-	-	-
226	Less: Unamortized discount on long-term debt	293	339	382	501
	Total long-term debt	949,707	949,661	778,118	877,999
227-230	Other Non-Current Liabilities	352,596	345,118	353,112	357,393
	Current and Accrued Liabilities	-	-	-	-
231	Notes payable	50,000	50,000	75,000	-
232	Accounts payable	56,468	56,468	55,449	21,031
233	Notes payable to associated companies	-	-	61,845	91,306
234	Accounts payable to associated companies	30,645	30,645	50,478	77,055
235	Customer deposits	20,925	20,925	21,452	15,044
236	Taxes accrued	45,237	54,998	9,811	16,208
237	Interest accrued	30,578	16,269	9,198	11,587
238	Dividends declared	-	-	-	-
241	Tax collections payable	348	348	390	342
242	Misc. current and accrued liabilities	15,253	17,291	19,942	16,171
243	Oblig. under capital leases-current	2,983	2,983	2,991	2,408
	Total current and accrued liabilities	252,437	249,926	306,556	251,152
	Deferred Credits				
252	Customer advances for construction	19	19	19	63
253	Other deferred credits	164,297	164,537	136,035	145,792
254	Other regulatory liabilities	145,564	137,494	140,450	136,772
255	Accum. deferred investment tax credits	4,813	5,208	5,521	5,919
256	Deferred gains on disposition of plant	-	-	-	-
257	Unamortized gain on reacquired debt	(317)	(161)	1,266	1,476
	Total deferred credits	314,376	307,096	283,292	290,022
	Accumulated Deferred Income Taxes				
282	Other property	552,440	552,220	555,752	542,609
283	Other	486,327	483,009	482,701	345,493
	Total accum. deferred income taxes	1,038,767	1,035,229	1,038,453	888,102
	Total liabilities and other credits	\$ 3,725,277	\$ 3,706,144	\$ 3,577,422	\$ 3,453,553

METROPOLITAN EDISON 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 Met-Ed Exhibit RAD-55 Attachment A.

**Metropolitan Edison Company
Comparative Income Statements**

<u>FERC Account</u>	<u>April 30, 2016</u>	<u>2015</u>	<u>March 31, 2014</u>	<u>2013</u>
	<i>(In thousands)</i>			
Operating Revenues				
Electric Service Revenues				
440 Residential sales	\$ 487,124	\$ 495,246	\$ 557,080	\$ 571,437
442 Commercial sales	112,883	123,810	131,306	152,083
442 Industrial sales	51,258	50,866	45,471	68,019
444 Public street and highway lighting	5,410	5,141	5,252	7,015
445 Other sales to public authorities	-	-	-	-
447 Sale for resale	12,678	21,076	26,062	32,955
Total electric service revenues	<u>\$ 669,354</u>	<u>\$ 696,139</u>	<u>\$ 765,171</u>	<u>\$ 831,510</u>
Other Electric Revenue				
450 Forfeited discounts	\$ 3,229	\$ 3,229	\$ 3,583	\$ 3,943
451 Miscellaneous service revenues	1,903	1,903	2,246	1,596
454 Rent from electric property	19,477	19,477	19,477	19,679
456 Other electric revenues	47,656	47,885	45,615	31,612
Total other electric revenues	<u>\$ 72,265</u>	<u>\$ 72,494</u>	<u>\$ 70,921</u>	<u>\$ 56,829</u>
Total operating revenues	<u>\$ 741,619</u>	<u>\$ 768,633</u>	<u>\$ 836,092</u>	<u>\$ 888,339</u>
Operating Expenses				
401-2 Operation and maintenance expense				
Power production expenses	\$ 275,734	\$ 320,216	\$ 378,228	\$ 408,304
Transmission expenses	21,154	21,730	23,071	14,314
Regional market expenses	54	50	43	60
Distribution expenses	37,980	33,837	48,826	48,831
Customer accounts expense	23,271	25,286	24,842	24,195
Customer service & information expense	40,696	44,185	39,990	51,349
Sales expenses	25	24	15	13
Administrative & general expenses	41,116	37,806	6,525	57,158
Subtotal	<u>\$ 440,030</u>	<u>\$ 483,134</u>	<u>\$ 521,541</u>	<u>\$ 604,223</u>
403 Depreciation expense	\$ 59,721	\$ 56,892	\$ 55,187	\$ 69,205
404-5 Amortization and depletion of utility plant	4,710	2,681	3,006	3,130
406 Amortization and utility plant acq. adjustment	-	-	-	-
407 Amortization of property losses	-	-	-	-
407.3 Regulatory debits	22,920	24,410	35,722	212,875
407.4 Regulatory credits	15,407	(11,449)	(23,530)	(194,776)
408.1 Taxes other than income taxes	45,795	46,882	50,525	54,381
411.1 Accretion expense	49	62	58	54
411.8 Gains from disposition allowance	-	-	-	-
Total operating expenses before federal and state income taxes	<u>\$ 588,632</u>	<u>\$ 602,611</u>	<u>\$ 642,508</u>	<u>\$ 749,091</u>
Net operating income before income taxes	<u>\$ 152,987</u>	<u>\$ 166,021</u>	<u>\$ 193,584</u>	<u>\$ 139,247</u>
Income taxes				
409.1 Income taxes-federal	\$ 39,423	\$ 25,303	\$ 28,956	\$ (43,523)
409.1 Income taxes-state	-	-	5,701	(7,869)
410.1 Provision for deferred income taxes	49,263	67,085	131,537	259,974
411.1 Income taxes deferred in prior years-cr.	(42,966)	(39,764)	(190,653)	(166,189)
411.4 Investment tax credit adjustments-net	(364)	(364)	(397)	(421)
Total income taxes	<u>\$ 45,356</u>	<u>\$ 52,260</u>	<u>\$ (24,855)</u>	<u>\$ 41,972</u>
Net operating income	<u>\$ 107,631</u>	<u>\$ 113,762</u>	<u>\$ 218,439</u>	<u>\$ 97,275</u>
Other income				
415-16 Revenues from merchandising, jobbing and contract work	\$ 2,808	\$ 3,681	\$ 1,995	\$ 2,128
417 Revenues from non-utility operations	-	-	-	-
417.1 Expenses from non-utility operations	-	-	-	-
418 Nonoperating rental income	(17)	(17)	333	(17)
418.1 Equity in earnings of subsidiary companies	-	-	-	-
419 Interest and dividend income	1,647	98	666	(9)
419.1 Allowance for funds used during construction	1,343	1,852	-	8
421 Miscellaneous non-operating income	1,740	1,740	2,546	1,248
421.1 Gain on disposition of property	-	-	-	-

**Metropolitan Edison Company
Comparative Income Statements**

<u>FERC Account</u>	<u>April 30, 2016</u>	<u>March 31,</u>		
		<u>2015</u>	<u>2014</u>	<u>2013</u>
		<i>(In thousands)</i>		
Total other income	\$ 7,522	\$ 7,354	\$ 5,540	\$ 3,358
Gross income	\$ 115,153	\$ 121,115	\$ 223,980	\$ 100,633
Other Income Deductions				
421.2 Loss on disposition of property			\$ -	\$ -
425 Miscellaneous amortization			-	-
426 Other income deductions	146	146	189,014	353
Total other income deductions	\$ 146	\$ 146	\$ 189,014	\$ 353
Taxes Applicable to Other Income and Deductions				
408.2 Taxes other than income taxes			\$ -	\$ -
409.2 Income taxes - federal			2,249	1,078
409.2 Income taxes - state			713	342
410.2 Provision for deferred income taxes			6	2
411.2 Provision for deferred income taxes-cr.			(26)	(18)
Total taxes on other income and deductions	\$ -	\$ -	\$ 2,942	\$ 1,404
Interest Charges				
427 Interest on long term debt	\$ 51,862	\$ 40,717	\$ 45,258	\$ 43,803
428 Amortization of debt discount and expense	911	700	821	763
428.1 Amortization of loss on reacquired debt	247	544	2,881	1,643
429 Amortization of premium on debt credit			74	(294)
429.1 Amortization of gain on reacquired debt	(144)	(144)	(284)	-
430 Interest on debt to associated companies	8	1,036	2,731	3,772
431 Other interest expense	3,859	4,152	3,529	2,946
432 Allowance for borrowed funds used during construction - credit	(892)	(1,229)	(647)	(266)
Total interest charges	\$ 55,852	\$ 45,776	\$ 54,364	\$ 52,367
Income before extraordinary items	\$ 59,155	\$ 75,194	\$ (22,340)	\$ 46,509
Extraordinary Items & Related Taxes				
434 Extraordinary income			\$ -	\$ -
435 Extraordinary deductions			-	-
409.3 Income taxes - Federal & other			-	-
Extraordinary items after taxes	\$ -	\$ -	\$ -	\$ -
Net income	\$ 59,155	\$ 75,194	\$ (22,340)	\$ 46,509
Power Production Expenses				
Steam Power Generation				
Operation				
501 Fuel			\$ -	\$ (3)
514 Maintenance of miscellaneous steam plant	3,357	1,212	339	146
Total operation	\$ 3,357	\$ 1,212	\$ 339	\$ 143
Total steam power generation	\$ 3,357	\$ 1,212	\$ 339	\$ 143
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	\$ -	\$ -	\$ -	\$ -

**Metropolitan Edison Company
Comparative Income Statements**

FERC Account	April 30,	March 31,		
	2016	2015	2014	2013
	<i>(In thousands)</i>			
Total other power generation	\$ -	\$ -	\$ -	\$ -
Other Power Supply Expenses				
555 Purchased Power	\$ 278,084	\$ 326,146	\$ 379,195	\$ 457,126
556 System control and load dispatching			-	-
557 Other expenses	(5,707)	(7,143)	(1,307)	(48,965)
Total other power supply expenses	\$ 272,377	\$ 319,004	\$ 377,888	\$ 408,161
Total power production expenses	\$ 275,734	\$ 320,216	\$ 378,228	\$ 408,304
Transmission Expenses				
Operation				
560 Operation supervision and engineering	\$ 58	\$ 53	\$ 97	\$ 21
561 Load dispatching	1,208	1,309	907	1,867
562 Station expenses	174	-	45	67
563 Overhead lines expense	33	33	16	18
564 Underground lines expenses	-	-	-	-
565 Transmission of electricity by others	11,776	12,626	12,151	2,278
566 Miscellaneous transmission expenses	1,198	1,227	466	1,228
567 Rents	472	472	453	270
Total operation	\$ 14,920	\$ 15,721	\$ 14,134	\$ 5,748
Maintenance				
568 Maintenance supervision and engineering	\$ 920	\$ 880	\$ 772	\$ 423
569 Maintenance of structures	224	215	293	366
570 Maintenance of station equipment	2,650	2,538	1,867	1,474
571 Maintenance of overhead lines	2,347	2,284	5,922	6,248
572 Maintenance of underground lines	-	-	0	-
573 Maintenance of miscellaneous transmission plant	93	93	81	55
Total maintenance	\$ 6,234	\$ 6,009	\$ 8,936	\$ 8,566
Total transmission expenses	\$ 21,154	\$ 21,730	\$ 23,071	\$ 14,314
Regional Market Expenses				
Operation				
575 Operation-regional market expense	\$ 54	\$ 50	\$ 43	\$ 60
Total operation	\$ 54	\$ 50	\$ 43	\$ 60
Maintenance				
576 Maintenance-regional market expense			\$ -	\$ -
Total maintenance	\$ -	\$ -	\$ -	\$ -
Total regional market expenses	\$ 54	\$ 50	\$ 43	\$ 60
Distribution Expenses				
Operation				
580 Operation supervision and engineering	\$ 97	\$ 88	\$ 59	\$ 354
581 Load dispatching	339	329	259	353
582 Station expenses	615	603	943	749
583 Overhead lines expense	37	37	299	31
584 Underground lines expenses	576	576	141	550
585 Street lighting and signal system expenses	-	-	(1)	(2)
586 Meter expenses	771	738	597	488
587 Customer installation expenses	-	-	-	-
588 Miscellaneous expenses	4,949	5,077	5,213	4,948
589 Rents	541	541	555	546
Total operation	\$ 7,926	\$ 7,988	\$ 8,064	\$ 8,016
Maintenance				
590 Maintenance supervision and engineering	\$ 390	\$ 353	\$ 392	\$ 452
591 Maintenance of structures	16	16	9	11
592 Maintenance of station equipment	4,043	3,491	2,667	2,849
593 Maintenance of overhead lines	20,233	16,670	30,983	31,106
594 Maintenance of underground lines	2,048	2,088	2,381	1,736
595 Maintenance of line transformers	-	-	-	2
596 Maintenance of street lighting and signal systems	250	247	657	667
597 Maintenance of meters	1,645	1,614	1,996	2,146

**Metropolitan Edison Company
Comparative Income Statements**

<u>FERC Account</u>	<u>April 30, 2016</u>	<u>2015</u>	<u>March 31, 2014</u>	<u>2013</u>
		<i>(In thousands)</i>		
598 Maintenance of miscellaneous distribution plant	1,428	1,371	1,677	1,846
Total maintenance	<u>\$ 30,054</u>	<u>\$ 25,848</u>	<u>\$ 40,762</u>	<u>\$ 40,815</u>
Total distribution expenses	<u>\$ 37,980</u>	<u>\$ 33,837</u>	<u>\$ 48,826</u>	<u>\$ 48,831</u>
Customer Account Expenses				
<u>Operation</u>				
901 Supervision		\$ -	\$ 6	\$ 5
902 Meter reading expenses	5,026	5,184	4,057	4,570
903 Customer records and collection expenses	5,858	5,998	6,199	6,645
904 Uncollectible accounts	12,136	13,864	14,346	12,690
905 Miscellaneous customer accounts expense	251	241	235	285
Total customer accounts expense	<u>\$ 23,271</u>	<u>\$ 25,286</u>	<u>\$ 24,842</u>	<u>\$ 24,195</u>
Customer Service and Informational Expenses				
<u>Operation</u>				
907 Supervision	\$ 304	\$ 293	\$ 206	\$ 194
908 Customer assistance expenses	34,566	38,163	34,403	46,243
909 Informational and instructional expenses	130	58	1	0
910 Miscellaneous customer service and informational expenses	5,696	5,670	5,380	4,911
Total customer service and informational expense	<u>\$ 40,696</u>	<u>\$ 44,185</u>	<u>\$ 39,990</u>	<u>\$ 51,349</u>
Sales Expenses				
<u>Operation</u>				
911 Supervision			\$ -	\$ -
912 Demonstrating and selling expenses			-	-
913 Advertising expenses	25	24	15	13
916 Miscellaneous sales expenses			0	-
Total sales expenses	<u>\$ 25</u>	<u>\$ 24</u>	<u>\$ 15</u>	<u>\$ 13</u>
Administrative and general expenses				
<u>Operation</u>				
920 Administrative and general salaries	\$ (524)	\$ (363)	\$ 2,858	\$ 373
921 Office supplies and expense	3,155	2,908	2,599	2,268
922 Administrative expenses transferred-credit	(3,082)	(3,163)	(5,116)	(7,730)
923 Outside services employed	35,388	38,839	32,607	33,727
924 Property insurance	242	227	165	149
925 Injuries and damages	930	854	950	3,974
926 Employee pensions and benefits	(745)	(7,111)	(33,506)	17,321
927 Franchise requirements		-	-	-
928 Regulatory commission expenses	2,632	2,469	2,460	2,761
929 Duplicate charges - credit			-	-
930.1 General advertising expenses	10	10	83	1,010
930.2 Miscellaneous general expenses	698	748	778	696
931 Rents	1,612	1,588	1,305	657
Total administrative and general expenses	<u>\$ 40,316</u>	<u>\$ 37,005</u>	<u>\$ 5,183</u>	<u>\$ 55,206</u>
<u>Maintenance</u>				
935 Maintenance and general plant	801	801	1,342	1,952
Total maintenance	<u>\$ 801</u>	<u>\$ 801</u>	<u>\$ 1,342</u>	<u>\$ 1,952</u>
Total administrative and general expenses	<u>\$ 41,116</u>	<u>\$ 37,806</u>	<u>\$ 6,525</u>	<u>\$ 57,158</u>
Total electric operation and maintenance expenses	<u>\$ 440,030</u>	<u>\$ 483,134</u>	<u>\$ 521,540</u>	<u>\$ 604,223</u>

METROPOLITAN EDISON COMPANY

FILING REQUIREMENT VI-C:

“Provide the following unadjusted detailed schedules by function and by FERC account for the claimed test year and for each of the 3 preceding comparable years:

C. Plant in service.”

RESPONSE:

See Met-Ed Exhibit RAD-56 Attachment A.

METROPOLITAN EDISON 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	\$ 124	\$ 124	\$ 124	\$ 124
302	Franchises and Consents	165	165	165	165
303	Miscellaneous Intangible Plant	57,878	41,603	38,675	38,320
303	Smart Meter Software	13,104	2,160	-	-
	Total Intangible Plant	<u>\$ 71,270</u>	<u>\$ 44,051</u>	<u>\$ 38,964</u>	<u>\$ 38,608</u>
Nuclear Production					
326	Asset Retirement Costs	\$ 95,321	\$ 95,321	\$ 95,321	\$ 95,321
	Total Nuclear Production	<u>\$ 95,321</u>	<u>\$ 95,321</u>	<u>\$ 95,321</u>	<u>\$ 95,321</u>
Transmission Plant					
350	Fee Land - Trans. Subs.	\$ 1,384	\$ 1,384	\$ 1,384	\$ 1,384
350	Easements - Trans. Subs.	173	173	173	410
350	Fee Land - Trans. Lines	2,045	2,045	2,045	2,045
350	Easements - Trans. Lines	26,760	26,760	26,760	26,760
352	Structures, Improvements	6,475	6,475	6,475	5,744
352	Clearing, Grading Of Land	305	305	305	1,704
353	Station Equipment	210,580	194,600	183,423	166,316
354	Towers And Fixtures	41,083	41,083	41,083	41,962
355	Poles And Fixtures	46,550	46,550	46,550	43,899
356	Overhd Conductr, Devices	99,183	94,208	69,633	64,882
356	Clearing, Grading of Land	17,683	17,683	17,683	13,185
358	Undergrnd Conductr,Devices	1,191	1,191	1,191	1,024
359	Roads And Trails	747	747	747	747
359	ARC Transmission	5	5	5	5
	Total Transmission Plant	<u>\$ 454,163</u>	<u>\$ 433,209</u>	<u>\$ 397,456</u>	<u>\$ 370,067</u>
Distribution Plant					
360	Fee Land - Dist. Subs.	\$ 2,777	\$ 2,777	\$ 2,777	\$ 2,777
360	Easements - Dist. Subs.	611	611	611	375
360	Fee Land - Dist. Lines	428	428	428	303
360	Easements - Dist. Lines	28,321	28,321	28,321	28,321
361	Structures, Improvements	12,746	12,746	12,746	12,676
361	Clearing, Grading of Land	366	366	366	130
362	Station Equipment	216,798	212,973	203,494	198,607
364	Poles, Towers And Fixtures	354,211	354,211	354,211	382,641
365	Overhd Conductr, Devices	368,193	368,193	368,193	325,681
365	Clearing, Grading of Land	131,740	131,740	131,740	122,276
366	Underground Conduit	30,297	30,297	30,297	30,229
367	Undergrnd Conductr,Devices	203,213	203,213	203,213	190,569
368	Line Transformers	502,265	450,298	392,738	388,640
369	Services	169,525	169,525	169,525	166,963
370	Meters	66,795	66,795	66,795	64,399
370	Smart Meters Res	11,620	2,241	1,554	-
371	Inst. On Cust. Prem.	4,520	4,520	4,520	4,414
373	Street Light - Oh, Ug Lines	12,289	12,289	12,289	11,516
374	ARC Distribution	37	37	37	37

METROPOLITAN EDISON COMPANY**Plant in Service****FERC****Account**

	<u>4/30/2016</u>	<u>3/31/2015</u>	<u>3/31/2014</u>	<u>3/31/2013</u>
Total Distribution Plant	<u>\$ 2,116,751</u>	<u>\$ 2,051,579</u>	<u>\$ 1,983,854</u>	<u>\$ 1,930,555</u>
General Plant				
389 Fee Land	\$ 2,673	\$ 2,673	\$ 2,673	\$ 1,568
389 Easements	18	18	18	18
390 Structures, Improvements	87,469	87,468	85,738	85,320
390 Clearing, Grading of Land	12,466	12,466	12,466	12,466
390 Struct Imprv, Leasehold Imp	17	17	17	17
391 Office Furn., Mech. Equip.	16,631	16,631	16,631	17,100
391 Office Machines	5,921	5,921	5,921	5,921
391 Data Processing Equipment	4,627	4,627	4,627	2,553
391 Data Proc Smart Meters	9,299	6,356	903	-
391 Information System	(12)	(12)	(12)	0
392 Transportation Equipment	5,185	4,229	1,067	1,219
393 Stores Equipment	1,411	1,411	1,411	1,429
394 Tools, Shop, Garage Equip.	11,712	11,712	11,712	10,253
395 Laboratory Equipment	3,048	3,048	3,048	3,130
396 Power Operated Equipment	752	752	752	643
397 Communication Equipment	34,023	34,023	34,023	35,659
398 Misc. Equipment	2,587	2,587	2,587	2,671
399 ARC General Plant	106	106	106	106
Total General Plant	<u>\$ 197,931</u>	<u>\$ 194,032</u>	<u>\$ 183,686</u>	<u>\$ 180,073</u>
Total Plant in Service	<u>\$ 2,935,437</u>	<u>\$ 2,818,193</u>	<u>\$ 2,699,281</u>	<u>\$ 2,614,625</u>

METROPOLITAN EDISON COMPANY

FILING REQUIREMENT VI-D:

“Provide the following unadjusted detailed schedules by function and by FERC account for the claimed test year and for each of the 3 preceding comparable years:

D. Accumulated depreciation.”

RESPONSE:

See Met-Ed Exhibit RAD-57 Attachment A.

Metropolitan Edison Company
Reserve for Depreciation

FERC Account	April 30,2016	March 31, 2015	March 31, 2014	March 31, 2013
	<i>(In thousands)</i>			
303 2002 Software	\$ 1,950	\$ 1,950	\$ 1,950	\$ 1,950
303 2003 Software	859	859	859	859
303 2004 Software	3,919	3,919	3,919	3,919
303 2005 Software	794	794	794	794
303 2006 Software	1,212	1,212	1,212	1,175
303 2007 Software	6,544	6,544	6,253	5,090
303 2008 Software	800	830	951	992
303 2009 Software	2,354	1,949	1,575	1,200
303 2010 Software	1,121	1,003	895	787
303 2011 Software	3,487	2,729	2,029	1,295
303 2012 Software	315	202	98	5
303 2013 Software	785	475	189	2
303 Proj Enterprise	622	622	622	622
303 Software	3,084	1,632	1,009	658
303 Software Evolution	8,048	8,048	8,048	8,048
303 Smart Meters	1,463	106	-	-
Intangibles Total	<u>\$ 37,357</u>	<u>\$ 32,874</u>	<u>\$ 30,403</u>	<u>\$ 27,396</u>
350.12 Tran Sub Easement	\$ 110	\$ 107	\$ 105	\$ 101
350.21 Tran Line Land	8	8	8	8
350.22 Tran Line Easement	12,274	11,839	11,438	11,036
352 Struct PCA Dist	70	68	66	64
352 Structures/improve	2,912	2,780	2,658	2,601
353 Station Eq PCA Dist	2,365	2,216	2,079	1,957
353 Station equipment	57,609	55,830	54,045	52,321
354 Towers & Fixtures	27,717	27,190	26,703	26,258
354 Towers PCA Dist	34	34	33	33
355 Poles & Fixtures	18,963	18,252	17,595	17,454
355 Poles PCA Dist	403	394	386	377
356 OH Cond PCA Dist	303	296	289	282
356 Overhead Conductor	28,367	27,579	29,184	28,877
356.10 Clearing & R/W	3,185	3,087	2,997	3,013
356.10 R/W PCA Dist	929	770	624	309
356.20 Veg Clrng-FERC exp	-	-	-	-
358 UG Cond PCA Dist	-	-	-	-
358 Underground Conductor	130	98	69	41
359 Roads & Trails	543	525	509	492
359 Roads PCA Dist	8	8	8	7
TXM SUB ARC	3	3	3	3
Transmission total	<u>\$ 155,933</u>	<u>\$ 151,084</u>	<u>\$ 148,799</u>	<u>\$ 145,234</u>

FERC

Account	April 30,2016	March 31, 2015	March 31, 2014	March 31, 2013
	<i>(In thousands)</i>			
360.12 Dist Sub Easement	\$ 192	\$ 182	\$ 173	\$ 165
360.22 Dist Line Easement	14,836	14,384	13,967	13,550
361 Structure/Improve	6,566	6,226	5,912	5,602
361.20 Grading Clearing	33	24	15	9
362 Station equipment	76,801	73,640	71,464	69,591
364 Poles towers fix	114,047	108,880	104,111	101,435
365 Overhead conductor	87,557	80,902	74,758	74,288
365.10 Clearing & R/W	21,120	18,941	16,929	15,025
365.10 Veg Clrng-FERC exp	-	-	-	-
366 Underground conduit	11,950	11,377	10,848	10,327
367 Undergrd conductor	78,292	72,015	66,221	62,132
368 Line Transformers	132,974	127,714	124,985	120,583
369 Services OH	21,492	19,718	18,079	16,527
369 Unground Services	51,141	48,736	46,516	44,296
370 Meters	16,632	14,728	12,085	10,867
370 Smart Meters Res	499	159	50	-
371 Inst on cust prem	2,112	1,978	1,855	1,753
371 Meter Socket dvc 125	-	-	-	-
371 Meter Socket dvc 126	-	-	-	-
371 Meter Socket dvc 127	-	-	-	-
371 Meter Socket dvc 1PH	329	315	301	288
371 Meter Socket dvc 3PH	-	-	-	-
371 Surge Suppression 2	241	241	241	241
371 Surge Suppression 4	36	36	36	36
373 Street Lighting	3,508	3,160	2,839	3,113
DIST SUB ARC	23	22	21	21
Distribution Total	\$ 640,381	\$ 603,378	\$ 571,406	\$ 549,849
389.20 Land Rights	\$ 16	\$ 16	\$ 15	\$ 15
390.10 Easton Serv Center	4,661	4,322	4,009	3,766
390.10 Lebanon Serv Ctr	3,510	3,306	3,119	3,035
390.10 South Bldg Reading	27,491	26,265	25,342	24,250
390.10 Structures	8,683	8,239	7,830	7,427
390.10 York Serv Center	4,420	4,193	3,983	3,774
390.20 Corp Hqtrs Reading	1,903	1,805	1,714	1,624
390.20 Easton Ser Ctr	1,117	990	873	756
390.20 Land/Yard Improvem	3,191	3,007	2,837	2,667
390.20 Lebanon Ser Ctr	842	817	794	770
390.20 York Ser Ctr	1,240	1,190	1,143	1,096
390.30 Transferred LH	6	5	4	3
391.10 Office Furniture	16,193	15,389	14,646	14,419
391.15 Office Machines	5,921	5,921	5,921	5,921
391.20 Personal Computers	3,883	3,029	2,240	1,965
391.25 Data Proc Smart Me	1,565	222	86	-

FERC

Account	April 30, 2016	March 31, 2015	March 31, 2014	March 31, 2013
	<i>(In thousands)</i>			
391.25 Information Sys	(12)	(7)	(3)	-
392 Transportation equip	141	109	80	52
392.40 Pole Trailers	514	486	461	435
392.50 Van Trailers	81	80	79	78
393 Stores Equipment	1,411	1,411	1,404	1,391
394 Tools shop garage	7,757	7,199	6,684	6,492
395 Laboratory equip	3,048	3,048	3,048	3,130
396 Power operated equip	622	617	613	609
397 Communication Equipt	25,656	24,596	23,914	25,011
398 Miscellaneous equipt	2,587	2,567	2,505	2,539
EASTON BLDG ARC	4	4	4	4
GEN BLDG ARC	32	31	30	28
LEBANON BLDG ARC	4	4	4	4
READING SOUTH BLDG ARC	9	8	8	8
YORK BLDG ARC	3	3	3	3
General Total	\$ 126,499	\$ 118,872	\$ 113,390	\$ 111,272
TMI#2 ARC Total	\$ 95,321	\$ 95,321	\$ 95,321	\$ 95,321
Total	\$ 1,055,491	\$ 1,001,529	\$ 959,319	\$ 929,072

METROPOLITAN EDISON 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.

METROPOLITAN EDISON 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.

METROPOLITAN EDISON 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. Please see Met-Ed Exhibit RAD-60 Attachment A.
- b. Please see Met-Ed Exhibit RAD-60 Attachment A.

c. Tax Accounting:

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

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

Book Accounting:

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

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

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

METROPOLITAN EDISON COMPANY

FILING REQUIREMENT III-B-5

Line No.	Description	Amount	Total Gain (Loss) On Reacquired Debt	ACTUAL		PROJECTED	
				Unamortized Gain (Loss) as of March 31, 2013	Unamortized Gain (Loss) as of March 31, 2014	Unamortized Gain (Loss) as of March 31, 2015	Unamortized Gain (Loss) as of April 30, 2016
	2003						
1	7.65% First Mortgage Bond series due 5/31/2023	30,000,000	(1,103,306.63)	(560,847.63)	(505,682.29)	(450,516.95)	(390,754.50)
2	6.97% First Mortgage Bond series due 9/30/2023	30,000,000	(2,967,551.70)	(1,557,964.53)	(1,409,586.96)	(1,261,209.39)	(1,100,467.02)
	2004						
3	7.35% Capital Preferred Trust series due 4/1/2014	100,000,000	(5,960,820.11)	(715,557.34)	(1,982.15)	-	-
4	7.35% Preferred Trust series due 9/1/2014	100,000,000	(7,172,482.87)	(997,154.21)	(294,658.09)	-	-
5	6.36% Medium Term Note due 4/1/2014	17,000,000	220,776.78	22,107.44	61.24	-	-
6	6.40% Medium Term Note Due 4/1/2014	33,000,000	447,541.86	44,816.05	124.14	-	-
	2005						
7	6.10% Medium Term Note Due 7/15/2021	28,500,000	1,652,569.08	880,071.32	773,932.06	667,792.80	552,808.61
	2008						
8	Var% SR 2005A BCIDA due 7/15/21	28,500,000	(306,749.60)	(193,100.44)	(169,811.94)	(146,523.44)	(121,294.24)
	2011						
9	5.95% FMB due 5/15/2027	13,690,000	601,610.32	529,645.97	492,148.91	454,651.85	414,030.04
	TOTAL			(2,547,983.37)	(1,115,455.08)	(735,805.13)	(645,677.11)

METROPOLITAN EDISON COMPANY

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

Summary of Advertising Expenses

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

Metropolitan Edison 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	\$ 130	\$ 58	\$ 1
2	Sales Advertising	25	26	15
3	A&G Advertising - General	10	10	5
4	Public relations	-	-	75
5	Miscellaneous	-	-	2
6	Total advertising	<u>\$ 165</u>	<u>\$ 94</u>	<u>\$ 98</u>

METROPOLITAN EDISON COMPANY

FILING REQUIREMENT TITLE 52, SECTION 69.36

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

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

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

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

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

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

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

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

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

RESPONSE:

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

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

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

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

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

¹ 66 Pa.C.S. §§ 2806.1 and 2806.2

² Docket Nos. M-2009-2092222 and M-2012-2334387

WARM (Chapter 58). Met-Ed 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 Met-Ed. 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) Met-Ed's Rider H- Renewable Energy Development Rider is currently available to residential and non-residential customers. This rider encourages the installation and

operation of qualifying renewable energy generation projects to operate in parallel with the Company's electrical system.

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

METROPOLITAN EDISON COMPANY
Distribution Storm Costs
2009 – 4/30/2016

<u>Line No.</u>	<u>Year</u>	<u>Storm Costs</u>
1	2009	\$ 7,075,372
2	2010	12,760,136
3	2011	34,827,259
4	2012	32,594,558
5	2013	1,208,183
6	12 mos. Ended March 31, 2014	14,921,313
7	12 mos. Ended March 31, 2015	6,564,065
8	12 mos. Ended April 30, 2016	6,625,214

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>