

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

**METROPOLITAN EDISON COMPANY
DOCKET NO. R-2014-2428745**

**PENNSYLVANIA ELECTRIC COMPANY
DOCKET NO. R-2014-2428743**

**PENNSYLVANIA POWER COMPANY
DOCKET NO. R-2014-2428744**

**WEST PENN POWER COMPANY
DOCKET NO. R-2014-2428742**

**Direct Testimony
of
Hillary E. Stewart**

List of Topics Addressed

**Cost of Service Studies
Jurisdictional Separation Studies**

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1 **DIRECT TESTIMONY**
2 **OF**
3 **HILLARY E. STEWART**
4

5 **I. INTRODUCTION, QUALIFICATIONS AND PURPOSE OF TESTIMONY**

6 **Q. Please state your name and business address.**

7 A. My name is Hillary E. Stewart. My business address is 76 South Main Street,
8 Akron, Ohio 44308.

9 **Q. By whom are you employed and in what capacity?**

10 A. I am a Rates Analyst in the Rates and Regulatory Affairs Department of
11 FirstEnergy Service Company.

12 **Q. What are your duties as a Rates Analyst?**

13 A. My direct responsibilities involve analyzing customer behavior by performing
14 various studies and surveys and, as part of this overall role, developing Cost of
15 Service Studies (“COSSs”) for submission in utility regulatory proceedings.

16 **Q. What is your educational and professional background?**

17 A. My educational and professional background is described in Appendix A of this
18 testimony.

19 **Q. On whose behalf are you testifying?**

20 A. I am testifying on behalf of Metropolitan Edison Company (Met-Ed”),
21 Pennsylvania Electric Company (“Penelec”), Pennsylvania Power Company
22 (“Penn Power”), and West Penn Power Company (“West Penn”) (collectively, the

1 “Companies”) for whom I prepared, and am sponsoring, COSSs for the fully
2 projected future test year ending April 30, 2016. My testimony and
3 accompanying COSSs are being submitted in support of the Companies’ filings
4 with the Pennsylvania Public Utility Commission (“Commission”) to increase
5 their distribution base rates.

6 **Q. What is the purpose of your testimony in this proceeding?**

7 A. I will explain the cost of service principles underlying the COSSs that I
8 performed, the methods and procedures employed to perform those studies and
9 the results those studies produced. To assure a common understanding of
10 technical terms germane to the COSSs, I have provided a glossary of commonly
11 used terms as Appendix C to my testimony. Terms defined in the glossary are
12 denoted in the testimony with an asterisk (*). I will also provide the results of a
13 jurisdictional separation study that was prepared under my supervision.

14 **Q. What exhibits are you sponsoring in this proceeding?**

15 A. I am sponsoring Exhibits HES-1 and HES-2 for each of the Companies, which
16 consist of the following:

17 **Exhibits HES – 1** contain the COSS for each Company using the Non-
18 coincident Peak Demand* allocation method. These studies were
19 performed using the revenue requirements for the fully projected future
20 test year and revenues at both existing and proposed revenues. They also
21 provide details of the Federal Energy Regulatory Commission’s (“FERC”)

1 Uniform System of Accounts that were employed to record, by account,
2 the components of revenue requirement that formed the basis for the
3 studies.

4
5 **Exhibits HES – 2** contain the supporting studies for functionalizing costs
6 and developing allocation factors used in the COSSs. An explanation of
7 the supporting studies is contained within Exhibits HES-2, and I provide
8 an overview of those studies later in my testimony.

9
10 **II. GENERAL DESCRIPTION OF COSS PROCESS**

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

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

18 1. **Functionalization** is the process of identifying the functions (e.g.,
19 generation, transmission, distribution) associated with a company’s assets
20 used, and expenses incurred, to furnish utility service in order to determine
21 the particular rate schedules that should share responsibility for each of
22 those assets and expenses. Within the distribution function, it may be

1 necessary to separate costs into sub-functions, as I explain later in my
2 testimony.

3 2. **Classification** is the process of classifying costs as customer-related,
4 demand-related, or energy-related in order to facilitate assigning such
5 costs to rate schedules in accordance with identifiable characteristics. The
6 way costs are classified will determine the manner in which they should be
7 allocated to the rate schedules. Some facilities may serve more than one
8 classification and, if so, the costs recorded in those accounts are divided
9 between classifications accordingly.

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

17 **Q. Please describe the software you used in performing the Companies' COSSs.**

18 A. The COSSs were prepared using a model developed internally by FirstEnergy
19 Service Company employing Microsoft Excel as the underlying platform for
20 manipulating the cost of service data and reporting the results of the COSSs.

1 **Q. How are the results of the COSSs intended to be used in developing proposed**
2 **rates?**

3 A. As explained by Kevin M. Siedt in Met-Ed/Penelec/Penn Power/West Penn
4 Statement No. 4, the COSS provides the starting point for the development of the
5 Companies' Rate Design.* A COSS allocates a company's total cost of service to
6 each of its rate schedules. The cost of service for each rate schedule is compared
7 to the revenues produced, or projected to be produced, under existing rates. For
8 purposes of my COSSs, pro forma revenues for the fully projected future test year
9 were furnished by Mr. Siedt. From these inputs, the earnings level, typically
10 expressed in the form of a class rate of return or Unitized Return,* is calculated
11 for each rate schedule. These data indicate, based on a snapshot at a single point
12 in time, whether a particular rate schedule is providing revenue that is less than,
13 equal to, or more than the cost to furnish service to customers on that rate
14 schedule.

15 As Mr. Siedt explains, the rate designer uses the results of the COSS along with
16 various other factors and the exercise of professional judgment to determine the
17 portion of the total revenue increase assigned to each rate schedule. Once the
18 revenue increases, by rate schedule, are determined, the COSS is used to calculate
19 the resulting rates of return, by rate schedule, under proposed rates. Comparing
20 the results of the COSS under existing and proposed rates provides an indication
21 of whether, and to what extent, the proposed increases move each rate schedule
22 closer to its cost of service. Also, because the COSS provides a breakdown of
23 costs by classification (e.g., customer-related or demand-related) for each rate

1 schedule, the results of the COSS are used to identify the level of costs that should
2 be recovered in each component of a rate (e.g., customer charge or demand
3 charge).

4 **Q. What allocation method was used in the COSSs to allocate demand-related**
5 **costs among rate schedules?**

6 A. The Non-coincident Peak Demand* allocation method was used to allocate costs
7 classified as demand-related. As its name implies, this method allocates demand
8 costs among rate schedules in proportion to their Non-coincident Peak Demands.
9 As employed by the Companies, this method allocates demand costs for certain
10 large distribution plant accounts based on the Non-coincident Peak Demands of
11 three groups of customers served by the Companies.

12 The first group, identified as “PRI” in the COSS, consists of customers that
13 receive service at primary voltage and, therefore, use only the Primary
14 Distribution* system. The second group, identified as “SEC” in the COSS,
15 consists of those customers that receive service at secondary voltage but use both
16 Primary Distribution* and Secondary Distribution* plant assets to obtain that
17 service. The third group, identified as “PRI_SEC” in the COSS, consists of all
18 customers using the distribution system or, in other words, the aggregate of the
19 PRI and SEC groups. The manner in which these groupings are used to allocate
20 sub-functionalized costs is discussed later in my testimony.

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

3 A. Yes. Appendix B to my testimony is a realistic representation of a portion of a
4 distribution system showing how primary and secondary facilities are used to
5 serve each of the three groups of customers. As Appendix B shows: (1) portions
6 of the Primary Distribution system serve only primary voltage customers; (2)
7 portions of the Primary Distribution system serve both primary and secondary
8 voltage customers; and (3) portions of the Primary Distribution system are used
9 only to deliver power to the Secondary Distribution system and, therefore, serve
10 only secondary voltage customers. Appendix B also shows that the Secondary
11 Distribution system serves only secondary voltage customers.

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

13 **Q. Please describe Exhibits HES-1.**

14 A. Exhibits HES-1 are divided into two sections, as follows:

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

20
21 **Section 2** shows the results of the COSS based on revenues at proposed rates, as
22 well at the revenues required for each rate schedule to produce a rate of return

1 equal to the applicable Company’s claimed overall rate of return. Page 1 shows
 2 the calculation of each rate schedule’s rate of return at proposed rates, and page 2
 3 shows the calculation at rates of return equal to the applicable Company’s claimed
 4 overall rate of return. Associated income taxes are also shown on each page.

5
 6 **Q. Please describe each Companies’ Exhibit HES-2.**

7 A. Exhibits HES-2 contain the supporting studies used to develop the COSS. A brief
 8 description of each supporting study is provided below. A more detailed
 9 description of each supporting schedule is provided in Exhibits HES-2.

| Study No. | Title | Description |
|-----------|---|---|
| 1 | Demand Allocators | This study develops the allocation factors for distribution plant. |
| 2 | Plant Functionalization (Accounts 301-303, 389-398) | This study shows how General Plant was functionalized. |
| 3 | Customer Deposits Allocation | This study allocates among rate schedules customer deposits, which are treated as a rate base deduction in developing revenue requirement. |
| 4 | Customer Account and Information Expenses Allocation | This study allocates expenses in the applicable accounts to rate schedules based on straight or weighted customer counts. |
| 5 | Labor (O&M) | This study identifies the labor component of operation and maintenance expenses by FERC account. |
| 6 | Meter Plant Allocation (Account 370) | This study allocates the cost of metering equipment to rate schedules. |
| 7 | Minimum Grid and Primary/Secondary Studies | Two studies are set forth in this portion of Exhibit HES-2. The minimum grid study determines the cost of minimum-sized distribution facilities recorded in FERC Plant Accounts* 364-368. The primary/secondary study shows how the cost of distribution assets recorded in |

FERC Plant Accounts 364-367 was divided into two parts corresponding to: (1) the cost of distribution plant used to furnish service to customers that use only Primary Distribution facilities; and (2) the cost of distribution plant used to furnish service to customers that use both Primary Distribution and Secondary Distribution facilities.

| | | |
|----|-----------------------------|---|
| 8 | Street Lighting Study | This study allocates the costs recorded in FERC Plant Accounts 364 (distribution poles) to street lighting customers. |
| 9 | Allocation of Other Revenue | This study functionalizes Other Revenues. |
| 10 | Line Losses | This study shows the line losses that are stated in each Company's Supplier Tariff. |

1 **Q. Please describe the function(s) included in the COSSs.**

2 A. Following the restructuring of the electric industry in Pennsylvania, the
3 Companies ceased to own or operate generating facilities used to provide
4 jurisdictional retail service in the state. Additionally, the transmission facilities of
5 Met-Ed, Penelec and West Penn (Penn Power has no FERC jurisdictional
6 transmission facilities) are subject to FERC jurisdiction and are under the
7 operational control of PJM Interconnection LLC, which is the FERC-approved
8 regional transmission organization for each Company's control area.
9 Accordingly, the generation and transmission functions are excluded from the
10 Pennsylvania jurisdictional costs that are used to determine the Companies'
11 distribution rates. Therefore, the only function that is relevant for functionalizing
12 costs for distribution service in the COSS is "distribution," which comprises the
13 rate base and operating and maintenance expenses of the Companies' distribution
14 systems, customer premises facilities and customer accounting, billing and
15 information systems. All of the costs functionalized as distribution were derived

1 from the costs recorded in accounts that the Companies maintain in accordance
2 with the FERC's Uniform System of Accounts.

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

5 A. Yes. The functionalized distribution plant data did not provide adequate detail
6 because customers take service at different voltage levels. Therefore, it was
7 necessary to sub-functionalize distribution plant costs recorded in FERC Plant
8 Accounts 361 – 368 based on voltage peak responsibility to properly allocate such
9 costs among rate schedules. As previously mentioned, Supporting Study No. 7
10 includes the study conducted to sub-functionalize those accounts. This study sub-
11 divided the plant accounts into amounts to be apportioned between primary
12 service voltage rate schedules included in the PRI and SEC groups. The
13 following table shows how cost responsibility is shared among the three groups I
14 previously identified with respect to each of the aforementioned plant accounts:

| ACCOUNT | DESCRIPTION | GROUP |
|----------------|-------------------------------|--------------|
| 361 | Structures | PRI_SEC |
| 362 | Station Equipment | PRI_SEC |
| 364P | Poles-Primary | PRI |
| 364S | Poles-Secondary | SEC |
| 364Z | Poles-Streetlight | SEC |
| 365P | Primary Overhead Conductor | PRI |
| 365S | Secondary Overhead Conductor | SEC |
| 366P | Primary Underground Conduit | PRI |
| 366S | Secondary Underground Conduit | SEC |

| | | |
|------|---------------------------------|-----|
| 367P | Primary Underground Conductor | PRI |
| 367S | Secondary Underground Conductor | SEC |
| 368 | Transformers | SEC |

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

2 A. As more fully explained in Supporting Study No. 7, the sub-functionalization was
3 done by tracing distribution circuits from primary power customers back to the
4 substations that serve them and identifying the portions of the primary distribution
5 facilities that are used by such primary power customers. The remainder of the
6 primary distribution system, which is not used by these customers, serves only
7 secondary voltage load.

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

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

1 and, with respect to distribution mass property accounts (Plant Accounts 364-
2 369), identified the customer and demand-related components.

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

4 A. As the NARUC Cost Allocation Manual also recommends, the customer
5 component was determined by a minimum grid study, which is set forth in
6 Supporting Study No. 7. A minimum grid study identifies the costs of poles,
7 conductors, transformers, and service drops of the minimum size that would be
8 required to serve a customer. The remainder of the costs recorded in each account
9 therefore comprise the demand component. The customer component is allocated
10 to rate schedules based on the number of customer accounts. The demand
11 component is allocated on the basis of Non-coincident Peak Demands.

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

14 A. Sub-functionalized, classified costs are allocated among rate schedules based
15 upon measurable characteristics. The method used to allocate costs in each
16 account included in the COSSs is shown in Section No. 1 of each Company's
17 Exhibit HES-1 on pages 40-43 for Met-Ed, pages 35-38 for Penelec, pages 42-46
18 for Penn Power and pages 34-37 for West Penn. In some cases, the allocation
19 factor for a particular account is a factor developed by aggregating the allocation
20 of a group of other accounts, which is referred to as a "pattern group." This is
21 done when the account being allocated exhibits characteristics that are a blend of
22 the various characteristics of each account in the pattern group. In some

1 instances, allocation is not used because the Companies have recorded costs in
2 sufficient detail to be able to directly assign those costs to one or more rate
3 schedules. This is the case with Plant Account 373, which is directly assigned to
4 street lighting customers because the facilities represented by costs recorded in
5 that account serve street lighting customers exclusively.

6 **Q. Why was the Non-coincident Peak Demand method used to allocate demand-**
7 **related distribution costs?**

8 A. Load diversity affects system design and, therefore, consistent with cost-causation
9 principles, it also influences how costs are allocated among rate schedules. At the
10 very highest voltage levels of the electric grid – specifically, the bulk transmission
11 portion – individual customer and customer class loads are consolidated within
12 the totality of energy moving on the system. At this level, load is considered to be
13 the most diverse because the peak loads of any individual customer or class are
14 most likely occurring at times that do not coincide with the overall system peak.
15 Moving down the delivery system from bulk transmission to the distribution of
16 electricity to a customer location, load becomes less diverse; that is, the peak for
17 total load on the distribution facilities is much more likely to coincide with
18 customers’ peak load. In other words, because distribution facilities serve load
19 that is much more localized than the consolidated loads served at the bulk
20 transmission level, distribution facilities must be sized to meet maximum
21 demands that can be, and often are, imposed on them at any time of the year, not
22 just at the time of the system coincident peak. This characteristic of the
23 distribution system and the loads it carries warrants the use of Non-coincident

1 Peak Demand to allocate demand-related costs, as the NARUC Cost Allocation
2 Manual (p. 97) expressly provides:

3 Local area loads are the major factors in sizing distribution
4 equipment. Consequently, customer-class noncoincident
5 demands (NCPs) and individual customer maximum demands are
6 the load characteristics that are normally used to allocate the
7 demand component of distribution facilities.
8
9

10 **Q. How did the Companies determine Non-coincident Peak Demands?**

11 A. The Load Data* available to the Companies make it possible for them to identify
12 with reasonable accuracy the maximum Non-coincident Peak Demands of each
13 rate schedule.

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

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

18 Costs recorded in Account 369 – Services were allocated on a customer basis to
19 all secondary customers because each secondary customer has a service. Costs
20 recorded in Account 370 were allocated based on a meter-cost weighting of the
21 number of customers, as explained in more detail in Supporting Study No. 6.

22 Costs recorded in Account 371 and 372 were directly assigned to the area lighting
23 rate schedule. Costs recorded in Account 373 were directly assigned to the street
24 lighting rate schedules, as I previously noted.

1 **Q. Why were Met-Ed Rate Schedule TP (Transmission Power), Penelec Rate**
2 **Schedule LP (Large Primary Power) and West Penn Rate Schedule PP**
3 **(Primary Power) 40 assigned primary distribution costs?**

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

8 **Q. How were distribution costs assigned or allocated to Rate Schedules TP, LP,**
9 **and PP40?**

10 A. Met-Ed Rate Schedule TP was divided into sub-rate schedules TP_P and TP_A.
11 Penelec Rate Schedule LP was divided into sub-rate schedules LP_P and LP_A.
12 Sub-classes TP_P and LP_P formed the basis for allocating distribution plant to
13 customers on Rate Schedules TP and LP that take service at distribution (primary)
14 voltage. Sub-classes TP_A and LP_A formed the basis for allocating expenses
15 and distribution plant used by both primary and transmission customers taking
16 service under Rate Schedules TP or LP. Cost allocated to sub-classes TP_A and
17 LP_A include, for example, Customer Account and Information expenses and
18 Meters and associated expenses. The same approach was used for West Penn
19 Rate Schedule PP40.

1 **Q. Does Penelec provide retail electric service to customers located outside**
2 **Pennsylvania?**

3 A. Yes, it provides retail electric service to customers located in the Waverly District
4 of New York. Penelec provides service in New York under and subject to the
5 jurisdiction of the New York Public Service Commission.

6 **Q. Were appropriate portions of Penelec's expenses and asset costs allocated to**
7 **customers in the Waverly District?**

8 A. Yes, they were. Penelec allocated expenses and plant assets to those customers in
9 the same manner it allocated such costs to its customers in the Commonwealth of
10 Pennsylvania. The Penelec COSS includes Waverly District rate schedules in the
11 proper rate schedule groupings to ensure costs are allocated accurately across all
12 customers with similar characteristics. The revenues, expenses, assets and other
13 operating costs associated with Penelec's service to Waverly District customers
14 were eliminated from Penelec's Pennsylvania jurisdictional revenue requirement
15 developed by Richard A. D'Angelo as discussed in Met-Ed/Penelec/Penn
16 Power/West Penn Statement No. 2.

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

18 A. The rates of return and Unitized Returns for each rate schedule of each of the
19 Companies at existing and proposed rates are summarized in the charts below:

| Distribution Rates of Return | | | | | | | | | | | |
|------------------------------|----------|----------|---------------------------------|----------|----------|----------------------|----------|----------|---------------------------------|----------|----------|
| COSS Rates of Return | | | COSS Rates of Return - Unitized | | | COSS Rates of Return | | | COSS Rates of Return - Unitized | | |
| Rate | Existing | Proposed | Rate | Existing | Proposed | Rate | Existing | Proposed | Rate | Existing | Proposed |
| ME_RS | 1.49% | 7.67% | ME_RS | 0.71 | 0.95 | PP_RS | 3.5% | 8.2% | PP_RS | 0.87 | 0.96 |
| ME_GSV | 11.54% | 25.68% | ME_GSV | 5.48 | 3.19 | PP_GSR | 8.5% | 15.6% | PP_GSR | 2.13 | 1.83 |
| ME_GSS | -1.50% | 2.97% | ME_GSS | (0.71) | 0.37 | PP_GSS | 0.7% | 2.0% | PP_GSS | 0.17 | 0.23 |
| ME_GSM | 9.10% | 14.53% | ME_GSM | 4.33 | 1.80 | PP_GSM | 11.1% | 16.3% | PP_GSM | 2.78 | 1.92 |
| ME_GSL | 3.26% | 8.26% | ME_GSL | 1.55 | 1.03 | PP_GSL | 10.8% | 16.2% | PP_GSL | 2.72 | 1.91 |
| ME_GP | -1.07% | 5.46% | ME_GP | (0.51) | 0.68 | PP_GP | -5.3% | -0.6% | PP_GP | (1.32) | (0.07) |
| ME_TP | -0.01% | 4.94% | ME_TP | (0.01) | 0.61 | PP_OH | 6.1% | 0.3% | PP_OH | 1.54 | 0.04 |
| ME_BRD | 2.85% | 8.48% | ME_BRD | 1.35 | 1.05 | PP_PNP | 6.8% | 8.5% | PP_PNP | 1.71 | 1.00 |
| ME_MS | 16.32% | 30.43% | ME_MS | 7.76 | 3.78 | PP_POL | -0.9% | 1.3% | PP_POL | (0.24) | 0.15 |
| ME_POL | 1.86% | 5.23% | ME_POL | 0.88 | 0.65 | PP_STLT | 6.9% | 8.7% | PP_STLT | 1.74 | 1.02 |
| ME_STLT | 8.55% | 9.81% | ME_STLT | 4.06 | 1.22 | PP_GT | 24.7% | 34.7% | PP_GT | 6.21 | 4.08 |
| Meted Total | 2.10% | 8.05% | Meted Total | 1.00 | 1.00 | Penn Power Total | 4.0% | 8.5% | Penn Power Total | 1.00 | 1.00 |
| PN_RS | 3.1% | 7.67% | PN_RS | 0.77 | 0.92 | WP_RS | 3.7% | 7.5% | WP_RS | 0.77 | 0.92 |
| PN_GSV | 10.8% | 18.69% | PN_GSV | 2.69 | 2.25 | WP_GS10 | 12.1% | 17.7% | WP_GS10 | 2.54 | 2.18 |
| PN_GSS | -1.5% | 1.77% | PN_GSS | (0.38) | 0.21 | WP_GSS | -4.0% | -0.9% | WP_GSS | (0.84) | (0.11) |
| PN_GSM | 13.6% | 19.05% | PN_GSM | 3.40 | 2.29 | WP_GSM | 15.4% | 16.7% | WP_GSM | 3.22 | 2.05 |
| PN_GSL | 11.9% | 12.02% | PN_GSL | 2.98 | 1.45 | WP_PP40 | -1.4% | 4.9% | WP_PP40 | (0.29) | 0.60 |
| PN_GP | 1.0% | 4.60% | PN_GP | 0.26 | 0.55 | WP_GSL | 11.4% | 12.0% | WP_GSL | 2.38 | 1.48 |
| PN_LP | 5.0% | 8.40% | PN_LP | 1.24 | 1.01 | WP_POL | 20.2% | 34.9% | WP_POL | 4.24 | 4.28 |
| PN_BRD | 20.7% | 24.95% | PN_BRD | 5.17 | 3.00 | WP_PSU | 6.5% | 11.7% | WP_PSU | 1.36 | 1.43 |
| PN_H | 15.9% | 17.31% | PN_H | 3.96 | 2.08 | WP_PP44 | -4.2% | 1.4% | WP_PP44 | (0.87) | 0.17 |
| PN_POL | 11.3% | 15.41% | PN_POL | 2.83 | 1.85 | WP_PP46 | -0.8% | 4.6% | WP_PP46 | (0.16) | 0.56 |
| PN_STLT | -3.8% | -2.73% | PN_STLT | (0.95) | (0.33) | WP_AGS | 21.7% | 71.0% | WP_AGS | 4.54 | 8.72 |
| PA JURIS | 4.0% | 8.31% | PA JURIS | 1.00 | 1.00 | WP_STLT | 5.0% | 0.8% | WP_STLT | 1.04 | 0.09 |
| NY JURIS | 5.2% | | NY JURIS | 1.29 | | West Penn Total | 4.8% | 8.1% | West Penn Total | 1.00 | 1.00 |
| Penelec Total | 4.0% | | Penelec Total | 1.00 | | | | | | | |

1 **IV. FERC JURISDICTIONAL SEPARATION STUDIES**

2 **Q. Did you prepare separation studies for the purpose of identifying the**
3 **portions of the plant in service and labor expenses of each of the Companies**
4 **that relate to the provision of FERC jurisdictional transmission service?**

5 A. Yes. Under my supervision, Met-Ed, Penelec and West Penn performed detailed
6 analyses of their non-jurisdictional labor expenses and plant in service similar to
7 the analyses performed for purposes of Met-Ed's and Penelec's 2006 base rate
8 cases to identify the portions of each Companies' O&M expenses and plant costs
9 that relate to FERC-jurisdictional service. A separation study is not required for
10 Penn Power because it does not provide FERC jurisdictional transmission service
11 and, therefore, all of its assets and operating costs are associated with
12 Pennsylvania jurisdictional service. For Met-Ed, Penelec and West Penn, the
13 percentage allocations to FERC jurisdictional service are shown below:

| | Labor Allocation | Plant Allocation |
|------------------|-------------------------|-------------------------|
| Met-Ed | 10.43% | 22.30% |
| Penelec | 4.83% | 23.60% |
| West Penn | 9.00% | 19.58% |

1 **Q. Does this conclude your direct testimony?**

2 **A. Yes, it does.**

Appendix A

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SUMMARY

I am a rate analyst in Forecasting & Load Evaluation, where I have been responsible for developing and preparing the load and revenue forecast for Meted, Penelec, and Penn Power. Additionally, I have been responsible for several projects related to customer behavior, regulatory financial analysis, load research and forecasting, and energy efficiency.

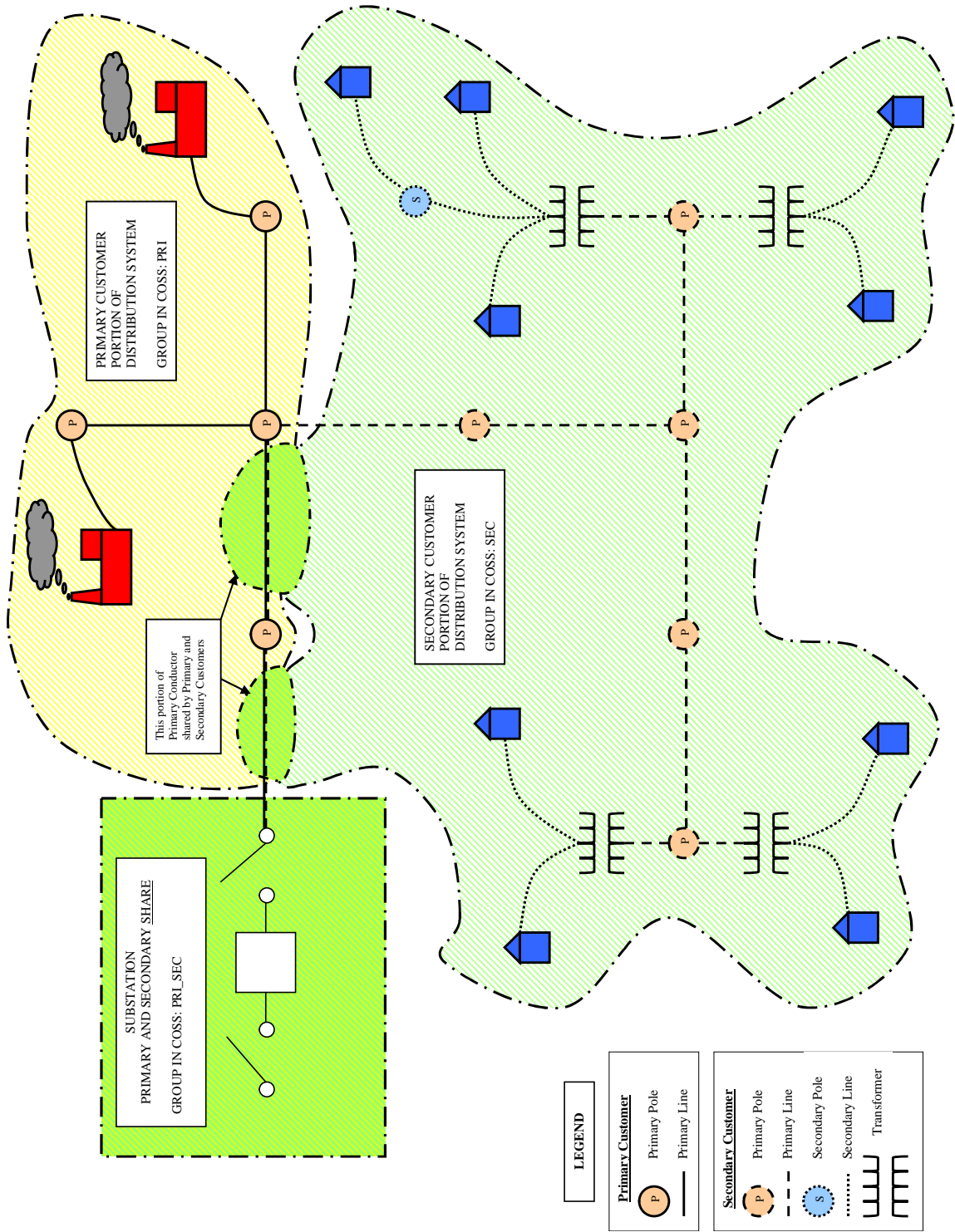
PROFESSIONAL EMPLOYMENT

2008 to Present **FirstEnergy Service Company**
Rates Analyst – Rates and Regulatory Affairs

EDUCATION / CERTIFICATIONS

University of Akron, BS, Applied Mathematics, 2007
University of Akron, MA, Economics, 2008
University of Akron, MS, Statistics, 2014 (Expected)

Appendix B



Appendix C

Glossary of Terms

Allocation Method – A theoretical basis for apportioning a cost that is incurred to provide service to all customers or a sub-set of customers.

Annual Average Demand – the kWh of a rate schedule or group of rate schedules divided by 8,760 (the number of hours in a year).

Coincident Peak Demand – the demand of a rate schedule at the time of the Company's maximum hourly demand.

Load Data –Typically expressed is Megawatt Hours or Kilowatt Hours, this represents the amount of peak demand or total energy consumption imposed on a utility system by a customer group or rate schedule.

Load Factor - As used in this COSS, load factor is the ratio of the Company's annual average demand divided by the Company's maximum hourly demand.

Non-coincident Peak Demand – the maximum demand of a rate schedule at any time. This demand may or may not be at the time of the coincident peak demand.

Plant Account –A component of the accounting system under which property used to provide utility service is grouped for accounting purposes according to a defined set of common characteristics.

Primary Distribution – The portion of the electric distribution system that consists of conductors, poles, transformers and associated plant that distributes service at voltage levels lower than transmission facilities and higher than secondary distribution facilities.

Rate Design – The development of tariff rates that, when applied to billing determinants, produce a total authorized revenue requirement.

Sales Forecast –A projection of future levels of demand and energy consumption by customers on a Megawatt Hour or Kilowatt Hour basis for a given period of time.

Secondary Distribution – The portion of the electric distribution system that consists of conductors, poles, transformers and associated plant that distributes service at voltage levels lower than Primary Distribution Facilities.

Standard Filing Requirements –The data filed by a public utility pursuant to the Pennsylvania Public Utility Commission regulations specifying the supporting data required in rate change filings.

Appendix C

Glossary of Terms

Unitized Return – The ratio of the individual rate schedule rate of the return to the Company overall rate of return.

Voltage Peak Demand – the maximum hourly demand of a group of rate schedules being served by the voltages specified for the group.

Met-Ed
Exhibit HES – 1
Witness: H. E. Stewart

Cost of Service Study

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

| | TOTAL RETAIL | RS | GSV | GSS | GSM | GSL | GP | TP | BRD | MS | POL | STLT |
|---|-----------------|-----------|--------|---------|----------|---------|---------|--------|-------|--------|-------|---------|
| <u>RATE BASE</u> | | | | | | | | | | | | |
| Plant in Service | 2,265,855 | 1,612,628 | 1,521 | 111,200 | 241,923 | 57,068 | 177,827 | 24,250 | 198 | 1,837 | 8,146 | 29,257 |
| Depreciation Reserve | 751,301 | 530,752 | 499 | 36,317 | 79,845 | 18,913 | 61,713 | 9,006 | 64 | 605 | 4,011 | 9,575 |
| Net Plant | 1,514,554 | 1,081,875 | 1,022 | 74,884 | 162,077 | 38,155 | 116,113 | 15,244 | 134 | 1,232 | 4,135 | 19,682 |
| Rate Base Additions | 281,079 | 199,600 | 190 | 13,810 | 30,387 | 7,198 | 22,305 | 3,051 | 25 | 231 | 911 | 3,370 |
| Rate Base Deductions | 382,669 | 268,196 | 261 | 22,261 | 41,728 | 9,782 | 29,989 | 4,047 | 32 | 301 | 1,324 | 4,746 |
| Rate Base Other Total | (101,589) | (68,596) | (72) | (8,450) | (11,341) | (2,584) | (7,684) | (996) | (7) | (70) | (413) | (1,376) |
| Rate Base Total | 1,412,965 | 1,013,279 | 950 | 66,434 | 150,737 | 35,571 | 108,429 | 14,248 | 126 | 1,162 | 3,722 | 18,306 |
| <u>INCOME STATEMENT</u> | | | | | | | | | | | | |
| Revenue | | | | | | | | | | | | |
| Tariff Revenue Total | 266,346 | 186,054 | 344 | 8,972 | 43,400 | 5,985 | 13,382 | 2,395 | 22 | 479 | 668 | 4,644 |
| Other Revenue Total | 18,593 | 14,476 | 11 | 1,095 | 1,385 | 238 | 913 | 131 | 1 | 9 | 30 | 304 |
| Retail Total | 284,939 | 200,530 | 356 | 10,067 | 44,785 | 6,223 | 14,294 | 2,526 | 23 | 488 | 698 | 4,948 |
| Expenses | | | | | | | | | | | | |
| Total Operation & Maintenance Expense | 105,570 | 82,757 | 64 | 5,220 | 7,556 | 1,435 | 6,619 | 1,017 | 5 | 48 | 134 | 716 |
| Depreciation Expense | 76,168 | 54,812 | 58 | 4,122 | 7,470 | 1,607 | 6,001 | 920 | 7 | 60 | 277 | 834 |
| Other Expenses Amortization Expense Total | 22,089 | 15,539 | 15 | 1,071 | 2,431 | 581 | 1,804 | 247 | 2 | 19 | 82 | 298 |
| Taxes Other than Income Taxes Excl GRT | 6,110 | 4,482 | 4 | 317 | 581 | 125 | 441 | 74 | 0 | 4 | 13 | 68 |
| Gross Receipts Tax | 15,714 | 10,977 | 20 | 529 | 2,561 | 353 | 790 | 141 | 1 | 28 | 39 | 274 |
| Total Operating Expense | 225,652 | 168,567 | 162 | 11,259 | 20,598 | 4,101 | 15,654 | 2,399 | 16 | 159 | 545 | 2,190 |
| Income Before Taxes | 59,287 | 31,962 | 194 | (1,192) | 24,187 | 2,122 | (1,360) | 127 | 7 | 329 | 153 | 2,758 |
| Income taxes | | | | | | | | | | | | |
| Current State Income Tax | 6,318 | 3,498 | 20 | (86) | 2,435 | 212 | (111) | 23 | 1 | 33 | 17 | 277 |
| Current Federal Income Tax | 19,923 | 11,030 | 62 | (270) | 7,680 | 668 | (351) | 71 | 2 | 104 | 54 | 873 |
| Provision for Deferred Income Taxes | 3,598 | 2,560 | 2 | 177 | 384 | 91 | 282 | 39 | 0 | 3 | 13 | 46 |
| Investment Tax Credit Adjustments | (283) | (201) | (0) | (14) | (31) | (7) | (22) | (3) | (0) | (0) | (1) | (4) |
| Total Income Tax | 29,556 | 16,888 | 84 | (193) | 10,469 | 964 | (203) | 129 | 3 | 139 | 83 | 1,193 |
| Net Income After Tax | 29,731 | 15,074 | 110 | (998) | 13,718 | 1,158 | (1,157) | (2) | 4 | 190 | 69 | 1,565 |
| Rate of Return | 2.10% | 1.49% | 11.54% | -1.50% | 9.10% | 3.26% | -1.07% | -0.01% | 2.85% | 16.32% | 1.86% | 8.55% |

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

| ACCOUNT | DESCRIPTION | DETAILED ACCOUNT | TOTAL RETAIL | RS | GSV | GSS | GSM | GSL | GP | TP | TP_A | TP_P | BRD | MS | POL | STLT |
|---------------------------|-------------------------|------------------|--------------|---------|-----|--------|--------|--------|--------|--------|------|--------|-----|-----|-----|------|
| Intangible Plant | | | | | | | | | | | | | | | | |
| 301 | Organization | DIST_CUST | 84 | 67 | 0 | 6 | 3 | 0 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| | | DIST_DEMAND | 40 | 21 | 0 | 1 | 10 | 3 | 3 | 1 | 0 | 1 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 124 | 88 | 0 | 6 | 13 | 3 | 10 | 1 | 0 | 1 | 0 | 0 | 0 | 2 |
| 302 | Franchise and Consents | DIST_CUST | 112 | 89 | 0 | 7 | 4 | 0 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| | | DIST_DEMAND | 53 | 29 | 0 | 1 | 13 | 4 | 4 | 1 | 0 | 1 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 165 | 118 | 0 | 8 | 18 | 4 | 13 | 2 | 0 | 2 | 0 | 0 | 0 | 2 |
| 303 | Intangible Plant | DIST_CUST | 52,176 | 44,480 | 23 | 2,799 | 1,805 | 67 | 2,496 | 133 | 57 | 76 | 2 | 7 | 66 | 297 |
| | | DIST_DEMAND | 9,111 | 4,563 | 10 | 135 | 2,138 | 659 | 1,177 | 372 | 0 | 372 | 1 | 18 | 8 | 32 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 61,287 | 49,042 | 33 | 2,935 | 3,943 | 726 | 3,673 | 505 | 57 | 448 | 3 | 24 | 74 | 329 |
| | Int Original Cost Plant | DIST_CUST | 52,372 | 44,636 | 23 | 2,812 | 1,813 | 67 | 2,511 | 133 | 57 | 77 | 2 | 7 | 67 | 300 |
| | | DIST_DEMAND | 9,204 | 4,613 | 10 | 137 | 2,161 | 666 | 1,184 | 375 | 0 | 374 | 1 | 18 | 8 | 32 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 61,576 | 49,248 | 33 | 2,949 | 3,974 | 733 | 3,695 | 508 | 57 | 451 | 3 | 24 | 75 | 333 |
| Distribution Plant | | | | | | | | | | | | | | | | |
| 360 | P - Land | DIST_CUST | 21,494 | 17,284 | 9 | 1,415 | 844 | 12 | 1,637 | 56 | 0 | 56 | 2 | 5 | 37 | 192 |
| | | DIST_DEMAND | 10,643 | 5,655 | 12 | 167 | 2,653 | 817 | 962 | 304 | 0 | 304 | 1 | 22 | 10 | 40 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 32,137 | 22,940 | 22 | 1,582 | 3,496 | 830 | 2,599 | 360 | 0 | 360 | 3 | 27 | 47 | 232 |
| 361 | P - Structures | DIST_CUST | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_DEMAND | 13,112 | 6,086 | 13 | 180 | 2,855 | 880 | 2,295 | 726 | 0 | 726 | 1 | 24 | 11 | 43 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 13,112 | 6,086 | 13 | 180 | 2,855 | 880 | 2,295 | 726 | 0 | 726 | 1 | 24 | 11 | 43 |
| 362 | P - Station | DIST_CUST | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_DEMAND | 216,798 | 100,629 | 217 | 2,971 | 47,199 | 14,546 | 37,945 | 12,005 | 0 | 12,005 | 16 | 389 | 177 | 704 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 216,798 | 100,629 | 217 | 2,971 | 47,199 | 14,546 | 37,945 | 12,005 | 0 | 12,005 | 16 | 389 | 177 | 704 |
| 364P | P - Primary Poles | DIST_CUST | 17,959 | 0 | 0 | 0 | 0 | 0 | 17,366 | 593 | 0 | 593 | 0 | 0 | 0 | 0 |
| | | DIST_DEMAND | 5,065 | 0 | 0 | 0 | 0 | 0 | 3,848 | 1,217 | 0 | 1,217 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 23,024 | 0 | 0 | 0 | 0 | 0 | 21,214 | 1,810 | 0 | 1,810 | 0 | 0 | 0 | 0 |
| 364S | P - Secondary Poles | DIST_CUST | 250,038 | 220,159 | 121 | 18,028 | 10,747 | 156 | 0 | 0 | 0 | 0 | 25 | 60 | 477 | 267 |
| | | DIST_DEMAND | 70,523 | 42,534 | 92 | 1,256 | 19,950 | 6,149 | 0 | 0 | 0 | 0 | 7 | 165 | 75 | 297 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 320,561 | 262,692 | 213 | 19,283 | 30,697 | 6,304 | 0 | 0 | 0 | 0 | 32 | 224 | 552 | 564 |

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

| ACCOUNT | DESCRIPTION | DETAILED ACCOUNT | TOTAL RETAIL | | | | | | | | | | | | | | |
|---------|-------------------------|------------------|--------------|---------|-----|--------|--------|--------|--------|-------|------|-------|----|-----|-------|-------|--------|
| | | | RS | GSV | GSS | GSM | GSL | GP | TP | TP_A | TP_P | BRD | MS | POL | STLT | | |
| 364Z | P - Streetlight Poles | DIST_CUST | 10,626 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,626 |
| | | DIST_DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 10,626 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,626 |
| 365P | P - OH Prim. Conductors | DIST_CUST | 46,249 | 0 | 0 | 0 | 0 | 0 | 44,722 | 1,527 | 0 | 1,527 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_DEMAND | 8,744 | 0 | 0 | 0 | 0 | 0 | 6,642 | 2,102 | 0 | 2,102 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 54,993 | 0 | 0 | 0 | 0 | 0 | 51,365 | 3,628 | 0 | 3,628 | 0 | 0 | 0 | 0 | 0 |
| 365S | P - OH Sec. Conductors | DIST_CUST | 374,195 | 329,479 | 181 | 26,979 | 16,083 | 233 | 0 | 0 | 0 | 0 | 37 | 89 | 714 | 399 | |
| | | DIST_DEMAND | 70,745 | 42,668 | 92 | 1,260 | 20,013 | 6,168 | 0 | 0 | 0 | 0 | 7 | 165 | 75 | 298 | |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 444,940 | 372,147 | 273 | 28,239 | 36,096 | 6,401 | 0 | 0 | 0 | 0 | 44 | 254 | 789 | 698 | |
| 366P | P - U Prim. Conduit | DIST_CUST | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_DEMAND | 2,696 | 0 | 0 | 0 | 0 | 0 | 2,048 | 648 | 0 | 648 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 2,696 | 0 | 0 | 0 | 0 | 0 | 2,048 | 648 | 0 | 648 | 0 | 0 | 0 | 0 | 0 |
| 366S | P - U Sec. Conduit | DIST_CUST | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_DEMAND | 27,600 | 16,646 | 36 | 491 | 7,808 | 2,406 | 0 | 0 | 0 | 0 | 3 | 64 | 29 | 116 | |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 27,600 | 16,646 | 36 | 491 | 7,808 | 2,406 | 0 | 0 | 0 | 0 | 3 | 64 | 29 | 116 | |
| 367P | P - U Prim. Conductors | DIST_CUST | 40,778 | 0 | 0 | 0 | 0 | 0 | 39,432 | 1,346 | 0 | 1,346 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_DEMAND | 5,351 | 0 | 0 | 0 | 0 | 0 | 4,065 | 1,286 | 0 | 1,286 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 46,129 | 0 | 0 | 0 | 0 | 0 | 43,497 | 2,632 | 0 | 2,632 | 0 | 0 | 0 | 0 | 0 |
| 367S | P - U Sec. Conductors | DIST_CUST | 138,861 | 122,268 | 67 | 10,012 | 5,968 | 87 | 0 | 0 | 0 | 0 | 14 | 33 | 265 | 148 | |
| | | DIST_DEMAND | 18,222 | 10,990 | 24 | 324 | 5,155 | 1,589 | 0 | 0 | 0 | 0 | 2 | 43 | 19 | 77 | |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 157,083 | 133,257 | 91 | 10,336 | 11,123 | 1,675 | 0 | 0 | 0 | 0 | 15 | 76 | 284 | 225 | |
| 368 | P - XFMRs | DIST_CUST | 284,784 | 250,753 | 138 | 20,533 | 12,240 | 177 | 0 | 0 | 0 | 0 | 28 | 68 | 543 | 304 | |
| | | DIST_DEMAND | 217,481 | 131,166 | 283 | 3,872 | 61,522 | 18,961 | 0 | 0 | 0 | 0 | 21 | 507 | 230 | 917 | |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 502,265 | 381,919 | 421 | 24,405 | 73,762 | 19,138 | 0 | 0 | 0 | 0 | 49 | 575 | 774 | 1,221 | |
| 369 | P - Services | DIST_CUST | 169,525 | 149,267 | 82 | 12,223 | 7,286 | 106 | 0 | 0 | 0 | 0 | 17 | 40 | 323 | 181 | |
| | | DIST_DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 169,525 | 149,267 | 82 | 12,223 | 7,286 | 106 | 0 | 0 | 0 | 0 | 17 | 40 | 323 | 181 | |
| 370 | P - Meters | DIST_CUST | 11,620 | 8,316 | 17 | 961 | 965 | 104 | 975 | 270 | 270 | 0 | 2 | 12 | 0 | 0 | 0 |
| | | DIST_DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 11,620 | 8,316 | 17 | 961 | 965 | 104 | 975 | 270 | 270 | 0 | 2 | 12 | 0 | 0 | 0 |
| 371 | P - Customer Premises | DIST_CUST | 4,520 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,520 | 0 | 0 |
| | | DIST_DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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

| ACCOUNT | DESCRIPTION | DETAILED ACCOUNT | DETAILED ACCOUNT | | | | | | | | | | | | | |
|----------------------|---------------------------------|--------------------|------------------|-----------|-------|---------|---------|--------|---------|--------|------|--------|-----|-------|-------|--------|
| | | | TOTAL RETAIL | RS | GSV | GSS | GSM | GSL | GP | TP | TP_A | TP_P | BRD | MS | POL | STLT |
| | | Total | 4,520 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,520 | 0 |
| 372 | P - Leased Property Cust. Prem. | DIST_CUST | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 373 | P - Streetlight | DIST_CUST | 12,289 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12,289 |
| | | DIST_DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 12,289 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12,289 |
| | Dist Original Cost Plant | DIST_CUST | 1,382,938 | 1,097,525 | 614 | 90,150 | 54,133 | 875 | 104,132 | 3,791 | 270 | 3,521 | 124 | 307 | 6,880 | 24,406 |
| | | DIST_DEMAND | 666,980 | 356,374 | 769 | 10,521 | 167,153 | 51,516 | 57,805 | 18,288 | - | 18,288 | 57 | 1,379 | 626 | 2,492 |
| | | DIST_ENERGY | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | Total | 2,049,918 | 1,453,899 | 1,383 | 100,671 | 221,286 | 52,390 | 161,937 | 22,080 | 270 | 21,810 | 181 | 1,686 | 7,506 | 26,898 |
| General Plant | | | | | | | | | | | | | | | | |
| 389 | P - Land | DIST_CUST | 1,813 | 1,439 | 1 | 118 | 71 | 1 | 137 | 5 | 0 | 5 | 0 | 0 | 9 | 32 |
| | | DIST_DEMAND | 875 | 467 | 1 | 14 | 219 | 68 | 76 | 24 | 0 | 24 | 0 | 2 | 1 | 3 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 2,688 | 1,906 | 2 | 132 | 290 | 69 | 212 | 29 | 0 | 29 | 0 | 2 | 10 | 35 |
| 390 | P - Structures | DIST_CUST | 56,136 | 44,551 | 25 | 3,659 | 2,197 | 35 | 4,227 | 154 | 11 | 143 | 5 | 12 | 279 | 991 |
| | | DIST_DEMAND | 27,074 | 14,466 | 31 | 427 | 6,785 | 2,091 | 2,346 | 742 | 0 | 742 | 2 | 56 | 25 | 101 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 83,210 | 59,016 | 56 | 4,086 | 8,982 | 2,127 | 6,573 | 896 | 11 | 885 | 7 | 68 | 305 | 1,092 |
| 391 | P - Office Equipment | DIST_CUST | 21,531 | 17,087 | 10 | 1,404 | 843 | 14 | 1,621 | 59 | 4 | 55 | 2 | 5 | 107 | 380 |
| | | DIST_DEMAND | 10,384 | 5,548 | 12 | 164 | 2,602 | 802 | 900 | 285 | 0 | 285 | 1 | 21 | 10 | 39 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 31,915 | 22,636 | 22 | 1,567 | 3,445 | 816 | 2,521 | 344 | 4 | 340 | 3 | 26 | 117 | 419 |
| 392 | P - Transportation | DIST_CUST | 2,912 | 2,311 | 1 | 190 | 114 | 2 | 219 | 8 | 1 | 7 | 0 | 1 | 14 | 51 |
| | | DIST_DEMAND | 1,404 | 750 | 2 | 22 | 352 | 108 | 122 | 39 | 0 | 39 | 0 | 3 | 1 | 5 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 4,316 | 3,061 | 3 | 212 | 466 | 110 | 341 | 46 | 1 | 46 | 0 | 4 | 16 | 57 |
| 393 | P - Stores Equipment | DIST_CUST | 793 | 629 | 0 | 52 | 31 | 1 | 60 | 2 | 0 | 2 | 0 | 0 | 4 | 14 |
| | | DIST_DEMAND | 382 | 204 | 0 | 6 | 96 | 30 | 33 | 10 | 0 | 10 | 0 | 1 | 0 | 1 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 1,175 | 833 | 1 | 58 | 127 | 30 | 93 | 13 | 0 | 13 | 0 | 1 | 4 | 15 |

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

| ACCOUNT | DESCRIPTION | DETAILED ACCOUNT | TOTAL RETAIL | RS | GSV | GSS | GSM | GSL | GP | TP | TP_A | TP_P | BRD | MS | POL | STLT |
|-------------------------------|-------------------------------------|------------------|--------------|-----------|-------|---------|---------|--------|---------|--------|------|--------|-----|-------|-------|--------|
| 394 | P - Tools & Garage Equip. | DIST_CUST | 6,578 | 5,220 | 3 | 429 | 257 | 4 | 495 | 18 | 1 | 17 | 1 | 1 | 33 | 116 |
| | | DIST_DEMAND | 3,172 | 1,695 | 4 | 50 | 795 | 245 | 275 | 87 | 0 | 87 | 0 | 7 | 3 | 12 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 9,750 | 6,915 | 7 | 479 | 1,052 | 249 | 770 | 105 | 1 | 104 | 1 | 8 | 36 | 128 |
| 395 | P - Laboratory | DIST_CUST | 1,712 | 1,358 | 1 | 112 | 67 | 1 | 129 | 5 | 0 | 4 | 0 | 0 | 9 | 30 |
| | | DIST_DEMAND | 825 | 441 | 1 | 13 | 207 | 64 | 72 | 23 | 0 | 23 | 0 | 2 | 1 | 3 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 2,537 | 1,799 | 2 | 125 | 274 | 65 | 200 | 27 | 0 | 27 | 0 | 2 | 9 | 33 |
| 396 | P - Power Equipment | DIST_CUST | 422 | 335 | 0 | 28 | 17 | 0 | 32 | 1 | 0 | 1 | 0 | 0 | 2 | 7 |
| | | DIST_DEMAND | 204 | 109 | 0 | 3 | 51 | 16 | 18 | 6 | 0 | 6 | 0 | 0 | 0 | 1 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 626 | 444 | 0 | 31 | 68 | 16 | 49 | 7 | 0 | 7 | 0 | 1 | 2 | 8 |
| 397 | P - Communication Equipment | DIST_CUST | 10,788 | 8,562 | 5 | 703 | 422 | 7 | 812 | 30 | 2 | 27 | 1 | 2 | 54 | 190 |
| | | DIST_DEMAND | 5,203 | 2,780 | 6 | 82 | 1,304 | 402 | 451 | 143 | 0 | 143 | 0 | 11 | 5 | 19 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 15,991 | 11,342 | 11 | 785 | 1,726 | 409 | 1,263 | 172 | 2 | 170 | 1 | 13 | 59 | 210 |
| 398 | P - Misc. Equipment | DIST_CUST | 1,452 | 1,153 | 1 | 95 | 57 | 1 | 109 | 4 | 0 | 4 | 0 | 0 | 7 | 26 |
| | | DIST_DEMAND | 701 | 374 | 1 | 11 | 176 | 54 | 61 | 19 | 0 | 19 | 0 | 1 | 1 | 3 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 2,153 | 1,527 | 1 | 106 | 232 | 55 | 170 | 23 | 0 | 23 | 0 | 2 | 8 | 28 |
| | Gen Original Cost Plant | DIST_CUST | 104,137 | 82,645 | 46 | 6,788 | 4,076 | 66 | 7,841 | 285 | 20 | 265 | 9 | 23 | 518 | 1,838 |
| | | DIST_DEMAND | 50,224 | 26,835 | 58 | 792 | 12,587 | 3,879 | 4,353 | 1,377 | 0 | 1,377 | 4 | 104 | 47 | 188 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 154,361 | 109,480 | 104 | 7,581 | 16,663 | 3,945 | 12,194 | 1,663 | 20 | 1,642 | 14 | 127 | 565 | 2,025 |
| TOTAL PLANT IN SERVICE | | | | | | | | | | | | | | | | |
| | Rate Base - Plant in Service | DIST_CUST | 1,539,447 | 1,224,806 | 684 | 99,751 | 60,022 | 1,007 | 114,485 | 4,210 | 347 | 3,863 | 136 | 337 | 7,465 | 26,544 |
| | | DIST_DEMAND | 726,408 | 387,822 | 837 | 11,450 | 181,901 | 56,061 | 63,342 | 20,040 | 0 | 20,040 | 62 | 1,500 | 681 | 2,712 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 2,265,855 | 1,612,628 | 1,521 | 111,200 | 241,923 | 57,068 | 177,827 | 24,250 | 347 | 23,903 | 198 | 1,837 | 8,146 | 29,257 |

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

| ACCOUNT | DESCRIPTION | DETAILED ACCOUNT | TOTAL RETAIL | RS | GSV | GSS | GSM | GSL | GP | TP | TP_A | TP_P | BRD | MS | POL | STLT |
|---------------------------|--|--------------------|---------------|---------------|-----------|--------------|--------------|------------|--------------|------------|-----------|------------|----------|-----------|-----------|------------|
| Intangible Plant | | | | | | | | | | | | | | | | |
| 108_302 | AD - Franchise & Consents | DIST_CUST | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 108_303 | AD - Intangible | DIST_CUST | 26,685 | 22,749 | 12 | 1,432 | 923 | 34 | 1,277 | 68 | 29 | 39 | 1 | 3 | 34 | 152 |
| | | DIST_DEMAND | 4,660 | 2,333 | 5 | 69 | 1,093 | 337 | 602 | 190 | 0 | 190 | 0 | 9 | 4 | 16 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 31,345 | 25,083 | 17 | 1,501 | 2,016 | 371 | 1,879 | 258 | 29 | 229 | 1 | 12 | 38 | 168 |
| | Rate Base - Intangible Plant Accumulated Depreciation Total | DIST_CUST | 26,685 | 22,749 | 12 | 1,432 | 923 | 34 | 1,277 | 68 | 29 | 39 | 1 | 3 | 34 | 152 |
| | | DIST_DEMAND | 4,660 | 2,333 | 5 | 69 | 1,093 | 337 | 602 | 190 | 0 | 190 | 0 | 9 | 4 | 16 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 31,345 | 25,083 | 17 | 1,501 | 2,016 | 371 | 1,879 | 258 | 29 | 229 | 1 | 12 | 38 | 168 |
| Distribution Plant | | | | | | | | | | | | | | | | |
| 108_360 | AD - Land | DIST_CUST | 10,051 | 8,082 | 4 | 662 | 395 | 6 | 765 | 26 | 0 | 26 | 1 | 2 | 18 | 90 |
| | | DIST_DEMAND | 4,976 | 2,644 | 6 | 78 | 1,240 | 382 | 450 | 142 | 0 | 142 | 0 | 10 | 5 | 18 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 15,027 | 10,726 | 10 | 740 | 1,635 | 388 | 1,215 | 168 | 0 | 168 | 1 | 12 | 22 | 108 |
| 108_361 | AD - Structures | DIST_CUST | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_DEMAND | 6,600 | 3,063 | 7 | 90 | 1,437 | 443 | 1,155 | 365 | 0 | 365 | 0 | 12 | 5 | 21 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 6,600 | 3,063 | 7 | 90 | 1,437 | 443 | 1,155 | 365 | 0 | 365 | 0 | 12 | 5 | 21 |
| 108_362 | AD - Station | DIST_CUST | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_DEMAND | 76,801 | 35,648 | 77 | 1,052 | 16,720 | 5,153 | 13,442 | 4,253 | 0 | 4,253 | 6 | 138 | 63 | 249 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 76,801 | 35,648 | 77 | 1,052 | 16,720 | 5,153 | 13,442 | 4,253 | 0 | 4,253 | 6 | 138 | 63 | 249 |
| 108_364 | AD - Poles | DIST_CUST | 88,957 | 70,291 | 39 | 5,756 | 3,431 | 50 | 5,544 | 189 | 0 | 189 | 8 | 19 | 152 | 3,478 |
| | | DIST_DEMAND | 25,090 | 13,463 | 29 | 397 | 6,315 | 1,946 | 2,102 | 665 | 0 | 665 | 2 | 52 | 24 | 94 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 114,047 | 83,754 | 68 | 6,153 | 9,746 | 1,996 | 7,647 | 854 | 0 | 854 | 10 | 71 | 176 | 3,572 |
| 108_365 | AD - Conductors | DIST_CUST | 91,397 | 71,623 | 39 | 5,865 | 3,496 | 51 | 9,722 | 332 | 0 | 332 | 8 | 19 | 155 | 87 |
| | | DIST_DEMAND | 17,280 | 9,275 | 20 | 274 | 4,350 | 1,341 | 1,444 | 457 | 0 | 457 | 1 | 36 | 16 | 65 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 108,677 | 80,898 | 59 | 6,139 | 7,847 | 1,391 | 11,166 | 789 | 0 | 789 | 10 | 55 | 171 | 152 |
| 108_366 | AD - Underground Conduit | DIST_CUST | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_DEMAND | 11,950 | 6,566 | 14 | 194 | 3,080 | 949 | 808 | 256 | 0 | 256 | 1 | 25 | 12 | 46 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 11,950 | 6,566 | 14 | 194 | 3,080 | 949 | 808 | 256 | 0 | 256 | 1 | 25 | 12 | 46 |
| 108_367 | AD - Underground Conductors | DIST_CUST | 69,210 | 47,106 | 26 | 3,857 | 2,299 | 33 | 15,192 | 519 | 0 | 519 | 5 | 13 | 102 | 57 |
| | | DIST_DEMAND | 9,082 | 4,234 | 9 | 125 | 1,986 | 612 | 1,566 | 495 | 0 | 495 | 1 | 16 | 7 | 30 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 78,292 | 51,340 | 35 | 3,982 | 4,285 | 645 | 16,758 | 1,014 | 0 | 1,014 | 6 | 29 | 109 | 87 |
| 108_368 | AD - XFMRs | DIST_CUST | 75,396 | 66,387 | 36 | 5,436 | 3,241 | 47 | 0 | 0 | 0 | 0 | 7 | 18 | 144 | 80 |
| | | DIST_DEMAND | 57,578 | 34,726 | 75 | 1,025 | 16,288 | 5,020 | 0 | 0 | 0 | 0 | 6 | 134 | 61 | 243 |

Total - Summary

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

| ACCOUNT | DESCRIPTION | DETAILED ACCOUNT | TOTAL RETAIL | RS | GSV | GSS | GSM | GSL | GP | TP | TP_A | TP_P | BRD | MS | POL | STLT |
|----------------------|--|------------------|----------------|----------------|------------|---------------|---------------|---------------|---------------|--------------|-----------|--------------|-----------|------------|--------------|--------------|
| | | | | | | | | | | | | | | | | |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 132,974 | 101,113 | 111 | 6,461 | 19,528 | 5,067 | 0 | 0 | 0 | 0 | 13 | 152 | 205 | 323 |
| 108_369 | AD - Services | DIST_CUST | 72,633 | 63,953 | 35 | 5,237 | 3,122 | 45 | 0 | 0 | 0 | 0 | 7 | 17 | 139 | 77 |
| | | DIST_DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 72,633 | 63,953 | 35 | 5,237 | 3,122 | 45 | 0 | 0 | 0 | 0 | 7 | 17 | 139 | 77 |
| 108_370 | AD - Meters | DIST_CUST | 499 | 357 | 1 | 41 | 41 | 4 | 42 | 12 | 12 | 0 | 0 | 1 | 0 | 0 |
| | | DIST_DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 499 | 357 | 1 | 41 | 41 | 4 | 42 | 12 | 12 | 0 | 0 | 1 | 0 | 0 |
| 108_371 | AD - Customer Premises | DIST_CUST | 2,719 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,719 | 0 |
| | | DIST_DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 2,719 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,719 | 0 |
| 108_372 | AD - Leased Property Cust. Prem. | DIST_CUST | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 108_373 | AD - Streetlights | DIST_CUST | 3,508 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,508 |
| | | DIST_DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 3,508 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,508 |
| | Rate Base Accumulated Depreciation Distribution Plant | DIST_CUST | 414,370 | 327,800 | 180 | 26,854 | 16,025 | 236 | 31,266 | 1,077 | 12 | 1,066 | 37 | 89 | 3,428 | 7,377 |
| | | DIST_DEMAND | 209,357 | 109,620 | 236 | 3,236 | 51,416 | 15,846 | 20,967 | 6,634 | 0 | 6,634 | 18 | 424 | 193 | 767 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 623,727 | 437,420 | 417 | 30,090 | 67,441 | 16,082 | 52,233 | 7,711 | 12 | 7,700 | 54 | 513 | 3,621 | 8,144 |
| General Plant | | | | | | | | | | | | | | | | |
| 108_389 | AD - Land | DIST_CUST | 9 | 7 | 0 | 1 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_DEMAND | 4 | 2 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 13 | 9 | 0 | 1 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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

| ACCOUNT | DESCRIPTION | DETAILED ACCOUNT | TOTAL RETAIL | RS | GSV | GSS | GSM | GSL | GP | TP | TP_A | TP_P | BRD | MS | POL | STLT | |
|---|----------------------------|--------------------|---------------|---------------|-----------|--------------|---------------|--------------|--------------|--------------|-----------|--------------|----------|-----------|------------|--------------|---|
| 108_390 | AD - Structures | DIST_CUST | 32,048 | 25,434 | 14 | 2,089 | 1,254 | 20 | 2,413 | 88 | 6 | 82 | 3 | 7 | 159 | 566 | |
| | | DIST_DEMAND | 15,457 | 8,259 | 18 | 244 | 3,874 | 1,194 | 1,340 | 424 | 0 | 424 | 1 | 32 | 15 | 58 | |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 47,505 | 33,693 | 32 | 2,333 | 5,128 | 1,214 | 3,753 | 512 | 6 | 505 | 4 | 39 | 174 | 623 | |
| 108_391 | AD - Office Equipment | DIST_CUST | 15,650 | 12,420 | 7 | 1,020 | 613 | 10 | 1,178 | 43 | 3 | 40 | 1 | 3 | 78 | 276 | |
| | | DIST_DEMAND | 7,548 | 4,033 | 9 | 119 | 1,892 | 583 | 654 | 207 | 0 | 207 | 1 | 16 | 7 | 28 | |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 23,198 | 16,453 | 16 | 1,139 | 2,504 | 593 | 1,833 | 250 | 3 | 247 | 2 | 19 | 85 | 304 | |
| 108_392 | AD - Transportation | DIST_CUST | 414 | 328 | 0 | 27 | 16 | 0 | 31 | 1 | 0 | 1 | 0 | 0 | 2 | 7 | |
| | | DIST_DEMAND | 199 | 107 | 0 | 3 | 50 | 15 | 17 | 5 | 0 | 5 | 0 | 0 | 0 | 1 | |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 613 | 435 | 0 | 30 | 66 | 16 | 48 | 7 | 0 | 7 | 0 | 1 | 2 | 8 | |
| 108_393 | AD - Stores Equip. | DIST_CUST | 793 | 629 | 0 | 52 | 31 | 1 | 60 | 2 | 0 | 2 | 0 | 0 | 4 | 14 | |
| | | DIST_DEMAND | 382 | 204 | 0 | 6 | 96 | 30 | 33 | 10 | 0 | 10 | 0 | 1 | 0 | 1 | |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 1,175 | 833 | 1 | 58 | 127 | 30 | 93 | 13 | 0 | 13 | 0 | 1 | 4 | 15 | |
| 108_394 | AD - Tools & Garage Equip. | DIST_CUST | 4,357 | 3,458 | 2 | 284 | 171 | 3 | 328 | 12 | 1 | 11 | 0 | 1 | 22 | 77 | |
| | | DIST_DEMAND | 2,101 | 1,123 | 2 | 33 | 527 | 162 | 182 | 58 | 0 | 58 | 0 | 4 | 2 | 8 | |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 6,458 | 4,580 | 4 | 317 | 697 | 165 | 510 | 70 | 1 | 69 | 1 | 5 | 24 | 85 | |
| 108_395 | AD - Laboratory | DIST_CUST | 1,712 | 1,358 | 1 | 112 | 67 | 1 | 129 | 5 | 0 | 4 | 0 | 0 | 9 | 30 | |
| | | DIST_DEMAND | 825 | 441 | 1 | 13 | 207 | 64 | 72 | 23 | 0 | 23 | 0 | 2 | 1 | 3 | |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 2,537 | 1,799 | 2 | 125 | 274 | 65 | 200 | 27 | 0 | 27 | 0 | 2 | 9 | 33 | |
| 108_396 | AD - Power Equipment | DIST_CUST | 349 | 277 | 0 | 23 | 14 | 0 | 26 | 1 | 0 | 1 | 0 | 0 | 2 | 6 | |
| | | DIST_DEMAND | 169 | 90 | 0 | 3 | 42 | 13 | 15 | 5 | 0 | 5 | 0 | 0 | 0 | 1 | |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 518 | 367 | 0 | 25 | 56 | 13 | 41 | 6 | 0 | 6 | 0 | 0 | 2 | 7 | |
| 108_397 | AD - Communication Equip. | DIST_CUST | 8,135 | 6,456 | 4 | 530 | 318 | 5 | 613 | 22 | 2 | 21 | 1 | 2 | 40 | 144 | |
| | | DIST_DEMAND | 3,924 | 2,096 | 5 | 62 | 983 | 303 | 340 | 108 | 0 | 108 | 0 | 8 | 4 | 15 | |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 12,059 | 8,553 | 8 | 592 | 1,302 | 308 | 953 | 130 | 2 | 128 | 1 | 10 | 44 | 158 | |
| 108_398 | AD - Misc. Equipment | DIST_CUST | 1,452 | 1,153 | 1 | 95 | 57 | 1 | 109 | 4 | 0 | 4 | 0 | 0 | 7 | 26 | |
| | | DIST_DEMAND | 701 | 374 | 1 | 11 | 176 | 54 | 61 | 19 | 0 | 19 | 0 | 1 | 1 | 3 | |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 2,153 | 1,527 | 1 | 106 | 232 | 55 | 170 | 23 | 0 | 23 | 0 | 2 | 8 | 28 | |
| Rate Base Total Accumulated Depreciation General Plant | | DIST_CUST | 64,919 | 51,521 | 29 | 4,232 | 2,541 | 41 | 4,888 | 178 | 13 | 165 | 6 | 14 | 323 | 1,146 | |
| | | DIST_DEMAND | 31,310 | 16,729 | 36 | 494 | 7,847 | 2,418 | 2,714 | 859 | 0 | 859 | 3 | 65 | 29 | 117 | |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | Total | 96,229 | 68,250 | 65 | 4,726 | 10,388 | 2,459 | 7,602 | 1,036 | 13 | 1,024 | 9 | 79 | 352 | 1,263 | |

TOTAL PLANT ACCUMULATED DEPRECIATION

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

| ACCOUNT | DESCRIPTION | DETAILED ACCOUNT | | | | | | | | | | | | | | |
|---------|--|------------------|---------|---------|-----|--------|--------|--------|--------|-------|------|-------|----|-----|-------|-------|
| | | TOTAL RETAIL | RS | GSV | GSS | GSM | GSL | GP | TP | TP_A | TP_P | BRD | MS | POL | STLT | |
| | Rate Base Total Accumulated Depreciation | | | | | | | | | | | | | | | |
| | | DIST_CUST | 505,974 | 402,070 | 221 | 32,517 | 19,489 | 312 | 37,431 | 1,323 | 53 | 1,270 | 44 | 107 | 3,785 | 8,675 |
| | | DIST_DEMAND | 245,327 | 128,683 | 278 | 3,799 | 60,356 | 18,601 | 24,283 | 7,683 | 0 | 7,682 | 21 | 498 | 226 | 900 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 751,301 | 530,752 | 499 | 36,317 | 79,845 | 18,913 | 61,713 | 9,006 | 53 | 8,953 | 64 | 605 | 4,011 | 9,575 |

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

| ACCOUNT | DESCRIPTION | DETAILED ACCOUNT | TOTAL RETAIL | RS | GSV | GSS | GSM | GSL | GP | TP | TP_A | TP_P | BRD | MS | POL | STLT |
|------------------------------------|--|--------------------|----------------|----------------|------------|---------------|---------------|--------------|---------------|--------------|------------|--------------|-----------|------------|--------------|--------------|
| RATE BASE ADDITIONS | | | | | | | | | | | | | | | | |
| ADJ_RB_5 | RB Adj. M&S | DIST_CUST | 9,778 | 7,760 | 4 | 637 | 383 | 6 | 736 | 27 | 2 | 25 | 1 | 2 | 49 | 173 |
| | | DIST_DEMAND | 4,716 | 2,520 | 5 | 74 | 1,182 | 364 | 409 | 129 | 0 | 129 | 0 | 10 | 4 | 18 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 14,493 | 10,279 | 10 | 712 | 1,565 | 370 | 1,145 | 156 | 2 | 154 | 1 | 12 | 53 | 190 |
| CWC | Cash Working Capital | DIST_CUST | 99,729 | 79,147 | 44 | 6,501 | 3,904 | 63 | 7,509 | 273 | 19 | 254 | 9 | 22 | 496 | 1,760 |
| | | DIST_DEMAND | 48,099 | 25,700 | 55 | 759 | 12,054 | 3,715 | 4,169 | 1,319 | 0 | 1,319 | 4 | 99 | 45 | 180 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 147,828 | 104,847 | 100 | 7,260 | 15,958 | 3,778 | 11,678 | 1,592 | 19 | 1,573 | 13 | 122 | 541 | 1,940 |
| ADJ_RB_6 | RB Adj. Storm Damage Normalization | DIST_CUST | 43,827 | 34,782 | 19 | 2,857 | 1,716 | 28 | 3,300 | 120 | 9 | 112 | 4 | 10 | 218 | 773 |
| | | DIST_DEMAND | 21,137 | 11,294 | 24 | 333 | 5,297 | 1,633 | 1,832 | 580 | 0 | 580 | 2 | 44 | 20 | 79 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 64,964 | 46,076 | 44 | 3,190 | 7,013 | 1,660 | 5,132 | 700 | 9 | 691 | 6 | 53 | 238 | 852 |
| ADJ_RB_7 | RB Adj. Adjustment for Retired Legacy Meters | DIST_CUST | 35,979 | 28,932 | 16 | 2,369 | 1,412 | 20 | 2,740 | 94 | 0 | 94 | 3 | 8 | 63 | 322 |
| | | DIST_DEMAND | 17,814 | 9,466 | 20 | 279 | 4,440 | 1,368 | 1,610 | 509 | 0 | 509 | 2 | 37 | 17 | 66 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | PWR_SUP_E | 53,794 | 38,399 | 36 | 2,649 | 5,852 | 1,389 | 4,350 | 603 | 0 | 603 | 5 | 44 | 79 | 388 |
| | Rate Base Additions | DIST_CUST | 189,313 | 150,621 | 84 | 12,365 | 7,414 | 117 | 14,286 | 514 | 30 | 484 | 17 | 42 | 825 | 3,028 |
| | | DIST_DEMAND | 91,766 | 48,979 | 106 | 1,446 | 22,973 | 7,080 | 8,019 | 2,537 | 0 | 2,537 | 8 | 189 | 86 | 343 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 281,079 | 199,600 | 190 | 13,810 | 30,387 | 7,198 | 22,305 | 3,051 | 30 | 3,021 | 25 | 231 | 911 | 3,370 |
| RATE BASE SUBTRACTIONS | | | | | | | | | | | | | | | | |
| 235 | Customer Deposits | DIST_CUST | 20,925 | 11,625 | 17 | 4,496 | 2,680 | 537 | 1,414 | 151 | 151 | 0 | 0 | 4 | 0 | 0 |
| | | DIST_DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 20,925 | 11,625 | 17 | 4,496 | 2,680 | 537 | 1,414 | 151 | 151 | 0 | 0 | 4 | 0 | 0 |
| 252 | Customer Advances | DIST_CUST | 19 | 19 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 19 | 19 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RB_DIT_LIB | Deferred Tax - Liberalized Depreciation | DIST_CUST | 243,688 | 193,395 | 108 | 15,885 | 9,539 | 154 | 18,349 | 668 | 48 | 621 | 22 | 54 | 1,212 | 4,301 |
| | | DIST_DEMAND | 117,529 | 62,797 | 135 | 1,854 | 29,454 | 9,078 | 10,186 | 3,223 | 0 | 3,223 | 10 | 243 | 110 | 439 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 361,217 | 256,192 | 244 | 17,739 | 38,993 | 9,232 | 28,535 | 3,891 | 48 | 3,843 | 32 | 297 | 1,323 | 4,740 |
| RB_OP_RES | Operating Reserves | DIST_CUST | 342 | 272 | 0 | 22 | 13 | 0 | 26 | 1 | 0 | 1 | 0 | 0 | 2 | 6 |
| | | DIST_DEMAND | 165 | 88 | 0 | 3 | 41 | 13 | 14 | 5 | 0 | 5 | 0 | 0 | 0 | 1 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 508 | 360 | 0 | 25 | 55 | 13 | 40 | 5 | 0 | 5 | 0 | 0 | 2 | 7 |
| | Rate Base Deductions | DIST_CUST | 264,975 | 205,311 | 126 | 20,404 | 12,233 | 692 | 19,789 | 820 | 199 | 621 | 22 | 58 | 1,214 | 4,307 |
| | | DIST_DEMAND | 117,694 | 62,885 | 136 | 1,856 | 29,495 | 9,090 | 10,200 | 3,227 | 0 | 3,227 | 10 | 243 | 110 | 440 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 382,669 | 268,196 | 261 | 22,261 | 41,728 | 9,782 | 29,989 | 4,047 | 199 | 3,849 | 32 | 301 | 1,324 | 4,746 |
| TOTAL RATE BASE ADJUSTMENTS | | | | | | | | | | | | | | | | |

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

| ACCOUNT | DESCRIPTION | DETAILED ACCOUNT | TOTAL RETAIL | RS | GSV | GSS | GSM | GSL | GP | TP | TP_A | TP_P | BRD | MS | POL | STLT |
|---------|-----------------|------------------|--------------|-----------|-----|--------|---------|--------|---------|--------|------|--------|-----|-------|-------|--------|
| | Rate Base Total | | | | | | | | | | | | | | | |
| | | DIST_CUST | 957,811 | 768,046 | 421 | 59,194 | 35,714 | 122 | 71,551 | 2,581 | 125 | 2,456 | 87 | 214 | 3,291 | 16,591 |
| | | DIST_DEMAND | 455,154 | 245,233 | 529 | 7,240 | 115,023 | 35,449 | 36,878 | 11,667 | 0 | 11,667 | 39 | 949 | 431 | 1,715 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 1,412,965 | 1,013,279 | 950 | 66,434 | 150,737 | 35,571 | 108,429 | 14,248 | 125 | 14,123 | 126 | 1,162 | 3,722 | 18,306 |

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

| ACCOUNT | DESCRIPTION | DETAILED ACCOUNT | TOTAL RETAIL | RS | GSV | GSS | GSM | GSL | GP | TP | TP_A | TP_P | BRD | MS | POL | STLT |
|-----------------------------|----------------------------------|------------------|----------------|----------------|------------|--------------|---------------|------------|--------------|--------------|------------|------------|-----------|------------|------------|--------------|
| Tariff Revenue | | | | | | | | | | | | | | | | |
| 400_D | Distribution Revenue w/o USR | DIST_CUST | 191,078 | 154,558 | 180 | 8,434 | 12,730 | 296 | 8,865 | 1,084 | 866 | 218 | 16 | 102 | 610 | 4,204 |
| | | DIST_DEMAND | 75,268 | 31,496 | 165 | 538 | 30,671 | 5,689 | 4,517 | 1,310 | 1 | 1,309 | 6 | 377 | 58 | 440 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 266,346 | 186,054 | 344 | 8,972 | 43,400 | 5,985 | 13,382 | 2,395 | 868 | 1,527 | 22 | 479 | 668 | 4,644 |
| Tariff Revenue Total | | | 191,078 | 154,558 | 180 | 8,434 | 12,730 | 296 | 8,865 | 1,084 | 866 | 218 | 16 | 102 | 610 | 4,204 |
| | | DIST_DEMAND | 75,268 | 31,496 | 165 | 538 | 30,671 | 5,689 | 4,517 | 1,310 | 1 | 1,309 | 6 | 377 | 58 | 440 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 266,346 | 186,054 | 344 | 8,972 | 43,400 | 5,985 | 13,382 | 2,395 | 868 | 1,527 | 22 | 479 | 668 | 4,644 |
| Other Revenues | | | | | | | | | | | | | | | | |
| 450 | OR - Forefeited Discount Revenue | DIST_CUST | 3,229 | 2,843 | 2 | 234 | 138 | 2 | 3 | 0 | 0 | 0 | 0 | 0 | 6 | 0 |
| | | DIST_DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 3,229 | 2,843 | 2 | 234 | 138 | 2 | 3 | 0 | 0 | 0 | 0 | 0 | 6 | 0 |
| 451 | OR - Misc. Service Revenues | DIST_CUST | 1,903 | 1,676 | 1 | 137 | 82 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 2 |
| | | DIST_DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 1,903 | 1,676 | 1 | 137 | 82 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 2 |
| 454POLE | OR - Pole Rent | DIST_CUST | 6,121 | 4,837 | 3 | 396 | 236 | 3 | 382 | 13 | 0 | 13 | 1 | 1 | 10 | 239 |
| | | DIST_DEMAND | 1,727 | 926 | 2 | 27 | 435 | 134 | 145 | 46 | 0 | 46 | 0 | 4 | 2 | 6 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 7,848 | 5,763 | 5 | 423 | 671 | 137 | 526 | 59 | 0 | 59 | 1 | 5 | 12 | 246 |
| 454RENT | OR - Lease Rent | DIST_CUST | 4,300 | 3,537 | 3 | 280 | 196 | 6 | 203 | 16 | 10 | 6 | 0 | 1 | 6 | 51 |
| | | DIST_DEMAND | 1,270 | 626 | 1 | 19 | 293 | 90 | 177 | 56 | 0 | 56 | 0 | 2 | 1 | 4 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 5,570 | 4,163 | 4 | 298 | 489 | 97 | 380 | 72 | 10 | 61 | 0 | 3 | 7 | 56 |
| 456MISC | OR - Misc. Revenue | DIST_CUST | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 456AECNITS | OR - AEC wheeling NITS | DIST_CUST | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 456SCRAP | OR - NUG/TMI | DIST_CUST | 29 | 23 | 0 | 2 | 1 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_DEMAND | 14 | 8 | 0 | 0 | 4 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 43 | 31 | 0 | 2 | 5 | 1 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Revenue Total | | | 15,582 | 12,916 | 8 | 1,049 | 653 | 13 | 590 | 29 | 11 | 19 | 1 | 3 | 27 | 293 |
| | | DIST_DEMAND | 3,011 | 1,560 | 3 | 46 | 731 | 225 | 323 | 102 | 0 | 102 | 0 | 6 | 3 | 11 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 18,593 | 14,476 | 11 | 1,095 | 1,385 | 238 | 913 | 131 | 11 | 121 | 1 | 9 | 30 | 304 |

TOTAL REVENUE

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

| ACCOUNT | DESCRIPTION | DETAILED ACCOUNT | TOTAL RETAIL | RS | GSV | GSS | GSM | GSL | GP | TP | TP_A | TP_P | BRD | MS | POL | STLT |
|---------|----------------------|---------------------|--------------|---------|-----|--------|--------|-------|--------|-------|------|-------|-----|-----|-----|-------|
| | Retail Total Revenue | DIST_CUST | 206,660 | 167,474 | 188 | 9,483 | 13,383 | 309 | 9,455 | 1,114 | 877 | 237 | 17 | 104 | 637 | 4,497 |
| | | DIST_DEMAND | 78,279 | 33,056 | 168 | 585 | 31,402 | 5,914 | 4,840 | 1,412 | 1 | 1,411 | 6 | 383 | 61 | 451 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 284,939 | 200,530 | 356 | 10,067 | 44,785 | 6,223 | 14,294 | 2,526 | 878 | 1,648 | 23 | 488 | 698 | 4,948 |

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

| ACCOUNT | DESCRIPTION | DETAILED ACCOUNT | TOTAL RETAIL | RS | GSV | GSS | GSM | GSL | GP | TP | TP_A | TP_P | BRD | MS | POL | STLT |
|---------------------|---------------------------------|------------------|--------------|-------|-----|-----|-----|-----|-----|-----|------|------|-----|----|-----|------|
| Distribution | | | | | | | | | | | | | | | | |
| 580 | OP - Supv. & Engineering | DIST_CUST | 58 | 46 | 0 | 4 | 3 | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| | | DIST_DEMAND | 39 | 22 | 0 | 1 | 8 | 2 | 4 | 1 | 0 | 1 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 97 | 68 | 0 | 5 | 10 | 2 | 8 | 2 | 1 | 1 | 0 | 0 | 0 | 1 |
| 581 | OP - Dispatching | DIST_CUST | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_DEMAND | 339 | 157 | 0 | 5 | 74 | 23 | 59 | 19 | 0 | 19 | 0 | 1 | 0 | 1 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 339 | 157 | 0 | 5 | 74 | 23 | 59 | 19 | 0 | 19 | 0 | 1 | 0 | 1 |
| 582 | OP - Station expenses | DIST_CUST | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_DEMAND | 615 | 285 | 1 | 8 | 134 | 41 | 108 | 34 | 0 | 34 | 0 | 1 | 1 | 2 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 615 | 285 | 1 | 8 | 134 | 41 | 108 | 34 | 0 | 34 | 0 | 1 | 1 | 2 |
| 583 | OP - Overhead Line | DIST_CUST | 31 | 24 | 0 | 2 | 1 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_DEMAND | 6 | 3 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 37 | 28 | 0 | 2 | 3 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 584 | OP - Underground lines expenses | DIST_CUST | 509 | 347 | 0 | 28 | 17 | 0 | 112 | 4 | 0 | 4 | 0 | 0 | 1 | 0 |
| | | DIST_DEMAND | 67 | 31 | 0 | 1 | 15 | 5 | 12 | 4 | 0 | 4 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | PWR_SUP_E | 576 | 378 | 0 | 29 | 32 | 5 | 123 | 7 | 0 | 7 | 0 | 0 | 1 | 1 |
| 586 | OP - Meter | DIST_CUST | 771 | 552 | 1 | 64 | 64 | 7 | 65 | 18 | 18 | 0 | 0 | 1 | 0 | 0 |
| | | DIST_DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 771 | 552 | 1 | 64 | 64 | 7 | 65 | 18 | 18 | 0 | 0 | 1 | 0 | 0 |
| 588 | OP - Misc. Expenses | DIST_CUST | 3,339 | 2,650 | 1 | 218 | 131 | 2 | 251 | 9 | 1 | 9 | 0 | 1 | 17 | 59 |
| | | DIST_DEMAND | 1,610 | 860 | 2 | 25 | 404 | 124 | 140 | 44 | 0 | 44 | 0 | 3 | 2 | 6 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 4,949 | 3,510 | 3 | 243 | 534 | 126 | 391 | 53 | 1 | 53 | 0 | 4 | 18 | 65 |
| 589 | MN - Rents | DIST_CUST | 365 | 290 | 0 | 24 | 14 | 0 | 27 | 1 | 0 | 1 | 0 | 0 | 2 | 6 |
| | | DIST_DEMAND | 176 | 94 | 0 | 3 | 44 | 14 | 15 | 5 | 0 | 5 | 0 | 0 | 0 | 1 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 541 | 384 | 0 | 27 | 58 | 14 | 43 | 6 | 0 | 6 | 0 | 0 | 2 | 7 |
| 590 | MN - Supv. & Engineering | DIST_CUST | 282 | 216 | 0 | 18 | 12 | 0 | 29 | 1 | 1 | 1 | 0 | 0 | 0 | 4 |
| | | DIST_DEMAND | 108 | 54 | 0 | 2 | 25 | 8 | 15 | 5 | 0 | 5 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 390 | 270 | 0 | 20 | 37 | 8 | 44 | 6 | 1 | 6 | 0 | 0 | 1 | 4 |
| 591 | MN - Structures | DIST_CUST | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_DEMAND | 16 | 7 | 0 | 0 | 3 | 1 | 3 | 1 | 0 | 1 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 16 | 7 | 0 | 0 | 3 | 1 | 3 | 1 | 0 | 1 | 0 | 0 | 0 | 0 |
| 592 | MN - Station | DIST_CUST | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_DEMAND | 4,043 | 1,877 | 4 | 55 | 880 | 271 | 708 | 224 | 0 | 224 | 0 | 7 | 3 | 13 |

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

| ACCOUNT | DESCRIPTION | DETAILED ACCOUNT | TOTAL RETAIL | RS | GSV | GSS | GSM | GSL | GP | TP | TP_A | TP_P | BRD | MS | POL | STLT |
|-----------|-----------------------------------|---------------------|--------------|--------|-----|-------|-------|-----|-------|-----|------|------|-----|----|-----|------|
| | | | | | | | | | | | | | | | | |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 4,043 | 1,877 | 4 | 55 | 880 | 271 | 708 | 224 | 0 | 224 | 0 | 7 | 3 | 13 |
| 593 | MN - OH Concuotors | DIST_CUST | 17,016 | 13,334 | 7 | 1,092 | 651 | 9 | 1,810 | 62 | 0 | 62 | 1 | 4 | 29 | 16 |
| | | DIST_DEMAND | 3,217 | 1,727 | 4 | 51 | 810 | 250 | 269 | 85 | 0 | 85 | 0 | 7 | 3 | 12 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 20,233 | 15,061 | 11 | 1,143 | 1,461 | 259 | 2,079 | 147 | 0 | 147 | 2 | 10 | 32 | 28 |
| 594 | MN - UG Concuotors | DIST_CUST | 1,810 | 1,232 | 1 | 101 | 60 | 1 | 397 | 14 | 0 | 14 | 0 | 0 | 3 | 1 |
| | | DIST_DEMAND | 238 | 111 | 0 | 3 | 52 | 16 | 41 | 13 | 0 | 13 | 0 | 0 | 0 | 1 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 2,048 | 1,343 | 1 | 104 | 112 | 17 | 438 | 27 | 0 | 27 | 0 | 1 | 3 | 2 |
| 595 | MN - XFMRs | DIST_CUST | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 596 | MN - Streetlights | DIST_CUST | 250 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 250 |
| | | DIST_DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 250 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 250 |
| 597 | MN - Meters | DIST_CUST | 1,645 | 1,177 | 2 | 136 | 137 | 15 | 138 | 38 | 38 | 0 | 0 | 2 | 0 | 0 |
| | | DIST_DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 1,645 | 1,177 | 2 | 136 | 137 | 15 | 138 | 38 | 38 | 0 | 0 | 2 | 0 | 0 |
| 598 | MN - Maintenance of miscellaneous | DIST_CUST | 963 | 765 | 0 | 63 | 38 | 1 | 73 | 3 | 0 | 2 | 0 | 0 | 5 | 17 |
| | | DIST_DEMAND | 465 | 248 | 1 | 7 | 116 | 36 | 40 | 13 | 0 | 13 | 0 | 1 | 0 | 2 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | #REF! | 1,428 | 1,013 | 1 | 70 | 154 | 36 | 113 | 15 | 0 | 15 | 0 | 1 | 5 | 19 |
| ADJ_IS_4a | IS Adj. Distribution Payroll | DIST_CUST | 209 | 158 | 0 | 14 | 10 | 0 | 19 | 2 | 1 | 1 | 0 | 0 | 0 | 5 |
| | | DIST_DEMAND | 120 | 59 | 0 | 2 | 28 | 9 | 17 | 5 | 0 | 5 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 329 | 218 | 0 | 16 | 37 | 9 | 36 | 7 | 1 | 6 | 0 | 0 | 1 | 5 |

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

| ACCOUNT | DESCRIPTION | DETAILED ACCOUNT | TOTAL RETAIL | RS | GSV | GSS | GSM | GSL | GP | TP | TP_A | TP_P | BRD | MS | POL | STLT |
|-----------------------------------|--|--------------------|---------------|---------------|-----------|--------------|--------------|------------|--------------|------------|-----------|------------|----------|-----------|-----------|------------|
| ADJ_IS_4c | IS Adj. Distribution Reaquired Debt | DIST_CUST | 54 | 43 | 0 | 4 | 2 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| | | DIST_DEMAND | 26 | 14 | 0 | 0 | 7 | 2 | 2 | 1 | 0 | 1 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 81 | 57 | 0 | 4 | 9 | 2 | 6 | 1 | 0 | 1 | 0 | 0 | 0 | 1 |
| Total Distribution Expense | | DIST_CUST | 27,303 | 20,834 | 14 | 1,767 | 1,139 | 36 | 2,933 | 152 | 59 | 93 | 3 | 8 | 57 | 361 |
| | | DIST_DEMAND | 11,084 | 5,551 | 12 | 165 | 2,601 | 801 | 1,432 | 453 | 0 | 453 | 1 | 21 | 10 | 39 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 38,387 | 26,384 | 26 | 1,932 | 3,739 | 837 | 4,365 | 605 | 59 | 546 | 3 | 29 | 67 | 400 |
| Customer Accounts | | | | | | | | | | | | | | | | |
| 902 | Customer Account Supervision | DIST_CUST | 5,026 | 4,152 | 5 | 484 | 372 | 5 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 5,026 | 4,152 | 5 | 484 | 372 | 5 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 903 | Customer Account Collections | DIST_CUST | 5,858 | 5,158 | 3 | 425 | 251 | 4 | 5 | 0 | 0 | 0 | 0 | 0 | 12 | 0 |
| | | DIST_DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 5,858 | 5,158 | 3 | 425 | 251 | 4 | 5 | 0 | 0 | 0 | 0 | 0 | 12 | 0 |
| 904 | Customer Account Uncollectables | DIST_CUST | 4,733 | 4,168 | 2 | 344 | 203 | 3 | 4 | 0 | 0 | 0 | 0 | 0 | 9 | 0 |
| | | DIST_DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 4,733 | 4,168 | 2 | 344 | 203 | 3 | 4 | 0 | 0 | 0 | 0 | 0 | 9 | 0 |
| 905 | Customer Account Accounts | DIST_CUST | 251 | 221 | 0 | 18 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 251 | 221 | 0 | 18 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ADJ_IS_5a | IS Adj. Customer Accounts Payroll | DIST_CUST | 191 | 162 | 0 | 17 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 191 | 162 | 0 | 17 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ADJ_IS_5b | IS Adj. Customer Accounts Deposits | DIST_CUST | 1,256 | 698 | 1 | 270 | 161 | 32 | 85 | 9 | 9 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 1,256 | 698 | 1 | 270 | 161 | 32 | 85 | 9 | 9 | 0 | 0 | 0 | 0 | 0 |
| ADJ_IS_5c | IS Adj. Customer Accounts Uncollectables | DIST_CUST | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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

| ACCOUNT | DESCRIPTION | DETAILED ACCOUNT | TOTAL RETAIL | RS | GSV | GSS | GSM | GSL | GP | TP | TP_A | TP_P | BRD | MS | POL | STLT |
|-----------------------------|--|--------------------|---------------|---------------|-----------|--------------|--------------|-----------|------------|-----------|-----------|----------|----------|----------|-----------|----------|
| ADJ_IS_5d | IS Adj. Customer Accounts No. of Cust. | DIST_CUST | 10 | 9 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | #REF! | 10 | 9 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total Customer Account Expense | DIST_CUST | 17,325 | 14,567 | 11 | 1,558 | 1,009 | 45 | 103 | 10 | 10 | 0 | 0 | 0 | 22 | 0 |
| | | DIST_DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 17,325 | 14,567 | 11 | 1,558 | 1,009 | 45 | 103 | 10 | 10 | 0 | 0 | 0 | 22 | 0 |
| Customer Information | | | | | | | | | | | | | | | | |
| 907 | Customer Info Supervision | DIST_CUST | 304 | 298 | 0 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 304 | 298 | 0 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 908 | Customer Info Assistance Dist. | DIST_CUST | 12,834 | 12,834 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 12,834 | 12,834 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 909 | Customer Info Advertising Dist. | DIST_CUST | 130 | 114 | 0 | 9 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 130 | 114 | 0 | 9 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 910 | Customer Info Misc. Expense | DIST_CUST | 5,510 | 5,400 | 3 | 65 | 39 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 2 | 0 |
| | | DIST_DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 5,510 | 5,400 | 3 | 65 | 39 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 2 | 0 |
| ADJ_IS_6 | IS Adj. Customer Service Payroll | DIST_CUST | 44 | 43 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 44 | 43 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total Customer Service and Info Expense | DIST_CUST | 18,822 | 18,690 | 3 | 79 | 47 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 2 | 0 |
| | | DIST_DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 18,822 | 18,690 | 3 | 79 | 47 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 2 | 0 |

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

| ACCOUNT | DESCRIPTION | DETAILED ACCOUNT | TOTAL RETAIL | RS | GSV | GSS | GSM | GSL | GP | TP | TP_A | TP_P | BRD | MS | POL | STLT |
|-----------------------------------|-------------------------------|--------------------|--------------|-----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Sales | | | | | | | | | | | | | | | | |
| 913 | Advertising expenses | DIST_CUST | 25 | 22 | 0 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 25 | 22 | 0 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total Sales Expense | DIST_CUST | 25 | 22 | 0 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 25 | 22 | 0 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Administrative and General | | | | | | | | | | | | | | | | |
| 920 | A&G Salaries | DIST_CUST | (405) | (333) | (0) | (26) | (18) | (1) | (19) | (2) | (1) | (1) | (0) | (0) | (1) | (5) |
| | | DIST_DEMAND | (119) | (59) | (0) | (2) | (28) | (8) | (17) | (5) | (0) | (5) | (0) | (0) | (0) | (0) |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | (524) | (392) | (0) | (28) | (46) | (9) | (36) | (7) | (1) | (6) | (0) | (0) | (1) | (5) |
| 921 | A&G Office Supplies | DIST_CUST | 2,436 | 2,003 | 2 | 158 | 111 | 4 | 115 | 9 | 6 | 3 | 0 | 0 | 4 | 29 |
| | | DIST_DEMAND | 719 | 355 | 1 | 11 | 166 | 51 | 100 | 32 | 0 | 32 | 0 | 1 | 1 | 2 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 3,155 | 2,358 | 2 | 169 | 277 | 55 | 215 | 41 | 6 | 35 | 0 | 2 | 4 | 32 |
| 922 | A&G Admin. Expenses | DIST_CUST | (2,379) | (1,957) | (2) | (155) | (108) | (3) | (113) | (9) | (6) | (3) | (0) | (0) | (3) | (28) |
| | | DIST_DEMAND | (703) | (346) | (1) | (10) | (162) | (50) | (98) | (31) | (0) | (31) | (0) | (1) | (1) | (2) |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | (3,082) | (2,304) | (2) | (165) | (271) | (53) | (210) | (40) | (6) | (34) | (0) | (2) | (4) | (31) |
| 923 | A&G Outside Services | DIST_CUST | 8,550 | 7,033 | 6 | 556 | 390 | 13 | 405 | 32 | 21 | 11 | 0 | 2 | 12 | 102 |
| | | DIST_DEMAND | 2,525 | 1,245 | 3 | 37 | 583 | 180 | 351 | 111 | 0 | 111 | 0 | 5 | 2 | 9 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 11,075 | 8,278 | 8 | 593 | 973 | 192 | 756 | 143 | 21 | 122 | 1 | 6 | 15 | 111 |
| 924 | A&G Property Insurance | DIST_CUST | 163 | 129 | 0 | 11 | 6 | 0 | 12 | 0 | 0 | 0 | 0 | 0 | 1 | 3 |
| | | DIST_DEMAND | 79 | 42 | 0 | 1 | 20 | 6 | 7 | 2 | 0 | 2 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 242 | 171 | 0 | 12 | 26 | 6 | 19 | 3 | 0 | 3 | 0 | 0 | 1 | 3 |
| 925 | A&G Injury and Damages | DIST_CUST | 718 | 591 | 0 | 47 | 33 | 1 | 34 | 3 | 2 | 1 | 0 | 0 | 1 | 9 |
| | | DIST_DEMAND | 212 | 105 | 0 | 3 | 49 | 15 | 29 | 9 | 0 | 9 | 0 | 0 | 0 | 1 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 930 | 695 | 1 | 50 | 82 | 16 | 63 | 12 | 2 | 10 | 0 | 1 | 1 | 9 |
| 926 | A&G Pension and Benefits | DIST_CUST | (575) | (473) | (0) | (37) | (26) | (1) | (27) | (2) | (1) | (1) | (0) | (0) | (1) | (7) |
| | | DIST_DEMAND | (170) | (84) | (0) | (2) | (39) | (12) | (24) | (7) | (0) | (7) | (0) | (0) | (0) | (1) |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | (745) | (557) | (1) | (40) | (65) | (13) | (51) | (10) | (1) | (8) | (0) | (0) | (1) | (7) |
| 928 | Regulatory Commission Expense | DIST_CUST | 2,032 | 1,671 | 1 | 132 | 93 | 3 | 96 | 8 | 5 | 3 | 0 | 0 | 3 | 24 |
| | | DIST_DEMAND | 600 | 296 | 1 | 9 | 138 | 43 | 83 | 26 | 0 | 26 | 0 | 1 | 1 | 2 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 2,632 | 1,967 | 2 | 141 | 231 | 46 | 180 | 34 | 5 | 29 | 0 | 2 | 3 | 26 |
| 930_1 | A&G General Advertising | DIST_CUST | 8 | 6 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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

| ACCOUNT | DESCRIPTION | DETAILED ACCOUNT | TOTAL RETAIL | RS | GSV | GSS | GSM | GSL | GP | TP | TP_A | TP_P | BRD | MS | POL | STLT |
|-----------|--------------------------------------|--------------------|---------------|---------------|-----------|--------------|--------------|------------|--------------|------------|-----------|------------|----------|-----------|-----------|------------|
| | | | | | | | | | | | | | | | | |
| | | DIST_DEMAND | 2 | 1 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 10 | 7 | 0 | 1 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 930_2 | A&G Misc. Expense | DIST_CUST | 539 | 443 | 0 | 35 | 25 | 1 | 25 | 2 | 1 | 1 | 0 | 0 | 1 | 6 |
| | | DIST_DEMAND | 159 | 78 | 0 | 2 | 37 | 11 | 22 | 7 | 0 | 7 | 0 | 0 | 0 | 1 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 698 | 522 | 1 | 37 | 61 | 12 | 48 | 9 | 1 | 8 | 0 | 0 | 1 | 7 |
| 931 | A&G Misc. Rent | DIST_CUST | 1,244 | 1,024 | 1 | 81 | 57 | 2 | 59 | 5 | 3 | 2 | 0 | 0 | 2 | 15 |
| | | DIST_DEMAND | 368 | 181 | 0 | 5 | 85 | 26 | 51 | 16 | 0 | 16 | 0 | 1 | 0 | 1 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 1,612 | 1,205 | 1 | 86 | 142 | 28 | 110 | 21 | 3 | 18 | 0 | 1 | 2 | 16 |
| 935 | A&G Maint. Of General Plant | DIST_CUST | 540 | 429 | 0 | 35 | 21 | 0 | 41 | 1 | 0 | 1 | 0 | 0 | 3 | 10 |
| | | DIST_DEMAND | 261 | 139 | 0 | 4 | 65 | 20 | 23 | 7 | 0 | 7 | 0 | 1 | 0 | 1 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 801 | 568 | 1 | 39 | 86 | 20 | 63 | 9 | 0 | 9 | 0 | 1 | 3 | 11 |
| ADJ_IS_7a | IS Adj. Cash Pension | DIST_CUST | 10,843 | 8,919 | 7 | 705 | 494 | 16 | 513 | 40 | 26 | 14 | 1 | 2 | 16 | 129 |
| | | DIST_DEMAND | 3,203 | 1,579 | 3 | 47 | 739 | 228 | 445 | 141 | 0 | 141 | 0 | 6 | 3 | 11 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 14,046 | 10,498 | 11 | 752 | 1,233 | 244 | 959 | 181 | 26 | 155 | 1 | 8 | 18 | 141 |
| ADJ_IS_7b | IS Adj. Other Employee Benefit Costs | DIST_CUST | 2,581 | 2,123 | 2 | 168 | 118 | 4 | 122 | 10 | 6 | 3 | 0 | 0 | 4 | 31 |
| | | DIST_DEMAND | 762 | 376 | 1 | 11 | 176 | 54 | 106 | 34 | 0 | 34 | 0 | 1 | 1 | 3 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_DEMAND | 3,343 | 2,498 | 3 | 179 | 294 | 58 | 228 | 43 | 6 | 37 | 0 | 2 | 4 | 33 |
| ADJ_IS_7c | IS Adj. A&G Non-Juris. Expense | DIST_CUST | (2,054) | (1,689) | (1) | (134) | (94) | (3) | (97) | (8) | (5) | (3) | (0) | (0) | (3) | (25) |
| | | DIST_DEMAND | (607) | (299) | (1) | (9) | (140) | (43) | (84) | (27) | (0) | (27) | (0) | (1) | (1) | (2) |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | (2,660) | (1,988) | (2) | (142) | (234) | (46) | (182) | (34) | (5) | (29) | (0) | (2) | (3) | (27) |
| ADJ_IS_7d | IS Adj. A&G Rate Case Expense | DIST_CUST | (388) | (319) | (0) | (25) | (18) | (1) | (18) | (1) | (1) | (1) | (0) | (0) | (1) | (5) |
| | | DIST_DEMAND | (115) | (56) | (0) | (2) | (26) | (8) | (16) | (5) | (0) | (5) | (0) | (0) | (0) | (0) |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | (502) | (375) | (0) | (27) | (44) | (9) | (34) | (6) | (1) | (6) | (0) | (0) | (1) | (5) |
| ADJ_IS_7e | IS Adj. A&G Legacy Meters | DIST_CUST | (330) | (290) | (0) | (24) | (14) | (0) | (0) | (0) | (0) | 0 | (0) | (0) | (1) | (0) |
| | | DIST_DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | (330) | (290) | (0) | (24) | (14) | (0) | (0) | (0) | (0) | 0 | (0) | (0) | (1) | (0) |
| ADJ_IS_7f | IS Adj. Accelerated Switching | DIST_CUST | 238 | 196 | 0 | 15 | 11 | 0 | 12 | 1 | 1 | 0 | 0 | 0 | 0 | 3 |
| | | DIST_DEMAND | 73 | 36 | 0 | 1 | 17 | 5 | 10 | 3 | 0 | 3 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 311 | 232 | 0 | 17 | 28 | 6 | 21 | 4 | 1 | 3 | 0 | 0 | 0 | 3 |
| | Total A & G Expense | DIST_CUST | 23,761 | 19,505 | 16 | 1,543 | 1,080 | 34 | 1,160 | 89 | 57 | 32 | 1 | 5 | 37 | 291 |
| | | DIST_DEMAND | 7,250 | 3,588 | 8 | 107 | 1,680 | 518 | 991 | 313 | 0 | 313 | 1 | 14 | 6 | 25 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 31,011 | 23,094 | 23 | 1,650 | 2,759 | 552 | 2,150 | 402 | 57 | 345 | 2 | 18 | 43 | 316 |

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

| ACCOUNT | DESCRIPTION | DETAILED ACCOUNT | TOTAL RETAIL | RS | GSV | GSS | GSM | GSL | GP | TP | TP_A | TP_P | BRD | MS | POL | STLT |
|---------|---------------------|------------------|--------------|--------|-----|-------|-------|-------|-------|-------|------|------|-----|----|-----|------|
| | Total O & M Expense | DIST_CUST | 87,236 | 73,618 | 44 | 4,949 | 3,275 | 116 | 4,197 | 251 | 126 | 125 | 4 | 12 | 118 | 653 |
| | | DIST_DEMAND | 18,334 | 9,139 | 20 | 271 | 4,281 | 1,319 | 2,422 | 766 | 1 | 766 | 1 | 35 | 16 | 64 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 105,570 | 82,757 | 64 | 5,220 | 7,556 | 1,435 | 6,619 | 1,017 | 126 | 891 | 5 | 48 | 134 | 716 |

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

| ACCOUNT | DESCRIPTION | DETAILED ACCOUNT | TOTAL RETAIL | RS | GSV | GSS | GSM | GSL | GP | TP | TP_A | TP_P | BRD | MS | POL | STLT |
|---------------------|-----------------------------|------------------|--------------|-------|-----|-----|-----|-----|-------|-----|------|------|-----|----|-----|------|
| Depreciation | | | | | | | | | | | | | | | | |
| 403_303 | DE - Intangible | DIST_CUST | 6,869 | 5,856 | 3 | 369 | 238 | 9 | 329 | 17 | 7 | 10 | 0 | 1 | 9 | 39 |
| | | DIST_DEMAND | 1,200 | 601 | 1 | 18 | 281 | 87 | 155 | 49 | 0 | 49 | 0 | 2 | 1 | 4 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 8,069 | 6,457 | 4 | 386 | 519 | 96 | 484 | 67 | 7 | 59 | 0 | 3 | 10 | 43 |
| 403_360 | DE - Land | DIST_CUST | 6 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_DEMAND | 3 | 2 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 9 | 6 | 0 | 0 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 403_361 | DE - Structures | DIST_CUST | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_DEMAND | 310 | 144 | 0 | 4 | 67 | 21 | 54 | 17 | 0 | 17 | 0 | 1 | 0 | 1 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 310 | 144 | 0 | 4 | 67 | 21 | 54 | 17 | 0 | 17 | 0 | 1 | 0 | 1 |
| 403_362 | DE - Station | DIST_CUST | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_DEMAND | 3,382 | 1,570 | 3 | 46 | 736 | 227 | 592 | 187 | 0 | 187 | 0 | 6 | 3 | 11 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 3,382 | 1,570 | 3 | 46 | 736 | 227 | 592 | 187 | 0 | 187 | 0 | 6 | 3 | 11 |
| 403_364 | DE - Poles | DIST_CUST | 3,647 | 2,882 | 2 | 236 | 141 | 2 | 227 | 8 | 0 | 8 | 0 | 1 | 6 | 143 |
| | | DIST_DEMAND | 1,029 | 552 | 1 | 16 | 259 | 80 | 86 | 27 | 0 | 27 | 0 | 2 | 1 | 4 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 4,676 | 3,434 | 3 | 252 | 400 | 82 | 314 | 35 | 0 | 35 | 0 | 3 | 7 | 146 |
| 403_365 | DE - OH Conductors | DIST_CUST | 6,979 | 5,469 | 3 | 448 | 267 | 4 | 742 | 25 | 0 | 25 | 1 | 1 | 12 | 7 |
| | | DIST_DEMAND | 1,320 | 708 | 2 | 21 | 332 | 102 | 110 | 35 | 0 | 35 | 0 | 3 | 1 | 5 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 8,299 | 6,178 | 5 | 469 | 599 | 106 | 853 | 60 | 0 | 60 | 1 | 4 | 13 | 12 |
| 403_366 | DE - Underground Conduit | DIST_CUST | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_DEMAND | 527 | 290 | 1 | 9 | 136 | 42 | 36 | 11 | 0 | 11 | 0 | 1 | 1 | 2 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 527 | 290 | 1 | 9 | 136 | 42 | 36 | 11 | 0 | 11 | 0 | 1 | 1 | 2 |
| 403_367 | DE - Underground Conductors | DIST_CUST | 5,120 | 3,485 | 2 | 285 | 170 | 2 | 1,124 | 38 | 0 | 38 | 0 | 1 | 8 | 4 |
| | | DIST_DEMAND | 672 | 313 | 1 | 9 | 147 | 45 | 116 | 37 | 0 | 37 | 0 | 1 | 1 | 2 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 5,792 | 3,798 | 3 | 295 | 317 | 48 | 1,240 | 75 | 0 | 75 | 0 | 2 | 8 | 6 |

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

| ACCOUNT | DESCRIPTION | DETAILED ACCOUNT | TOTAL | | | | | | | | | | | | | |
|---------|----------------------------------|------------------|--------|-------|-----|-----|-------|-----|-----|----|------|------|-----|----|-----|------|
| | | | RETAIL | RS | GSV | GSS | GSM | GSL | GP | TP | TP_A | TP_P | BRD | MS | POL | STLT |
| 403_368 | DE - XFMRs | DIST_CUST | 6,094 | 5,366 | 3 | 439 | 262 | 4 | 0 | 0 | 0 | 0 | 1 | 1 | 12 | 7 |
| | | DIST_DEMAND | 4,654 | 2,807 | 6 | 83 | 1,317 | 406 | 0 | 0 | 0 | 0 | 0 | 11 | 5 | 20 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 10,748 | 8,173 | 9 | 522 | 1,578 | 410 | 0 | 0 | 0 | 0 | 1 | 12 | 17 | 26 |
| 403_369 | DE - Services | DIST_CUST | 3,816 | 3,360 | 2 | 275 | 164 | 2 | 0 | 0 | 0 | 0 | 0 | 1 | 7 | 4 |
| | | DIST_DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 3,816 | 3,360 | 2 | 275 | 164 | 2 | 0 | 0 | 0 | 0 | 0 | 1 | 7 | 4 |
| 403_370 | DE - Meters | DIST_CUST | 775 | 555 | 1 | 64 | 64 | 7 | 65 | 18 | 18 | 0 | 0 | 1 | 0 | 0 |
| | | DIST_DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 775 | 555 | 1 | 64 | 64 | 7 | 65 | 18 | 18 | 0 | 0 | 1 | 0 | 0 |
| 403_371 | DE - Customer Premises | DIST_CUST | 144 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 144 | 0 |
| | | DIST_DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 144 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 144 | 0 |
| 403_372 | DE - Leased Property Cust. Prem. | DIST_CUST | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 403_373 | DE - Streetlight | DIST_CUST | 340 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 340 |
| | | DIST_DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 340 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 340 |
| 403_389 | DE - Land | DIST_CUST | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 403_390 | DE - Structures | DIST_CUST | 1,450 | 1,151 | 1 | 95 | 57 | 1 | 109 | 4 | 0 | 4 | 0 | 0 | 7 | 26 |
| | | DIST_DEMAND | 700 | 374 | 1 | 11 | 175 | 54 | 61 | 19 | 0 | 19 | 0 | 1 | 1 | 3 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 2,150 | 1,525 | 1 | 106 | 232 | 55 | 170 | 23 | 0 | 23 | 0 | 2 | 8 | 28 |
| 403_391 | DE - Office Equipment | DIST_CUST | 1,813 | 1,439 | 1 | 118 | 71 | 1 | 137 | 5 | 0 | 5 | 0 | 0 | 9 | 32 |
| | | DIST_DEMAND | 875 | 467 | 1 | 14 | 219 | 68 | 76 | 24 | 0 | 24 | 0 | 2 | 1 | 3 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 2,688 | 1,906 | 2 | 132 | 290 | 69 | 212 | 29 | 0 | 29 | 0 | 2 | 10 | 35 |

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

| ACCOUNT | DESCRIPTION | DETAILED ACCOUNT | TOTAL RETAIL | RS | GSV | GSS | GSM | GSL | GP | TP | TP_A | TP_P | BRD | MS | POL | STLT | |
|-----------|---|------------------|--------------|-------|-----|------|------|-----|------|-----|------|------|-----|-----|-----|------|---|
| 403_392 | DE - Transportation | DIST_CUST | 138 | 110 | 0 | 9 | 5 | 0 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 2 |
| | | DIST_DEMAND | 67 | 36 | 0 | 1 | 17 | 5 | 6 | 2 | 0 | 2 | 2 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 205 | 145 | 0 | 10 | 22 | 5 | 16 | 2 | 0 | 2 | 2 | 0 | 0 | 1 | 3 |
| 403_393 | DE - Stores Equipment | DIST_CUST | 7 | 5 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_DEMAND | 3 | 2 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 10 | 7 | 0 | 0 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 403_394 | DE - Tools & Garage Equip. | DIST_CUST | 276 | 219 | 0 | 18 | 11 | 0 | 21 | 1 | 0 | 1 | 0 | 0 | 0 | 1 | 5 |
| | | DIST_DEMAND | 133 | 71 | 0 | 2 | 33 | 10 | 12 | 4 | 0 | 4 | 4 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 409 | 290 | 0 | 20 | 44 | 10 | 32 | 4 | 0 | 4 | 4 | 0 | 0 | 0 | 1 |
| 403_395 | DE - Laboratory | DIST_CUST | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 403_396 | DE - Power Equipment | DIST_CUST | 7 | 6 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_DEMAND | 4 | 2 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 11 | 8 | 0 | 1 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 403_397 | DE - Communications Equipment | DIST_CUST | 324 | 258 | 0 | 21 | 13 | 0 | 24 | 1 | 0 | 1 | 0 | 0 | 0 | 2 | 6 |
| | | DIST_DEMAND | 157 | 84 | 0 | 2 | 39 | 12 | 14 | 4 | 0 | 4 | 4 | 0 | 0 | 0 | 1 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 481 | 341 | 0 | 24 | 52 | 12 | 38 | 5 | 0 | 5 | 5 | 0 | 0 | 2 | 6 |
| 403_398 | DE - Misc. Equipment | DIST_CUST | 27 | 21 | 0 | 2 | 1 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_DEMAND | 13 | 7 | 0 | 0 | 3 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 40 | 28 | 0 | 2 | 4 | 1 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 404_5 | Amortization and depletion of utility plant | DIST_CUST | 3,200 | 2,546 | 1 | 207 | 125 | 2 | 238 | 9 | 1 | 8 | 0 | 1 | 16 | 55 | |
| | | DIST_DEMAND | 1,510 | 806 | 2 | 24 | 378 | 117 | 132 | 42 | 0 | 42 | 0 | 3 | 1 | 6 | |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | Total | 4,710 | 3,352 | 3 | 231 | 503 | 119 | 370 | 50 | 1 | 50 | 0 | 4 | 17 | 61 | |
| ADJ_IS_8a | IS Adj - Cost of Removal/Salvage | DIST_CUST | (136) | (108) | (0) | (9) | (5) | (0) | (10) | (0) | (0) | (0) | (0) | (0) | (1) | (2) | |
| | | DIST_DEMAND | (65) | (35) | (0) | (1) | (16) | (5) | (6) | (2) | 0 | (2) | (0) | (0) | (0) | (0) | |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | Total | (201) | (143) | (0) | (10) | (22) | (5) | (16) | (2) | (0) | (2) | (0) | (0) | (1) | (3) | |

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

| ACCOUNT | DESCRIPTION | DETAILED ACCOUNT | TOTAL RETAIL | RS | GSV | GSS | GSM | GSL | GP | TP | TP_A | TP_P | BRD | MS | POL | STLT | |
|-----------------------------|--|--------------------|---------------|---------------|------------|--------------|--------------|--------------|--------------|------------|------------|------------|----------|------------|------------|------------|------------|
| ADJ_IS_8c | IS Adj - Average net Salvage | DIST_CUST | 5,410 | 4,294 | 2 | 353 | 212 | 3 | 407 | 15 | 1 | 14 | 0 | 1 | 27 | 95 | |
| | | DIST_DEMAND | 2,609 | 1,394 | 3 | 41 | 654 | 202 | 226 | 72 | 0 | 72 | 0 | 5 | 2 | 10 | |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 8,020 | 5,688 | 5 | 394 | 866 | 205 | 634 | 86 | 1 | 85 | 1 | 7 | 29 | 105 | |
| ADJ_IS_8d | IS Adj - DE Accelerated Dep. Legacy Meters | DIST_CUST | 10,759 | 7,699 | 15 | 890 | 893 | 96 | 903 | 250 | 250 | 0 | 2 | 11 | 0 | 0 | |
| | | DIST_DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | Total | 10,759 | 7,699 | 15 | 890 | 893 | 96 | 903 | 250 | 250 | 0 | 2 | 11 | 0 | 0 | |
| Depreciation Expense | | DIST_CUST | 57,069 | 44,618 | 36 | 3,821 | 2,689 | 134 | 4,330 | 391 | 278 | 113 | 6 | 21 | 259 | 763 | |
| | | DIST_DEMAND | 19,100 | 10,193 | 22 | 301 | 4,781 | 1,473 | 1,671 | 529 | 0 | 528 | 2 | 39 | 18 | 71 | |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | Total | 76,168 | 54,812 | 58 | 4,122 | 7,470 | 1,607 | 6,001 | 920 | 278 | 642 | 7 | 60 | 277 | 834 | |
| Amortization | | | | | | | | | | | | | | | | | |
| 407_Dist | Amortization - Rate Case Expense | DIST_CUST | (750) | (660) | (0) | (54) | (32) | (0) | (1) | (0) | (0) | 0 | (0) | (0) | (1) | (1) | |
| | | DIST_DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | Total | (750) | (660) | (0) | (54) | (32) | (0) | (1) | (0) | (0) | (0) | 0 | (0) | (0) | (1) | (1) |
| 407_SMT | Amortization - Smart Meter | DIST_CUST | 104 | 74 | 0 | 9 | 9 | 1 | 9 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | |
| | | DIST_DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | Total | 104 | 74 | 0 | 9 | 9 | 1 | 9 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | |
| 407_SMIP | Amortization - SMIP Legacy Meters | DIST_CUST | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | DIST_DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 407_WAV | Amortization - Waverly | DIST_CUST | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | DIST_DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |

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

| ACCOUNT | DESCRIPTION | DETAILED ACCOUNT | TOTAL RETAIL | RS | GSV | GSS | GSM | GSL | GP | TP | TP_A | TP_P | BRD | MS | POL | STLT |
|-----------------------------------|-------------------------------|------------------|--------------|--------|-----|-------|-------|-----|-------|-----|------|------|-----|----|-----|------|
| 411_10 | Investment Tax Credit | DIST_CUST | 33 | 26 | 0 | 2 | 1 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| | | DIST_DEMAND | 16 | 8 | 0 | 0 | 4 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 49 | 35 | 0 | 2 | 5 | 1 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ADJ_IS_9 | IS Adj - Amortization Expense | DIST_CUST | 15,305 | 12,146 | 7 | 998 | 599 | 10 | 1,152 | 42 | 3 | 39 | 1 | 3 | 76 | 270 |
| | | DIST_DEMAND | 7,381 | 3,944 | 9 | 116 | 1,850 | 570 | 640 | 202 | 0 | 202 | 1 | 15 | 7 | 28 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 22,686 | 16,090 | 15 | 1,114 | 2,449 | 580 | 1,792 | 244 | 3 | 241 | 2 | 19 | 83 | 298 |
| Total Amortization Expense | | DIST_CUST | 14,692 | 11,587 | 7 | 954 | 577 | 10 | 1,163 | 44 | 5 | 39 | 1 | 3 | 75 | 270 |
| | | DIST_DEMAND | 7,397 | 3,952 | 9 | 117 | 1,854 | 571 | 641 | 203 | 0 | 203 | 1 | 15 | 7 | 28 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 22,089 | 15,539 | 15 | 1,071 | 2,431 | 581 | 1,804 | 247 | 5 | 242 | 2 | 19 | 82 | 298 |

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

| ACCOUNT | DESCRIPTION | DETAILED ACCOUNT | TOTAL | | | | | | | | | | | | | |
|--|-------------------------|--------------------|---------------|---------------|------------|-------------|--------------|------------|--------------|------------|------------|------------|------------|------------|------------|------------|
| | | | RETAIL | RS | GSV | GSS | GSM | GSL | GP | TP | TP_A | TP_P | BRD | MS | POL | STLT |
| 408_1GRT | OT - Gross Receipts Tax | DIST_CUST | 11,274 | 9,119 | 11 | 498 | 751 | 17 | 523 | 64 | 51 | 13 | 1 | 6 | 36 | 248 |
| | | DIST_DEMAND | 4,441 | 1,858 | 10 | 32 | 1,810 | 336 | 267 | 77 | 0 | 77 | 0 | 22 | 3 | 26 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 15,714 | 10,977 | 20 | 529 | 2,561 | 353 | 790 | 141 | 51 | 90 | 1 | 28 | 39 | 274 |
| 408_1LND | OT - Property Tax | DIST_CUST | 1,432 | 1,139 | 1 | 93 | 56 | 1 | 106 | 4 | 0 | 4 | 0 | 0 | 7 | 25 |
| | | DIST_DEMAND | 675 | 361 | 1 | 11 | 169 | 52 | 59 | 19 | 0 | 19 | 0 | 1 | 1 | 3 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 2,107 | 1,500 | 1 | 103 | 225 | 53 | 165 | 23 | 0 | 22 | 0 | 2 | 8 | 27 |
| 408_1PAY | OT - Payroll Tax | DIST_CUST | 3,624 | 2,981 | 2 | 236 | 165 | 5 | 171 | 14 | 9 | 5 | 0 | 1 | 5 | 43 |
| | | DIST_DEMAND | 1,070 | 528 | 1 | 16 | 247 | 76 | 149 | 47 | 0 | 47 | 0 | 2 | 1 | 4 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 4,694 | 3,508 | 4 | 251 | 412 | 81 | 320 | 61 | 9 | 52 | 0 | 3 | 6 | 47 |
| 408_1CAP | OT - Capital Stock Tax | DIST_CUST | 101 | 81 | 0 | 7 | 4 | 0 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| | | DIST_DEMAND | 48 | 26 | 0 | 1 | 12 | 4 | 4 | 1 | 0 | 1 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 149 | 106 | 0 | 7 | 16 | 4 | 12 | 2 | 0 | 2 | 0 | 0 | 0 | 1 |
| 408_1MISC | OT - Misc. Tax | DIST_CUST | 77 | 61 | 0 | 5 | 3 | 0 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| | | DIST_DEMAND | 36 | 19 | 0 | 1 | 9 | 3 | 3 | 1 | 0 | 1 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 113 | 80 | 0 | 6 | 12 | 3 | 9 | 1 | 0 | 1 | 0 | 0 | 0 | 1 |
| ADJ_IS_10a | IS Adj. Payroll Tax | DIST_CUST | (347) | (285) | (0) | (23) | (16) | (1) | (16) | (1) | (1) | (0) | (0) | (0) | (1) | (4) |
| | | DIST_DEMAND | (102) | (51) | (0) | (2) | (24) | (7) | (14) | (5) | (0) | (5) | (0) | (0) | (0) | (0) |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | (450) | (336) | (0) | (24) | (39) | (8) | (31) | (6) | (1) | (5) | (0) | (0) | (1) | (4) |
| ADJ_IS_10b | IS Adj. Other Tax | DIST_CUST | (388) | (319) | (0) | (25) | (18) | (1) | (18) | (1) | (1) | (1) | (0) | (0) | (1) | (5) |
| | | DIST_DEMAND | (115) | (57) | (0) | (2) | (26) | (8) | (16) | (5) | (0) | (5) | (0) | (0) | (0) | (0) |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | (503) | (376) | (0) | (27) | (44) | (9) | (34) | (6) | (1) | (6) | (0) | (0) | (1) | (5) |
| Total Taxes Other than Income Taxes | | DIST_CUST | 15,771 | 12,775 | 13 | 790 | 945 | 23 | 779 | 79 | 58 | 21 | 1 | 7 | 48 | 310 |
| | | DIST_DEMAND | 6,053 | 2,684 | 11 | 56 | 2,197 | 455 | 451 | 136 | 0 | 136 | 0 | 25 | 5 | 32 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | Total | 21,825 | 15,460 | 25 | 846 | 3,142 | 478 | 1,231 | 215 | 59 | 156 | 2 | 32 | 53 | 342 |

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

| DESCRIPTION | TOTAL RETAIL | RS | GSV | GSS | GSM | GSL | GP | TP | TP_A | TP_P | BRD | MS | POL | STLT |
|-------------------------------------|-----------------|---------|-----|---------|--------|-------|---------|-------|------|-------|-----|-----|-----|-------|
| Distribution | | | | | | | | | | | | | | |
| Distribution Revenue | 191,078 | 154,558 | 180 | 8,434 | 12,730 | 296 | 8,865 | 1,084 | 866 | 218 | 16 | 102 | 610 | 4,204 |
| Total Operating Expense | 87,236 | 73,618 | 44 | 4,949 | 3,275 | 116 | 4,197 | 251 | 126 | 125 | 4 | 12 | 118 | 653 |
| Income Before Taxes | 22,465 | 5,557 | 169 | (2,923) | 20,259 | 1,195 | (4,185) | (244) | 407 | (651) | 3 | 298 | 56 | 2,281 |
| Tax Deductions | 40,777 | 29,457 | 29 | 2,065 | 4,119 | 927 | 3,070 | 469 | 30 | 439 | 3 | 30 | 116 | 491 |
| State Taxable Income | 63,242 | 35,013 | 198 | (858) | 24,378 | 2,122 | (1,115) | 225 | 437 | (212) | 6 | 329 | 172 | 2,772 |
| Current State Income Tax | 6,318 | 3,498 | 20 | (86) | 2,435 | 212 | (111) | 23 | 44 | (21) | 1 | 33 | 17 | 277 |
| Federal Taxable Income | 56,924 | 31,516 | 178 | (772) | 21,942 | 1,910 | (1,004) | 203 | 393 | (190) | 6 | 296 | 155 | 2,495 |
| Current Federal Income Tax | 19,923 | 11,030 | 62 | (270) | 7,680 | 668 | (351) | 71 | 138 | (67) | 2 | 104 | 54 | 873 |
| Provision for Deferred Income Taxes | 3,598 | 2,560 | 2 | 177 | 384 | 91 | 282 | 39 | 1 | 38 | 0 | 3 | 13 | 46 |
| Investment Tax Credit Adjustments | (283) | (201) | (0) | (14) | (31) | (7) | (22) | (3) | (0) | (3) | (0) | (0) | (1) | (4) |
| Total Income Tax | 29,556 | 16,888 | 84 | (193) | 10,469 | 964 | (203) | 129 | 182 | (53) | 3 | 139 | 83 | 1,193 |

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

| ACCOUNT | DESCRIPTION | | TOTAL | | | | | | | | | | | | | |
|---------|--|-------------|--------|-------|-----|-----|-----|-----|-----|-----|------|------|-----|----|-----|------|
| | | | RETAIL | RS | GSV | GSS | GSM | GSL | GP | TP | TP_A | TP_P | BRD | MS | POL | STLT |
| 580L | OP - Supv. & Engineering Labor | DIST_CUST | 51 | 39 | 0 | 3 | 2 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| | | DIST_DEMAND | 33 | 19 | 0 | 1 | 7 | 2 | 3 | 1 | 0 | 1 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 84 | 59 | 0 | 5 | 9 | 2 | 7 | 1 | 0 | 1 | 0 | 0 | 0 | 1 |
| 581L | OP - Dispatching Labor | DIST_CUST | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_DEMAND | 274 | 127 | 0 | 4 | 60 | 18 | 48 | 15 | 0 | 15 | 0 | 0 | 0 | 1 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 274 | 127 | 0 | 4 | 60 | 18 | 48 | 15 | 0 | 15 | 0 | 0 | 0 | 1 |
| 582L | OP- Distribution Expense Station Labor | DIST_CUST | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_DEMAND | 397 | 184 | 0 | 5 | 86 | 27 | 69 | 22 | 0 | 22 | 0 | 1 | 0 | 1 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 397 | 184 | 0 | 5 | 86 | 27 | 69 | 22 | 0 | 22 | 0 | 1 | 0 | 1 |
| 583L | OP - Overhead Line Labor | DIST_CUST | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 586L | OP - Meter Labor | DIST_CUST | 561 | 401 | 1 | 46 | 47 | 5 | 47 | 13 | 13 | 0 | 0 | 1 | 0 | 0 |
| | | DIST_DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 561 | 401 | 1 | 46 | 47 | 5 | 47 | 13 | 13 | 0 | 0 | 1 | 0 | 0 |
| 588L | OP - Misc. Expenses | DIST_CUST | 2,504 | 1,987 | 1 | 163 | 98 | 2 | 189 | 7 | 0 | 6 | 0 | 1 | 12 | 44 |
| | | DIST_DEMAND | 1,208 | 645 | 1 | 19 | 303 | 93 | 105 | 33 | 0 | 33 | 0 | 2 | 1 | 5 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 3,712 | 2,633 | 3 | 182 | 401 | 95 | 293 | 40 | 0 | 39 | 0 | 3 | 14 | 49 |
| 590L | MN- Supv. & Engineering Labor | DIST_CUST | 179 | 137 | 0 | 12 | 7 | 0 | 18 | 1 | 0 | 1 | 0 | 0 | 0 | 3 |
| | | DIST_DEMAND | 69 | 34 | 0 | 1 | 16 | 5 | 9 | 3 | 0 | 3 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 248 | 172 | 0 | 13 | 23 | 5 | 28 | 4 | 0 | 4 | 0 | 0 | 0 | 3 |
| 591L | MN - Structures Labor | DIST_CUST | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_DEMAND | 8 | 4 | 0 | 0 | 2 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 8 | 4 | 0 | 0 | 2 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 592L | MN - Station Labor | DIST_CUST | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_DEMAND | 2,430 | 1,128 | 2 | 33 | 529 | 163 | 425 | 135 | 0 | 135 | 0 | 4 | 2 | 8 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 2,430 | 1,128 | 2 | 33 | 529 | 163 | 425 | 135 | 0 | 135 | 0 | 4 | 2 | 8 |

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

| ACCOUNT | DESCRIPTION | | TOTAL | | | | | | | | | | | | | |
|---------|--------------------------------------|--------------------|---------------|--------------|-----------|------------|--------------|------------|--------------|------------|-----------|------------|----------|-----------|-----------|------------|
| | | | RETAIL | RS | GSV | GSS | GSM | GSL | GP | TP | TP_A | TP_P | BRD | MS | POL | STLT |
| 593L | MN - OH Conductors Labor | DIST_CUST | 4,446 | 3,484 | 2 | 285 | 170 | 2 | 473 | 16 | 0 | 16 | 0 | 1 | 8 | 4 |
| | | DIST_DEMAND | 840 | 451 | 1 | 13 | 212 | 65 | 70 | 22 | 0 | 22 | 0 | 2 | 1 | 3 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 5,286 | 3,935 | 3 | 299 | 382 | 68 | 543 | 38 | 0 | 38 | 0 | 3 | 8 | 7 |
| 595L | MN - XFMRs Labor | DIST_CUST | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 596L | MN - Streetlights Labor | DIST_CUST | 161 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 161 |
| | | DIST_DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 161 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 161 |
| 597L | MN - Meters Labor | DIST_CUST | 1,235 | 884 | 2 | 102 | 103 | 11 | 104 | 29 | 29 | 0 | 0 | 1 | 0 | 0 |
| | | DIST_DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 1,235 | 884 | 2 | 102 | 103 | 11 | 104 | 29 | 29 | 0 | 0 | 1 | 0 | 0 |
| | Labor Expense - Distribution | DIST_CUST | 9,137 | 6,933 | 6 | 612 | 427 | 20 | 834 | 66 | 43 | 23 | 1 | 3 | 20 | 213 |
| | | DIST_DEMAND | 5,259 | 2,593 | 6 | 77 | 1,214 | 374 | 732 | 231 | 0 | 231 | 0 | 10 | 5 | 18 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 14,396 | 9,526 | 11 | 689 | 1,641 | 394 | 1,566 | 297 | 43 | 254 | 1 | 13 | 25 | 231 |
| 902L | Customer Account Supervision - Labor | DIST_CUST | 3,645 | 3,011 | 3 | 351 | 270 | 4 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 3,645 | 3,011 | 3 | 351 | 270 | 4 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 903L | Customer Account Collections - Labor | DIST_CUST | 2,058 | 1,812 | 1 | 149 | 88 | 1 | 2 | 0 | 0 | 0 | 0 | 0 | 4 | 0 |
| | | DIST_DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 2,058 | 1,812 | 1 | 149 | 88 | 1 | 2 | 0 | 0 | 0 | 0 | 0 | 4 | 0 |
| 905L | Customer Account Accounts - Labor | DIST_CUST | 176 | 155 | 0 | 13 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 176 | 155 | 0 | 13 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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

| ACCOUNT | DESCRIPTION | | TOTAL | | | | | | | | | | | | | |
|---------|--------------------------------------|--------------|---------------|---------------|-----------|--------------|--------------|------------|--------------|------------|-----------|------------|----------|-----------|-----------|------------|
| | | | RETAIL | RS | GSV | GSS | GSM | GSL | GP | TP | TP_A | TP_P | BRD | MS | POL | STLT |
| | Labor Expense - Customer Accounts | DIST_CUST | 5,879 | 4,978 | 4 | 513 | 365 | 5 | 8 | 0 | 0 | 0 | 0 | 0 | 4 | 0 |
| | | DIST_DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 5,879 | 4,978 | 4 | 513 | 365 | 5 | 8 | 0 | 0 | 0 | 0 | 0 | 4 | 0 |
| 907L | Customer Info Supervision Labor | DIST_CUST | 271 | 266 | 0 | 3 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 271 | 266 | 0 | 3 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 908L | Customer Info Assistance Labor | DIST_CUST | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 909L | Customer Info Advertising Labor | DIST_CUST | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 910L | Customer Info Misc. Expense Labor | DIST_CUST | 2,521 | 2,471 | 1 | 30 | 18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 |
| | | DIST_DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 2,521 | 2,471 | 1 | 30 | 18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 |
| | Labor Expense - Customer Information | DIST_CUST | 2,792 | 2,736 | 2 | 33 | 20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 |
| | | DIST_DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 2,792 | 2,736 | 2 | 33 | 20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 |
| | Labor Expense - less A & G | DIST_CUST | 17,808 | 14,648 | 12 | 1,158 | 812 | 26 | 843 | 66 | 43 | 23 | 1 | 3 | 26 | 213 |
| | | DIST_DEMAND | 5,259 | 2,593 | 6 | 77 | 1,214 | 374 | 732 | 231 | 0 | 231 | 0 | 10 | 5 | 18 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 23,067 | 17,241 | 17 | 1,235 | 2,026 | 400 | 1,574 | 298 | 43 | 254 | 1 | 13 | 30 | 231 |
| 920L | A&G Salaries Labor | DIST_CUST | 9 | 8 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_DEMAND | 3 | 1 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 12 | 9 | 0 | 1 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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

| ACCOUNT | DESCRIPTION | | TOTAL | | | | | | | | | | | | | |
|---------|--------------------------------|-------------|--------|-------|-----|------|------|-----|------|-----|------|------|-----|-----|-----|------|
| | | | RETAIL | RS | GSV | GSS | GSM | GSL | GP | TP | TP_A | TP_P | BRD | MS | POL | STLT |
| 921L | A&G Office Supplies Labor | DIST_CUST | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 922L | A&G Admin. Expenses Labor | DIST_CUST | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 923L | A&G Outside Services Labor | DIST_CUST | 3,936 | 3,238 | 3 | 256 | 179 | 6 | 186 | 15 | 10 | 5 | 0 | 1 | 6 | 47 |
| | | DIST_DEMAND | 1,163 | 573 | 1 | 17 | 268 | 83 | 162 | 51 | 0 | 51 | 0 | 2 | 1 | 4 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 5,099 | 3,811 | 4 | 273 | 448 | 88 | 348 | 66 | 10 | 56 | 0 | 3 | 7 | 51 |
| 924L | A&G Property Insurance Labor | DIST_CUST | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 925L | A&G Injury and Damages Labor | DIST_CUST | 70 | 58 | 0 | 5 | 3 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| | | DIST_DEMAND | 21 | 10 | 0 | 0 | 5 | 1 | 3 | 1 | 0 | 1 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 91 | 68 | 0 | 5 | 8 | 2 | 6 | 1 | 0 | 1 | 0 | 0 | 0 | 1 |
| 926L | A&G Pension and Benefits Labor | DIST_CUST | (289) | (237) | (0) | (19) | (13) | (0) | (14) | (1) | (1) | (0) | (0) | (0) | (0) | (3) |
| | | DIST_DEMAND | (85) | (42) | (0) | (1) | (20) | (6) | (12) | (4) | (0) | (4) | (0) | (0) | (0) | (0) |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | (374) | (280) | (0) | (20) | (33) | (6) | (26) | (5) | (1) | (4) | (0) | (0) | (0) | (4) |
| 930_1L | A&G General Advertising Labor | DIST_CUST | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 930_2L | A&G Misc. Expense Labor | DIST_CUST | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 931L | A&G Rent Labor | DIST_CUST | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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

| ACCOUNT | DESCRIPTION | | TOTAL | | | | | | | | | | | | | |
|---------|-----------------------------------|-------------|--------|--------|-----|-------|-------|-----|-------|-----|------|------|-----|----|-----|------|
| | | | RETAIL | RS | GSV | GSS | GSM | GSL | GP | TP | TP_A | TP_P | BRD | MS | POL | STLT |
| 935L | A&G Maint. Of General Plant Labor | DIST_CUST | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Labor Expense - A & G | DIST_CUST | 3,727 | 3,066 | 2 | 242 | 170 | 5 | 176 | 14 | 9 | 5 | 0 | 1 | 5 | 45 |
| | | DIST_DEMAND | 1,101 | 543 | 1 | 16 | 254 | 78 | 153 | 48 | 0 | 48 | 0 | 2 | 1 | 4 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 4,828 | 3,609 | 4 | 259 | 424 | 84 | 329 | 62 | 9 | 53 | 0 | 3 | 6 | 48 |
| | Labor Expense - Total | DIST_CUST | 21,535 | 17,714 | 14 | 1,401 | 982 | 31 | 1,019 | 80 | 52 | 28 | 1 | 4 | 31 | 257 |
| | | DIST_DEMAND | 6,360 | 3,136 | 7 | 93 | 1,468 | 452 | 885 | 280 | 0 | 280 | 1 | 12 | 5 | 22 |
| | | DIST_ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 27,895 | 20,849 | 21 | 1,494 | 2,450 | 484 | 1,904 | 360 | 52 | 308 | 2 | 16 | 37 | 279 |

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

| METHOD | DETAILED ACCOUNT | TOTAL RETAIL | RS | GSV | GSS | GSM | GSL | GP | TP | TP_A | TP_P | BRD | MS | POL | STLT |
|---------------------------------|------------------|--------------|--------|------|------|------|------|------|------|------|------|------|------|------|--------|
| Collections Expense | DIST_CUST | 100.0% | 88.1% | 0.0% | 7.3% | 4.3% | 0.1% | 0.1% | 0.0% | 0.0% | | | | | 0.2% |
| | DIST_DEMAND | | | | | | | | | | | | | | |
| | DIST_ENERGY | | | | | | | | | | | | | | |
| | Total | 100.0% | 88.1% | 0.0% | 7.3% | 4.3% | 0.1% | 0.1% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.2% |
| Customer Accounting Expenses | DIST_CUST | 100.0% | 88.1% | 0.0% | 7.3% | 4.3% | 0.1% | 0.1% | 0.0% | 0.0% | | | | | 0.2% |
| | DIST_DEMAND | | | | | | | | | | | | | | |
| | DIST_ENERGY | | | | | | | | | | | | | | |
| | Total | 100.0% | 88.1% | 0.0% | 7.3% | 4.3% | 0.1% | 0.1% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.2% |
| Customer Information Assistance | DIST_CUST | 100.0% | 100.0% | | | | | | | | | | | | |
| | DIST_DEMAND | | | | | | | | | | | | | | |
| | DIST_ENERGY | | | | | | | | | | | | | | |
| | Total | 100.0% | 100.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Customer Information Expenses | DIST_CUST | 100.0% | 98.0% | 0.1% | 1.2% | 0.7% | 0.0% | 0.0% | 0.0% | 0.0% | | | | | 0.0% |
| | DIST_DEMAND | | | | | | | | | | | | | | |
| | DIST_ENERGY | | | | | | | | | | | | | | |
| | Total | 100.0% | 98.0% | 0.1% | 1.2% | 0.7% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Customers - POL | DIST_CUST | 100.0% | | | | | | | | | | | | | 100.0% |
| | DIST_DEMAND | | | | | | | | | | | | | | |
| | DIST_ENERGY | | | | | | | | | | | | | | |
| | Total | 100.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 100.0% |
| Customers - Residential | DIST_CUST | 100.0% | 99.9% | 0.1% | | | | | | | | | | | |
| | DIST_DEMAND | | | | | | | | | | | | | | |
| | DIST_ENERGY | | | | | | | | | | | | | | |
| | Total | 100.0% | 99.9% | 0.1% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Customers - Secondary | DIST_CUST | 100.0% | 88.1% | 0.0% | 7.2% | 4.3% | 0.1% | | | | | 0.0% | 0.0% | 0.2% | 0.1% |
| | DIST_DEMAND | | | | | | | | | | | | | | |
| | DIST_ENERGY | | | | | | | | | | | | | | |
| | Total | 100.0% | 88.1% | 0.0% | 7.2% | 4.3% | 0.1% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.2% | 0.1% |
| Customers - STLT | DIST_CUST | 100.0% | | | | | | | | | | | | | 100.0% |
| | DIST_DEMAND | | | | | | | | | | | | | | |
| | DIST_ENERGY | | | | | | | | | | | | | | |
| | Total | 100.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Customers - Total | DIST_CUST | 100.0% | 88.0% | 0.0% | 7.2% | 4.3% | 0.1% | 0.1% | 0.0% | 0.0% | | 0.0% | 0.0% | 0.2% | 0.1% |
| | DIST_DEMAND | | | | | | | | | | | | | | |
| | DIST_ENERGY | | | | | | | | | | | | | | |
| | Total | 100.0% | 88.0% | 0.0% | 7.2% | 4.3% | 0.1% | 0.1% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.2% | 0.1% |

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

| METHOD | DETAILED ACCOUNT | TOTAL RETAIL | RS | GSV | GSS | GSM | GSL | GP | TP | TP_A | TP_P | BRD | MS | POL | STLT |
|-------------------------------------|------------------|--------------|-------|------|-------|-------|------|-------|------|------|------|------|------|------|------|
| D & G Net Plant | DIST_CUST | 67.9% | 54.0% | 0.0% | 4.4% | 2.7% | 0.0% | 5.1% | 0.2% | 0.0% | 0.2% | 0.0% | 0.0% | 0.2% | 1.2% |
| | DIST_DEMAND | 32.1% | 17.3% | 0.0% | 0.5% | 8.1% | 2.5% | 2.6% | 0.8% | | 0.8% | 0.0% | 0.1% | 0.0% | 0.1% |
| | DIST_ENERGY | | | | | | | | | | | | | | |
| | Total | 100.0% | 71.3% | 0.1% | 4.9% | 10.8% | 2.5% | 7.7% | 1.0% | 0.0% | 1.0% | 0.0% | 0.1% | 0.3% | 1.3% |
| D & G Original Cost Plant | DIST_CUST | 67.9% | 54.1% | 0.0% | 4.4% | 2.6% | 0.0% | 5.1% | 0.2% | 0.0% | 0.2% | 0.0% | 0.0% | 0.3% | 1.2% |
| | DIST_DEMAND | 32.1% | 17.1% | 0.0% | 0.5% | 8.0% | 2.5% | 2.8% | 0.9% | 0.0% | 0.9% | 0.0% | 0.1% | 0.0% | 0.1% |
| | DIST_ENERGY | | | | | | | | | | | | | | |
| | Total | 100.0% | 71.2% | 0.1% | 4.9% | 10.7% | 2.5% | 7.8% | 1.1% | 0.0% | 1.1% | 0.0% | 0.1% | 0.4% | 1.3% |
| D Original Cost Plant, 360 Accounts | DIST_CUST | 66.9% | 53.8% | 0.0% | 4.4% | 2.6% | 0.0% | 5.1% | 0.2% | | 0.2% | 0.0% | 0.0% | 0.1% | 0.6% |
| | DIST_DEMAND | 33.1% | 17.6% | 0.0% | 0.5% | 8.3% | 2.5% | 3.0% | 0.6% | | 0.9% | 0.0% | 0.1% | 0.0% | 0.1% |
| | DIST_ENERGY | | | | | | | | | | | | | | |
| | Total | 100.0% | 71.4% | 0.1% | 4.9% | 10.9% | 2.6% | 8.1% | 0.8% | 0.0% | 1.1% | 0.0% | 0.1% | 0.1% | 0.7% |
| D Original Cost Plant, 360 OH | DIST_CUST | 84.1% | 65.9% | 0.0% | 5.4% | 3.2% | 0.0% | 8.9% | 0.3% | | 0.3% | 0.0% | 0.0% | 0.1% | 0.1% |
| | DIST_DEMAND | 15.9% | 8.5% | 0.0% | 0.3% | 4.0% | 1.2% | 1.3% | 0.4% | | 0.4% | 0.0% | 0.0% | 0.0% | 0.1% |
| | DIST_ENERGY | | | | | | | | | | | | | | |
| | Total | 100.0% | 74.4% | 0.1% | 5.6% | 7.2% | 1.3% | 10.3% | 0.7% | 0.0% | 0.7% | 0.0% | 0.1% | 0.2% | 0.1% |
| D Original Cost Plant, 580 Accounts | DIST_CUST | 60.3% | 47.0% | 0.0% | 4.1% | 2.9% | 0.1% | 4.7% | 0.4% | 0.3% | 0.1% | 0.0% | 0.0% | 0.2% | 0.9% |
| | DIST_DEMAND | 39.7% | 22.9% | 0.0% | 1.4% | 7.9% | 2.2% | 3.8% | 1.2% | 0.3% | 0.9% | 0.0% | 0.1% | 0.0% | 0.1% |
| | DIST_ENERGY | | | | | | | | | | | | | | |
| | Total | 100.0% | 69.9% | 0.1% | 5.5% | 10.8% | 2.4% | 8.5% | 1.6% | 0.5% | 1.0% | 0.0% | 0.1% | 0.3% | 1.0% |
| D Original Cost Plant, 590 Accounts | DIST_CUST | 72.2% | 55.4% | 0.0% | 4.7% | 3.0% | 0.1% | 7.4% | 0.4% | 0.1% | 0.2% | 0.0% | 0.0% | 0.1% | 1.0% |
| | DIST_DEMAND | 27.8% | 13.8% | 0.0% | 0.4% | 6.5% | 2.0% | 3.7% | 1.2% | | 1.2% | 0.0% | 0.1% | 0.0% | 0.1% |
| | DIST_ENERGY | | | | | | | | | | | | | | |
| | Total | 100.0% | 69.2% | 0.1% | 5.1% | 9.5% | 2.1% | 11.2% | 1.6% | 0.1% | 1.4% | 0.0% | 0.1% | 0.1% | 1.1% |
| Demand - Non-Concident Peak | DIST_CUST | | | | | | | | | | | | | | |
| | DIST_DEMAND | 100.0% | 46.4% | 0.1% | 1.4% | 21.8% | 6.7% | 17.5% | 5.5% | | 5.5% | 0.0% | 0.2% | 0.1% | 0.3% |
| | DIST_ENERGY | | | | | | | | | | | | | | |
| | Total | 100.0% | 46.4% | 0.1% | 1.4% | 21.8% | 6.7% | 17.5% | 5.5% | 0.0% | 5.5% | 0.0% | 0.2% | 0.1% | 0.3% |
| Deposits | DIST_CUST | 100.0% | 55.6% | 0.1% | 21.5% | 12.8% | 2.6% | 6.8% | 0.7% | 0.7% | | | 0.0% | | |
| | DIST_DEMAND | | | | | | | | | | | | | | |
| | DIST_ENERGY | | | | | | | | | | | | | | |
| | Total | 100.0% | 55.6% | 0.1% | 21.5% | 12.8% | 2.6% | 6.8% | 0.7% | 0.7% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Direct Assignment - Waverly | DIST_CUST | | | | | | | | | | | | | | |
| | DIST_DEMAND | | | | | | | | | | | | | | |
| | DIST_ENERGY | 100.0% | | | | | | | | | | | | | |
| | Total | 100.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |

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

| METHOD | DETAILED ACCOUNT | TOTAL RETAIL | RS | GSV | GSS | GSM | GSL | GP | TP | TP_A | TP_P | BRD | MS | POL | STLT |
|--------------------------------------|------------------|--------------|-------|------|------|-------|------|-------|------|------|------|------|------|------|------|
| Dist Net Plant | DIST_CUST | 67.2% | 53.3% | 0.0% | 4.4% | 2.6% | 0.0% | 5.1% | 0.2% | 0.0% | 0.2% | 0.0% | 0.0% | 0.4% | 1.2% |
| | DIST_DEMAND | 32.8% | 17.4% | 0.0% | 0.5% | 8.2% | 2.5% | 2.9% | 0.9% | | 0.9% | 0.0% | 0.1% | 0.0% | 0.1% |
| | DIST_ENERGY | | | | | | | | | | | | | | |
| | Total | 100.0% | 70.7% | 0.1% | 4.9% | 10.8% | 2.6% | 8.0% | 1.1% | 0.0% | 1.1% | 0.0% | 0.1% | 0.4% | 1.3% |
| Dist Original Cost Plant | DIST_CUST | 67.5% | 53.5% | 0.0% | 4.4% | 2.6% | 0.0% | 5.1% | 0.2% | 0.0% | 0.2% | 0.0% | 0.0% | 0.3% | 1.2% |
| | DIST_DEMAND | 32.5% | 17.4% | 0.0% | 0.5% | 8.2% | 2.5% | 2.8% | 0.9% | | 0.9% | 0.0% | 0.1% | 0.0% | 0.1% |
| | DIST_ENERGY | | | | | | | | | | | | | | |
| | Total | 100.0% | 70.9% | 0.1% | 4.9% | 10.8% | 2.6% | 7.9% | 1.1% | 0.0% | 1.1% | 0.0% | 0.1% | 0.4% | 1.3% |
| Expense - Total A & G Less Adj. | DIST_CUST | 76.6% | 62.9% | 0.0% | 5.0% | 3.5% | 0.1% | 3.7% | 0.3% | 0.2% | 0.1% | 0.0% | 0.0% | 0.1% | 0.9% |
| | DIST_DEMAND | 23.4% | 11.6% | 0.0% | 0.3% | 5.4% | 1.7% | 3.2% | 1.0% | 0.0% | 1.0% | 0.0% | 0.0% | 0.0% | 0.1% |
| | DIST_ENERGY | | | | | | | | | | | | | | |
| | Total | 100.0% | 74.5% | 0.1% | 5.3% | 8.9% | 1.8% | 6.9% | 1.3% | 0.2% | 1.1% | 0.0% | 0.1% | 0.1% | 1.0% |
| Expense - Total Less A & G | DIST_CUST | 85.1% | 72.6% | 0.0% | 4.6% | 2.9% | 0.1% | 4.1% | 0.2% | 0.1% | 0.1% | 0.0% | 0.0% | 0.1% | 0.5% |
| | DIST_DEMAND | 14.9% | 7.4% | 0.0% | 0.2% | 3.5% | 1.1% | 1.9% | 0.6% | 0.0% | 0.6% | 0.0% | 0.0% | 0.0% | 0.1% |
| | DIST_ENERGY | | | | | | | | | | | | | | |
| | Total | 100.0% | 80.0% | 0.1% | 4.8% | 6.4% | 1.2% | 6.0% | 0.8% | 0.1% | 0.7% | 0.0% | 0.0% | 0.1% | 0.5% |
| Forfeited Discounts | DIST_CUST | 100.0% | 88.1% | 0.0% | 7.3% | 4.3% | 0.1% | 0.1% | 0.0% | 0.0% | | | | | 0.2% |
| | DIST_DEMAND | | | | | | | | | | | | | | |
| | DIST_ENERGY | | | | | | | | | | | | | | |
| | Total | 100.0% | 88.1% | 0.0% | 7.3% | 4.3% | 0.1% | 0.1% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.2% | 0.0% |
| Gen Original Cost Plant | DIST_CUST | 67.5% | 53.5% | 0.0% | 4.4% | 2.6% | 0.0% | 5.1% | 0.2% | 0.0% | 0.2% | 0.0% | 0.0% | 0.3% | 1.2% |
| | DIST_DEMAND | 32.5% | 17.4% | 0.0% | 0.5% | 8.2% | 2.5% | 2.8% | 0.9% | | 0.9% | 0.0% | 0.1% | 0.0% | 0.1% |
| | DIST_ENERGY | | | | | | | | | | | | | | |
| | Total | 100.0% | 70.9% | 0.1% | 4.9% | 10.8% | 2.6% | 7.9% | 1.1% | 0.0% | 1.1% | 0.0% | 0.1% | 0.4% | 1.3% |
| Labor Expense - Customer Accounts | DIST_CUST | 100.0% | 84.7% | 0.1% | 8.7% | 6.2% | 0.1% | 0.1% | 0.0% | 0.0% | | | | | 0.1% |
| | DIST_DEMAND | | | | | | | | | | | | | | |
| | DIST_ENERGY | | | | | | | | | | | | | | |
| | Total | 100.0% | 84.7% | 0.1% | 8.7% | 6.2% | 0.1% | 0.1% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.1% | 0.0% |
| Labor Expense - Customer Information | DIST_CUST | 100.0% | 98.0% | 0.1% | 1.2% | 0.7% | 0.0% | 0.0% | 0.0% | 0.0% | | | | | 0.0% |
| | DIST_DEMAND | | | | | | | | | | | | | | |
| | DIST_ENERGY | | | | | | | | | | | | | | |
| | Total | 100.0% | 98.0% | 0.1% | 1.2% | 0.7% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Labor Expense - Distribution | DIST_CUST | 63.5% | 48.2% | 0.0% | 4.3% | 3.0% | 0.1% | 5.8% | 0.5% | 0.3% | 0.2% | 0.0% | 0.0% | 0.1% | 1.5% |
| | DIST_DEMAND | 36.5% | 18.0% | 0.0% | 0.5% | 8.4% | 2.6% | 5.1% | 1.6% | 0.0% | 1.6% | 0.0% | 0.1% | 0.0% | 0.1% |
| | DIST_ENERGY | | | | | | | | | | | | | | |
| | Total | 100.0% | 66.2% | 0.1% | 4.8% | 11.4% | 2.7% | 10.9% | 2.1% | 0.3% | 1.8% | 0.0% | 0.1% | 0.2% | 1.6% |
| Labor Expense - less A & G | DIST_CUST | 77.2% | 63.5% | 0.1% | 5.0% | 3.5% | 0.1% | 3.7% | 0.3% | 0.2% | 0.1% | 0.0% | 0.0% | 0.1% | 0.9% |
| | DIST_DEMAND | 22.8% | 11.2% | 0.0% | 0.3% | 5.3% | 1.6% | 3.2% | 1.0% | 0.0% | 1.0% | 0.0% | 0.0% | 0.0% | 0.1% |
| | DIST_ENERGY | | | | | | | | | | | | | | |
| | Total | 100.0% | 74.7% | 0.1% | 5.4% | 8.8% | 1.7% | 6.8% | 1.3% | 0.2% | 1.1% | 0.0% | 0.1% | 0.1% | 1.0% |
| Labor Expense - Total | DIST_CUST | 77.2% | 63.5% | 0.1% | 5.0% | 3.5% | 0.1% | 3.7% | 0.3% | 0.2% | 0.1% | 0.0% | 0.0% | 0.1% | 0.9% |
| | DIST_DEMAND | 22.8% | 11.2% | 0.0% | 0.3% | 5.3% | 1.6% | 3.2% | 1.0% | 0.0% | 1.0% | 0.0% | 0.0% | 0.0% | 0.1% |

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

| METHOD | DETAILED ACCOUNT | TOTAL RETAIL | RS | GSV | GSS | GSM | GSL | GP | TP | TP_A | TP_P | BRD | MS | POL | STLT |
|--|----------------------|--------------|-------|------|------|-------|------|-------|-------|------|-------|------|------|------|------|
| | DIST_ENERGY Total | 100.0% | 74.7% | 0.1% | 5.4% | 8.8% | 1.7% | 6.8% | 1.3% | 0.2% | 1.1% | 0.0% | 0.1% | 0.1% | 1.0% |
| Meter Plant | DIST_CUST | 100.0% | 71.6% | 0.1% | 8.3% | 8.3% | 0.9% | 8.4% | 2.3% | 2.3% | | 0.0% | 0.1% | | |
| | DIST_DEMAND | | | | | | | | | | | | | | |
| | DIST_ENERGY Total | 100.0% | 71.6% | 0.1% | 8.3% | 8.3% | 0.9% | 8.4% | 2.3% | 2.3% | 0.0% | 0.0% | 0.1% | 0.0% | 0.0% |
| Meter Reading Expense | DIST_CUST | 100.0% | 82.6% | 0.1% | 9.6% | 7.4% | 0.1% | 0.2% | 0.0% | 0.0% | | | | | |
| | DIST_DEMAND | | | | | | | | | | | | | | |
| | DIST_ENERGY Total | 100.0% | 82.6% | 0.1% | 9.6% | 7.4% | 0.1% | 0.2% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| OH Conductors - Primary | DIST_CUST | 0.1% | | | | | | 0.1% | 0.0% | | 0.0% | | | | |
| | DIST_DEMAND | 99.9% | | | | | | 75.9% | 24.0% | | 24.0% | | | | |
| | DIST_ENERGY Total | 100.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 76.0% | 24.0% | 0.0% | 24.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| OH Conductors - Secondary | DIST_CUST | 17.7% | 15.6% | 0.0% | 1.3% | 0.8% | 0.0% | | | | | 0.0% | 0.0% | 0.0% | 0.0% |
| | DIST_DEMAND | 82.3% | 49.7% | 0.1% | 1.5% | 23.3% | 7.2% | | | | | 0.0% | 0.2% | 0.1% | 0.3% |
| | DIST_ENERGY Total | 100.0% | 65.2% | 0.1% | 2.7% | 24.0% | 7.2% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.2% | 0.1% | 0.4% |
| Plant - Account 302 (Intangible Plant) | DIST_CUST | 67.9% | 54.0% | 0.0% | 4.4% | 2.7% | 0.0% | 5.1% | 0.2% | 0.0% | 0.2% | 0.0% | 0.0% | 0.2% | 1.2% |
| | DIST_DEMAND | 32.1% | 17.3% | 0.0% | 0.5% | 8.1% | 2.5% | 2.6% | 0.8% | | 0.8% | 0.0% | 0.1% | 0.0% | 0.1% |
| | DIST_ENERGY Total | 100.0% | 71.3% | 0.1% | 4.9% | 10.8% | 2.5% | 7.7% | 1.0% | 0.0% | 1.0% | 0.0% | 0.1% | 0.3% | 1.3% |
| Plant - Account 303 (Intangible Plant) | DIST_CUST | 85.1% | 72.6% | 0.0% | 4.6% | 2.9% | 0.1% | 4.1% | 0.2% | 0.1% | 0.1% | 0.0% | 0.0% | 0.1% | 0.5% |
| | DIST_DEMAND | 14.9% | 7.4% | 0.0% | 0.2% | 3.5% | 1.1% | 1.9% | 0.6% | 0.0% | 0.6% | 0.0% | 0.0% | 0.0% | 0.1% |
| | DIST_ENERGY Total | 100.0% | 80.0% | 0.1% | 4.8% | 6.4% | 1.2% | 6.0% | 0.8% | 0.1% | 0.7% | 0.0% | 0.0% | 0.1% | 0.5% |
| Plant - Account 360 (Land) | DIST_CUST | 66.9% | 53.8% | 0.0% | 4.4% | 2.6% | 0.0% | 5.1% | 0.2% | | 0.2% | 0.0% | 0.0% | 0.1% | 0.6% |
| | DIST_DEMAND | 33.1% | 17.6% | 0.0% | 0.5% | 8.3% | 2.5% | 3.0% | 0.9% | | 0.9% | 0.0% | 0.1% | 0.0% | 0.1% |
| | DIST_ENERGY Total | 100.0% | 71.4% | 0.1% | 4.9% | 10.9% | 2.6% | 8.1% | 1.1% | 0.0% | 1.1% | 0.0% | 0.1% | 0.1% | 0.7% |
| Plant - Account 361 (Structures) | DIST_CUST | 100.0% | 46.4% | 0.1% | 1.4% | 21.8% | 6.7% | 17.5% | 5.5% | | 5.5% | 0.0% | 0.2% | 0.1% | 0.3% |
| | DIST_DEMAND | | | | | | | | | | | | | | |
| | DIST_ENERGY Total | 100.0% | 46.4% | 0.1% | 1.4% | 21.8% | 6.7% | 17.5% | 5.5% | 0.0% | 5.5% | 0.0% | 0.2% | 0.1% | 0.3% |
| Plant - Account 362 (Station) | DIST_CUST | 100.0% | 46.4% | 0.1% | 1.4% | 21.8% | 6.7% | 17.5% | 5.5% | | 5.5% | 0.0% | 0.2% | 0.1% | 0.3% |
| | DIST_DEMAND | | | | | | | | | | | | | | |
| | DIST_ENERGY Total | 100.0% | 46.4% | 0.1% | 1.4% | 21.8% | 6.7% | 17.5% | 5.5% | 0.0% | 5.5% | 0.0% | 0.2% | 0.1% | 0.3% |
| Plant - Account 364 (Poles) | DIST_CUST | 77.9% | 61.5% | 0.0% | 5.0% | 3.0% | 0.0% | 4.9% | 0.2% | | 0.2% | 0.0% | 0.0% | 0.1% | 3.0% |
| | DIST_DEMAND | 22.1% | 11.9% | 0.0% | 0.4% | 5.6% | 1.7% | 1.9% | | | 0.6% | 0.0% | 0.0% | 0.0% | 0.1% |
| | DIST_ENERGY Total | 100.0% | 73.4% | 0.1% | 5.4% | 8.6% | 1.8% | 6.7% | 0.2% | 0.0% | 0.8% | 0.0% | 0.1% | 0.2% | 3.1% |

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

| METHOD | DETAILED ACCOUNT | TOTAL RETAIL | RS | GSV | GSS | GSM | GSL | GP | TP | TP_A | TP_P | BRD | MS | POL | STLT |
|--|------------------|--------------|-------|------|------|-------|------|-------|------|------|------|------|------|--------|--------|
| | | | | | | | | | | | | | | | |
| Plant - Account 365 (OH Conductors) | DIST_CUST | 84.1% | 65.9% | 0.0% | 5.4% | 3.2% | 0.0% | 8.9% | 0.3% | | 0.3% | 0.0% | 0.0% | 0.1% | 0.1% |
| | DIST_DEMAND | 15.9% | 8.5% | 0.0% | 0.3% | 4.0% | 1.2% | 1.3% | | | 0.4% | 0.0% | 0.0% | 0.0% | 0.1% |
| | DIST_ENERGY | | | | | | | | | | | | | | |
| | Total | 100.0% | 74.4% | 0.1% | 5.6% | 7.2% | 1.3% | 10.3% | 0.3% | 0.0% | 0.7% | 0.0% | 0.1% | 0.2% | 0.1% |
| Plant - Account 366 (UG Conduits) | DIST_CUST | | | | | | | | | | | | | | |
| | DIST_DEMAND | 100.0% | 54.9% | 0.1% | 1.6% | 25.8% | 7.9% | 6.8% | | | 2.1% | 0.0% | 0.2% | 0.1% | 0.4% |
| | DIST_ENERGY | | | | | | | | | | | | | | |
| | Total | 100.0% | 54.9% | 0.1% | 1.6% | 25.8% | 7.9% | 6.8% | 0.0% | 0.0% | 2.1% | 0.0% | 0.2% | 0.1% | 0.4% |
| Plant - Account 367 (UG Conductors) | DIST_CUST | 88.4% | 60.2% | 0.0% | 4.9% | 2.9% | 0.0% | 19.4% | 0.7% | | 0.7% | 0.0% | 0.0% | 0.1% | 0.1% |
| | DIST_DEMAND | 11.6% | 5.4% | 0.0% | 0.2% | 2.5% | 0.8% | 2.0% | | | 0.6% | 0.0% | 0.0% | 0.0% | 0.0% |
| | DIST_ENERGY | | | | | | | | | | | | | | |
| | Total | 100.0% | 65.6% | 0.0% | 5.1% | 5.5% | 0.8% | 21.4% | 0.7% | 0.0% | 1.3% | 0.0% | 0.0% | 0.1% | 0.1% |
| Plant - Account 368 (Transformers) | DIST_CUST | 56.7% | 49.9% | 0.0% | 4.1% | 2.4% | 0.0% | | | | | 0.0% | 0.0% | 0.1% | 0.1% |
| | DIST_DEMAND | 43.3% | 26.1% | 0.1% | 0.8% | 12.2% | 3.8% | | | | | 0.0% | 0.1% | 0.0% | 0.2% |
| | DIST_ENERGY | | | | | | | | | | | | | | |
| | Total | 100.0% | 76.0% | 0.1% | 4.9% | 14.7% | 3.8% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.1% | 0.2% | 0.2% |
| Plant - Account 369 (Services) | DIST_CUST | 100.0% | 88.1% | 0.0% | 7.2% | 4.3% | 0.1% | | | | | 0.0% | 0.0% | 0.2% | 0.1% |
| | DIST_DEMAND | | | | | | | | | | | | | | |
| | DIST_ENERGY | | | | | | | | | | | | | | |
| | Total | 100.0% | 88.1% | 0.0% | 7.2% | 4.3% | 0.1% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.2% | 0.1% |
| Plant - Account 370 (Meters) | DIST_CUST | 100.0% | 71.6% | 0.1% | 8.3% | 8.3% | 0.9% | 8.4% | 2.3% | 2.3% | | 0.0% | 0.1% | | |
| | DIST_DEMAND | | | | | | | | | | | | | | |
| | DIST_ENERGY | | | | | | | | | | | | | | |
| | Total | 100.0% | 71.6% | 0.1% | 8.3% | 8.3% | 0.9% | 8.4% | 2.3% | 2.3% | 0.0% | 0.0% | 0.1% | 0.0% | 0.0% |
| Plant - Account 371 (Cust Premises) | DIST_CUST | 100.0% | | | | | | | | | | | | 100.0% | |
| | DIST_DEMAND | | | | | | | | | | | | | | |
| | DIST_ENERGY | | | | | | | | | | | | | | |
| | Total | 100.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 100.0% | 0.0% |
| Plant - Account 372 (Leased Property - Cust Prem.) | DIST_CUST | | | | | | | | | | | | | | |
| | DIST_DEMAND | | | | | | | | | | | | | | |
| | DIST_ENERGY | | | | | | | | | | | | | | |
| | Total | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Plant - Account 373 (Streetlight) | DIST_CUST | 100.0% | | | | | | | | | | | | | 100.0% |
| | DIST_DEMAND | | | | | | | | | | | | | | |
| | DIST_ENERGY | | | | | | | | | | | | | | |
| | Total | 100.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 100.0% |
| Plant - Account 389 (Land - Misc) | DIST_CUST | 67.5% | 53.5% | 0.0% | 4.4% | 2.6% | 0.0% | 5.1% | 0.2% | 0.0% | 0.2% | 0.0% | 0.0% | 0.3% | 1.2% |
| | DIST_DEMAND | 32.5% | 17.4% | 0.0% | 0.5% | 8.2% | 2.5% | 2.8% | 0.9% | | 0.9% | 0.0% | 0.1% | 0.0% | 0.1% |
| | DIST_ENERGY | | | | | | | | | | | | | | |
| | Total | 100.0% | 70.9% | 0.1% | 4.9% | 10.8% | 2.6% | 7.9% | 1.1% | 0.0% | 1.1% | 0.0% | 0.1% | 0.4% | 1.3% |
| Plant - Account 390 (Structures - Misc) | DIST_CUST | 67.5% | 53.5% | 0.0% | 4.4% | 2.6% | 0.0% | 5.1% | 0.2% | 0.0% | 0.2% | 0.0% | 0.0% | 0.3% | 1.2% |
| | DIST_DEMAND | 32.5% | 17.4% | 0.0% | 0.5% | 8.2% | 2.5% | 2.8% | 0.9% | | 0.9% | 0.0% | 0.1% | 0.0% | 0.1% |
| | DIST_ENERGY | | | | | | | | | | | | | | |
| | Total | 100.0% | 70.9% | 0.1% | 4.9% | 10.8% | 2.6% | 7.9% | 1.1% | 0.0% | 1.1% | 0.0% | 0.1% | 0.4% | 1.3% |

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

| METHOD | DETAILED ACCOUNT | TOTAL RETAIL | RS | GSV | GSS | GSM | GSL | GP | TP | TP_A | TP_P | BRD | MS | POL | STLT |
|--|------------------|--------------|-------|------|------|-------|------|-------|------|------|------|------|------|------|------|
| | | | | | | | | | | | | | | | |
| | Total | 100.0% | 70.9% | 0.1% | 4.9% | 10.8% | 2.6% | 7.9% | 1.1% | 0.0% | 1.1% | 0.0% | 0.1% | 0.4% | 1.3% |
| Plant - Account 391 (Office Equipment) | DIST_CUST | 67.5% | 53.5% | 0.0% | 4.4% | 2.6% | 0.0% | 5.1% | 0.2% | 0.0% | 0.2% | 0.0% | 0.0% | 0.3% | 1.2% |
| | DIST_DEMAND | 32.5% | 17.4% | 0.0% | 0.5% | 8.2% | 2.5% | 2.8% | 0.9% | | 0.9% | 0.0% | 0.1% | 0.0% | 0.1% |
| | DIST_ENERGY | | | | | | | | | | | | | | |
| | Total | 100.0% | 70.9% | 0.1% | 4.9% | 10.8% | 2.6% | 7.9% | 1.1% | 0.0% | 1.1% | 0.0% | 0.1% | 0.4% | 1.3% |
| Plant - Account 392 (Transportation) | DIST_CUST | 67.5% | 53.5% | 0.0% | 4.4% | 2.6% | 0.0% | 5.1% | 0.2% | 0.0% | 0.2% | 0.0% | 0.0% | 0.3% | 1.2% |
| | DIST_DEMAND | 32.5% | 17.4% | 0.0% | 0.5% | 8.2% | 2.5% | 2.8% | 0.9% | | 0.9% | 0.0% | 0.1% | 0.0% | 0.1% |
| | DIST_ENERGY | | | | | | | | | | | | | | |
| | Total | 100.0% | 70.9% | 0.1% | 4.9% | 10.8% | 2.6% | 7.9% | 1.1% | 0.0% | 1.1% | 0.0% | 0.1% | 0.4% | 1.3% |
| Plant - Account 393 (Stores) | DIST_CUST | 67.5% | 53.5% | 0.0% | 4.4% | 2.6% | 0.0% | 5.1% | 0.2% | 0.0% | 0.2% | 0.0% | 0.0% | 0.3% | 1.2% |
| | DIST_DEMAND | 32.5% | 17.4% | 0.0% | 0.5% | 8.2% | 2.5% | 2.8% | 0.9% | | 0.9% | 0.0% | 0.1% | 0.0% | 0.1% |
| | DIST_ENERGY | | | | | | | | | | | | | | |
| | Total | 100.0% | 70.9% | 0.1% | 4.9% | 10.8% | 2.6% | 7.9% | 1.1% | 0.0% | 1.1% | 0.0% | 0.1% | 0.4% | 1.3% |
| Plant - Account 394 (Tools & Garage Equipment) | DIST_CUST | 67.5% | 53.5% | 0.0% | 4.4% | 2.6% | 0.0% | 5.1% | 0.2% | 0.0% | 0.2% | 0.0% | 0.0% | 0.3% | 1.2% |
| | DIST_DEMAND | 32.5% | 17.4% | 0.0% | 0.5% | 8.2% | 2.5% | 2.8% | 0.9% | | 0.9% | 0.0% | 0.1% | 0.0% | 0.1% |
| | DIST_ENERGY | | | | | | | | | | | | | | |
| | Total | 100.0% | 70.9% | 0.1% | 4.9% | 10.8% | 2.6% | 7.9% | 1.1% | 0.0% | 1.1% | 0.0% | 0.1% | 0.4% | 1.3% |
| Plant - Account 395 (Laboratory) | DIST_CUST | 67.5% | 53.5% | 0.0% | 4.4% | 2.6% | 0.0% | 5.1% | 0.2% | 0.0% | 0.2% | 0.0% | 0.0% | 0.3% | 1.2% |
| | DIST_DEMAND | 32.5% | 17.4% | 0.0% | 0.5% | 8.2% | 2.5% | 2.8% | 0.9% | | 0.9% | 0.0% | 0.1% | 0.0% | 0.1% |
| | DIST_ENERGY | | | | | | | | | | | | | | |
| | Total | 100.0% | 70.9% | 0.1% | 4.9% | 10.8% | 2.6% | 7.9% | 1.1% | 0.0% | 1.1% | 0.0% | 0.1% | 0.4% | 1.3% |
| Plant - Account 396 (Power Equipment) | DIST_CUST | 67.5% | 53.5% | 0.0% | 4.4% | 2.6% | 0.0% | 5.1% | 0.2% | 0.0% | 0.2% | 0.0% | 0.0% | 0.3% | 1.2% |
| | DIST_DEMAND | 32.5% | 17.4% | 0.0% | 0.5% | 8.2% | 2.5% | 2.8% | 0.9% | | 0.9% | 0.0% | 0.1% | 0.0% | 0.1% |
| | DIST_ENERGY | | | | | | | | | | | | | | |
| | Total | 100.0% | 70.9% | 0.1% | 4.9% | 10.8% | 2.6% | 7.9% | 1.1% | 0.0% | 1.1% | 0.0% | 0.1% | 0.4% | 1.3% |
| Plant - Account 397 (Communications Equipment) | DIST_CUST | 67.5% | 53.5% | 0.0% | 4.4% | 2.6% | 0.0% | 5.1% | 0.2% | 0.0% | 0.2% | 0.0% | 0.0% | 0.3% | 1.2% |
| | DIST_DEMAND | 32.5% | 17.4% | 0.0% | 0.5% | 8.2% | 2.5% | 2.8% | 0.9% | | 0.9% | 0.0% | 0.1% | 0.0% | 0.1% |
| | DIST_ENERGY | | | | | | | | | | | | | | |
| | Total | 100.0% | 70.9% | 0.1% | 4.9% | 10.8% | 2.6% | 7.9% | 1.1% | 0.0% | 1.1% | 0.0% | 0.1% | 0.4% | 1.3% |
| Plant - Account 398 (Misc. Equipment) | DIST_CUST | 67.5% | 53.5% | 0.0% | 4.4% | 2.6% | 0.0% | 5.1% | 0.2% | 0.0% | 0.2% | 0.0% | 0.0% | 0.3% | 1.2% |
| | DIST_DEMAND | 32.5% | 17.4% | 0.0% | 0.5% | 8.2% | 2.5% | 2.8% | 0.9% | | 0.9% | 0.0% | 0.1% | 0.0% | 0.1% |
| | DIST_ENERGY | | | | | | | | | | | | | | |
| | Total | 100.0% | 70.9% | 0.1% | 4.9% | 10.8% | 2.6% | 7.9% | 1.1% | 0.0% | 1.1% | 0.0% | 0.1% | 0.4% | 1.3% |
| Expense - Account 580 (OP - Supv. & Engineering) | DIST_CUST | 60.3% | 47.0% | 0.0% | 4.1% | 2.9% | 0.1% | 4.7% | 0.4% | 0.3% | 0.1% | 0.0% | 0.0% | 0.2% | 0.9% |
| | DIST_DEMAND | 39.7% | 22.9% | 0.0% | 1.4% | 7.9% | 2.2% | 3.8% | 1.2% | 0.3% | 0.9% | 0.0% | 0.1% | 0.0% | 0.1% |
| | DIST_ENERGY | | | | | | | | | | | | | | |
| | Total | 100.0% | 69.9% | 0.1% | 5.5% | 10.8% | 2.4% | 8.5% | 1.6% | 0.5% | 1.0% | 0.0% | 0.1% | 0.3% | 1.0% |
| Expense - Account 581 (OP - Dispatching) | DIST_CUST | | | | | | | | | | | | | | |
| | DIST_DEMAND | 100.0% | 46.4% | 0.1% | 1.4% | 21.8% | 6.7% | 17.5% | 5.5% | | 5.5% | 0.0% | 0.2% | 0.1% | 0.3% |
| | DIST_ENERGY | | | | | | | | | | | | | | |
| | Total | 100.0% | 46.4% | 0.1% | 1.4% | 21.8% | 6.7% | 17.5% | 5.5% | 0.0% | 5.5% | 0.0% | 0.2% | 0.1% | 0.3% |
| Expense - Account 583 (OP - Overhead Line) | DIST_CUST | 84.1% | 65.9% | 0.0% | 5.4% | 3.2% | 0.0% | 8.9% | 0.3% | | 0.3% | 0.0% | 0.0% | 0.1% | 0.1% |
| | | | | | | | | | | | | | | | |

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

| METHOD | DETAILED ACCOUNT | TOTAL RETAIL | RS | GSV | GSS | GSM | GSL | GP | TP | TP_A | TP_P | BRD | MS | POL | STLT |
|--|------------------|--------------|-------|------|------|-------|------|-------|------|------|------|------|------|------|--------|
| | | | | | | | | | | | | | | | |
| | DIST_DEMAND | 15.9% | 8.5% | 0.0% | 0.3% | 4.0% | 1.2% | 1.3% | 0.4% | | 0.4% | 0.0% | 0.0% | 0.0% | 0.1% |
| | DIST_ENERGY | | | | | | | | | | | | | | |
| | Total | 100.0% | 74.4% | 0.1% | 5.6% | 7.2% | 1.3% | 10.3% | 0.7% | 0.0% | 0.7% | 0.0% | 0.1% | 0.2% | 0.1% |
| Expense - Account 586 (OP - Meter) | DIST_CUST | 100.0% | 71.6% | 0.1% | 8.3% | 8.3% | 0.9% | 8.4% | 2.3% | 2.3% | | 0.0% | 0.1% | | |
| | DIST_DEMAND | | | | | | | | | | | | | | |
| | DIST_ENERGY | | | | | | | | | | | | | | |
| | Total | 100.0% | 71.6% | 0.1% | 8.3% | 8.3% | 0.9% | 8.4% | 2.3% | 2.3% | 0.0% | 0.0% | 0.1% | 0.0% | 0.0% |
| Expense - Account 588 (OP - Misc. Expense) | DIST_CUST | 67.5% | 53.5% | 0.0% | 4.4% | 2.6% | 0.0% | 5.1% | 0.2% | 0.0% | 0.2% | 0.0% | 0.0% | 0.3% | 1.2% |
| | DIST_DEMAND | 32.5% | 17.4% | 0.0% | 0.5% | 8.2% | 2.5% | 2.8% | 0.9% | | 0.9% | 0.0% | 0.1% | 0.0% | 0.1% |
| | DIST_ENERGY | | | | | | | | | | | | | | |
| | Total | 100.0% | 70.9% | 0.1% | 4.9% | 10.8% | 2.6% | 7.9% | 1.1% | 0.0% | 1.1% | 0.0% | 0.1% | 0.4% | 1.3% |
| Expense - Account 590 (MN - Supv. & Engineering) | DIST_CUST | 72.2% | 55.4% | 0.0% | 4.7% | 3.0% | 0.1% | 7.4% | 0.4% | 0.1% | 0.2% | 0.0% | 0.0% | 0.1% | 1.0% |
| | DIST_DEMAND | 27.8% | 13.8% | 0.0% | 0.4% | 6.5% | 2.0% | 3.7% | 1.2% | | 1.2% | 0.0% | 0.1% | 0.0% | 0.1% |
| | DIST_ENERGY | | | | | | | | | | | | | | |
| | Total | 100.0% | 69.2% | 0.1% | 5.1% | 9.5% | 2.1% | 11.2% | 1.6% | 0.1% | 1.4% | 0.0% | 0.1% | 0.1% | 1.1% |
| Expense - Account 591 (MN - Structures) | DIST_CUST | 100.0% | 46.4% | 0.1% | 1.4% | 21.8% | 6.7% | 17.5% | 5.5% | | 5.5% | 0.0% | 0.2% | 0.1% | 0.3% |
| | DIST_DEMAND | | | | | | | | | | | | | | |
| | DIST_ENERGY | | | | | | | | | | | | | | |
| | Total | 100.0% | 46.4% | 0.1% | 1.4% | 21.8% | 6.7% | 17.5% | 5.5% | 0.0% | 5.5% | 0.0% | 0.2% | 0.1% | 0.3% |
| Expense - Account 592 (MN - Station) | DIST_CUST | 100.0% | 46.4% | 0.1% | 1.4% | 21.8% | 6.7% | 17.5% | 5.5% | | 5.5% | 0.0% | 0.2% | 0.1% | 0.3% |
| | DIST_DEMAND | | | | | | | | | | | | | | |
| | DIST_ENERGY | | | | | | | | | | | | | | |
| | Total | 100.0% | 46.4% | 0.1% | 1.4% | 21.8% | 6.7% | 17.5% | 5.5% | 0.0% | 5.5% | 0.0% | 0.2% | 0.1% | 0.3% |
| Expense - Account 593 (MN - OH Conductors) | DIST_CUST | 84.1% | 65.9% | 0.0% | 5.4% | 3.2% | 0.0% | 8.9% | 0.3% | | 0.3% | 0.0% | 0.0% | 0.1% | 0.1% |
| | DIST_DEMAND | 15.9% | 8.5% | 0.0% | 0.3% | 4.0% | 1.2% | 1.3% | 0.4% | | 0.4% | 0.0% | 0.0% | 0.0% | 0.1% |
| | DIST_ENERGY | | | | | | | | | | | | | | |
| | Total | 100.0% | 74.4% | 0.1% | 5.6% | 7.2% | 1.3% | 10.3% | 0.7% | 0.0% | 0.7% | 0.0% | 0.1% | 0.2% | 0.1% |
| Expense - Account 595 (MN - XFMRs) | DIST_CUST | | | | | | | | | | | | | | |
| | DIST_DEMAND | | | | | | | | | | | | | | |
| | DIST_ENERGY | | | | | | | | | | | | | | |
| | Total | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Expense - Account 596 (MN - Streetlights) | DIST_CUST | 100.0% | | | | | | | | | | | | | 100.0% |
| | DIST_DEMAND | | | | | | | | | | | | | | |
| | DIST_ENERGY | | | | | | | | | | | | | | |
| | Total | 100.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 100.0% |
| Expense - Account 597 (MN - Meters) | DIST_CUST | 100.0% | 71.6% | 0.1% | 8.3% | 8.3% | 0.9% | 8.4% | 2.3% | 2.3% | | 0.0% | 0.1% | | |
| | DIST_DEMAND | | | | | | | | | | | | | | |
| | DIST_ENERGY | | | | | | | | | | | | | | |
| | Total | 100.0% | 71.6% | 0.1% | 8.3% | 8.3% | 0.9% | 8.4% | 2.3% | 2.3% | 0.0% | 0.0% | 0.1% | 0.0% | 0.0% |
| Expense - Account 902 (Cust Acct Supervision) | DIST_CUST | 100.0% | 82.6% | 0.1% | 9.6% | 7.4% | 0.1% | 0.2% | 0.0% | 0.0% | | | | | |
| | DIST_DEMAND | | | | | | | | | | | | | | |
| | DIST_ENERGY | | | | | | | | | | | | | | |
| | Total | 100.0% | 82.6% | 0.1% | 9.6% | 7.4% | 0.1% | 0.2% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |

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

| METHOD | DETAILED ACCOUNT | TOTAL RETAIL | RS | GSV | GSS | GSM | GSL | GP | TP | TP_A | TP_P | BRD | MS | POL | STLT |
|--|------------------|--------------|--------|------|------|-------|------|-------|-------|------|-------|------|------|------|------|
| Expense - Account 903 (Cust Acct Collections) | DIST_CUST | 100.0% | 88.1% | 0.0% | 7.3% | 4.3% | 0.1% | 0.1% | 0.0% | 0.0% | | | | | 0.2% |
| | DIST_DEMAND | | | | | | | | | | | | | | |
| | DIST_ENERGY | | | | | | | | | | | | | | |
| | Total | 100.0% | 88.1% | 0.0% | 7.3% | 4.3% | 0.1% | 0.1% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.2% |
| Expense - Account 905 (Cust Acct Accounts) | DIST_CUST | 100.0% | 88.1% | 0.0% | 7.3% | 4.3% | 0.1% | 0.1% | 0.0% | 0.0% | | | | | 0.2% |
| | DIST_DEMAND | | | | | | | | | | | | | | |
| | DIST_ENERGY | | | | | | | | | | | | | | |
| | Total | 100.0% | 88.1% | 0.0% | 7.3% | 4.3% | 0.1% | 0.1% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.2% |
| Expense - Account 907 (Cust Info Supervision) | DIST_CUST | 100.0% | 98.0% | 0.1% | 1.2% | 0.7% | 0.0% | 0.0% | 0.0% | 0.0% | | | | | 0.0% |
| | DIST_DEMAND | | | | | | | | | | | | | | |
| | DIST_ENERGY | | | | | | | | | | | | | | |
| | Total | 100.0% | 98.0% | 0.1% | 1.2% | 0.7% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Expense - Account 908 (Cust Info Assistance) | DIST_CUST | 100.0% | 100.0% | | | | | | | | | | | | |
| | DIST_DEMAND | | | | | | | | | | | | | | |
| | DIST_ENERGY | | | | | | | | | | | | | | |
| | Total | 100.0% | 100.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Expense - Account 909 (Cust Info Advertising) | DIST_CUST | 100.0% | 88.1% | 0.0% | 7.2% | 4.3% | 0.1% | | | | | 0.0% | 0.0% | 0.2% | 0.1% |
| | DIST_DEMAND | | | | | | | | | | | | | | |
| | DIST_ENERGY | | | | | | | | | | | | | | |
| | Total | 100.0% | 88.1% | 0.0% | 7.2% | 4.3% | 0.1% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.2% | 0.1% |
| Expense - Account 910 (Cust Info Misc. Expense) | DIST_CUST | 100.0% | 98.0% | 0.1% | 1.2% | 0.7% | 0.0% | 0.0% | 0.0% | 0.0% | | | | | 0.0% |
| | DIST_DEMAND | | | | | | | | | | | | | | |
| | DIST_ENERGY | | | | | | | | | | | | | | |
| | Total | 100.0% | 98.0% | 0.1% | 1.2% | 0.7% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Expense - Account 935 (A&G Maint. General Plant) | DIST_CUST | 67.5% | 53.5% | 0.0% | 4.4% | 2.6% | 0.0% | 5.1% | 0.2% | 0.0% | 0.2% | 0.0% | 0.0% | 0.3% | 1.2% |
| | DIST_DEMAND | 32.5% | 17.4% | 0.0% | 0.5% | 8.2% | 2.5% | 2.8% | 0.9% | | 0.9% | 0.0% | 0.1% | 0.0% | 0.1% |
| | DIST_ENERGY | | | | | | | | | | | | | | |
| | Total | 100.0% | 70.9% | 0.1% | 4.9% | 10.8% | 2.6% | 7.9% | 1.1% | 0.0% | 1.1% | 0.0% | 0.1% | 0.4% | 1.3% |
| Poles - Primary | DIST_CUST | 0.1% | | | | | | 0.1% | 0.0% | | 0.0% | | | | |
| | DIST_DEMAND | 99.9% | | | | | | 75.9% | 24.0% | | 24.0% | | | | |
| | DIST_ENERGY | | | | | | | | | | | | | | |
| | Total | 100.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 76.0% | 24.0% | 0.0% | 24.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Poles - Secondary | DIST_CUST | 17.7% | 15.6% | 0.0% | 1.3% | 0.8% | 0.0% | | | | | 0.0% | 0.0% | 0.0% | 0.0% |
| | DIST_DEMAND | 82.3% | 49.7% | 0.1% | 1.5% | 23.3% | 7.2% | | | | | 0.0% | 0.2% | 0.1% | 0.3% |
| | DIST_ENERGY | | | | | | | | | | | | | | |
| | Total | 100.0% | 65.2% | 0.1% | 2.7% | 24.0% | 7.2% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.2% | 0.1% | 0.4% |
| Transformers | DIST_CUST | 17.7% | 15.6% | 0.0% | 1.3% | 0.8% | 0.0% | | | | | 0.0% | 0.0% | 0.0% | 0.0% |
| | DIST_DEMAND | 82.3% | 49.7% | 0.1% | 1.5% | 23.3% | 7.2% | | | | | 0.0% | 0.2% | 0.1% | 0.3% |
| | DIST_ENERGY | | | | | | | | | | | | | | |
| | Total | 100.0% | 65.2% | 0.1% | 2.7% | 24.0% | 7.2% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.2% | 0.1% | 0.4% |
| UG Conductors - Primary | DIST_CUST | 0.1% | | | | | | 0.1% | 0.0% | | 0.0% | | | | |
| | DIST_DEMAND | 99.9% | | | | | | 75.9% | 24.0% | | 24.0% | | | | |

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

| METHOD | DETAILED ACCOUNT | TOTAL RETAIL | RS | GSV | GSS | GSM | GSL | GP | TP | TP_A | TP_P | BRD | MS | POL | STLT |
|---------------------------|----------------------|--------------|-------|------|------|-------|------|-------|-------|------|-------|------|------|------|------|
| | DIST_ENERGY Total | 100.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 76.0% | 24.0% | 0.0% | 24.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| UG Conductors - Secondary | DIST_CUST | 17.7% | 15.6% | 0.0% | 1.3% | 0.8% | 0.0% | | | | | 0.0% | 0.0% | 0.0% | 0.0% |
| | DIST_DEMAND | 82.3% | 49.7% | 0.1% | 1.5% | 23.3% | 7.2% | | | | | 0.0% | 0.2% | 0.1% | 0.3% |
| | DIST_ENERGY Total | 100.0% | 65.2% | 0.1% | 2.7% | 24.0% | 7.2% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.2% | 0.1% | 0.4% |
| UG Conduits - Primary | DIST_CUST | 0.1% | | | | | | 0.1% | 0.0% | | 0.0% | | | | |
| | DIST_DEMAND | 99.9% | | | | | | 75.9% | 24.0% | | 24.0% | | | | |
| | DIST_ENERGY Total | 100.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 76.0% | 24.0% | 0.0% | 24.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| UG Conduits - Secondary | DIST_CUST | 17.7% | 15.6% | 0.0% | 1.3% | 0.8% | 0.0% | | | | | 0.0% | 0.0% | 0.0% | 0.0% |
| | DIST_DEMAND | 82.3% | 49.7% | 0.1% | 1.5% | 23.3% | 7.2% | | | | | 0.0% | 0.2% | 0.1% | 0.3% |
| | DIST_ENERGY Total | 100.0% | 65.2% | 0.1% | 2.7% | 24.0% | 7.2% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.2% | 0.1% | 0.4% |
| Uncollectibles | DIST_CUST | 100.0% | 88.1% | 0.0% | 7.3% | 4.3% | 0.1% | 0.1% | 0.0% | 0.0% | | | | 0.2% | |
| | DIST_DEMAND | | | | | | | | | | | | | | |
| | DIST_ENERGY Total | 100.0% | 88.1% | 0.0% | 7.3% | 4.3% | 0.1% | 0.1% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.2% | 0.0% |

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

| Type | Section | FERC Account | Account Description | Source of Total Dollars | Met-Ed Allocation Method | Method Description | Method Source |
|-----------|------------------|--------------|---------------------------------|-------------------------|-------------------------------------|--|---|
| Rate Base | Plant in Service | 301 | Organization | RAD 46 Attach B p 1-2 | D & G Net Plant | Allocation follows Distribution and General Net Plant | Plant in Service / Depreciation Reserve |
| Rate Base | Plant in Service | 302 | Franchise and Consents | RAD 46 Attach B p 1-2 | D & G Net Plant | Allocation follows Distribution and General Net Plant | Plant in Service / Depreciation Reserve |
| Rate Base | Plant in Service | 303 | Intangible Plant | RAD 46 Attach B p 1-2 | Expense - Total Less A & G | Allocation follows Total O & M Expense, less A & G expenses | O & M |
| Rate Base | Plant in Service | 360 | P - Land | RAD 46 Attach B p 1-2 | D Original Cost Plant, 360 Accounts | Allocation follows Distribution Original Cost Plant, Accounts 361 to 369 | Plant in Service |
| Rate Base | Plant in Service | 361 | P - Structures | RAD 46 Attach B p 1-2 | Demand - Non-Concident Peak | Non-Coincident Peak Contribution to Zonal Peak (1NCP) | HES Exhibit 2, Study # 01 |
| Rate Base | Plant in Service | 362 | P - Station | RAD 46 Attach B p 1-2 | Demand - Non-Concident Peak | Non-Coincident Peak Contribution to Zonal Peak (1NCP) | HES Exhibit 2, Study # 01 |
| Rate Base | Plant in Service | 368 | P - XFMRs | RAD 46 Attach B p 1-2 | Transformers | Transformer Allocation - Uses Minimum Grid Study to assign customer and demand charges, then allocates customer charges to all customers based on count, and allocates demand charges based on the NCP | HES Exhibit 2, Study # 07 / KBS Exhibit 2 / HES Exhibit 2, Study # 01 |
| Rate Base | Plant in Service | 369 | P - Services | RAD 46 Attach B p 1-2 | Customers - Secondary | Allocates to customer charge, based on secondary customer counts | KMS Exhibit 2 |
| Rate Base | Plant in Service | 370 | P - Meters | RAD 46 Attach B p 1-2 | Meter Plant | Customer Component, All Customers - Weighted for Meter Plant Costs | HES Exhibit 2, Study # 08 |
| Rate Base | Plant in Service | 371 | P - Customer Premises | RAD 46 Attach B p 1-2 | Customers - POL | Direct Assignment to POL customer component | NA |
| Rate Base | Plant in Service | 372 | P - Leased Property Cust. Prem. | RAD 46 Attach B p 1-2 | Customers - POL | Direct Assignment to POL customer component | NA |
| Rate Base | Plant in Service | 373 | P - Streetlight | RAD 46 Attach B p 1-2 | Customers - STLT | Direct Assignment to STLT customer component | NA |
| Rate Base | Plant in Service | 389 | P - Land | RAD 46 Attach B p 1-2 | Dist Original Cost Plant | Allocation Follows Distribution Original Cost Plant | Plant in Service |
| Rate Base | Plant in Service | 390 | P - Structures | RAD 46 Attach B p 1-2 | Dist Original Cost Plant | Allocation Follows Distribution Original Cost Plant | Plant in Service |
| Rate Base | Plant in Service | 391 | P - Office Equipment | RAD 46 Attach B p 1-2 | Dist Original Cost Plant | Allocation Follows Distribution Original Cost Plant | Plant in Service |
| Rate Base | Plant in Service | 392 | P - Transportation | RAD 46 Attach B p 1-2 | Dist Original Cost Plant | Allocation Follows Distribution Original Cost Plant | Plant in Service |
| Rate Base | Plant in Service | 393 | P - Stores Equipment | RAD 46 Attach B p 1-2 | Dist Original Cost Plant | Allocation Follows Distribution Original Cost Plant | Plant in Service |
| Rate Base | Plant in Service | 394 | P - Tools & Garage Equip. | RAD 46 Attach B p 1-2 | Dist Original Cost Plant | Allocation Follows Distribution Original Cost Plant | Plant in Service |
| Rate Base | Plant in Service | 395 | P - Laboratory | RAD 46 Attach B p 1-2 | Dist Original Cost Plant | Allocation Follows Distribution Original Cost Plant | Plant in Service |
| Rate Base | Plant in Service | 396 | P - Power Equipment | RAD 46 Attach B p 1-2 | Dist Original Cost Plant | Allocation Follows Distribution Original Cost Plant | Plant in Service |
| Rate Base | Plant in Service | 397 | P - Communication Equipment | RAD 46 Attach B p 1-2 | Dist Original Cost Plant | Allocation Follows Distribution Original Cost Plant | Plant in Service |
| Rate Base | Plant in Service | 398 | P - Misc. Equipment | RAD 46 Attach B p 1-2 | Dist Original Cost Plant | Allocation Follows Distribution Original Cost Plant | Plant in Service |
| Rate Base | Plant in Service | 364P | P - Primary Poles | RAD 46 Attach B p 1-2 | Poles - Primary | Pole Plant Allocation (Primary) - Uses Minimum Grid and Primary / Secondary Study to assign customer and demand charges, then allocates customer charges to all customers based on count, and allocates demand charges based on the NCP | HES Exhibit 2, Study # 07 / KBS Exhibit 2 / HES Exhibit 2, Study # 01 |
| Rate Base | Plant in Service | 364S | P - Secondary Poles | RAD 46 Attach B p 1-2 | Poles - Secondary | Pole Plant Allocation (Secondary) - Uses Minimum Grid and Primary / Secondary Study to assign customer and demand charges, then allocates customer charges to all customers based on count, and allocates demand charges based on the NCP | HES Exhibit 2, Study # 07 / KBS Exhibit 2 / HES Exhibit 2, Study # 01 |
| Rate Base | Plant in Service | 364Z | P - Streetlight Poles | RAD 46 Attach B p 1-2 | Customers - STLT | Direct Assignment to STLT customer component | NA |
| Rate Base | Plant in Service | 365P | P - OH Prim. Conductors | RAD 46 Attach B p 1-2 | OH Conductors - Primary | Overhead Conductors Allocation (Primary) - Uses Minimum Grid and Primary / Secondary Study to assign customer and demand charges, then allocates customer charges to all customers based on count, and allocates demand charges based on the NCP | HES Exhibit 2, Study # 07 / KBS Exhibit 2 / HES Exhibit 2, Study # 01 |
| Rate Base | Plant in Service | 365S | P - OH Sec. Conductors | RAD 46 Attach B p 1-2 | OH Conductors - Secondary | Overhead Conductors Allocation (Secondary) - Uses Minimum Grid and Primary / Secondary Study to assign customer and demand charges, then allocates customer charges to all customers based on count, and allocates demand charges based on the NCP | HES Exhibit 2, Study # 07 / KBS Exhibit 2 / HES Exhibit 2, Study # 01 |
| Rate Base | Plant in Service | 366P | P - U Prim. Conduit | RAD 46 Attach B p 1-2 | UG Conduits - Primary | Underground Conduits Allocation (Primary) - Uses Primary / Secondary Study to assign primary portion, then allocates customer charges to all customers based on count, and allocates demand charges based on the NCP | HES Exhibit 2, Study # 07 / HES Exhibit 2, Study # 01 |
| Rate Base | Plant in Service | 366S | P - U Sec. Conduit | RAD 46 Attach B p 1-2 | UG Conduits - Secondary | Underground Conduits Allocation (Secondary) - Uses Primary / Secondary Study to assign primary portion, then allocates customer charges to all customers based on count, and allocates demand charges based on the NCP | HES Exhibit 2, Study # 07 / HES Exhibit 2, Study # 01 |

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

Met-Ed Exhibit HES -1
Witness: H.E. Stewart
Section 1, Page 43

| Type | Section | FERC Account | Account Description | Source of Total Dollars | Met-Ed Allocation Method | Method Description | Method Source |
|-----------|-----------------------|--------------|--|---------------------------|--|--|---|
| Rate Base | Plant in Service | 367P | P - U Prim. Conductors | RAD 46 Attach B p 1-2 | UG Conductors - Primary | Underground Conductors Allocation (Primary) - Uses Minimum Grid and Primary / Secondary Study to assign customer and demand charges, then allocates customer charges to all customers based on count, and allocates demand charges based on the NCP | HES Exhibit 2, Study # 07 / KBS Exhibit 2 / HES Exhibit 2, Study # 01 |
| Rate Base | Plant in Service | 367S | P - U Sec. Conductors | RAD 46 Attach B p 1-2 | UG Conductors - Secondary | Underground Conductors Allocation (Secondary) -Uses Minimum Grid and Primary / Secondary Study to assign customer and demand charges, then allocates customer charges to all customers based on count, and allocates demand charges based on the NCPdemand charges | HES Exhibit 2, Study # 07 / KBS Exhibit 2 / HES Exhibit 2, Study # 01 |
| Rate Base | Depreciation Reserve | 108_302 | AD - Franchise & Consents | RAD 46 Att B p 3 | Plant - Account 302 (Intangible Plant) | Allocation follows Original Cost Plant of 302 Account | Plant in Service |
| Rate Base | Depreciation Reserve | 108_303 | AD - Intangible | RAD 46 Att B p 3 | Plant - Account 303 (Intangible Plant) | Allocation follows Original Cost Plant of 303 Account | Plant in Service |
| Rate Base | Depreciation Reserve | 108_360 | AD - Land | RAD 46 Att B p 3 | D Original Cost Plant, 360 Accounts | Allocation follows Distribution Original Cost Plant, Accounts 361 to 369 | Plant in Service |
| Rate Base | Depreciation Reserve | 108_361 | AD - Structures | RAD 46 Att B p 3 | Plant - Account 361 (Structures) | Allocation follows Original Cost Plant of 361 Account | Plant in Service |
| Rate Base | Depreciation Reserve | 108_362 | AD - Station | RAD 46 Att B p 3 | Plant - Account 362 (Station) | Allocation follows Original Cost Plant of 362 Account | Plant in Service |
| Rate Base | Depreciation Reserve | 108_364 | AD - Poles | RAD 46 Att B p 3 | Plant - Account 364 (Poles) | Allocation follows Original Cost Plant of 363 Account | Plant in Service |
| Rate Base | Depreciation Reserve | 108_365 | AD - Conductors | RAD 46 Att B p 3 | Plant - Account 365 (OH Conductors) | Allocation follows Original Cost Plant of 365 Account | Plant in Service |
| Rate Base | Depreciation Reserve | 108_366 | AD - Underground Conduit | RAD 46 Att B p 3 | Plant - Account 366 (UG Conduits) | Allocation follows Original Cost Plant of 366 Account | Plant in Service |
| Rate Base | Depreciation Reserve | 108_367 | AD - Underground Conductors | RAD 46 Att B p 3 | Plant - Account 367 (UG Conductors) | Allocation follows Original Cost Plant of 367 Account | Plant in Service |
| Rate Base | Depreciation Reserve | 108_368 | AD - XFMRs | RAD 46 Att B p 3 | Plant - Account 368 (Transformers) | Allocation follows Original Cost Plant of 368 Account | Plant in Service |
| Rate Base | Depreciation Reserve | 108_369 | AD - Services | RAD 46 Att B p 3 | Plant - Account 369 (Services) | Allocation follows Original Cost Plant of 369 Account | Plant in Service |
| Rate Base | Depreciation Reserve | 108_370 | AD - Meters | RAD 46 Att B p 3 | Plant - Account 370 (Meters) | Allocation follows Original Cost Plant of 370 Account | Plant in Service |
| Rate Base | Depreciation Reserve | 108_371 | AD - Customer Premises | RAD 46 Att B p 3 | Plant - Account 371 (Cust Premises) | Allocation follows Original Cost Plant of 371 Account | Plant in Service |
| Rate Base | Depreciation Reserve | 108_372 | AD - Leased Property Cust. Prem. | RAD 46 Att B p 3 | Plant - Account 372 (Leased Property - Cust Prem.) | Allocation follows Original Cost Plant of 372 Account | Plant in Service |
| Rate Base | Depreciation Reserve | 108_373 | AD - Streetlights | RAD 46 Att B p 3 | Plant - Account 373 (Streetlight) | Allocation follows Original Cost Plant of 373 Account | Plant in Service |
| Rate Base | Depreciation Reserve | 108_389 | AD - Land | RAD 46 Att B p 3 | Dist Original Cost Plant | Allocation Follows Distribution Original Cost Plant | Plant in Service |
| Rate Base | Depreciation Reserve | 108_390 | AD - Structures | RAD 46 Att B p 3 | Dist Original Cost Plant | Allocation Follows Distribution Original Cost Plant | Plant in Service |
| Rate Base | Depreciation Reserve | 108_391 | AD - Office Equipment | RAD 46 Att B p 3 | Dist Original Cost Plant | Allocation Follows Distribution Original Cost Plant | Plant in Service |
| Rate Base | Depreciation Reserve | 108_392 | AD - Transportation | RAD 46 Att B p 3 | Dist Original Cost Plant | Allocation Follows Distribution Original Cost Plant | Plant in Service |
| Rate Base | Depreciation Reserve | 108_393 | AD - Stores Equip. | RAD 46 Att B p 3 | Dist Original Cost Plant | Allocation Follows Distribution Original Cost Plant | Plant in Service |
| Rate Base | Depreciation Reserve | 108_394 | AD - Tools & Garage Equip. | RAD 46 Att B p 3 | Dist Original Cost Plant | Allocation Follows Distribution Original Cost Plant | Plant in Service |
| Rate Base | Depreciation Reserve | 108_395 | AD - Laboratory | RAD 46 Att B p 3 | Dist Original Cost Plant | Allocation Follows Distribution Original Cost Plant | Plant in Service |
| Rate Base | Depreciation Reserve | 108_396 | AD - Power Equipment | RAD 46 Att B p 3 | Dist Original Cost Plant | Allocation Follows Distribution Original Cost Plant | Plant in Service |
| Rate Base | Depreciation Reserve | 108_397 | AD - Communication Equip. | RAD 46 Att B p 3 | Dist Original Cost Plant | Allocation Follows Distribution Original Cost Plant | Plant in Service |
| Rate Base | Depreciation Reserve | 108_398 | AD - Misc. Equipment | RAD 46 Att B p 3 | Dist Original Cost Plant | Allocation Follows Distribution Original Cost Plant | Plant in Service |
| Rate Base | Rate Base Adjustments | 235 | Customer Deposits | RAD 01 Rate Base | Deposits | Customer Component, All Customers - Weighted for Deposits | HES Exhibit 2, Study # 03 |
| Rate Base | Rate Base Adjustments | 252 | Customer Advances | RAD 01 Rate Base | Customers - Residential | Allocates to customer charge, based on residential accounts | KMS Exhibit 2 |
| Rate Base | Rate Base Adjustments | ADJ_RB_2 | RB Adj. Plant Held for Future Use | RAD 01 Rate Base | D Original Cost Plant, 360 Accounts | Allocation follows Distribution Original Cost Plant, Accounts 361 to 369 | Plant in Service |
| Rate Base | Rate Base Adjustments | ADJ_RB_5 | RB Adj. M&S | RAD 01 Rate Base | Dist Original Cost Plant | Allocation Follows Distribution Original Cost Plant | Plant in Service |
| Rate Base | Rate Base Adjustments | ADJ_RB_6 | RB Adj. Storm Damage Normalization | RAD 01 Rate Base | Dist Original Cost Plant | Allocation Follows Distribution Original Cost Plant | Plant in Service |
| Rate Base | Rate Base Adjustments | ADJ_RB_7 | RB Adj. Adjustment for Retired Legacy Meters | RAD 01 Rate Base | D Original Cost Plant, 360 Accounts | Allocation follows Distribution Original Cost Plant, Accounts 361 to 369 | Plant in Service |
| Rate Base | Rate Base Adjustments | ADJ_RB_9 | RB Adj. Operating Reserves | RAD 01 Rate Base | Dist Original Cost Plant | Allocation Follows Distribution Original Cost Plant | Plant in Service |
| Rate Base | Rate Base Adjustments | CWC | Cash Working Capital | RAD 01 Rate Base | Dist Original Cost Plant | Allocation Follows Distribution Original Cost Plant | Plant in Service |
| Rate Base | Rate Base Adjustments | RB_DIT_LIB | Deferred Tax - Liberalized Depreciation | RAD 01 Rate Base | Dist Original Cost Plant | Allocation Follows Distribution Original Cost Plant | Plant in Service |
| Rate Base | Rate Base Adjustments | RB_OP_RES | Operating Reserves | RAD 01 Rate Base | Dist Original Cost Plant | Allocation Follows Distribution Original Cost Plant | Plant in Service |
| Revenue | Revenue | 450 | OR - Forefeited Discount Revenue | Other Revenues 450-454 | Forfeited Discounts | Customer Component, All Customers - Weighted for Forfeited Discounts | HES Exhibit 2, Study # 04 |
| Revenue | Revenue | 451 | OR - Misc. Service Revenues | Other Revenues 450-454 | Customers - Secondary | Allocates to customer charge, based on secondary customer counts | KMS Exhibit 2 |
| Revenue | Revenue | 454POLE | OR - Pole Rent | HES Exhibit 2, Study # 09 | Plant - Account 364 (Poles) | Allocation follows Original Cost Plant of 363 Account | Plant in Service |
| Revenue | Revenue | 454RENT | OR - Lease Rent | HES Exhibit 2, Study # 09 | Labor Expense - Total | Allocation follows Total Labor Expense | HES Exhibit 2, Study # 05 |
| Revenue | Revenue | 456AECNITS | OR - AEC wheeling NITS | HES Exhibit 2, Study # 09 | Dist Original Cost Plant | Allocation Follows Distribution Original Cost Plant | Plant in Service |
| Revenue | Revenue | 456MISC | OR - Misc. Revenue | HES Exhibit 2, Study # 09 | Dist Original Cost Plant | Allocation Follows Distribution Original Cost Plant | Plant in Service |
| Revenue | Revenue | 456SCRAP | OR - NUG/TMI | HES Exhibit 2, Study # 09 | D Original Cost Plant, 360 Accounts | Allocation follows Distribution Original Cost Plant, Accounts 361 to 369 | Plant in Service |
| Expense | O & M Expenses | 580 | OP - Supv. & Engineering | RAD 55 P&L Summary | D Original Cost Plant, 580 Accounts | Allocation follows Distribution Original Cost Plant, Accounts 581 to 589 | O & M |

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

| Type | Section | FERC Account | Account Description | Source of Total Dollars | Met-Ed Allocation Method | Method Description | Method Source |
|---------|----------------|--------------|--|-------------------------|--------------------------------------|--|---|
| Expense | O & M Expenses | 581 | OP - Dispatching | RAD 55 P&L Summary | Demand - Non-Concident Peak | Non-Coincident Peak Contribution to Zonal Peak (1NCP) | HES Exhibit 2, Study # 01 |
| Expense | O & M Expenses | 582 | OP - Station expenses | RAD 55 P&L Summary | Plant - Account 362 (Station) | Allocation follows Original Cost Plant of 362 Account | Plant in Service |
| Expense | O & M Expenses | 583 | OP - Overhead Line | RAD 55 P&L Summary | D Original Cost Plant, 360 OH | Allocation follows Distribution Original Cost Plant, Account 365 | Plant in Service |
| Expense | O & M Expenses | 584 | OP - Underground lines expenses | RAD 55 P&L Summary | Plant - Account 367 (UG Conductors) | Allocation follows Original Cost Plant of 367 Account | Plant in Service |
| Expense | O & M Expenses | 586 | OP - Meter | RAD 55 P&L Summary | Plant - Account 370 (Meters) | Allocation follows Original Cost Plant of 370 Account | Plant in Service |
| Expense | O & M Expenses | 588 | OP - Misc. Expenses | RAD 55 P&L Summary | Dist Original Cost Plant | Allocation Follows Distribution Original Cost Plant | Plant in Service |
| Expense | O & M Expenses | 589 | MN - Rents | RAD 55 P&L Summary | Dist Original Cost Plant | Allocation Follows Distribution Original Cost Plant | Plant in Service |
| Expense | O & M Expenses | 590 | MN - Supv. & Engineering | RAD 55 P&L Summary | D Original Cost Plant, 590 Accounts | Allocation follows Distribution Original Cost Plant, Accounts 591 to 599 | O & M |
| Expense | O & M Expenses | 591 | MN - Structures | RAD 55 P&L Summary | Plant - Account 361 (Structures) | Allocation follows Original Cost Plant of 361 Account | Plant in Service |
| Expense | O & M Expenses | 592 | MN - Station | RAD 55 P&L Summary | Plant - Account 362 (Station) | Allocation follows Original Cost Plant of 362 Account | Plant in Service |
| Expense | O & M Expenses | 593 | MN - OH Concutors | RAD 55 P&L Summary | Plant - Account 365 (OH Conductors) | Allocation follows Original Cost Plant of 365 Account | Plant in Service |
| Expense | O & M Expenses | 594 | MN - UG Concutors | RAD 55 P&L Summary | Plant - Account 367 (UG Conductors) | Allocation follows Original Cost Plant of 367 Account | Plant in Service |
| Expense | O & M Expenses | 595 | MN - XFMRs | RAD 55 P&L Summary | Plant - Account 368 (Transformers) | Allocation follows Original Cost Plant of 368 Account | Plant in Service |
| Expense | O & M Expenses | 596 | MN - Streetlights | RAD 55 P&L Summary | Plant - Account 373 (Streetlight) | Allocation follows Original Cost Plant of 373 Account | Plant in Service |
| Expense | O & M Expenses | 597 | MN - Meters | RAD 55 P&L Summary | Plant - Account 370 (Meters) | Allocation follows Original Cost Plant of 370 Account | Plant in Service |
| Expense | O & M Expenses | 598 | MN - Maintenance of miscellaneous | RAD 55 P&L Summary | Dist Original Cost Plant | Allocation Follows Distribution Original Cost Plant | Plant in Service |
| Expense | O & M Expenses | 902 | Customer Account Supervision | RAD 55 P&L Summary | Meter Reading Expense | Customer Component, All Customers - Weighted for Meter Reading Expense | HES Exhibit 2, Study # 04 |
| Expense | O & M Expenses | 903 | Customer Account Collections | RAD 55 P&L Summary | Collections Expense | Customer Component, All Customers - Weighted for Collections Expenses | HES Exhibit 2, Study # 04 |
| Expense | O & M Expenses | 904 | Customer Account Uncollectables | RAD 55 P&L Summary | Uncollectibles | Customer Component, All Customers - Weighted for Uncollectibles Expenses | HES Exhibit 2, Study # 04 |
| Expense | O & M Expenses | 905 | Customer Account Accounts | RAD 55 P&L Summary | Customer Accounting Expenses | Customer Component, All Customers - Weighted for Misc. Customer Acctg Expenses | HES Exhibit 2, Study # 04 |
| Expense | O & M Expenses | 907 | Customer Info Supervision | RAD 55 P&L Summary | Customer Information Expenses | Customer Component, All Customers - Weighted for Information Assistance Expenses | HES Exhibit 2, Study # 04 |
| Expense | O & M Expenses | 908 | Customer Info Assistance Dist. | RAD 55 P&L Summary | Customer Information Assistance | Customer Component, All Customers - Weighted for Information Expenses | HES Exhibit 2, Study # 04 |
| Expense | O & M Expenses | 909 | Customer Info Advertising Dist. | RAD 55 P&L Summary | Customers - Secondary | Allocates to customer charge, based on secondary customer counts | KMS Exhibit 2 |
| Expense | O & M Expenses | 910 | Customer Info Misc. Expense | RAD 55 P&L Summary | Customer Information Expenses | Customer Component, All Customers - Weighted for Information Assistance Expenses | HES Exhibit 2, Study # 04 |
| Expense | O & M Expenses | 913 | Advertising expenses | RAD 55 P&L Summary | Customers - Total | Allocates to customer charge, based on total customer counts | KMS Exhibit 2 |
| Expense | O & M Expenses | 920 | A&G Salaries | RAD 55 P&L Summary | Labor Expense - less A & G | Allocation follows Labor Expense, Less A&G Labor Expense | HES Exhibit 2, Study # 05 |
| Expense | O & M Expenses | 921 | A&G Office Supplies | RAD 55 P&L Summary | Labor Expense - less A & G | Allocation follows Labor Expense, Less A&G Labor Expense | HES Exhibit 2, Study # 05 |
| Expense | O & M Expenses | 922 | A&G Admin. Expenses | RAD 55 P&L Summary | Labor Expense - less A & G | Allocation follows Labor Expense, Less A&G Labor Expense | HES Exhibit 2, Study # 05 |
| Expense | O & M Expenses | 923 | A&G Outside Services | RAD 55 P&L Summary | Labor Expense - less A & G | Allocation follows Labor Expense, Less A&G Labor Expense | HES Exhibit 2, Study # 05 |
| Expense | O & M Expenses | 924 | A&G Property Insurance | RAD 55 P&L Summary | Dist Net Plant | Allocation follows Distribution Net Plant | Plant in Service / Depreciation Reserve |
| Expense | O & M Expenses | 925 | A&G Injury and Damages | RAD 55 P&L Summary | Labor Expense - less A & G | Allocation follows Labor Expense, Less A&G Labor Expense | HES Exhibit 2, Study # 05 |
| Expense | O & M Expenses | 926 | A&G Pension and Benefits | RAD 55 P&L Summary | Labor Expense - less A & G | Allocation follows Labor Expense, Less A&G Labor Expense | HES Exhibit 2, Study # 05 |
| Expense | O & M Expenses | 928 | Regulatory Commission Expense | RAD 55 P&L Summary | Labor Expense - less A & G | Allocation follows Labor Expense, Less A&G Labor Expense | HES Exhibit 2, Study # 05 |
| Expense | O & M Expenses | 931 | A&G Misc. Rent | RAD 55 P&L Summary | Labor Expense - less A & G | Allocation follows Labor Expense, Less A&G Labor Expense | HES Exhibit 2, Study # 05 |
| Expense | O & M Expenses | 935 | A&G Maint. Of General Plant | RAD 55 P&L Summary | Gen Original Cost Plant | General Plant, Original Cost | Plant in Service |
| Expense | O & M Expenses | 930_1 | A&G General Advertising | RAD 55 P&L Summary | Labor Expense - less A & G | Allocation follows Labor Expense, Less A&G Labor Expense | HES Exhibit 2, Study # 05 |
| Expense | O & M Expenses | 930_2 | A&G Misc. Expense | RAD 55 P&L Summary | Labor Expense - less A & G | Allocation follows Labor Expense, Less A&G Labor Expense | HES Exhibit 2, Study # 05 |
| Expense | O & M Expenses | ADJ_IS_4a | IS Adj. Distribution Payroll | RAD 02 Income Statement | Labor Expense - Distribution | Allocation follows Distribution Labor Expense | HES Exhibit 2, Study # 05 |
| Expense | O & M Expenses | ADJ_IS_4c | IS Adj. Distribution Reaquired Debt | RAD 02 Income Statement | Dist Original Cost Plant | Allocation Follows Distribution Original Cost Plant | Plant in Service |
| Expense | O & M Expenses | ADJ_IS_5a | IS Adj. Customer Accounts Payroll | RAD 02 Income Statement | Labor Expense - Customer Accounts | Allocation follows Customer Accounts Labor Expense | HES Exhibit 2, Study # 05 |
| Expense | O & M Expenses | ADJ_IS_5b | IS Adj. Customer Accounts Deposits | RAD 02 Income Statement | Deposits | Customer Component, All Customers - Weighted for Deposits | HES Exhibit 2, Study # 03 |
| Expense | O & M Expenses | ADJ_IS_5c | IS Adj. Customer Accounts Uncollectables | RAD 02 Income Statement | Customers - Residential | Allocates to customer charge, based on residential accounts | KMS Exhibit 2 |
| Expense | O & M Expenses | ADJ_IS_5d | IS Adj. Customer Accounts No. of Cust. | RAD 02 Income Statement | Customers - Total | Allocates to customer charge, based on total customer counts | KMS Exhibit 2 |
| Expense | O & M Expenses | ADJ_IS_6 | IS Adj. Customer Service Payroll | RAD 02 Income Statement | Labor Expense - Customer Information | Allocation follows Customer Information Labor Expense | HES Exhibit 2, Study # 05 |
| Expense | O & M Expenses | ADJ_IS_7a | IS Adj. Cash Pension | RAD 02 Income Statement | Labor Expense - less A & G | Allocation follows Labor Expense, Less A&G Labor Expense | HES Exhibit 2, Study # 05 |
| Expense | O & M Expenses | ADJ_IS_7b | IS Adj. Other Employee Benefit Costs | RAD 02 Income Statement | Labor Expense - less A & G | Allocation follows Labor Expense, Less A&G Labor Expense | HES Exhibit 2, Study # 05 |
| Expense | O & M Expenses | ADJ_IS_7c | IS Adj. A&G Non-Juris. Expense | RAD 02 Income Statement | Labor Expense - less A & G | Allocation follows Labor Expense, Less A&G Labor Expense | HES Exhibit 2, Study # 05 |
| Expense | O & M Expenses | ADJ_IS_7d | IS Adj. A&G Rate Case Expense | RAD 02 Income Statement | Labor Expense - less A & G | Allocation follows Labor Expense, Less A&G Labor Expense | HES Exhibit 2, Study # 05 |

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

| Type | Section | FERC Account | Account Description | Source of Total Dollars | Met-Ed Allocation Method | Method Description | Method Source |
|---------------|-----------------------------|--------------|---|---------------------------|--|--|---------------------------|
| Expense | O & M Expenses | ADJ_IS_7e | IS Adj. A&G Legacy Meters | RAD 02 Income Statement | Customers - Total | Allocates to customer charge, based on total customer counts | KMS Exhibit 2 |
| Expense | O & M Expenses | ADJ_IS_7e | IS Adj. A&G Accelerated Switching Expense | RAD 02 Income Statement | Customers - Total | Allocates to customer charge, based on total customer counts | KMS Exhibit 2 |
| Expense | O & M Expenses | ADJ_IS_7f | IS Adj. Accelerated Switching | RAD 02 Income Statement | Expense - Total A & G Less Adj. | Allocation follows Total O & M Expense, less adjustments to O & M | O & M |
| Other Expense | Depreciation & Amortization | 403_303 | DE - Intangible | RAD 53 Attach A | Plant - Account 303 (Intangible Plant) | Allocation follows Original Cost Plant of 303 Account | Plant in Service |
| Other Expense | Depreciation & Amortization | 403_360 | DE - Land | RAD 53 Attach A | Plant - Account 360 (Land) | Allocation follows Original Cost Plant of 360 Account | Plant in Service |
| Other Expense | Depreciation & Amortization | 403_361 | DE - Structures | RAD 53 Attach A | Plant - Account 361 (Structures) | Allocation follows Original Cost Plant of 361 Account | Plant in Service |
| Other Expense | Depreciation & Amortization | 403_362 | DE - Station | RAD 53 Attach A | Plant - Account 362 (Station) | Allocation follows Original Cost Plant of 362 Account | Plant in Service |
| Other Expense | Depreciation & Amortization | 403_364 | DE - Poles | RAD 53 Attach A | Plant - Account 364 (Poles) | Allocation follows Original Cost Plant of 363 Account | Plant in Service |
| Other Expense | Depreciation & Amortization | 403_365 | DE - OH Conductors | RAD 53 Attach A | Plant - Account 365 (OH Conductors) | Allocation follows Original Cost Plant of 365 Account | Plant in Service |
| Other Expense | Depreciation & Amortization | 403_366 | DE - Underground Conduit | RAD 53 Attach A | Plant - Account 366 (UG Conduits) | Allocation follows Original Cost Plant of 366 Account | Plant in Service |
| Other Expense | Depreciation & Amortization | 403_367 | DE - Underground Conductors | RAD 53 Attach A | Plant - Account 367 (UG Conductors) | Allocation follows Original Cost Plant of 367 Account | Plant in Service |
| Other Expense | Depreciation & Amortization | 403_368 | DE - XFMRs | RAD 53 Attach A | Plant - Account 368 (Transformers) | Allocation follows Original Cost Plant of 368 Account | Plant in Service |
| Other Expense | Depreciation & Amortization | 403_369 | DE - Services | RAD 53 Attach A | Plant - Account 369 (Services) | Allocation follows Original Cost Plant of 369 Account | Plant in Service |
| Other Expense | Depreciation & Amortization | 403_370 | DE - Meters | RAD 53 Attach A | Plant - Account 370 (Meters) | Allocation follows Original Cost Plant of 370 Account | Plant in Service |
| Other Expense | Depreciation & Amortization | 403_371 | DE - Customer Premises | RAD 53 Attach A | Plant - Account 371 (Cust Premises) | Allocation follows Original Cost Plant of 371 Account | Plant in Service |
| Other Expense | Depreciation & Amortization | 403_372 | DE - Leased Property Cust. Prem. | RAD 53 Attach A | Plant - Account 372 (Leased Property - Cust Prem.) | Allocation follows Original Cost Plant of 372 Account | Plant in Service |
| Other Expense | Depreciation & Amortization | 403_373 | DE - Streetlight | RAD 53 Attach A | Plant - Account 373 (Streetlight) | Allocation follows Original Cost Plant of 373 Account | Plant in Service |
| Other Expense | Depreciation & Amortization | 403_389 | DE - Land | RAD 53 Attach A | Plant - Account 389 (Land - Misc) | Allocation follows Original Cost Plant of 389 Account | Plant in Service |
| Other Expense | Depreciation & Amortization | 403_390 | DE - Structures | RAD 53 Attach A | Plant - Account 390 (Structures - Misc) | Allocation follows Original Cost Plant of 390 Account | Plant in Service |
| Other Expense | Depreciation & Amortization | 403_391 | DE - Office Equipment | RAD 53 Attach A | Plant - Account 391 (Office Equipment) | Allocation follows Original Cost Plant of 391 Account | Plant in Service |
| Other Expense | Depreciation & Amortization | 403_392 | DE - Transportation | RAD 53 Attach A | Plant - Account 392 (Transportation) | Allocation follows Original Cost Plant of 392 Account | Plant in Service |
| Other Expense | Depreciation & Amortization | 403_393 | DE - Stores Equipment | RAD 53 Attach A | Plant - Account 393 (Stores) | Allocation follows Original Cost Plant of 393 Account | Plant in Service |
| Other Expense | Depreciation & Amortization | 403_394 | DE - Tools & Garage Equip. | RAD 53 Attach A | Plant - Account 394 (Tools & Garage Equipment) | Allocation follows Original Cost Plant of 394 Account | Plant in Service |
| Other Expense | Depreciation & Amortization | 403_395 | DE - Laboratory | RAD 53 Attach A | Plant - Account 395 (Laboratory) | Allocation follows Original Cost Plant of 395 Account | Plant in Service |
| Other Expense | Depreciation & Amortization | 403_396 | DE - Power Equipment | RAD 53 Attach A | Plant - Account 396 (Power Equipment) | Allocation follows Original Cost Plant of 396 Account | Plant in Service |
| Other Expense | Depreciation & Amortization | 403_397 | DE - Communications Equipment | RAD 53 Attach A | Plant - Account 397 (Communications Equipment) | Allocation follows Original Cost Plant of 397 Account | Plant in Service |
| Other Expense | Depreciation & Amortization | 403_398 | DE - Misc. Equipment | RAD 53 Attach A | Plant - Account 398 (Misc. Equipment) | Allocation follows Original Cost Plant of 398 Account | Plant in Service |
| Other Expense | Depreciation & Amortization | 404_5 | Amortization and depletion of utility plant | RAD 55 P&L Summary | D & G Original Cost Plant | Allocation follows Distribution and General Original Cost Plant | Plant in Service |
| Other Expense | Depreciation & Amortization | 407_Dist | Amortization - Rate Case Expense | Amortization UIP | Customers - Total | Allocates to customer charge, based on total customer counts | KMS Exhibit 2 |
| Other Expense | Depreciation & Amortization | 407_SMIP | Amortization - SMIP Legacy Meters | Amortization UIP | Meter Plant | Customer Component, All Customers - Weighted for Meter Plant Costs | HES Exhibit 2, Study # 08 |
| Other Expense | Depreciation & Amortization | 407_SMT | Amortization - Smart Meter | Amortization UIP | Meter Plant | Customer Component, All Customers - Weighted for Meter Plant Costs | HES Exhibit 2, Study # 08 |
| Other Expense | Depreciation & Amortization | 407_WAV | Amortization - Waverly | Amortization UIP | Direct Assignment - Waverly | Direct Assignment to Waverly customer component | NA |
| Other Expense | Depreciation & Amortization | 411_1 | Accretion expense | RAD 55 P&L Summary | Labor Expense - less A & G | Allocation follows Labor Expense, Less A&G Labor Expense | HES Exhibit 2, Study # 05 |
| Other Expense | Depreciation & Amortization | ADJ_IS_8a | IS Adj - Cost of Removal/Salvage | RAD 02 Income Statement | Dist Original Cost Plant | Allocation Follows Distribution Original Cost Plant | Plant in Service |
| Other Expense | Depreciation & Amortization | ADJ_IS_8c | IS Adj - Average net Salvage | RAD 02 Income Statement | Dist Original Cost Plant | Allocation Follows Distribution Original Cost Plant | Plant in Service |
| Other Expense | Depreciation & Amortization | ADJ_IS_8d | IS Adj - DE Accelerated Dep. Legacy Meters | RAD 02 Income Statement | Meter Plant | Customer Component, All Customers - Weighted for Meter Plant Costs | HES Exhibit 2, Study # 08 |
| Other Expense | Depreciation & Amortization | ADJ_IS_9 | IS Adj - Amortization Expense | RAD 02 Income Statement | Dist Original Cost Plant | Allocation Follows Distribution Original Cost Plant | Plant in Service |
| Other Expense | Taxes other than Income | 408_1CAP | OT - Capital Stock Tax | RAD 32 Tax OTI | D & G Original Cost Plant | Allocation follows Distribution and General Original Cost Plant | Plant in Service |
| Other Expense | Taxes other than Income | 408_1LND | OT - Property Tax | RAD 32 Tax OTI | D & G Original Cost Plant | Allocation follows Distribution and General Original Cost Plant | Plant in Service |
| Other Expense | Taxes other than Income | 408_1MISC | OT - Misc. Tax | RAD 32 Tax OTI | D & G Original Cost Plant | Allocation follows Distribution and General Original Cost Plant | Plant in Service |
| Other Expense | Taxes other than Income | 408_1PAY | OT - Payroll Tax | RAD 32 Tax OTI | Labor Expense - Total | Allocation follows Total Labor Expense | HES Exhibit 2, Study # 05 |
| Other Expense | Taxes other than Income | ADJ_IS_10a | IS Adj. Payroll Tax | RAD 02 Income Statement | Labor Expense - Total | Allocation follows Total Labor Expense | HES Exhibit 2, Study # 05 |
| Other Expense | Taxes other than Income | ADJ_IS_10b | IS Adj. Other Tax | RAD 02 Income Statement | Labor Expense - Total | Allocation follows Total Labor Expense | HES Exhibit 2, Study # 05 |
| Labor | Labor | 580L | OP - Supv. & Engineering Labor | HES Exhibit 2, Study # 05 | Expense - Account 580 (OP - Supv. & Engineering) | Allocation follows O & M Expense of 580 Account | O & M |
| Labor | Labor | 581L | OP - Dispatching Labor | HES Exhibit 2, Study # 05 | Expense - Account 581 (OP - Dispatching) | Allocation follows O & M Expense of 581 Account | O & M |
| Labor | Labor | 582L | OP- Distribution Expense Station Labor | HES Exhibit 2, Study # 05 | Plant - Account 362 (Station) | Allocation follows Original Cost Plant of 362 Account | Plant in Service |

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

| Type | Section | FERC Account | Account Description | Source of Total Dollars | Met-Ed Allocation Method | Method Description | Method Source |
|-------|---------|--------------|--------------------------------------|---------------------------|--|--|---|
| Labor | Labor | 583L | OP - Overhead Line Labor | HES Exhibit 2, Study # 05 | Expense - Account 583 (OP - Overhead Line) | Allocation follows O & M Expense of 583 Account | O & M |
| Labor | Labor | 586L | OP - Meter Labor | HES Exhibit 2, Study # 05 | Expense - Account 586 (OP - Meter) | Allocation follows O & M Expense of 586 Account | O & M |
| Labor | Labor | 588L | OP - Misc. Expenses | HES Exhibit 2, Study # 05 | Expense - Account 588 (OP - Misc. Expense) | Allocation follows O & M Expense of 588 Account | O & M |
| Labor | Labor | 590L | MN- Supv. & Engineering Labor | HES Exhibit 2, Study # 05 | Expense - Account 590 (MN - Supv. & Engineering) | Allocation follows O & M Expense of 590 Account | O & M |
| Labor | Labor | 591L | MN - Structures Labor | HES Exhibit 2, Study # 05 | Expense - Account 591 (MN - Structures) | Allocation follows O & M Expense of 591 Account | O & M |
| Labor | Labor | 592L | MN - Station Labor | HES Exhibit 2, Study # 05 | Expense - Account 592 (MN - Station) | Allocation follows O & M Expense of 592 Account | O & M |
| Labor | Labor | 593L | MN - OH Conductors Labor | HES Exhibit 2, Study # 05 | Expense - Account 593 (MN - OH Conductors) | Allocation follows O & M Expense of 593 Account | O & M |
| Labor | Labor | 595L | MN - XFMRs Labor | HES Exhibit 2, Study # 05 | Expense - Account 595 (MN - XFMRs) | Allocation follows O & M Expense of 595 Account | O & M |
| Labor | Labor | 596L | MN - Streetlights Labor | HES Exhibit 2, Study # 05 | Expense - Account 596 (MN - Streetlights) | Allocation follows O & M Expense of 596 Account | O & M |
| Labor | Labor | 597L | MN - Meters Labor | HES Exhibit 2, Study # 05 | Expense - Account 597 (MN - Meters) | Allocation follows O & M Expense of 597 Account | O & M |
| Labor | Labor | 902L | Customer Account Supervision - Labor | HES Exhibit 2, Study # 05 | Expense - Account 902 (Cust Acct Supervision) | Allocation follows O & M Expense of 902 Account | O & M |
| Labor | Labor | 903L | Customer Account Collections - Labor | HES Exhibit 2, Study # 05 | Expense - Account 903 (Cust Acct Collections) | Allocation follows O & M Expense of 903 Account | O & M |
| Labor | Labor | 905L | Customer Account Accounts - Labor | HES Exhibit 2, Study # 05 | Expense - Account 905 (Cust Acct Accounts) | Allocation follows O & M Expense of 905 Account | O & M |
| Labor | Labor | 907L | Customer Info Supervision Labor | HES Exhibit 2, Study # 05 | Expense - Account 907 (Cust Info Supervision) | Allocation follows O & M Expense of 907Account | O & M |
| Labor | Labor | 908L | Customer Info Assistance Labor | HES Exhibit 2, Study # 05 | Expense - Account 908 (Cust Info Assistance) | Allocation follows O & M Expense of 908 Account | O & M |
| Labor | Labor | 909L | Customer Info Advertising Labor | HES Exhibit 2, Study # 05 | Expense - Account 909 (Cust Info Advertising) | Allocation follows O & M Expense of 909 Account | O & M |
| Labor | Labor | 910L | Customer Info Misc. Expense Labor | HES Exhibit 2, Study # 05 | Expense - Account 910 (Cust Info Misc. Expense) | Allocation follows O & M Expense of 901 Account | O & M |
| Labor | Labor | 920L | A&G Salaries Labor | HES Exhibit 2, Study # 05 | Labor Expense - less A & G | Allocation follows Labor Expense, Less A&G Labor Expense | HES Exhibit 2, Study # 05 |
| Labor | Labor | 921L | A&G Office Supplies Labor | HES Exhibit 2, Study # 05 | Labor Expense - less A & G | Allocation follows Labor Expense, Less A&G Labor Expense | HES Exhibit 2, Study # 05 |
| Labor | Labor | 922L | A&G Admin. Expenses Labor | HES Exhibit 2, Study # 05 | Labor Expense - less A & G | Allocation follows Labor Expense, Less A&G Labor Expense | HES Exhibit 2, Study # 05 |
| Labor | Labor | 923L | A&G Outside Services Labor | HES Exhibit 2, Study # 05 | Labor Expense - less A & G | Allocation follows Labor Expense, Less A&G Labor Expense | HES Exhibit 2, Study # 05 |
| Labor | Labor | 924L | A&G Property Insurance Labor | HES Exhibit 2, Study # 05 | Dist Net Plant | Allocation follows Distribution Net Plant | Plant in Service / Depreciation Reserve |
| Labor | Labor | 925L | A&G Injury and Damages Labor | HES Exhibit 2, Study # 05 | Labor Expense - less A & G | Allocation follows Labor Expense, Less A&G Labor Expense | HES Exhibit 2, Study # 05 |
| Labor | Labor | 926L | A&G Pension and Benefits Labor | HES Exhibit 2, Study # 05 | Labor Expense - less A & G | Allocation follows Labor Expense, Less A&G Labor Expense | HES Exhibit 2, Study # 05 |
| Labor | Labor | 930_1L | A&G General Advertising Labor | HES Exhibit 2, Study # 05 | Labor Expense - less A & G | Allocation follows Labor Expense, Less A&G Labor Expense | HES Exhibit 2, Study # 05 |
| Labor | Labor | 930_2L | A&G Misc. Expense Labor | HES Exhibit 2, Study # 05 | Labor Expense - less A & G | Allocation follows Labor Expense, Less A&G Labor Expense | HES Exhibit 2, Study # 05 |
| Labor | Labor | 931L | A&G Rent Labor | HES Exhibit 2, Study # 05 | Labor Expense - less A & G | Allocation follows Labor Expense, Less A&G Labor Expense | HES Exhibit 2, Study # 05 |
| Labor | Labor | 935L | A&G Maint. Of General Plant Labor | HES Exhibit 2, Study # 05 | Expense - Account 935 (A&G Maint. General Plant) | Allocation follows O & M Expense of 935 Account | O & M |

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

| | TOTAL RETAIL | RS | GSV | GSS | GSM | GSL | GP | TP | BRD | MS | POL | STLT |
|---|-----------------|-----------|--------|---------|----------|---------|---------|--------|-------|--------|-------|---------|
| <u>RATE BASE</u> | | | | | | | | | | | | |
| Plant in Service | 2,265,855 | 1,612,628 | 1,521 | 111,200 | 241,923 | 57,068 | 177,827 | 24,250 | 198 | 1,837 | 8,146 | 29,257 |
| Depreciation Reserve | 751,301 | 530,752 | 499 | 36,317 | 79,845 | 18,913 | 61,713 | 9,006 | 64 | 605 | 4,011 | 9,575 |
| Net Plant | 1,514,554 | 1,081,875 | 1,022 | 74,884 | 162,077 | 38,155 | 116,113 | 15,244 | 134 | 1,232 | 4,135 | 19,682 |
| Rate Base Additions | 281,079 | 199,600 | 190 | 13,810 | 30,387 | 7,198 | 22,305 | 3,051 | 25 | 231 | 911 | 3,370 |
| Rate Base Deductions | 382,669 | 268,196 | 261 | 22,261 | 41,728 | 9,782 | 29,989 | 4,047 | 32 | 301 | 1,324 | 4,746 |
| Rate Base Other Total | (101,589) | (68,596) | (72) | (8,450) | (11,341) | (2,584) | (7,684) | (996) | (7) | (70) | (413) | (1,376) |
| Rate Base Total | 1,412,965 | 1,013,279 | 950 | 66,434 | 150,737 | 35,571 | 108,429 | 14,248 | 126 | 1,162 | 3,722 | 18,306 |
| <u>INCOME STATEMENT</u> | | | | | | | | | | | | |
| Revenue | | | | | | | | | | | | |
| Tariff Revenue Total | 418,988 | 299,860 | 589 | 14,371 | 58,268 | 9,216 | 26,236 | 3,676 | 35 | 777 | 896 | 5,065 |
| Other Revenue Total | 18,593 | 14,476 | 11 | 1,095 | 1,385 | 238 | 913 | 131 | 1 | 9 | 30 | 304 |
| Retail Total | 437,581 | 314,336 | 600 | 15,467 | 59,652 | 9,454 | 27,148 | 3,807 | 36 | 786 | 926 | 5,369 |
| Expenses | | | | | | | | | | | | |
| Total Operation & Maintenance Expense | 105,570 | 82,757 | 64 | 5,220 | 7,556 | 1,435 | 6,619 | 1,017 | 5 | 48 | 134 | 716 |
| Depreciation Expense | 76,168 | 54,812 | 58 | 4,122 | 7,470 | 1,607 | 6,001 | 920 | 7 | 60 | 277 | 834 |
| Other Expenses Amortization Expense Total | 22,089 | 15,539 | 15 | 1,071 | 2,431 | 581 | 1,804 | 247 | 2 | 19 | 82 | 298 |
| Taxes Other than Income Taxes Excl GRT | 6,110 | 4,482 | 4 | 317 | 581 | 125 | 441 | 74 | 0 | 4 | 13 | 68 |
| Gross Receipts Tax | 24,720 | 17,692 | 35 | 848 | 3,438 | 544 | 1,548 | 217 | 2 | 46 | 53 | 299 |
| Total Operating Expense | 234,658 | 175,282 | 176 | 11,578 | 21,475 | 4,292 | 16,412 | 2,474 | 17 | 177 | 559 | 2,215 |
| Income Before Taxes | 202,923 | 139,054 | 424 | 3,889 | 38,177 | 5,162 | 10,736 | 1,333 | 19 | 609 | 367 | 3,154 |
| Income taxes | | | | | | | | | | | | |
| Current State Income Tax | 20,667 | 14,196 | 43 | 422 | 3,833 | 516 | 1,097 | 143 | 2 | 61 | 39 | 317 |
| Current Federal Income Tax | 65,174 | 44,768 | 135 | 1,330 | 12,087 | 1,626 | 3,459 | 451 | 6 | 192 | 122 | 998 |
| Provision for Deferred Income Taxes | 3,598 | 2,560 | 2 | 177 | 384 | 91 | 282 | 39 | 0 | 3 | 13 | 46 |
| Investment Tax Credit Adjustments | (283) | (201) | (0) | (14) | (31) | (7) | (22) | (3) | (0) | (0) | (1) | (4) |
| Total Income Tax | 89,156 | 61,324 | 180 | 1,915 | 16,274 | 2,225 | 4,816 | 629 | 8 | 255 | 172 | 1,357 |
| Net Income After Tax | 113,768 | 77,730 | 244 | 1,974 | 21,903 | 2,937 | 5,920 | 704 | 11 | 354 | 195 | 1,797 |
| Rate of Return | 8.05% | 7.67% | 25.68% | 2.97% | 14.53% | 8.26% | 5.46% | 4.94% | 8.48% | 30.43% | 5.23% | 9.81% |

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

| | TOTAL RETAIL | RS | GSV | GSS | GSM | GSL | GP | TP | BRD | MS | POL | STLT |
|---|-----------------|-----------|-------|---------|----------|---------|---------|--------|-------|-------|-------|---------|
| <u>RATE BASE</u> | | | | | | | | | | | | |
| Plant in Service | 2,265,855 | 1,612,628 | 1,521 | 111,200 | 241,923 | 57,068 | 177,827 | 24,250 | 198 | 1,837 | 8,146 | 29,257 |
| Depreciation Reserve | 751,301 | 530,752 | 499 | 36,317 | 79,845 | 18,913 | 61,713 | 9,006 | 64 | 605 | 4,011 | 9,575 |
| Net Plant | 1,514,554 | 1,081,875 | 1,022 | 74,884 | 162,077 | 38,155 | 116,113 | 15,244 | 134 | 1,232 | 4,135 | 19,682 |
| Rate Base Additions | 281,079 | 199,600 | 190 | 13,810 | 30,387 | 7,198 | 22,305 | 3,051 | 25 | 231 | 911 | 3,370 |
| Rate Base Deductions | 382,669 | 268,196 | 261 | 22,261 | 41,728 | 9,782 | 29,989 | 4,047 | 32 | 301 | 1,324 | 4,746 |
| Rate Base Other Total | (101,589) | (68,596) | (72) | (8,450) | (11,341) | (2,584) | (7,684) | (996) | (7) | (70) | (413) | (1,376) |
| Rate Base Total | 1,412,965 | 1,013,279 | 950 | 66,434 | 150,737 | 35,571 | 108,429 | 14,248 | 126 | 1,162 | 3,722 | 18,306 |
| <u>INCOME STATEMENT</u> | | | | | | | | | | | | |
| Revenue | | | | | | | | | | | | |
| Tariff Revenue Total | 418,988 | 306,865 | 284 | 20,501 | 40,528 | 9,084 | 31,341 | 4,481 | 34 | 304 | 1,087 | 4,479 |
| Other Revenue Total | 18,593 | 14,476 | 11 | 1,095 | 1,385 | 238 | 913 | 131 | 1 | 9 | 30 | 304 |
| Retail Total | 437,581 | 321,341 | 296 | 21,597 | 41,913 | 9,322 | 32,253 | 4,613 | 35 | 313 | 1,116 | 4,783 |
| Expenses | | | | | | | | | | | | |
| Total Operation & Maintenance Expense | 105,570 | 82,757 | 64 | 5,220 | 7,556 | 1,435 | 6,619 | 1,017 | 5 | 48 | 134 | 716 |
| Depreciation Expense | 76,168 | 54,812 | 58 | 4,122 | 7,470 | 1,607 | 6,001 | 920 | 7 | 60 | 277 | 834 |
| Other Expenses Amortization Expense Total | 22,089 | 15,539 | 15 | 1,071 | 2,431 | 581 | 1,804 | 247 | 2 | 19 | 82 | 298 |
| Taxes Other than Income Taxes Excl GRT | 6,110 | 4,482 | 4 | 317 | 581 | 125 | 441 | 74 | 0 | 4 | 13 | 68 |
| Gross Receipts Tax | 24,720 | 18,105 | 17 | 1,210 | 2,391 | 536 | 1,849 | 264 | 2 | 18 | 64 | 264 |
| Total Operating Expense | 234,658 | 175,695 | 158 | 11,940 | 20,429 | 4,284 | 16,714 | 2,522 | 17 | 149 | 570 | 2,180 |
| Income Before Taxes | 202,923 | 145,646 | 137 | 9,657 | 21,484 | 5,038 | 15,540 | 2,091 | 18 | 164 | 546 | 2,602 |
| Income taxes | | | | | | | | | | | | |
| Current State Income Tax | 20,667 | 14,855 | 14 | 998 | 2,165 | 503 | 1,577 | 219 | 2 | 16 | 57 | 261 |
| Current Federal Income Tax | 65,174 | 46,845 | 44 | 3,148 | 6,828 | 1,587 | 4,973 | 690 | 6 | 52 | 178 | 824 |
| Provision for Deferred Income Taxes | 3,598 | 2,560 | 2 | 177 | 384 | 91 | 282 | 39 | 0 | 3 | 13 | 46 |
| Investment Tax Credit Adjustments | (283) | (201) | (0) | (14) | (31) | (7) | (22) | (3) | (0) | (0) | (1) | (4) |
| Total Income Tax | 89,156 | 64,059 | 61 | 4,308 | 9,347 | 2,174 | 6,809 | 944 | 8 | 71 | 247 | 1,128 |
| Net Income After Tax | 113,768 | 81,587 | 77 | 5,349 | 12,137 | 2,864 | 8,730 | 1,147 | 10 | 94 | 300 | 1,474 |
| Rate of Return | 8.05% | 8.05% | 8.05% | 8.05% | 8.05% | 8.05% | 8.05% | 8.05% | 8.05% | 8.05% | 8.05% | 8.05% |

**Met-Ed / Penelec / Penn Power
/ West Penn Power**

Exhibit HES – 2

Witness: H. E. Stewart

**Cost of Service
Supporting Studies**

Exhibit HES – 2
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Exhibit HES-2
Supporting Study No. 1
Demand Allocators

Metropolitan Edison
Coincident Peak Demands

| Date | Hour | ME_BRD | ME_GP | ME_GSL | ME_GSM | ME_GSS | ME_GSV | ME_MS | ME_OL | ME_RS | ME_RT | ME_STLT | ME_TP_PRIM | ME_TP_Trans |
|------------|------|--------|---------|---------|---------|--------|--------|-------|-------|-----------|---------|---------|------------|-------------|
| 4/4/2013 | 8 | 100 | 396,175 | 140,216 | 356,560 | 26,525 | 1,479 | 4,767 | 202 | 714,797 | 165,316 | 11 | 155,707 | 105,147 |
| 5/31/2013 | 16 | 116 | 434,068 | 165,053 | 587,701 | 25,249 | 2,614 | 3,775 | 292 | 917,880 | 68,469 | 7 | 144,311 | 97,466 |
| 6/24/2013 | 15 | 133 | 450,762 | 167,961 | 605,726 | 12,113 | 2,759 | 3,376 | 308 | 1,001,313 | 100,201 | 9 | 127,525 | 98,815 |
| 7/18/2013 | 18 | 169 | 463,934 | 164,571 | 611,702 | 37,565 | 2,937 | 3,284 | 311 | 1,259,098 | 120,137 | 9 | 127,095 | 109,186 |
| 8/27/2013 | 18 | 142 | 447,259 | 158,739 | 544,614 | 28,316 | 2,405 | 2,889 | 254 | 955,296 | 95,417 | 11 | 145,899 | 107,759 |
| 9/11/2013 | 14 | 143 | 448,296 | 180,221 | 682,437 | 23,544 | 3,273 | 4,034 | 346 | 1,057,339 | 56,917 | 16 | 136,697 | 95,738 |
| 10/4/2013 | 17 | 102 | 382,274 | 139,821 | 485,680 | 10,581 | 2,215 | 2,978 | 226 | 653,198 | 66,068 | 7 | 127,409 | 96,442 |
| 11/25/2013 | 19 | 104 | 340,603 | 114,314 | 353,195 | 25,408 | 1,551 | 2,001 | 1,516 | 1,000,160 | 130,418 | 6,093 | 104,576 | 86,061 |
| 12/12/2013 | 19 | 143 | 395,239 | 128,737 | 382,470 | 26,810 | 1,764 | 2,359 | 1,647 | 1,127,103 | 171,889 | 6,088 | 136,591 | 102,159 |
| 1/7/2014 | 19 | 135 | 400,745 | 131,467 | 435,001 | 29,731 | 1,969 | 2,609 | 1,752 | 1,244,253 | 205,730 | 6,353 | 116,012 | 101,242 |
| 2/12/2014 | 8 | 101 | 430,073 | 152,231 | 443,883 | 33,180 | 1,909 | 2,795 | 29 | 983,978 | 222,826 | 2 | 155,208 | 105,785 |
| 3/4/2014 | 8 | 165 | 430,581 | 147,742 | 481,837 | 35,873 | 2,035 | 3,022 | 24 | 875,085 | 198,569 | 2 | 141,904 | 108,161 |

Metropolitan Edison
 Non-coincident Peak Demands

| Year | Month | ME_BRD | ME_GP | ME_GSL | ME_GSM | ME_GSS | ME_GSV | ME_MS | ME_OL | ME_RS | ME_RT | ME_STLT | ME_TP | ME_TP_TRANS | ME_TP_PRIM |
|------|-------|--------|---------|---------|---------|--------|--------|-------|-------|-----------|---------|---------|---------|-------------|------------|
| 2013 | 4 | 166 | 463,406 | 163,284 | 538,875 | 35,225 | 2,353 | 3,377 | 1,844 | 1,246,112 | 247,428 | 7,141 | 276,386 | 111,668 | 167,114 |
| 2013 | 5 | 189 | 435,912 | 155,118 | 508,691 | 42,167 | 2,210 | 3,126 | 1,809 | 1,056,000 | 231,160 | 7,533 | 260,993 | 108,152 | 153,740 |
| 2013 | 6 | 251 | 446,904 | 157,018 | 541,614 | 46,184 | 2,327 | 3,480 | 2,013 | 1,058,265 | 226,376 | 8,689 | 266,412 | 113,965 | 157,516 |
| 2013 | 7 | 133 | 425,962 | 155,988 | 457,021 | 30,601 | 1,964 | 6,052 | 2,159 | 799,688 | 165,396 | 8,999 | 279,176 | 119,299 | 161,742 |
| 2013 | 8 | 123 | 484,537 | 187,712 | 603,336 | 32,323 | 2,649 | 5,901 | 2,509 | 1,024,596 | 111,116 | 10,501 | 282,210 | 114,099 | 172,039 |
| 2013 | 9 | 148 | 520,256 | 183,534 | 605,726 | 30,652 | 2,759 | 3,630 | 2,488 | 1,067,036 | 126,676 | 10,458 | 276,910 | 122,125 | 163,295 |
| 2013 | 10 | 193 | 542,785 | 200,879 | 685,799 | 37,565 | 3,189 | 3,782 | 2,748 | 1,317,001 | 133,615 | 10,941 | 283,245 | 121,953 | 170,668 |
| 2013 | 11 | 165 | 486,427 | 186,191 | 575,545 | 32,655 | 2,593 | 3,468 | 2,399 | 979,388 | 110,500 | 10,086 | 276,554 | 117,250 | 164,867 |
| 2013 | 12 | 192 | 589,917 | 226,147 | 733,777 | 40,183 | 3,375 | 4,515 | 2,457 | 1,073,024 | 159,353 | 10,132 | 303,841 | 127,610 | 177,489 |
| 2014 | 1 | 112 | 461,380 | 172,618 | 507,948 | 30,911 | 2,321 | 3,415 | 1,916 | 872,450 | 128,637 | 7,889 | 276,256 | 111,964 | 186,639 |
| 2014 | 2 | 144 | 440,254 | 156,242 | 467,858 | 36,482 | 1,935 | 2,894 | 1,815 | 1,048,406 | 169,391 | 7,400 | 271,876 | 122,055 | 163,570 |
| 2014 | 3 | 204 | 479,304 | 169,171 | 494,152 | 44,069 | 2,142 | 3,145 | 1,901 | 1,205,156 | 216,661 | 7,353 | 284,944 | 114,260 | 172,586 |
| | NCP | 251 | 589,917 | 226,147 | 733,777 | 46,184 | 3,375 | 6,052 | 2,748 | 1,317,001 | 247,428 | 10,941 | 303,841 | 127,610 | 186,639 |

Metropolitan Edison Company
Demand Allocators

| | kWh | Average Demand | Non-Coincident Peak Demand | Excess Demand | Excess Adjusted to Peak | Coincident Peak Demand | Average & Excess |
|------------|---------------|----------------|----------------------------|-----------------|-------------------------|------------------------|------------------|
| | (1) | (2) = (1)/8760 | (3) | (4) = (3) - (2) | (5) | (6) | (7) =(2)+(5) |
| ME_RS | 4,609,406,893 | 526,188 | 1,317,001 | 790,813 | 536,907 | 1,259,098 | 1,063,095 |
| ME_RT | 668,224,288 | 76,281 | 247,428 | 171,146 | 116,196 | 120,137 | 192,478 |
| ME_GSV | 11,301,578 | 1,290 | 3,375 | 2,085 | 1,416 | 2,937 | 2,706 |
| ME_GSS | 181,032,482 | 20,666 | 46,184 | 25,519 | 17,325 | 37,565 | 37,991 |
| ME_GSM | 2,608,557,954 | 297,781 | 733,777 | 435,997 | 296,011 | 611,702 | 593,792 |
| ME_GSL | 889,925,658 | 101,590 | 226,147 | 124,558 | 84,566 | 164,571 | 186,156 |
| ME_GP | 2,728,495,248 | 311,472 | 589,917 | 278,445 | 189,044 | 463,934 | 500,517 |
| ME_MS | 17,173,751 | 1,960 | 6,052 | 4,091 | 2,778 | 3,284 | 4,738 |
| ME_TP | 1,696,923,154 | 193,713 | 303,841 | 110,129 | 74,770 | 236,281 | 268,482 |
| ME_TP_PRIM | 994,435,462 | 113,520 | 186,639 | 73,119 | 49,643 | 127,095 | 163,163 |
| ME_TP_TRAN | 702,487,692 | 80,193 | 127,610 | 47,417 | 32,193 | 109,186 | 112,386 |
| ME_BRD | 858,225 | 98 | 251 | 153 | 104 | 169 | 202 |
| ME_POL | 5,870,117 | 670 | 2,748 | 2,078 | 1,411 | 311 | 2,081 |
| ME_STLT | 29,123,813 | 3,325 | 10,941 | 7,616 | 5,171 | 9 | 8,496 |

Pennsylvantia Electric Company
Coincident Peak Demands

| Date | Hour | PN_BRD | PN_GSL | PN_GSM | PN_GSS | PN_GSV | PN_H | PN_POL | PN_RS | PN_RT | PN_STLT | PN_GP | PN_LP_PRIM | PN_LP_TRAN |
|------------|------|--------|---------|---------|--------|--------|--------|--------|-----------|--------|---------|---------|------------|------------|
| 4/4/2013 | 0700 | 60 | 187,667 | 502,333 | 44,004 | 3,008 | 7,555 | 411 | 597,052 | 70,059 | 11 | 333,740 | 378,743 | 14,788 |
| 5/31/2013 | 1500 | 45 | 189,428 | 674,751 | 43,394 | 2,966 | 4,150 | 560 | 619,784 | 26,511 | 21 | 292,635 | 295,865 | 29,301 |
| 6/24/2013 | 1300 | 53 | 216,799 | 685,170 | 46,007 | 3,507 | 3,209 | 533 | 697,863 | 32,866 | 17 | 341,442 | 362,518 | 33,649 |
| 7/18/2013 | 1300 | 51 | 236,196 | 712,840 | 50,840 | 4,073 | 3,426 | 561 | 878,030 | 36,136 | 17 | 369,490 | 340,669 | 30,459 |
| 8/27/2013 | 1300 | 47 | 233,344 | 665,441 | 48,103 | 3,383 | 4,221 | 563 | 602,664 | 28,870 | 17 | 370,051 | 315,939 | 22,791 |
| 9/11/2013 | 1300 | 87 | 278,116 | 745,896 | 52,292 | 3,560 | 5,285 | 421 | 499,260 | 23,245 | 19 | 434,969 | 342,402 | 34,473 |
| 10/28/2013 | 0800 | 61 | 172,226 | 465,795 | 33,779 | 2,285 | 5,990 | 284 | 560,859 | 44,861 | 13 | 288,776 | 313,232 | 28,242 |
| 11/25/2013 | 0900 | 58 | 177,781 | 592,178 | 47,406 | 3,015 | 8,795 | 378 | 623,398 | 45,726 | 16 | 299,329 | 339,484 | 17,025 |
| 12/12/2013 | 1900 | 64 | 155,090 | 462,754 | 44,570 | 2,816 | 5,745 | 4,009 | 970,576 | 62,064 | 7,316 | 284,363 | 291,665 | 28,213 |
| 1/7/2014 | 1900 | 112 | 152,423 | 519,607 | 52,358 | 3,205 | 7,536 | 4,048 | 1,077,974 | 82,546 | 7,666 | 263,966 | 274,313 | 26,253 |
| 2/12/2014 | 0800 | 77 | 184,860 | 558,074 | 47,340 | 2,620 | 10,407 | 46 | 830,511 | 80,949 | 0 | 319,150 | 356,299 | 25,997 |
| 3/4/2014 | 0800 | 141 | 181,610 | 624,837 | 56,457 | 2,977 | 10,297 | 62 | 727,621 | 66,295 | 0 | 312,778 | 300,811 | 23,277 |

| Date | Hour | WV_BRD | WV_GS | WV_POL | WV_RS | WV_RT | WV_STLT | WV_GP |
|------------|------|--------|-------|--------|-------|-------|---------|-------|
| 4/4/2013 | 0700 | 1 | 3,451 | 2 | 3,951 | 744 | 0 | 621 |
| 5/31/2013 | 1500 | 0 | 4,977 | 3 | 4,176 | 400 | 0 | 606 |
| 6/24/2013 | 1300 | 45 | 5,135 | 2 | 4,595 | 426 | 0 | 871 |
| 7/18/2013 | 1300 | 12 | 4,776 | 2 | 5,526 | 440 | 0 | 210 |
| 8/27/2013 | 1300 | 47 | 4,384 | 2 | 4,075 | 372 | 0 | 753 |
| 9/11/2013 | 1300 | 56 | 5,410 | 3 | 3,561 | 412 | 0 | 346 |
| 10/28/2013 | 0800 | 48 | 3,370 | 2 | 3,495 | 405 | 0 | 721 |
| 11/25/2013 | 0900 | 33 | 3,999 | 2 | 4,037 | 467 | 0 | 652 |
| 12/12/2013 | 1900 | 37 | 2,595 | 16 | 7,419 | 1,002 | 35 | 127 |
| 1/7/2014 | 1900 | 59 | 3,063 | 17 | 7,783 | 1,213 | 36 | 705 |
| 2/12/2014 | 0800 | 0 | 3,909 | 0 | 6,201 | 964 | 0 | 753 |
| 3/4/2014 | 0800 | 79 | 4,651 | 0 | 5,135 | 936 | 0 | 804 |

Pennsylvantia Electric Company
 Non-Coincident Peak Demands

| Year | Month | PN_BRD | PN_GP | PN_GSL | PN_GSM | PN_GSS | PN_GSV | PN_H | PN_POL | PN_LP | PN_LP_PRIM | PN_LP_TRAN | PN_RS | PN_RT | PN_STLT |
|------|-------|--------|---------|---------|---------|--------|--------|--------|--------|---------|------------|------------|-----------|---------|---------|
| 2013 | 4 | 158 | 348,963 | 206,552 | 713,894 | 82,056 | 5,584 | 11,389 | 4,801 | 420,956 | 389,866 | 35,580 | 1,087,983 | 110,545 | 9,521 |
| 2013 | 5 | 90 | 344,377 | 199,521 | 665,689 | 61,687 | 3,456 | 11,508 | 4,969 | 407,356 | 379,953 | 30,838 | 995,075 | 103,264 | 9,821 |
| 2013 | 6 | 162 | 347,598 | 196,925 | 684,685 | 64,803 | 4,191 | 11,332 | 5,743 | 426,108 | 406,655 | 29,080 | 981,904 | 115,182 | 10,943 |
| 2013 | 7 | 70 | 333,740 | 187,667 | 601,738 | 51,237 | 3,837 | 8,221 | 5,846 | 464,577 | 445,707 | 34,051 | 796,274 | 79,026 | 11,954 |
| 2013 | 8 | 61 | 362,281 | 225,746 | 699,159 | 44,674 | 3,251 | 5,607 | 6,405 | 453,543 | 431,424 | 34,881 | 802,713 | 61,488 | 13,839 |
| 2013 | 9 | 70 | 348,458 | 216,799 | 706,060 | 48,727 | 4,345 | 3,943 | 6,706 | 470,250 | 436,000 | 37,399 | 850,141 | 46,223 | 13,376 |
| 2013 | 10 | 81 | 391,631 | 251,019 | 783,456 | 55,779 | 4,737 | 3,802 | 7,155 | 496,775 | 465,795 | 38,487 | 989,916 | 49,122 | 13,603 |
| 2013 | 11 | 63 | 382,422 | 233,344 | 676,322 | 50,437 | 3,607 | 4,239 | 7,023 | 405,915 | 376,611 | 35,640 | 740,788 | 43,740 | 12,916 |
| 2013 | 12 | 200 | 434,969 | 278,116 | 787,879 | 53,171 | 4,480 | 5,486 | 6,197 | 441,219 | 409,567 | 39,242 | 939,121 | 55,273 | 12,048 |
| 2014 | 1 | 83 | 331,972 | 202,740 | 578,623 | 42,520 | 3,325 | 6,201 | 5,049 | 416,513 | 385,294 | 36,221 | 753,576 | 59,403 | 10,398 |
| 2014 | 2 | 75 | 323,632 | 187,305 | 620,471 | 50,946 | 3,527 | 8,977 | 4,791 | 400,284 | 376,074 | 27,283 | 916,333 | 83,301 | 9,879 |
| 2014 | 3 | 114 | 338,247 | 195,994 | 633,569 | 54,110 | 3,263 | 9,466 | 4,570 | 433,181 | 403,854 | 33,993 | 982,855 | 95,629 | 8,627 |
| | NCP | 200 | 434,969 | 278,116 | 787,879 | 82,056 | 5,584 | 11,508 | 7,155 | 496,775 | 465,795 | 39,242 | 1,087,983 | 115,182 | 13,839 |

| Year | Month | WV_BRD | WV_GP | WV_GS | WV_POL | WV_RS | WV_RT | WV_STLT |
|------|-------|--------|-------|-------|--------|-------|-------|---------|
| 2013 | 4 | 95 | 977 | 4,696 | 20 | 8,015 | 1,213 | 45 |
| 2013 | 5 | 80 | 952 | 4,537 | 23 | 7,802 | 1,325 | 46 |
| 2013 | 6 | 83 | 925 | 4,792 | 26 | 7,803 | 1,403 | 52 |
| 2013 | 7 | 45 | 880 | 4,522 | 24 | 6,086 | 865 | 56 |
| 2013 | 8 | 55 | 953 | 5,070 | 27 | 5,727 | 654 | 65 |
| 2013 | 9 | 61 | 922 | 5,495 | 29 | 6,947 | 641 | 63 |
| 2013 | 10 | 53 | 975 | 5,392 | 29 | 6,690 | 647 | 64 |
| 2013 | 11 | 56 | 830 | 4,793 | 29 | 5,405 | 782 | 61 |
| 2013 | 12 | 148 | 865 | 5,911 | 26 | 6,755 | 693 | 57 |
| 2014 | 1 | 55 | 917 | 4,174 | 20 | 5,034 | 636 | 49 |
| 2014 | 2 | 52 | 917 | 4,295 | 19 | 6,154 | 943 | 47 |
| 2014 | 3 | 63 | 862 | 3,970 | 18 | 7,603 | 1,025 | 41 |
| | NCP | 148 | 977 | 5,911 | 29 | 8,015 | 1,403 | 65 |

Pennsylvania Electric Company
Demand Allocators

| | kWh | Average Demand | Non-Coincident Peak Demand | Excess Demand | Excess Adjusted to Peak | Coincident Peak Demand | Average & Excess |
|------------|---------------|----------------|----------------------------|-----------------|-------------------------|------------------------|------------------|
| | (1) | (2) = (1)/8760 | (3) | (4) = (3) - (2) | (5) | (6) | (7) =(2)+(5) |
| PN_RS | 3,925,693,145 | 448,138 | 1,087,983 | 639,845 | 393,243 | 878,030 | 841,381 |
| PN_RT | 281,990,787 | 32,191 | 115,182 | 82,991 | 51,005 | 36,136 | 83,196 |
| PN_GSV | 16,737,405 | 1,911 | 5,584 | 3,674 | 2,258 | 4,073 | 4,168 |
| PN_GSS | 246,580,313 | 28,148 | 82,056 | 53,908 | 33,131 | 50,840 | 61,280 |
| PN_GSM | 3,113,269,529 | 355,396 | 787,879 | 432,483 | 265,800 | 712,840 | 621,196 |
| PN_GSL | 1,035,941,122 | 118,258 | 278,116 | 159,858 | 98,247 | 236,196 | 216,505 |
| PN_GP | 1,922,421,084 | 219,454 | 434,969 | 215,515 | 132,453 | 369,490 | 351,908 |
| PN_H | 29,550,218 | 3,373 | 11,508 | 8,134 | 4,999 | 3,426 | 8,373 |
| PN_LP | 2,420,602,154 | 276,324 | 496,775 | 220,451 | 135,487 | 371,128 | 411,811 |
| PN_LP_PRIM | 2,240,084,072 | 255,717 | 465,795 | 210,077 | 129,112 | 340,669 | 384,829 |
| PN_LP_TRAN | 180,518,082 | 20,607 | 39,242 | 18,635 | 11,453 | 30,459 | 32,060 |
| PN_BRD | 636,088 | 73 | 200 | 127 | 78 | 51 | 151 |
| PN_POL | 16,070,475 | 1,835 | 7,155 | 5,320 | 3,270 | 561 | 5,104 |
| PN_STLT | 38,036,893 | 4,342 | 13,839 | 9,497 | 5,837 | 17 | 10,179 |
| WV_BRD | 179,066 | 20 | 148 | 128 | 79 | 12 | 99 |
| WV_GP | 2,889,810 | 330 | 977 | 647 | 397 | 210 | 727 |
| WV_GS | 21,250,343 | 2,426 | 5,911 | 3,486 | 2,142 | 4,776 | 4,568 |
| WV_POL | 82,177 | 9 | 29 | 20 | 12 | 2 | 21 |
| WV_RS | 29,773,928 | 3,399 | 8,015 | 4,616 | 2,837 | 5,526 | 6,236 |
| WV_RT | 4,056,472 | 463 | 1,403 | 940 | 578 | 440 | 1,041 |
| WV_STLT | 170,964 | 20 | 65 | 46 | 28 | - | 48 |

Pennsylvania Power Company
Coincident Peak Demands

| Peak Date | Hour | PP_GM | PP_GP | PP_GS | PP_GSR | PP_GSW | PP_GT | PP_OH | PP_PNP | PP_POL | PP_RH | PP_RS | PP_RSW | PP_RT | PP_STLT | PP_MISC |
|------------|------|---------|--------|---------|--------|--------|---------|--------|--------|--------|---------|---------|--------|--------|---------|---------|
| 4/4/2013 | 7 | 136,233 | 51,609 | 71,122 | 275 | 13 | 140,100 | 6,209 | 318 | 0 | 97,648 | 202,362 | 2,583 | 9,001 | 0 | 630 |
| 5/31/2013 | 16 | 193,166 | 65,144 | 99,007 | 380 | 20 | 198,665 | 6,086 | 635 | 0 | 32,751 | 215,698 | 2,475 | 8,342 | 0 | 468 |
| 6/25/2013 | 15 | 209,695 | 65,831 | 113,223 | 460 | 17 | 198,461 | 6,736 | 765 | 0 | 42,996 | 266,695 | 2,331 | 9,732 | 0 | 526 |
| 7/16/2013 | 13 | 229,168 | 68,348 | 125,670 | 607 | 15 | 185,857 | 6,673 | 994 | 0 | 38,459 | 255,556 | 2,028 | 9,247 | 0 | 683 |
| 8/21/2013 | 16 | 178,113 | 62,455 | 90,946 | 387 | 16 | 179,226 | 5,551 | 667 | 0 | 39,307 | 244,537 | 2,169 | 8,566 | 0 | 497 |
| 9/11/2013 | 13 | 248,024 | 75,420 | 127,294 | 551 | 16 | 202,935 | 6,015 | 874 | 0 | 23,460 | 175,752 | 1,784 | 6,120 | 0 | 760 |
| 10/4/2013 | 15 | 180,084 | 56,467 | 90,283 | 381 | 14 | 176,168 | 4,979 | 571 | 0 | 22,350 | 144,649 | 1,602 | 4,990 | 0 | 585 |
| 11/25/2013 | 10 | 180,687 | 48,748 | 102,080 | 450 | 13 | 172,521 | 8,314 | 487 | 0 | 68,123 | 169,967 | 1,758 | 6,453 | 0 | 982 |
| 12/10/2013 | 19 | 108,857 | 50,381 | 55,636 | 197 | 12 | 181,681 | 6,796 | 185 | 658 | 94,029 | 273,737 | 2,757 | 10,344 | 1,422 | 462 |
| 1/29/2014 | 9 | 204,626 | 63,274 | 130,361 | 558 | 15 | 213,999 | 14,173 | 413 | 0 | 124,650 | 258,941 | 2,340 | 9,338 | 0 | 1,441 |
| 2/28/2014 | 8 | 170,974 | 56,343 | 102,735 | 412 | 13 | 163,363 | 10,019 | 391 | 0 | 108,306 | 224,921 | 2,129 | 7,958 | 0 | 1,132 |
| 3/6/2014 | 11 | 199,933 | 58,772 | 121,755 | 496 | 13 | 159,177 | 10,412 | 471 | 0 | 72,261 | 186,999 | 1,873 | 6,668 | 0 | 1,245 |

Pennsylvania Power Company
 Non-Coincident Peak Demands

| Year | Month | PP_GM | PP_GS | PP_GP | PP_GSR | PP_GSW | PP_GT | PP_OH | PP_PNP | PP_POL | PP_RH | PP_RS | PP_RSW | PP_RT | PP_STLT |
|------|-------|---------|---------|--------|--------|--------|---------|--------|--------|--------|---------|---------|--------|--------|---------|
| 2013 | 4 | 172,792 | 95,018 | 53,040 | 380 | 16 | 200,768 | 7,701 | 597 | 997 | 102,027 | 227,292 | 2,973 | 9,858 | 2,197 |
| 2013 | 5 | 229,822 | 122,177 | 70,028 | 509 | 20 | 198,665 | 6,784 | 942 | 1,099 | 58,123 | 301,358 | 3,270 | 11,087 | 2,367 |
| 2013 | 6 | 225,191 | 122,656 | 69,084 | 507 | 17 | 198,461 | 6,896 | 848 | 1,129 | 54,846 | 351,794 | 3,372 | 13,203 | 2,340 |
| 2013 | 7 | 229,168 | 125,670 | 70,909 | 607 | 17 | 203,058 | 6,896 | 994 | 1,144 | 59,353 | 386,516 | 3,225 | 14,259 | 2,516 |
| 2013 | 8 | 212,650 | 110,950 | 67,244 | 511 | 17 | 188,766 | 6,398 | 891 | 1,089 | 49,855 | 311,032 | 2,994 | 11,184 | 2,306 |
| 2013 | 9 | 248,024 | 127,294 | 75,420 | 551 | 19 | 204,137 | 6,360 | 874 | 1,122 | 45,449 | 339,235 | 3,174 | 11,373 | 2,437 |
| 2013 | 10 | 193,062 | 98,225 | 59,424 | 427 | 14 | 190,968 | 5,156 | 647 | 1,106 | 66,028 | 225,944 | 2,624 | 8,088 | 2,351 |
| 2013 | 11 | 184,876 | 104,235 | 53,635 | 466 | 13 | 214,431 | 8,314 | 530 | 903 | 107,563 | 290,221 | 3,146 | 11,158 | 2,027 |
| 2013 | 12 | 203,405 | 112,873 | 68,573 | 473 | 15 | 232,999 | 9,924 | 457 | 924 | 110,052 | 298,944 | 3,026 | 11,148 | 1,999 |
| 2014 | 1 | 207,276 | 131,904 | 64,168 | 562 | 16 | 240,069 | 14,173 | 425 | 861 | 150,756 | 344,944 | 3,214 | 12,451 | 1,839 |
| 2014 | 2 | 181,214 | 113,542 | 56,343 | 462 | 14 | 205,259 | 12,077 | 418 | 825 | 123,786 | 305,150 | 2,847 | 10,763 | 1,644 |
| 2014 | 3 | 199,933 | 122,178 | 59,218 | 515 | 14 | 220,976 | 10,583 | 485 | 908 | 121,990 | 296,135 | 3,016 | 10,678 | 1,949 |
| | NCP | 248,024 | 131,904 | 75,420 | 607 | 20 | 240,069 | 14,173 | 994 | 1,144 | 150,756 | 386,516 | 3,372 | 14,259 | 2,516 |

Pennsylvania Power Company
Demand Allocators

| | kWh | Average Demand | Non-Coincident Peak Demand | Excess Demand | Excess Adjusted to Peak | Coincident Peak Demand | Average & Excess |
|---------|---------------|----------------|----------------------------|-----------------|-------------------------|------------------------|------------------|
| | (1) | (2) = (1)/8760 | (3) | (4) = (3) - (2) | (5) | (6) | (7) =(2)+(5) |
| PP_RS | 1,316,437,064 | 150,278 | 400,775 | 250,497 | 174,040 | 268,279 | 324,318 |
| PP_RH | 347,121,842 | 39,626 | 150,756 | 111,131 | 77,211 | 132,608 | 116,837 |
| PP_RSW | 13,050,025 | 1,490 | 3,372 | 1,882 | 1,308 | 9,008 | 2,797 |
| PP_GSR | 1,656,762 | 189 | 607 | 418 | 290 | 558 | 479 |
| PP_GS | 430,282,064 | 49,119 | 131,904 | 82,785 | 57,517 | 130,361 | 106,636 |
| PP_GM | 857,247,669 | 97,859 | 248,024 | 150,165 | 104,332 | 204,626 | 202,191 |
| PP_OH | 34,890,717 | 3,983 | 14,173 | 10,190 | 7,080 | 14,173 | 11,063 |
| PP_PNP | 2,209,830 | 252 | 994 | 742 | 516 | 413 | 768 |
| PP_POL | 2,833,460 | 323 | 1,144 | 820 | 570 | - | 893 |
| PP_OH | 34,890,717 | 3,983 | 14,173 | 10,190 | 7,080 | 14,173 | 11,063 |
| PP_GP | 375,452,727 | 42,860 | 75,420 | 32,560 | 22,622 | 63,274 | 65,482 |
| PP_GT | 1,153,358,889 | 131,662 | 240,069 | 108,407 | 75,319 | 213,999 | 206,981 |
| PP_STLT | 6,225,920 | 711 | 2,516 | 1,805 | 1,254 | - | 1,965 |

West Pennsylvania Power Company
Coincident Peak Demands

| Date | Hour (HE EPT) | Monthly Peak (kWh) | WP_AGR | WP_GS10 | WP_GS20 | WP_GS22 | WP_GS23 | WP_GS24 | WP_GS30L | WP_GS30S | WP_MISC | WP_POL | WP_PP40 |
|------------|---------------|--------------------|--------|---------|---------|---------|---------|---------|----------|----------|---------|--------|---------|
| 4/4/2013 | 8 | 2,989,469 | 8 | 2,988 | 435,906 | 5,645 | - | 1 | 300,795 | 283,499 | 480 | 2 | 568,353 |
| 5/21/2013 | 18 | 3,283,756 | 12 | 3,557 | 460,881 | 4,526 | - | 1 | 323,570 | 306,235 | 510 | 4 | 556,535 |
| 6/24/2013 | 18 | 3,424,135 | 12 | 4,156 | 485,244 | 4,595 | - | 3 | 322,663 | 304,032 | 3,124 | 4 | 525,277 |
| 7/18/2013 | 17 | 3,798,227 | 13 | 4,681 | 564,131 | 5,410 | - | 1 | 352,207 | 346,648 | 631 | 4 | 625,906 |
| 8/30/2013 | 17 | 3,425,151 | 13 | 4,090 | 547,361 | 5,251 | - | 5 | 342,419 | 355,791 | 659 | 4 | 614,903 |
| 9/10/2013 | 17 | 3,608,040 | 44 | 3,495 | 499,577 | 4,856 | - | 4 | 422,193 | 378,142 | 56 | 5 | 732,336 |
| 10/24/2013 | 20 | 2,799,680 | 8 | 2,837 | 366,848 | 4,245 | 162 | 6 | 244,364 | 230,186 | 39 | 6,201 | 506,434 |
| 11/25/2013 | 9 | 3,187,367 | 11 | 3,267 | 492,111 | 6,293 | - | 2 | 319,164 | 317,210 | 62 | 4 | 581,961 |
| 12/12/2013 | 19 | 3,508,592 | 8 | 3,098 | 416,025 | 6,159 | 76 | 5 | 297,826 | 264,206 | 60 | 5,988 | 628,737 |
| 1/7/2014 | 20 | 3,922,742 | 10 | 3,445 | 469,381 | 7,361 | 87 | 3 | 309,543 | 289,938 | 68 | 6,438 | 642,032 |
| 2/28/2014 | 8 | 3,592,207 | 10 | 2,905 | 474,498 | 6,765 | - | 2 | 310,274 | 310,426 | 72 | - | 611,314 |
| 3/4/2014 | 8 | 3,493,253 | 11 | 3,071 | 488,558 | 6,956 | - | 2 | 318,331 | 306,082 | 79 | - | 588,996 |

| Date | Hour (HE EPT) | WP_PP40_TRAN | WP_PP40_PRIM_SEC | WP_PP41 | WP_PP44 | WP_PP46 | WP_PSU | WP_RS | WP_STLT |
|------------|---------------|--------------|------------------|---------|---------|---------|--------|-----------|---------|
| 4/4/2013 | 8 | 30,391 | 537,961 | 11,340 | 7,956 | 111,877 | 22,292 | 1,233,635 | - |
| 5/21/2013 | 18 | 16,943 | 539,591 | 5,614 | 8,910 | 259,087 | 38,397 | 1,311,753 | - |
| 6/24/2013 | 18 | 8,017 | 517,260 | 17,188 | 8,918 | 240,840 | 42,443 | 1,460,740 | - |
| 7/18/2013 | 17 | 17,528 | 608,378 | 15,335 | 9,285 | 190,033 | 52,399 | 1,625,673 | - |
| 8/30/2013 | 17 | 643 | 614,259 | 17,811 | 9,938 | 220,901 | 52,046 | 1,248,508 | - |
| 9/10/2013 | 17 | 675 | 731,661 | 18,194 | 10,726 | 287,315 | 62,896 | 1,182,618 | - |
| 10/24/2013 | 20 | 575 | 505,859 | 13,514 | 8,112 | 231,936 | 26,047 | 1,144,272 | 10,510 |
| 11/25/2013 | 9 | 51,748 | 530,214 | 6,447 | 8,247 | 209,533 | 24,808 | 1,212,276 | - |
| 12/12/2013 | 19 | 49,192 | 579,544 | 16,085 | 30 | 247,560 | 27,545 | 1,579,399 | 9,865 |
| 1/7/2014 | 20 | 53,028 | 589,004 | 11,455 | 1,892 | 229,533 | 24,836 | 1,907,793 | 10,831 |
| 2/28/2014 | 8 | 51,615 | 559,699 | 7,510 | 31 | 209,785 | 25,446 | 1,625,399 | - |
| 3/4/2014 | 8 | 51,199 | 537,797 | 11,748 | 29 | 181,903 | 24,089 | 1,556,475 | - |

West Pennsylvania Power Company
Non-Coincident Peak Demands

| Year | Month | WP_AGR | WP_GS10 | WP_GS20 | WP_GS22 | WP_GS23 | WP_GS24 | WP_GS30L | WP_GS30S | WP_MISC | WP_POL | WP_PP40 |
|------|-------|--------|---------|---------|---------|---------|---------|----------|----------|---------|--------|---------|
| 2013 | 4 | 83 | 4,059 | 533,911 | 7,258 | 228 | 2 | 356,429 | 311,625 | 578 | 8,958 | 656,734 |
| 2013 | 5 | 26 | 3,902 | 525,186 | 4,893 | 190 | 2 | 398,196 | 371,715 | 615 | 9,553 | 644,159 |
| 2013 | 6 | 13 | 5,271 | 576,973 | 5,577 | 179 | 4 | 372,536 | 364,939 | 4,110 | 10,298 | 626,976 |
| 2013 | 7 | 14 | 5,531 | 645,609 | 6,068 | 173 | 3 | 396,242 | 395,624 | 1,579 | 10,425 | 661,728 |
| 2013 | 8 | 14 | 4,238 | 575,954 | 5,625 | 286 | 5 | 391,601 | 386,424 | 715 | 10,624 | 686,984 |
| 2013 | 9 | 74 | 5,100 | 605,151 | 6,083 | 288 | 6 | 467,920 | 434,097 | 57 | 9,874 | 766,280 |
| 2013 | 10 | 93 | 4,115 | 495,074 | 5,031 | 321 | 6 | 360,018 | 339,283 | 48 | 9,521 | 675,278 |
| 2013 | 11 | 12 | 4,134 | 545,583 | 7,455 | 181 | 6 | 352,382 | 343,235 | 67 | 7,422 | 708,522 |
| 2013 | 12 | 11 | 3,488 | 532,719 | 7,171 | 108 | 6 | 334,058 | 331,458 | 70 | 6,977 | 677,258 |
| 2014 | 1 | 14 | 6,722 | 896,802 | 13,608 | 98 | 6 | 356,803 | 418,765 | 99 | 7,123 | 720,985 |
| 2014 | 2 | 12 | 3,663 | 559,709 | 8,175 | 105 | 2 | 326,965 | 342,139 | 85 | 7,082 | 691,499 |
| 2014 | 3 | 12 | 4,620 | 594,977 | 9,382 | 168 | 2 | 341,504 | 349,971 | 85 | 8,977 | 759,262 |
| | NCP | 93 | 6,722 | 896,802 | 13,608 | 321 | 6 | 467,920 | 434,097 | 4,110 | 10,624 | 766,280 |

| Year | Month | WP_PP40_PRI | WP_PP40_TR | WP_PP41 | WP_PP44 | WP_PP46 | WP_PSU | WP_RS | WP_STLT |
|------|-------|-------------|------------|---------|---------|---------|--------|-----------|---------|
| | | M_SEC | AN | | | | | | |
| 2013 | 4 | 628,567 | 39,487 | 28,005 | 9,578 | 264,741 | 42,075 | 1,266,355 | 16,416 |
| 2013 | 5 | 627,725 | 31,332 | 28,048 | 9,893 | 274,731 | 45,840 | 1,409,985 | 16,400 |
| 2013 | 6 | 610,664 | 20,645 | 28,205 | 10,608 | 276,731 | 49,595 | 1,569,139 | 18,120 |
| 2013 | 7 | 644,335 | 24,971 | 30,559 | 10,623 | 280,422 | 55,280 | 1,722,517 | 17,555 |
| 2013 | 8 | 686,562 | 2,571 | 30,226 | 11,140 | 277,594 | 54,707 | 1,505,858 | 17,364 |
| 2013 | 9 | 765,563 | 22,491 | 28,159 | 13,105 | 299,493 | 64,379 | 1,394,152 | 16,644 |
| 2013 | 10 | 674,747 | 15,053 | 23,316 | 12,325 | 270,901 | 61,713 | 1,309,551 | 15,295 |
| 2013 | 11 | 665,380 | 59,575 | 26,541 | 10,220 | 296,384 | 35,881 | 1,512,578 | 12,531 |
| 2013 | 12 | 635,543 | 62,163 | 25,144 | 10,084 | 268,441 | 37,509 | 1,613,374 | 11,541 |
| 2014 | 1 | 667,814 | 68,469 | 25,092 | 10,231 | 273,825 | 33,260 | 1,956,422 | 11,383 |
| 2014 | 2 | 636,945 | 62,277 | 25,654 | 9,689 | 271,350 | 31,805 | 1,646,591 | 13,254 |
| 2014 | 3 | 714,038 | 69,859 | 18,594 | 11,050 | 286,203 | 32,124 | 1,653,385 | 14,994 |
| | NCP | 765,563 | 69,859 | 30,559 | 13,105 | 299,493 | 64,379 | 1,956,422 | 18,120 |

West Pennsylvania Power Company
Demand Allocators

| | kWh | Average Demand | Non-Coincident Peak Demand | Excess Demand | Excess Adjusted to Peak | Coincident Peak Demand | Average & Excess |
|------------------|---------------|----------------|----------------------------|-----------------|-------------------------|------------------------|------------------|
| | (1) | (2) = (1)/8760 | (3) | (4) = (3) - (2) | (5) | (6) | (7) =(2)+(5) |
| WP_AGR | - | - | 93 | 93 | 55 | 10 | 55 |
| WP_GS10 | 19,028,167 | 2,172 | 6,722 | 4,550 | 2,678 | 3,445 | 4,850 |
| WP_GS20 | 2,609,741,975 | 297,916 | 896,802 | 598,886 | 352,528 | 469,381 | 650,444 |
| WP_GS22 | 29,999,009 | 3,425 | 13,608 | 10,183 | 5,994 | 7,361 | 9,419 |
| WP_GS23 | 545,597 | 62 | 321 | 259 | 153 | 87 | 215 |
| WP_GS24 | 14,585 | 2 | 6 | 5 | 3 | 3 | 5 |
| WP_GS30L | 2,020,481,214 | 230,649 | 467,920 | 237,272 | 139,668 | 309,543 | 370,316 |
| WP_GS30S | 1,752,002,096 | 200,000 | 434,097 | 234,097 | 137,799 | 289,938 | 337,799 |
| WP_POL | 26,567,154 | 3,033 | 10,624 | 7,591 | 4,469 | 6,438 | 7,501 |
| WP_PP40 | 4,365,064,052 | 498,295 | 766,280 | 267,985 | 157,747 | 642,032 | 656,042 |
| WP_PP40_PRIM_SEC | 4,219,383,847 | 481,665 | 765,563 | 283,898 | 167,114 | 589,004 | 648,779 |
| WP_PP40_TRAN | 145,680,205 | 16,630 | 69,859 | 53,229 | 31,333 | 53,028 | 47,963 |
| WP_PP41 | 85,962,009 | 9,813 | 30,559 | 20,746 | 12,212 | 11,455 | 22,025 |
| WP_PP44 | 64,185,779 | 7,327 | 13,105 | 5,778 | 3,401 | 1,892 | 10,728 |
| WP_PP46 | 1,465,895,705 | 167,340 | 299,493 | 132,154 | 77,791 | 229,533 | 245,131 |
| WP_PSU | 212,485,334 | 24,256 | 64,379 | 40,123 | 23,618 | 24,836 | 47,874 |
| WP_RS | 7,090,452,673 | 809,412 | 1,956,422 | 1,147,010 | 675,176 | 1,907,793 | 1,484,588 |
| WP_STLT | 47,082,616 | 5,375 | 18,120 | 12,745 | 7,502 | 10,831 | 12,877 |

Exhibit HES-2
Supporting Study No. 2
Plant Allocator

Exhibit HES-2
Supporting Study No. 3
Customer Deposits

**Metropolitan Edison Company
Customer Deposits 2013**

| Rate Category | Deposit Amount |
|----------------------|-----------------------|
| BORD | \$ 347.84 |
| GP | \$ 1,231,847.91 |
| GS | \$ 6,253,874.43 |
| GST | \$ 468,358.94 |
| GSV | \$ 15,095.57 |
| MS | \$ 3,318.49 |
| OL | \$ 1,309.41 |
| RS | \$ 9,253,667.36 |
| RT | \$ 876,593.19 |
| TP | \$ 131,551.29 |
| TOTAL | \$ 18,235,964.43 |

Source: SAP Report of GL - Deposit Amount

**Pennsylvania Electric Company
Customer Deposits 2013**

| Rate Category | Deposit Amount |
|----------------------|-----------------------|
| GP | \$ 671,426.56 |
| GS | \$ 5,963,189.81 |
| GST | \$ 336,817.06 |
| GSV | \$ 24,233.59 |
| H | \$ 1,849.32 |
| LP | \$ 83,157.29 |
| RS | \$ 7,459,606.57 |
| RT | \$ 352,478.26 |
| TOTAL | \$ 14,892,758.46 |

Source: SAP Report of GL - Deposit Amount

**Pennsylvania Power Company
Customer Deposits 2013**

| Rate Category | Deposit Amount |
|----------------------|-----------------------|
| GM | \$ 466,657.20 |
| GP | \$ 40,365.22 |
| GS | \$ 947,111.37 |
| GSR | \$ 2,194.54 |
| GT | \$ 137,993.94 |
| PNP | \$ 4,906.02 |
| RH | \$ 196,426.43 |
| RS | \$ 1,562,053.54 |
| WH | \$ 74,786.99 |
| TOTAL | \$ 3,432,495.26 |

Source: SAP Report of GL - Deposit Amount

**West Penn Power Company
Customer Deposits 2013**

| Rate Category | Deposit Amount |
|----------------------|-----------------------|
| GP | \$ 1,456,608.80 |
| GS | \$ 7,964,694.33 |
| GSV | \$ 28,191.68 |
| OL | \$ 15,502.83 |
| RS | \$ 8,975,208.52 |
| STLT | \$ 4,303.76 |
| TOTAL | \$ 18,444,509.91 |

Source: SAP Report of GL - Deposit Amount

Exhibit HES-2
Supporting Study No. 4
Customer Accounting & Information

FERC Customer Accounting Analysis

Metropolitan Edison Company

Year Ending December 2013

FERC 902 Meter Reading Expenses

Overview

The allocation methodology required a two-step process. First, a weighting factor was calculated for each rate class based on the number of meters in that rate class and the read time for those meters. Then, these weight factors were used to determine the allocation of the FERC balance across the rate classes.

Source of Data

FERC 902 account balance for 2013

2013 FERC Form 1 data was used for the average number of customers

A Brio query was run from EDW to obtain the number of meters in each rate category by Customer Service Systems.

Read times for each meter by rate class was obtained from Customer Service Analytics. Streetlights were excluded from the calculations as a majority of those accounts are not metered.

Allocation Methodology

- The average number of customers (a) for each rate category is based on the FERC form 1.
- The weighted factor (b) is based on the read time for each rate category and represents the minutes per meter to obtain a reading.
- The Weighted Customer Count (c) is the Customer Count (a) X Weighted factor (b)
- Total \$ by Rate (d) was calculated by taking the Weighted Customer Count by rate class (c) divided by Total Weighted Customer Count X Total FERC Balance equals FERC balance by rate class.

Example:

| Customers By Rate Class | Average Number of Customers (a) | Weighted Factor (b) | Weighted Customer Count (c) = (a) * (b) | Total \$ by Rate (d) |
|---|---------------------------------|---------------------|---|----------------------|
| Residential | | | | |
| Rate RS | 444,991 | 1.04388 | 464,517 | \$2,973,472 |
| Rate RT | 42,713 | 1.59968 | 68,327 | \$437,377 |
| Rate GSV | 270 | 2.22220 | 600 | \$3,841 |
| Total Residential | 487,974 | | 533,445 | \$3,414,690 |
| Commercial | | | | |
| Rate GSS | 40,198 | 1.54490 | 62,102 | \$397,528 |
| Rate GSM | 23,722 | 2.01104 | 47,706 | \$305,375 |
| Rate MS | 142 | 2.69956 | 383 | \$2,454 |
| Rate OL | 1,095 | - | - | - |
| Total Commercial | 65,157 | | 110,191 | \$705,356 |
| Industrial | | | | |
| Rate GST | 350 | 2.00000 | 700 | \$4,481 |
| Rate GP | 502 | 2.00000 | 1,004 | \$6,427 |
| Rate TP | 23 | 2.10382 | 48 | \$310 |
| Total Industrial | 875 | | 1,752 | \$11,217 |
| Public St & Highway Lighting | | | | |
| Public St & Highway Lighting | 590 | - | - | - |
| Total Public St & Highway Lighting | 590 | | - | - |
| Total | 554,596 | | 645,388 | \$4,131,264 |

FERC 903 Customer Records Collection Expenses

Overview

The 2013 FERC Form 1 average number of customers was used to calculate a weighted distribution of the FERC 903.

Source of Data

FERC 903 account balance for 2013

2013 FERC Form 1 data was used for the average number of customers

Allocation Methodology

The weighted factor (b) used to distribute the dollars for each rate classes was calculated based on the average number of customers from the FERC Form 1 (a) in each rate category compared to the total customers. This factor (b) was then multiplied by the combined FERC 903 balance to determine the distribution of dollars across the rate classes (c).

Example:

| Title of Rate Schedule | Average Number Customers (a) | Factor (b) | \$ Total by Rate (c) |
|---|------------------------------|---------------|----------------------|
| Residential | | | |
| Rate RS | 444,991 | 0.8024 | \$5,020,433 |
| Rate RT | 42,713 | 0.0770 | \$481,892 |
| Rate GSV | 270 | 0.0005 | \$3,046 |
| Total Residential | 487,974 | 0.8799 | \$5,505,372 |
| Commercial | | | |
| Rate GSS | 40,198 | 0.0725 | \$453,518 |
| Rate GSM | 23,722 | 0.0428 | \$267,634 |
| Rate MS | 142 | 0.0003 | \$1,602 |
| Rate OL | 1,095 | 0.0020 | \$12,354 |
| Total Commercial | 65,157 | 0.1175 | \$735,108 |
| Industrial | | | |
| Rate GST | 350 | 0.0006 | \$3,949 |
| Rate GP | 502 | 0.0009 | \$5,664 |
| Rate TP | 23 | 0.0000 | \$259 |
| Total Industrial | 875 | 0.0016 | \$9,872 |
| Public St & Highway Lighting | | | |
| Public St & Highway Lighting | 590 | 0.0011 | \$6,656 |
| Total Public St & Highway Lighting | 590 | 0.0011 | \$6,656 |
| Total | 554,596 | | \$6,257,008 |

FERC 904 Uncollectible Accounts

Overview

The 2013 FERC Form 1 average number of customers was used to calculate a weighted distribution of the FERC 904.

Source of Data

FERC 904 account balance for 2013

2013 FERC Form 1 data was used for the average number of customers

Allocation Methodology

The weighted factor (b) used to distribute the dollars for each rate classes was calculated based on the average number of customers from the FERC Form 1 (a) in each rate category compared to the total customers. This factor (b) was then multiplied by the combined FERC 904 balance to determine the distribution of dollars across the rate classes (c).

Example:

| Title of Rate Schedule | Average Number Customers (a) | Factor (b) | \$ Total by Rate (c) |
|---|------------------------------|---------------|----------------------|
| Residential | | | |
| Rate RS | 444,991 | 0.8024 | \$11,500,557 |
| Rate RT | 42,713 | 0.0770 | \$1,103,895 |
| Rate GSV | 270 | 0.0005 | \$6,978 |
| Total Residential | 487,974 | 0.8799 | \$12,611,430 |
| Commercial | | | |
| Rate GSS | 40,198 | 0.0725 | \$1,038,896 |
| Rate GSM | 23,722 | 0.0428 | \$613,083 |
| Rate MS | 142 | 0.0003 | \$3,670 |
| Rate OL | 1,095 | 0.0020 | \$28,300 |
| Total Commercial | 65,157 | 0.1175 | \$1,683,948 |
| Industrial | | | |
| Rate GST | 350 | 0.0006 | \$9,046 |
| Rate GP | 502 | 0.0009 | \$12,974 |
| Rate TP | 23 | 0.0000 | \$594 |
| Total Industrial | 875 | 0.0016 | \$22,614 |
| Public St & Highway Lighting | | | |
| Public St & Highway Lighting | 590 | 0.0011 | \$15,248 |
| Total Public St & Highway Lighting | 590 | 0.0011 | \$15,248 |
| Total | 554,596 | | \$14,333,240 |

FERC 905 Miscellaneous Customer Accounts Expenses

Overview

The 2013 FERC Form 1 average number of customers was used to calculate a weighted distribution of the FERC 905.

Source of Data

FERC 905 account balance for 2013

2013 FERC Form 1 data was used for the average number of customers

Allocation Methodology

The weighted factor (b) used to distribute the dollars for each rate classes was calculated based on the average number of customers from the FERC Form 1 (a) in each rate category compared to the total customers. This factor (b) was then multiplied by the combined FERC 905 balance to determine the distribution of dollars across the rate classes (c).

Example:

| Title of Rate Schedule | Average Number Customers (a) | Factor (b) | \$ Total by Rate (c) |
|---|------------------------------|---------------|----------------------|
| Residential | | | |
| Rate RS | 444,991 | 0.8024 | \$191,086 |
| Rate RT | 42,713 | 0.0770 | \$18,342 |
| Rate GSV | 270 | 0.0005 | \$116 |
| Total Residential | 487,974 | 0.8799 | \$209,544 |
| Commercial | | | |
| Rate GSS | 40,198 | 0.0725 | \$17,262 |
| Rate GSM | 23,722 | 0.0428 | \$10,187 |
| Rate MS | 142 | 0.0003 | \$61 |
| Rate OL | 1,095 | 0.0020 | \$470 |
| Total Commercial | 65,157 | 0.1175 | \$27,979 |
| Industrial | | | |
| Rate GST | 350 | 0.0006 | \$150 |
| Rate GP | 502 | 0.0009 | \$216 |
| Rate TP | 23 | 0.0000 | \$10 |
| Total Industrial | 875 | 0.0016 | \$376 |
| Public St & Highway Lighting | | | |
| Public St & Highway Lighting | 590 | 0.0011 | \$253 |
| Total Public St & Highway Lighting | 590 | 0.0011 | \$253 |
| Total | 554,596 | | \$238,152 |

FERC 450 & 451 Forfeited Discounts and Miscellaneous Service Revenues

Overview

The 2013 FERC Form 1 average number of customers was used to calculate a weighted distribution of the FERC 450 and 451 expenses.

Source of Data

FERC 450 and 451 account balance for 2013

2013 FERC Form 1 data was used for the average number of customers

Allocation Methodology

The weighted factor (b) used to distribute the dollars for each rate classes was calculated based on the average number of customers from the FERC Form 1 (a) in each rate category compared to the total customers. This factor (b) was then multiplied by the combined FERC 450 and 451 balance to determine the distribution of dollars across the rate classes (c).

Example:

| Title of Rate Schedule | Average Number Customers (a) | Factor (b) | \$ Total by Rate (c) |
|---|------------------------------|---------------|----------------------|
| Residential | | | |
| Rate RS | 444,991 | 0.8024 | (\$4,728,372) |
| Rate RT | 42,713 | 0.0770 | (\$453,858) |
| Rate GSV | 270 | 0.0005 | (\$2,869) |
| Total Residential | 487,974 | 0.8799 | (\$5,185,099) |
| Commercial | | | |
| Rate GSS | 40,198 | 0.0725 | (\$427,135) |
| Rate GSM | 23,722 | 0.0428 | (\$252,064) |
| Rate MS | 142 | 0.0003 | (\$1,509) |
| Rate OL | 1,095 | 0.0020 | (\$11,635) |
| Total Commercial | 65,157 | 0.1175 | (\$692,343) |
| Industrial | | | |
| Rate GST | 350 | 0.0006 | (\$3,719) |
| Rate GP | 502 | 0.0009 | (\$5,334) |
| Rate TP | 23 | 0.0000 | (\$244) |
| Total Industrial | 875 | 0.0016 | (\$9,298) |
| Public St & Highway Lighting | | | |
| Public St & Highway Lighting | 590 | 0.0011 | (\$6,269) |
| Total Public St & Highway Lighting | 590 | 0.0011 | (\$6,269) |
| Total | 554,596 | | (\$5,893,009) |

FERC 908 Customer Assistance Expenses

Overview

Expenses for PA Act 129 charges were excluded from the FERC 908 account balance for 2013. The remaining FERC 908 account balance for 2013 was allocated over RS and RT rate class based on Factors calculated from total number of customers participating in low income programs

Source of Data

FERC 908 account balance for 2013 excluding PA Act 129 charges

Brio Reports run from EDW by Human Services

Allocation Methodology

- RT and RS factors were calculated by dividing the number of customers in each rate (a) by the sum of total customers (b)
- The RS and RT factors were applied to the total FERC balances to determine balances by rate (d & e)

Example:

| Company | Balance | RS Balance (d) | RT Balance (e) |
|---------|------------|----------------|----------------|
| Met-Ed | 26,388,455 | \$25,239,093 | \$1,149,361 |

Calculations

| Customer Count RS (a) | Customer Count RT (a) | Customer Count (b) | RS Factor | RT Factor |
|--------------------------|--------------------------|-----------------------|-----------|-----------|
| 17,238 | 785 | 18,023 | 0.956445 | 0.043555 |

FERC 910 Miscellaneous Customer Service and Information Expenses

Overview

FERC 910 account balances were distributed based on actual call volume for 2013. Ratios for rate class call volumes were calculated based on call volume and FERC Form 1 Customer Count and then applied to the total FERC balance to distribute the dollars across the rate classes.

Source of Data

FERC 910 account balance for 2013

2013 FERC Form 1 data was used for the average number of customers

Call Volumes from the IVR Calls by Call Report for 2013

Allocation Methodology

- Cost Allocations by Call Category was done by multiplying the FERC Form 910 Costs by the Percentage of Calls in each category (Residential, Commercial & Industrial, and Streetlight) compared to the total Call Volume. Since commercial and industrial call cannot be broken out, a percentage was established for commercial and for industrial based on the FERC Form 1 average number of customers. This percentage was then applied in order to allocate costs to each of the categories.

Example:

| Calls by Customer Category | Count | Percentage | \$ |
|---|------------------|----------------|--------------------|
| Residential | 1,691,461 | 97.99% | \$5,070,279 |
| Commercial & Industrial | 33,558 | 1.94% | \$100,593 |
| <i>Commercial (Based on Customer Count)¹</i> | - | 98.67% | \$99,260 |
| <i>Industrial (Based on Customer Count)²</i> | - | 1.33% | \$1,333 |
| Public St & Highway Lighting | 1,052 | 0.06% | \$3,153 |
| Total Calls | 1,726,071 | 100.00% | \$5,174,025 |

¹Commercial (Based on Customer Count) = Total Commercial Customers/Total Commercial & Industrial Customers OR 65,157 / 66,032

²Industrial (Based on Customer Count) = Total Industrial Customers / Total Commercial & Industrial Customers OR 875 / 66,032

- To calculate the distribution of dollars across the rate classes (c) the percentage of customer in each rate category was established (b) based on the average number of customers from the FERC Form 1 (a). This percentage was then multiplied by the dollars allocated to each Call Category (Residential, Commercial, Industrial, and Streetlight) established above to determine the dollars

Example:

| Customers By Rate Class | Average Number of Customers (a) | Percentage (b) | Total \$ by Rate (c) |
|---|--|-----------------------|-----------------------------|
| Residential | | | |
| Rate RS | 444,991 | 91.19% | \$4,623,665 |
| Rate RT | 42,713 | 8.75% | \$443,808 |
| Rate GSV | 270 | 0.06% | \$2,805 |
| Total Residential | 487,974 | 100.00% | \$5,070,279 |
| Commercial | | | |
| Rate GSS | 40,198 | 61.69% | \$61,237 |
| Rate GSM | 23,722 | 36.41% | \$36,138 |
| Rate MS | 142 | 0.22% | \$216 |
| Rate OL | 1,095 | 1.68% | \$1,668 |
| Total Commercial | 65,157 | 100.00% | \$99,260 |
| Industrial | | | |
| Rate GST | 350 | 40.00% | \$533 |
| Rate GP | 502 | 57.37% | \$765 |
| Rate TP | 23 | 2.63% | \$35 |
| Total Industrial | 875 | 100.00% | \$1,333 |
| Public St & Highway Lighting | | | |
| Public St & Highway Lighting | 590 | 100.00% | \$3,153 |
| Total Public St & Highway Lighting | 590 | 100.00% | \$3,153 |
| Total | 554,596 | | \$5,174,025 |

| Metropolitan Edison Company | | | | | | | |
|---|--------------------|-----------------------------|------------------------|---------------------------------|--|---------------------|--------------------|
| Customer Accounting | | | | | | | |
| Total Account Dollars Assigned to Rate Group | | | | | | | |
| Rate | Meter Reading | Customer Records Collection | Uncollectible Accounts | Miscellaneous Customer Accounts | Forfeited Discounts and Miscellaneous Service Revenues | Cust Asst | MISC |
| Classes | 902 | 903 | 904 | 905 | 450 & 451 | 908 | 910 |
| Residential | | | | | | | |
| Rate RS | \$2,973,472 | \$5,020,433 | \$11,500,557 | \$191,086 | (\$4,728,372) | \$25,239,093 | \$4,623,665 |
| Rate RT | \$437,377 | \$481,892 | \$1,103,895 | \$18,342 | (\$453,858) | \$1,149,361 | \$443,808 |
| Rate GSV | \$3,841 | \$3,046 | \$6,978 | \$116 | (\$2,869) | - | \$2,805 |
| Total Residential | \$3,414,690 | \$5,505,372 | \$12,611,430 | \$209,544 | (\$5,185,099) | \$26,388,455 | \$5,070,279 |
| Commercial | | | | | | | |
| Rate GSS | \$397,528 | \$453,518 | \$1,038,896 | \$17,262 | (\$427,135) | - | \$61,237 |
| Rate GSM | \$305,375 | \$267,634 | \$613,083 | \$10,187 | (\$252,064) | - | \$36,138 |
| Rate MS | \$2,454 | \$1,602 | \$3,670 | \$61 | (\$1,509) | - | \$216 |
| Rate OL | - | \$12,354 | \$28,300 | \$470 | (\$11,635) | - | \$1,668 |
| Total Commercial | \$705,356 | \$735,108 | \$1,683,948 | \$27,979 | (\$692,343) | - | \$99,260 |
| Industrial | | | | | | | |
| Rate GST | \$4,481 | \$3,949 | \$9,046 | \$150 | (\$3,719) | - | \$533 |
| Rate GP | \$6,427 | \$5,664 | \$12,974 | \$216 | (\$5,334) | - | \$765 |
| Rate TP | \$310 | \$259 | \$594 | \$10 | (\$244) | - | \$35 |
| Total Industrial | \$11,217 | \$9,872 | \$22,614 | \$376 | (\$9,298) | - | \$1,333 |
| Public St & Highway Lighting | | | | | | | |
| Public St & Highway Lighting | - | \$6,656 | \$15,248 | \$253 | (\$6,269) | - | \$3,153 |
| Total Public St & Highway Lighting | - | \$6,656 | \$15,248 | \$253 | (\$6,269) | - | \$3,153 |
| Total | \$4,131,264 | \$6,257,008 | \$14,333,240 | \$238,152 | (\$5,893,009) | \$26,388,455 | \$5,174,025 |

FERC Customer Accounting Analysis

Pennsylvania Electric Company

Year Ending December 2013

FERC 902 Meter Reading Expenses

Overview

Once an adjustment was made for NY customers, the remaining costs were allocated based on a two-step process. First, a weighting factor was calculated for each rate class based on the number of meters in that rate class and the read time for those meters. Then, these weight factors were used to determine the allocation of the FERC balance across the rate classes.

Source of Data

FERC 902 account balance for 2013

2013 FERC Form 1 data was used for the average number of customers

A Brio query was run from EDW to obtain the number of meters in each rate category by Customer Service Systems.

Read times for each meter by rate class was obtained from Customer Service Analytics. Streetlights were excluded from the calculations as a majority of those accounts are not metered.

Allocation Methodology

Example:

- The average number of customers (a) for each rate category is based on the FERC form 1.
- The weighted factor (b) is based on the read time for each rate category and represents the minutes per meter to obtain a reading.
- The Weighted Customer Count (c) is the Customer Count (a) X Weighted factor (b)
- Total \$ by Rate (d) was calculated by taking the Weighted Customer Count by rate class (c) divided by Total Weighted Customer Count X Total FERC Balance equals FERC balance by rate class.

Example:

| Customers By Rate Class | Average Number of Customers (a) | Weighted Factor (b) | Weighted Customer Count (c) = (a) * (b) | Total \$ by Rate (d) |
|--|---------------------------------|---------------------|---|----------------------|
| Residential | | | | |
| Rate RS | 479,015 | 1.15929 | 555,319 | \$3,078,713 |
| Rate RT | 20,627 | 1.68852 | 34,829 | \$193,094 |
| Rate GSV | 675 | 1.80891 | 1,221 | \$6,769 |
| Total Residential (Excluding NY) | 500,317 | | 591,370 | \$3,278,577 |
| Commercial | | | | |
| Rate GSS | 52,550 | 1.74938 | 91,930 | \$509,663 |
| Rate GSM | 28,501 | 2.08613 | 59,457 | \$329,631 |
| Rate H | 152 | 2.22328 | 338 | \$1,874 |
| Rate OL | 2,458 | - | - | - |
| Total Commercial (Excluding NY) | 83,661 | | 151,725 | \$841,167 |
| Industrial | | | | |
| Rate GST | 419 | 2.01755 | 845 | \$4,687 |
| Rate GP | 431 | 2.01086 | 867 | \$4,805 |
| Rate LP | 50 | 2.08942 | 104 | \$579 |
| Total Industrial (Excluding NY) | 900 | | 1,817 | \$10,071 |
| Public St & Highway Lighting | | | | |
| Rate SV | 765 | - | - | - |
| Public St & Highway Lighting (Excluding NY) | 765 | | - | - |
| PA Subtotal | 585,643 | | 744,911 | \$4,129,815 |
| NY | | | | |
| Residential, Commercial, & Industrial | 3,757 | 1.16550 | 4,379 | \$24,276 |
| Public St & Highway Lighting | 2 | - | - | - |
| NY Subtotal | 3,759 | | 4,379 | \$24,276 |
| Total | 589,402 | | 749,289 | \$4,154,091 |

FERC 903 Customer Records and Collection Expenses

Overview

Once NY customers were excluded from the FERC 903 balance, the remaining balance was distributed to the rate categories based on the average number of customers from the FERC form 1.

Source of Data

FERC 903 account balance for 2013

2013 FERC Form 1 data was used for average number of customers

Allocation Methodology

- To calculate the dollars that should be excluded for Waverly, NY, a percentage was established for Waverly Customers and PA Customers based on the FERC Form 1 average number of customers. This percentage was then applied in order to allocate the cost amount to be adjusted out.

Example:

| Customers by Category | Average Number of Customers | Percentage | \$ |
|---|-----------------------------|---------------|--------------------|
| Residential | 503,617 | 85.45% | \$5,663,092 |
| PA | 500,317 | 99.34% | \$5,625,984 |
| NY | 3,300 | 0.66% | \$37,108 |
| Commercial | 84,117 | 14.27% | \$945,882 |
| PA | 83,661 | 99.46% | \$940,754 |
| NY | 456 | 0.54% | \$5,128 |
| Industrial | 901 | 0.15% | \$10,132 |
| PA | 900 | 99.89% | \$10,120 |
| NY | 1 | 0.11% | \$11 |
| Public St & Highway Lighting | 767 | 0.13% | \$8,625 |
| PA | 765 | 99.74% | \$8,602 |
| NY | 2 | 0.26% | \$22 |
| Total | 589,402 | | \$6,627,730 |

- Once NY expenses were excluded, the weighted factor (b) used to distribute the dollars for each rate classes was calculated based on the customer counts from the FERC Form 1 (a) in each rate category compared to the total customers. This factor (b) was then multiplied by the FERC 903 account balance to determine the distribution of dollars across the rate classes (c).

Example:

| Customers By Rate Class | Average Number of Customers (a) | Factor (b) | Total \$ by Rate (c) |
|--|--|-------------------|-----------------------------|
| Residential | | | |
| Rate RS | 479,015 | 0.8179 | \$5,386,446 |
| Rate RT | 20,627 | 0.0352 | \$ 231,947 |
| Rate GSV | 675 | 0.0012 | \$ 7,590 |
| Total Residential (Excluding NY) | 500,317 | 0.8543 | \$5,625,984 |
| Commercial | | | |
| Rate GSS | 52,550 | 0.0897 | \$ 590,916 |
| Rate GSM | 28,501 | 0.0487 | \$ 320,489 |
| Rate H | 152 | 0.0003 | \$ 1,709 |
| Rate OL | 2,458 | 0.0042 | \$ 27,640 |
| Total Commercial (Excluding NY) | 83,661 | 0.1429 | \$940,754 |
| Industrial | | | |
| Rate GST | 419 | 0.0007 | \$ 4,712 |
| Rate GP | 431 | 0.0007 | \$ 4,847 |
| Rate LP | 50 | 0.0001 | \$ 562 |
| Total Industrial (Excluding NY) | 900 | 0.0015 | \$10,120 |
| Public St & Highway Lighting | | | |
| Rate SV | 765 | 0.0013 | \$ 8,602 |
| Public St & Highway Lighting (Excluding NY) | 765 | 0.0013 | 8,602 |
| Grand Total (Excluding NY) | 585,643 | | \$6,585,461 |

FERC 904 Uncollectible Accounts

Overview

Once NY customers were excluded from the FERC 904 balance, the remaining balance was distributed to the rate categories based on the average number of customers from the FERC form 1.

Source of Data

FERC 904 account balance for 2013

2013 FERC Form 1 data was used for average number of customers

Allocation Methodology

- To calculate the dollars that should be excluded for Waverly, NY, a percentage was established for Waverly Customers and PA Customers based on the FERC Form 1 average number of customers. This percentage was then applied in order to allocate the cost amount to be adjusted out.

Example:

| Customers by Category | Average Number of Customers | Percentage | \$ |
|---|-----------------------------|---------------|---------------------|
| Residential | 503,617 | 85.45% | \$9,973,877 |
| PA | 500,317 | 99.34% | \$9,908,522 |
| NY | 3,300 | 0.66% | \$65,355 |
| Commercial | 84,117 | 14.27% | \$1,665,894 |
| PA | 83,661 | 99.46% | \$1,656,863 |
| NY | 456 | 0.54% | \$9,031 |
| Industrial | 901 | 0.15% | \$17,844 |
| PA | 900 | 99.89% | \$17,824 |
| NY | 1 | 0.11% | \$20 |
| Public St & Highway Lighting | 767 | 0.13% | \$15,190 |
| PA | 765 | 99.74% | \$15,150 |
| NY | 2 | 0.26% | \$40 |
| Total | 589,402 | | \$11,672,805 |

- Once NY expenses were excluded, the weighted factor (b) used to distribute the dollars for each rate classes was calculated based on the customer counts from the FERC Form 1 (a) in each rate category compared to the total customers. This factor (b) was then multiplied by the FERC 904 account balance to determine the distribution of dollars across the rate classes (c).

Example:

| Customers By Rate Class | Average Number of Customers (a) | Factor (b) | Total \$ by Rate (c) |
|--|--|-------------------|-----------------------------|
| Residential | | | |
| Rate RS | 479,015 | 0.8179 | \$9,486,647 |
| Rate RT | 20,627 | 0.0352 | \$408,507 |
| Rate GSV | 675 | 0.0012 | \$13,368 |
| Total Residential (Excluding NY) | 500,317 | 0.8543 | \$9,908,522 |
| Commercial | | | |
| Rate GSS | 52,550 | 0.0897 | \$1,040,726 |
| Rate GSM | 28,501 | 0.0487 | \$564,448 |
| Rate H | 152 | 0.0003 | \$3,010 |
| Rate OL | 2,458 | 0.0042 | \$48,679 |
| Total Commercial (Excluding NY) | 83,661 | 0.1429 | \$1,656,863 |
| Industrial | | | |
| Rate GST | 419 | 0.0007 | \$8,298 |
| Rate GP | 431 | 0.0007 | \$8,536 |
| Rate LP | 50 | 0.0001 | \$990 |
| Total Industrial (Excluding NY) | 900 | 0.0015 | \$17,824 |
| Public St & Highway Lighting | | | |
| Rate SV | 765 | 0.0013 | \$15,150 |
| Public St & Highway Lighting (Excluding NY) | 765 | 0.0013 | \$15,150 |
| Grand Total (Excluding NY) | 585,643 | | \$11,598,360 |

FERC 905 Miscellaneous Customer Accounts Expenses

Overview

Once NY customers were excluded from the FERC 905 balance, the remaining balance was distribute to the rate categories based on the average number of customers from the FERC form 1.

Source of Data

FERC 905 account balance for 2013

2013 FERC Form 1 data was used for average number of customers

Allocation Methodology

- To calculate the dollars that should be excluded for Waverly, NY, a percentage was established for Waverly Customers and PA Customers based on the FERC Form 1 average number of customers. This percentage was then applied in order to allocate the cost amount to be adjusted out.

Example:

| Customers by Category | Average Number of Customers | Percentage | \$ |
|---|-----------------------------|---------------|------------------|
| Residential | 503,617 | 85.45% | \$270,484 |
| PA | 500,317 | 99.34% | \$268,712 |
| NY | 3,300 | 0.66% | \$1,772 |
| Commercial | 84,117 | 14.27% | \$45,178 |
| PA | 83,661 | 99.46% | \$44,933 |
| NY | 456 | 0.54% | \$245 |
| Industrial | 901 | 0.15% | \$484 |
| PA | 900 | 99.89% | \$483 |
| NY | 1 | 0.11% | \$1 |
| Public St & Highway Lighting | 767 | 0.13% | \$412 |
| PA | 765 | 99.74% | \$411 |
| NY | 2 | 0.26% | \$1 |
| Total | 589,402 | | \$316,558 |

- Once NY expenses were excluded, the weighted factor (b) used to distribute the dollars for each rate classes was calculated based on the customer counts from the FERC Form 1 (a) in each rate category compared to the total customers. This factor (b) was then multiplied by the FERC 905 account balance to determine the distribution of dollars across the rate classes (c).

Example:

| Customers By Rate Class | Average Number of Customers (a) | Factor (b) | Total \$ by Rate (c) |
|--|--|-------------------|-----------------------------|
| Residential | | | |
| Rate RS | 479,015 | 0.8179 | \$ 257,271 |
| Rate RT | 20,627 | 0.0352 | \$ 11,078 |
| Rate GSV | 675 | 0.0012 | \$ 363 |
| Total Residential (Excluding NY) | 500,317 | 0.8543 | \$268,712 |
| Commercial | | | |
| Rate GSS | 52,550 | 0.0897 | \$ 28,224 |
| Rate GSM | 28,501 | 0.0487 | \$ 15,307 |
| Rate H | 152 | 0.0003 | \$ 82 |
| Rate OL | 2,458 | 0.0042 | \$ 1,320 |
| Total Commercial (Excluding NY) | 83,661 | 0.1429 | \$44,933 |
| Industrial | | | |
| Rate GST | 419 | 0.0007 | \$ 225 |
| Rate GP | 431 | 0.0007 | \$ 231 |
| Rate LP | 50 | 0.0001 | \$ 27 |
| Total Industrial (Excluding NY) | 900 | 0.0015 | \$483 |
| Public St & Highway Lighting | | | |
| Rate SV | 765 | 0.0013 | \$ 411 |
| Public St & Highway Lighting (Excluding NY) | 765 | 0.0013 | 411 |
| Grand Total (Excluding NY) | 585,643 | | \$314,539 |

FERC 450 & 451 Forfeited Discounts and Miscellaneous Service Revenues

Overview

Once NY customers were excluded from the FERC 450 and 451 balance, the remaining balance was distribute to the rate categories based on the average number of customers from the FERC form 1.

Source of Data

FERC 450 and 451 account balance for 2013

2013 FERC Form 1 data was used for average number of customers

Allocation Methodology

- To calculate the dollars that should be excluded for Waverly, NY, a percentage was established for Waverly Customers and PA Customers based on the FERC Form 1 average number of customers. This percentage was then applied in order to allocate the cost amount to be adjusted out.

Example:

| Customers by Category | Average Number of Customers | Percentage | \$ |
|---|-----------------------------|---------------|----------------------|
| Residential | 503,617 | 85.45% | (\$4,295,932) |
| PA | 500,317 | 99.34% | (\$4,267,782) |
| NY | 3,300 | 0.66% | (\$28,150) |
| Commercial | 84,117 | 14.27% | (\$717,531) |
| PA | 83,661 | 99.46% | (\$713,641) |
| NY | 456 | 0.54% | (\$3,890) |
| Industrial | 901 | 0.15% | (\$7,686) |
| PA | 900 | 99.89% | (\$7,677) |
| NY | 1 | 0.11% | (\$9) |
| Public St & Highway Lighting | 767 | 0.13% | (\$6,543) |
| PA | 765 | 99.74% | (\$6,526) |
| NY | 2 | 0.26% | (\$17) |
| Total | 589,402 | | (\$5,027,691) |

- Once NY expenses were excluded, the weighted factor (b) used to distribute the dollars for each rate classes was calculated based on the customer counts from the FERC Form 1 (a) in each rate category compared to the total customers. This factor (b) was then multiplied by the FERC 450 and 451 account balances to determine the distribution of dollars across the rate classes (c).

Example:

| Customers By Rate Class | Average Number of Customers (a) | Factor (b) | Total \$ by Rate (c) |
|--|--|-------------------|-----------------------------|
| Residential | | | |
| Rate RS | 479,015 | 0.8179 | (\$4,086,073) |
| Rate RT | 20,627 | 0.0352 | (\$175,952) |
| Rate GSV | 675 | 0.0012 | (\$5,758) |
| Total Residential (Excluding NY) | 500,317 | 0.8543 | (\$4,267,782) |
| Commercial | | | |
| Rate GSS | 52,550 | 0.0897 | (\$448,260) |
| Rate GSM | 28,501 | 0.0487 | (\$243,118) |
| Rate H | 152 | 0.0003 | (\$1,297) |
| Rate OL | 2,458 | 0.0042 | (\$20,967) |
| Total Commercial (Excluding NY) | 83,661 | 0.1429 | (\$713,641) |
| Industrial | | | |
| Rate GST | 419 | 0.0007 | (\$3,574) |
| Rate GP | 431 | 0.0007 | (\$3,676) |
| Rate LP | 50 | 0.0001 | (\$427) |
| Total Industrial (Excluding NY) | 900 | 0.0015 | (\$7,677) |
| Public St & Highway Lighting | | | |
| Rate SV | 765 | 0.0013 | (\$6,526) |
| Public St & Highway Lighting (Excluding NY) | 765 | 0.0013 | (\$6,526) |
| Grand Total (Excluding NY) | 585,643 | | (\$4,995,626) |

FERC 908 Customer Assistance Expenses

Overview

Expenses for PA Act 129 charges were excluded from the FERC 908 account balance for 2013. The remaining FERC 908 account balance for 2013 was allocated over RS and RT rate class based on Factors calculated from total number of customers participating in low income programs

Source of Data

FERC 908 account balance for 2013 excluding PA Act 129 charges

Brio Reports run from EDW by Human Services

Allocation Methodology

- RT and RS factors were calculated by dividing the number of customers in each rate (a) by the sum of total customers (b)
- The RS and RT factors were applied to the total FERC balances to determine balances by rate (d & e)

Example:

| Company | Balance | RS Balance (d) | RT Balance (e) |
|---------|------------|----------------|----------------|
| Penelec | 29,339,935 | \$28,510,896 | \$829,039 |

Calculations

| Customer Count RS (a) | Customer Count RT (a) | Customer Count (b) | RS Factor | RT Factor |
|--------------------------|--------------------------|-----------------------|-----------|-----------|
| 24,142 | 702 | 24,844 | 0.971744 | 0.028256 |

FERC 910 Miscellaneous Customer Service and Information Expenses

Overview

FERC 910 account balances were distributed based on actual call volume for 2013. Ratios for rate class call volumes were calculated based on call volume and FERC Form 1 Customer Count and then applied to the total FERC balance to distribute the dollars across the rate classes.

Source of Data

FERC 910 account balance for 2013

Customer Counts from FERC Form 1 for 2013

Call Volumes from the IVR Calls by Call Report for 2013

Allocation Methodology

- Cost Allocations by Call Category was done by multiplying the FERC Form 910 Costs by the Percentage of Calls in each category (Residential, Commercial & Industrial, and Streetlight) compared to the total Call Volume. Since commercial and industrial call cannot be broken out, a percentage was established for commercial and for industrial based on the FERC Form 1 customer counts. This percentage was then applied in order to allocate costs to each of the categories.

Example:

| Calls by Customer Category | Count | Percentage | \$ |
|---|------------------|----------------|--------------------|
| Residential | 2,220,204 | 98.19% | \$5,455,737 |
| Commercial & Industrial | 38,964 | 1.72% | \$95,747 |
| <i>Commercial (Based on Customer Count)¹</i> | - | 98.94% | \$94,728 |
| <i>Industrial (Based on Customer Count)²</i> | - | 1.06% | \$1,019 |
| Public St & Highway Lighting | 1,880 | 0.08% | \$4,620 |
| Total Calls | 2,261,048 | 100.00% | \$5,556,104 |

¹Commercial (Based on Customer Count) = Total Commercial Customers/Total Commercial & Industrial Customers OR 84,117 / 85,018

²Industrial (Based on Customer Count) = Total Industrial Customers / Total Commercial & Industrial Customers OR 901 / 85,018

- To calculate the dollars that should be excluded for Waverly, NY, a percentage was established for Waverly Customers and PA Customers based on the FERC Form 1 customer counts. This percentage was then applied in order to allocate the cost amount to be adjusted out.

Example:

| Calls by Customer Category | Count | Percentage | \$ |
|--|------------------|-------------------|--------------------|
| Residential | 2,220,204 | 98.19% | \$5,455,737 |
| <i>PA (Based on Customer Count)³</i> | | 99.34% | \$5,419,752 |
| <i>NY (Based on Customer Count)⁴</i> | - | 0.66% | \$35,985 |
| Commercial & Industrial | 38,964 | 1.72% | \$95,747 |
| <i>Commercial (Based on Customer Count)</i> | - | 98.94% | \$94,728 |
| <i>PA (Based on Customer Count)⁵</i> | - | 99.45% | \$94,211 |
| <i>NY (Based on Customer Count)⁶</i> | - | 0.55% | \$516 |
| <i>Industrial (Based on Customer Count)</i> | - | 1.06% | \$1,019 |
| <i>PA (Based on Customer Count)⁷</i> | - | 99.89% | \$1,018 |
| <i>NY (Based on Customer Count)⁸</i> | - | 0.11% | \$1 |
| Public St & Highway Lighting | 1,880 | 0.08% | \$4,620 |
| <i>PA (Based on Customer Count)⁹</i> | - | 99.74% | \$4,608 |
| <i>NY (Based on Customer Count)¹⁰</i> | - | 0.26% | \$12 |
| Total Calls | 2,261,048 | 100.00% | \$5,556,104 |

³PA (Based on Customer Count) = Total PA Residential Customers/Total Penelec Residential Customers OR 500,317/ 503,617

⁴NY (Based on Customer Count) = Total NY Residential Customers/Total Penelec Residential Customers OR 3,300 / 503,617

⁵PA (Based on Customer Count) = Total PA Commercial Customers/Total Penelec Commercial Customers OR 83,661 / 84,117

⁶NY (Based on Customer Count) = Total NY Commercial Customers/Total Penelec Commercial Customers OR 456 / 84,117

⁷PA (Based on Customer Count) = Total PA Industrial Customers/Total Penelec Industrial Customers OR 900 / 901

⁸NY (Based on Customer Count) = Total NY Industrial Customers/Total Penelec Industrial Customers OR 1 / 901

⁹PA (Based on Customer Count) = Total PA Streetlight Customers/Total Penelec Streetlight Customers OR 765 / 767

¹⁰NY (Based on Customer Count) = Total NY Streetlight Customers/Total Penelec Streetlight Customers
OR 2 / 767

- To calculate the distribution of dollars across the rate classes (c) the percentage of customer in each rate category was established (b) based on the customer counts from the FERC Form 1 (a). This percentage was then multiplied by the dollars allocated to each Call Category (Residential, Commercial, Industrial, and Streetlight) established above to determine the dollars

Example:

| Customers By Rate Class | Average Number of Customers (a) | Percentage (b) | Total \$ by Rate (c) |
|--|--|-----------------------|-----------------------------|
| Residential | | | |
| Rate RS | 479,015 | 95.74% | \$5,188,996 |
| Rate RT | 20,627 | 4.12% | \$223,445 |
| Rate GSV | 675 | 0.13% | \$7,312 |
| Total Residential (Excluding NY) | 500,317 | 100.00% | \$5,419,752 |
| Commercial | | | |
| Rate GSS | 52,550 | 62.81% | \$59,177 |
| Rate GSM | 28,501 | 34.07% | \$32,095 |
| Rate H | 152 | 0.18% | \$171 |
| Rate OL | 2,458 | 2.94% | \$2,768 |
| Total Commercial (Excluding NY) | 83,661 | 100.00% | \$94,211 |
| Industrial | | | |
| Rate GST | 419 | 46.56% | \$474 |
| Rate GP | 431 | 47.89% | \$487 |
| Rate LP | 50 | 5.56% | \$57 |
| Total Industrial (Excluding NY) | 900 | 100.00% | \$1,018 |
| Public St & Highway Lighting | | | |
| Rate SV | 765 | 100.00% | \$4,608 |
| Public St & Highway Lighting (Excluding NY) | 765 | 100.00% | \$4,608 |
| Grand Total (Excluding NY) | 585,643 | | \$5,519,589 |

FERC Customer Accounting Analysis

Pennsylvania Power Company

Year Ending December 2013

FERC 902 Meter Reading Expenses

Overview

The allocation methodology required a two-step process. First, a weighting factor was calculated for each rate class based on the number of meters in that rate class and the read time for those meters. Then, these weight factors were used to determine the allocation of the FERC balance across the rate classes.

Source of Data

FERC 902 account balance for 2013

2013 FERC Form 1 data was used for the average number of customers

A Brio query was run from EDW to obtain the number of meters in each rate category by Customer Service Systems.

Read times for each meter by rate class was obtained from Customer Service Analytics. Streetlights were excluded from the calculations as a majority of those accounts are not metered.

Allocation Methodology

- The average number of customers (a) for each rate category is based on the FERC form 1.
- The weighted factor (b) is based on the read time for each rate category and represents the minutes per meter to obtain a reading.
- The Weighted Customer Count (c) is the Customer Count (a) X Weighted factor (b)
- Total \$ by Rate (d) was calculated by taking the Weighted Customer Count by rate class (c) divided by Total Weighted Customer Count X Total FERC Balance equals FERC balance by rate class.

Example:

| Customers By Rate Class | Average Number of Customers (a) | Weighted Factor (b) | Weighted Customer Count (c) = (a) * (b) | Total \$ by Rate (d) |
|---|---------------------------------|---------------------|---|----------------------|
| Residential | | | | |
| RS-Residential | 121,511 | 0.88604 | 107,664 | \$911,935 |
| RH-Residential Heating | 13,612 | 1.30710 | 17,792 | \$150,705 |
| WH-Water Heating | 5,868 | 0.55404 | 3,251 | \$27,538 |
| GSPNP-Gen. Service Public or Non-Profit | 69 | 1.57950 | 109 | \$923 |
| Total Residential | 141,060 | | 128,816 | \$1,091,101 |
| Commercial | | | | |
| WH-Water Heating | 46 | 0.30517 | 14 | \$119 |
| PLS - Private Outdoor Lighting | 831 | - | - | - |
| GS-Gen. Service-Small | 17,787 | 1.19147 | 21,193 | \$179,507 |
| GSPNP-Gen. Service Public or Non-Profit | 92 | 1.66855 | 154 | \$1,300 |
| GM-Gen. Service-Medium | 1,363 | 1.57950 | 2,153 | \$18,235 |
| Total Commercial | 20,119 | | 23,513 | \$199,161 |
| Industrial | | | | |
| GP-Gen. Service - Prim. Voltage | 110 | 2.16595 | 238 | \$2,018 |
| GT-Gen. Service Trans Voltage | 40 | 2.03198 | 81 | \$688 |
| Total Industrial | 150 | | 320 | \$2,707 |
| Public St & Highway Lighting | | | | |
| Public St & Highway Lighting | 86 | - | - | - |
| Total Public St & Highway Lighting | 86 | | - | - |
| Total | 161,415 | | 152,649 | \$1,292,969 |

FERC 903 Customer Records and Collection Expenses

Overview

The 2013 FERC Form 1 average number of customers was used to calculate a weighted distribution of the FERC 903 account balances.

Source of Data

FERC 903 account balance for 2013

2013 FERC Form 1 data was used for the average number of customers

Allocation Methodology

The weighted factor (b) used to distribute the dollars for each rate classes was calculated based on the average number of customers from the FERC Form 1 (a) in each rate category compared to the total customers. This factor (b) was then multiplied by the combined FERC 903 balance to determine the distribution of dollars across the rate classes (c).

Example:

| Title of Rate Schedule | Average Number Customers (a) | Factor (b) | \$ Total by Rate (c) |
|---|------------------------------|---------------|----------------------|
| Residential | | | |
| RS-Residential | 121,511 | 0.7528 | \$1,394,017 |
| RH-Residential Heating | 13,612 | 0.0843 | \$156,162 |
| WH-Water Heating | 5,868 | 0.0364 | \$67,320 |
| GSPNP-Gen. Service Public or Non-Profit | 69 | 0.0004 | \$792 |
| Total Residential | 141,060 | 0.8739 | \$1,618,290 |
| Commercial | | | |
| WH-Water Heating | 46 | 0.0003 | \$528 |
| PLS - Private Outdoor Lighting | 831 | 0.0051 | \$9,534 |
| GS-Gen. Service-Small | 17,787 | 0.1102 | \$204,059 |
| GSPNP-Gen. Service Public or Non-Profit | 92 | 0.0006 | \$1,055 |
| GM-Gen. Service-Medium | 1,363 | 0.0084 | \$15,637 |
| Total Commercial | 20,119 | 0.1246 | \$230,812 |
| Industrial | | | |
| GP-Gen. Service - Prim. Voltage | 110 | 0.0007 | \$1,262 |
| GT-Gen. Service Trans Voltage | 40 | 0.0002 | \$459 |
| Total Industrial | 150 | 0.0009 | \$1,721 |
| Public St & Highway Lighting | | | |
| Public Street & Highway Lighting | 86 | 0.0005 | \$987 |
| Total Public St & Highway Lighting | 86 | 0.0005 | \$987 |
| TOTAL | 161,415 | | \$1,851,810 |

FERC 904 Uncollectible Accounts

Overview

The 2013 FERC Form 1 average number of customers was used to calculate a weighted distribution of the FERC 904 account balances.

Source of Data

FERC 904 account balance for 2013

2013 FERC Form 1 data was used for the average number of customers

Allocation Methodology

The weighted factor (b) used to distribute the dollars for each rate classes was calculated based on the average number of customers from the FERC Form 1 (a) in each rate category compared to the total customers. This factor (b) was then multiplied by the combined FERC 904 balance to determine the distribution of dollars across the rate classes (c).

Example:

| Title of Rate Schedule | Average Number Customers (a) | Factor (b) | \$ Total by Rate (c) |
|---|------------------------------|---------------|----------------------|
| Residential | | | |
| RS-Residential | 121,511 | 0.7528 | \$1,274,405 |
| RH-Residential Heating | 13,612 | 0.0843 | \$142,762 |
| WH-Water Heating | 5,868 | 0.0364 | \$61,543 |
| GSPNP-Gen. Service Public or Non-Profit | 69 | 0.0004 | \$724 |
| Total Residential | 141,060 | 0.8739 | \$1,479,434 |
| Commercial | | | |
| WH-Water Heating | 46 | 0.0003 | \$482 |
| PLS - Private Outdoor Lighting | 831 | 0.0051 | \$8,716 |
| GS-Gen. Service-Small | 17,787 | 0.1102 | \$186,550 |
| GSPNP-Gen. Service Public or Non-Profit | 92 | 0.0006 | \$965 |
| GM-Gen. Service-Medium | 1,363 | 0.0084 | \$14,295 |
| Total Commercial | 20,119 | 0.1246 | \$211,008 |
| Industrial | | | |
| GP-Gen. Service - Prim. Voltage | 110 | 0.0007 | \$1,154 |
| GT-Gen. Service Trans Voltage | 40 | 0.0002 | \$420 |
| Total Industrial | 150 | 0.0009 | \$1,573 |
| Public St & Highway Lighting | | | |
| Public Street & Highway Lighting | 86 | 0.0005 | \$902 |
| Total Public St & Highway Lighting | 86 | 0.0005 | \$902 |
| TOTAL | 161,415 | | \$1,692,917 |

FERC 905 Miscellaneous Customer Accounts Expenses

Overview

The 2013 FERC Form 1 average number of customers was used to calculate a weighted distribution of the FERC 905 account balances.

Source of Data

FERC 905 account balance for 2013

2013 FERC Form 1 data was used for the average number of customers

Allocation Methodology

The weighted factor (b) used to distribute the dollars for each rate classes was calculated based on the average number of customers from the FERC Form 1 (a) in each rate category compared to the total customers. This factor (b) was then multiplied by the combined FERC 905 balance to determine the distribution of dollars across the rate classes (c).

Example:

| Title of Rate Schedule | Average Number Customers (a) | Factor (b) | \$ Total by Rate (c) |
|---|------------------------------|---------------|----------------------|
| Residential | | | |
| RS-Residential | 121,511 | 0.7528 | \$32,019 |
| RH-Residential Heating | 13,612 | 0.0843 | \$3,587 |
| WH-Water Heating | 5,868 | 0.0364 | \$1,546 |
| GSPNP-Gen. Service Public or Non-Profit | 69 | 0.0004 | \$18 |
| Total Residential | 141,060 | 0.8739 | \$37,170 |
| Commercial | | | |
| WH-Water Heating | 46 | 0.0003 | \$12 |
| PLS - Private Outdoor Lighting | 831 | 0.0051 | \$219 |
| GS-Gen. Service-Small | 17,787 | 0.1102 | \$4,687 |
| GSPNP-Gen. Service Public or Non-Profit | 92 | 0.0006 | \$24 |
| GM-Gen. Service-Medium | 1,363 | 0.0084 | \$359 |
| Total Commercial | 20,119 | 0.1246 | \$5,302 |
| Industrial | | | |
| GP-Gen. Service - Prim. Voltage | 110 | 0.0007 | \$29 |
| GT-Gen. Service Trans Voltage | 40 | 0.0002 | \$11 |
| Total Industrial | 150 | 0.0009 | \$40 |
| Public St & Highway Lighting | | | |
| Public Street & Highway Lighting | 86 | 0.0005 | \$23 |
| Total Public St & Highway Lighting | 86 | 0.0005 | \$23 |
| TOTAL | 161,415 | | \$42,534 |

FERC 450 & 451 Forfeited Discounts and Miscellaneous Service Revenues

Overview

The 2013 FERC Form 1 average number of customers was used to calculate a weighted distribution of the FERC 450 and 451 account balances.

Source of Data

FERC 450 and 451 account balance for 2013

2013 FERC Form 1 data was used for the average number of customers

Allocation Methodology

The weighted factor (b) used to distribute the dollars for each rate classes was calculated based on the average number of customers from the FERC Form 1 (a) in each rate category compared to the total customers. This factor (b) was then multiplied by the combined FERC 450 and 451 balances to determine the distribution of dollars across the rate classes (c).

Example:

| Title of Rate Schedule | Average Number Customers (a) | Factor (b) | \$ Total by Rate (c) |
|---|------------------------------|---------------|----------------------|
| Residential | | | |
| RS-Residential | 121,511 | 0.7528 | (\$792,066) |
| RH-Residential Heating | 13,612 | 0.0843 | (\$88,729) |
| WH-Water Heating | 5,868 | 0.0364 | (\$38,250) |
| GSPNP-Gen. Service Public or Non-Profit | 69 | 0.0004 | (\$450) |
| Total Residential | 141,060 | 0.8739 | (\$919,496) |
| Commercial | | | |
| WH-Water Heating | 46 | 0.0003 | (\$300) |
| PLS - Private Outdoor Lighting | 831 | 0.0051 | (\$5,417) |
| GS-Gen. Service-Small | 17,787 | 0.1102 | (\$115,944) |
| GSPNP-Gen. Service Public or Non-Profit | 92 | 0.0006 | (\$600) |
| GM-Gen. Service-Medium | 1,363 | 0.0084 | (\$8,885) |
| Total Commercial | 20,119 | 0.1246 | (\$131,145) |
| Industrial | | | |
| GP-Gen. Service - Prim. Voltage | 110 | 0.0007 | (\$717) |
| GT-Gen. Service Trans Voltage | 40 | 0.0002 | (\$261) |
| Total Industrial | 150 | 0.0009 | (\$978) |
| Public St & Highway Lighting | | | |
| Public Street & Highway Lighting | 86 | 0.0005 | (\$561) |
| Total Public St & Highway Lighting | 86 | 0.0005 | (\$561) |
| TOTAL | 161,415 | | (\$1,052,179) |

FERC 908 Customer Assistance Expenses

Overview

Expenses for PA Act 129 charges were excluded from the FERC 908 account balance for 2013. FERC 908 account balance for 2013 was allocated to RS as that was the only rate schedule with customers receiving assistance.

Source of Data

FERC 908 account balance for 2013 excluding PA Act 129 charges

Allocation Methodology

- The FERC 908 account balance was allocated to RS Rate (a)

Example:

| Company | Balance | RS Balance (a) |
|------------|-----------|----------------|
| Penn Power | 7,570,549 | \$7,570,549 |

FERC 910 Miscellaneous Customer Service and Information Expenses

Overview

FERC 910 account balances were distributed based on actual call volume for 2013. Ratios for rate class call volumes were calculated based on call volume and FERC Form 1 Customer Count and then applied to the total FERC balance to distribute the dollars across the rate classes.

Source of Data

FERC 910 account balance for 2013

2013 FERC Form 1 data was used for the average number of customers

Call Volumes from the IVR Calls by Call Report for 2013

Allocation Methodology

- Cost Allocations by Call Category was done by multiplying the FERC Form 910 Costs by the Percentage of Calls in each category (Residential, Commercial & Industrial, and Streetlight) compared to the total Call Volume. Since commercial and industrial call cannot be broken out, a percentage was established for commercial and for industrial based on the FERC Form 1 average number of customers. This percentage was then applied in order to allocate costs to each of the categories.

Example:

| Calls by Customer Category | Count | Percentage | \$ |
|---|----------------|-------------------|--------------------|
| Residential | 455,622 | 98.12% | \$1,456,551 |
| Commercial & Industrial | 8,358 | 1.80% | \$26,719 |
| <i>Commercial (Based on Customer Count)¹</i> | - | 99.26% | \$26,521 |
| <i>Industrial (Based on Customer Count)²</i> | - | 0.74% | \$198 |
| Public Street & Highway Lighting | 355 | 0.08% | \$1,135 |
| Total Calls | 464,335 | 100.00% | \$1,484,405 |

¹Commercial (Based on Customer Count) = Total Commercial Customers/Total Commercial & Industrial Customers OR 20,119 / 20,269

²Industrial (Based on Customer Count) = Total Industrial Customers / Total Commercial & Industrial Customers OR 150 / 20,269

- To calculate the distribution of dollars across the rate classes (c) the percentage of customer in each rate category was established (b) based on the average number of customers from the FERC Form 1 (a). This percentage was then multiplied by the dollars allocated to each Call Category (Residential, Commercial, Industrial, and Streetlight) established above to determine the dollars.

Example:

| Customers By Rate Class | Average Number of Customers (a) | Percentage (b) | Total \$ by Rate (c) |
|---|---------------------------------|----------------|----------------------|
| Residential | | | |
| RS-Residential | 121,511 | 86.14% | \$1,254,693 |
| RH-Residential Heating | 13,612 | 9.65% | \$140,554 |
| WH-Water Heating | 5,868 | 4.16% | \$60,592 |
| GSPNP-Gen. Service Public or Non-Profit | 69 | 0.05% | \$712 |
| Total Residential | 141,060 | 100.00% | \$1,456,551 |
| Commercial | | | |
| WH-Water Heating | 46 | 0.23% | \$61 |
| PLS - Private Outdoor Lighting | 831 | 4.13% | \$1,095 |
| GS-Gen. Service-Small | 17,787 | 88.41% | \$23,447 |
| GSPNP-Gen. Service Public or Non-Profit | 92 | 0.46% | \$121 |
| GM-Gen. Service-Medium | 1,363 | 6.77% | \$1,797 |
| Total Commercial | 20,119 | 100.00% | \$26,521 |
| Industrial | | | |
| GP-Gen. Service - Prim. Voltage | 110 | 73.33% | \$145 |
| GT-Gen. Service Trans Voltage | 40 | 26.67% | \$53 |
| Total Industrial | 150 | 100.00% | \$198 |
| Public St & Highway Lighting | | | |
| Public Street & Highway Lighting | 86 | 100.00% | \$1,135 |
| Total Public St & Highway Lighting | 86 | 100.00% | \$1,135 |
| Total | 161,415 | | \$1,484,405 |

FERC Customer Accounting Analysis

West Penn Power Company

Year Ending December 2013

FERC 902 Meter Reading Expenses

Overview

The allocation methodology required a two-step process. First, a weighting factor was calculated for each rate class based on the number of meters in that rate class and the read time for those meters. Then, these weight factors were used to determine the allocation of the FERC balance across the rate classes.

Source of Data

FERC 902 account balance for 2013

2013 FERC Form 1 data was used for the average number of customers

A Brio query was run from EDW to obtain the number of meters in each rate category by Customer Service Systems.

Read times for each meter by rate class was obtained from Customer Service Analytics. Streetlights were excluded from the calculations as a majority of those accounts are not metered.

Allocation Methodology

- The average number of customers (a) for each rate category is based on the FERC form 1.
- The weighted factor (b) is based on the read time for each rate category and represents the minutes per meter to obtain a reading.
- The Weighted Customer Count (c) is the Customer Count (a) X Weighted factor (b)
- Total \$ by Rate (d) was calculated by taking the Weighted Customer Count by rate class (c) divided by Total Weighted Customer Count X Total FERC Balance equals FERC balance by rate class.

Example:

| Customers By Rate Class | Average Number of Customers (a) | Weighted Factor (b) | Weighted Customer Count (c) = (a) * (b) | Total \$ by Rate (d) |
|-------------------------------------|---------------------------------|---------------------|---|----------------------|
| Residential | | | | |
| 10 - R - Residential | 615,369 | 1.22084 | 751,269 | \$6,751,091 |
| 20 - General Service | 85 | 1.92199 | 163 | \$1,468 |
| 22 - Church & School | 1 | 2.23014 | 2 | \$20 |
| 51 - Street Lighting Service | 2 | - | - | - |
| 52 - Outdoor Lighting Service | 2,718 | - | - | - |
| 53 - Street Lighting Service | 13 | - | - | - |
| 57 - Outdoor Lighting Service - EMU | 1,341 | - | - | - |
| 58 - Outdoor Lighting | 1 | - | - | - |
| 59 - Outdoor Lighting - EM | 1 | - | - | - |
| Total Residential | 619,531 | | 751,435 | \$6,752,579 |
| Commercial | | | | |
| 20 - General Service | 80,301 | 1.92199 | 154,338 | \$1,386,917 |
| 22 - Church & School | 1,342 | 2.23014 | 2,993 | \$26,895 |
| 23 - Athletic Field Service | 20 | 2.58086 | 52 | \$464 |
| 24 - Fair & Carnival Service | 8 | 2.27673 | 18 | \$164 |
| 30 - General Power Service | 1,696 | 2.89945 | 4,917 | \$44,190 |
| 40 - Primary Power Service | 22 | 2.00000 | 44 | \$395 |
| 51 - Street Lighting Service | 42 | - | - | - |
| 52 - Outdoor Lighting Service | 666 | - | - | - |
| 53 - Street Lighting Service | 99 | - | - | - |
| 57 - Outdoor Lighting Service - EMU | 435 | - | - | - |
| 58 - Outdoor Lighting Service - MU | 11 | - | - | - |
| 59 - Outdoor Lighting Service - EM | 11 | - | - | - |
| 37 - Penn State University | 1 | 2.00000 | 2 | \$18 |
| Total Commercial | 84,654 | | 162,362 | \$1,459,042 |

| | | | | |
|--|----------------|---------|----------------|--------------------|
| Industrial | | | | |
| 20 - General Service | 12,049 | 1.92199 | 23,158 | \$208,104 |
| 30 - General Power Service | 883 | 2.89945 | 2,560 | \$23,007 |
| 40 - Primary Power Service | 104 | 2.00000 | 208 | \$1,869 |
| 41 - Primary Power Service | 3 | 2.00000 | 6 | \$54 |
| 44 - Interr Power Service | 1 | 2.00000 | 2 | \$18 |
| 46 - Primary Power Service | 2 | 2.00000 | 4 | \$36 |
| 51 - Street Lighting Service | 13 | - | - | - |
| 52 - Outdoor Lighting Service | 53 | - | - | - |
| 53 - Street Lighting Service | 10 | - | - | - |
| 57 - Outdoor Lighting Service - EMU | 26 | - | - | - |
| 58 - Outdoor Lighting Service - MU | 1 | - | - | - |
| 59 - Outdoor Lighting Service - EM | 1 | - | - | - |
| 86 - Alter. Gen. Rider | 4 | - | - | - |
| Total Industrial | 13,150 | | 25,938 | \$233,088 |
| Public St & Highway Lighting | | | | |
| 51 - Street Lighting Service | 296 | - | - | - |
| 52 - Outdoor Lighting Service | 1 | - | - | - |
| 53 - Street Lighting Service | 1 | - | - | - |
| 54 - Street Lighting Service | 55 | - | - | - |
| 55 - Street Lighting Service | 5 | - | - | - |
| 56 - Street Lighting Service | 3 | - | - | - |
| 57 - Street Lighting Service - EMU | 193 | - | - | - |
| 58 - Street Lighting Service - MU | 3 | - | - | - |
| 59 - Street Lighting Service - EM | 1 | - | - | - |
| 71 - Street Lighting Service | 1 | - | - | - |
| Total Public St & Highway Lightin | 559 | | | |
| Total | 717,894 | | 939,735 | \$8,444,691 |

FERC 903 Customer Records and Collection Expenses

Overview

The 2013 FERC Form 1 average number of customers was used to calculate a weighted distribution of the FERC 903 account balances.

Source of Data

FERC 903 account balance for 2013

2013 FERC Form 1 data was used for the average number of customers

Allocation Methodology

The weighted factor (b) used to distribute the dollars for each rate classes was calculated based on the average number of customers from the FERC Form 1 (a) in each rate category compared to the total customers. This factor (b) was then multiplied by the FERC 903 account balance to determine the distribution of dollars across the rate classes (c).

Example:

| Customers By Rate Class | Average Number Customers (a) | Factor (b) | \$ Total by Rate (c) |
|-------------------------------------|------------------------------|----------------|----------------------|
| Residential | | | |
| 10 - R - Residential | 615,369 | 0.85719 | \$7,659,902 |
| 20 - General Service | 85 | 0.00012 | \$1,058 |
| 22 - Church & School | 1 | 0.00000 | \$12 |
| 51 - Street Lighting Service | 2 | 0.00000 | \$25 |
| 52 - Outdoor Lighting Service | 2,718 | 0.00379 | \$33,833 |
| 53 - Street Lighting Service | 13 | 0.00002 | \$162 |
| 57 - Outdoor Lighting Service - EMU | 1,341 | 0.00187 | \$16,692 |
| 58 - Outdoor Lighting | 1 | 0.00000 | \$12 |
| 59 - Outdoor Lighting - EM | 1 | 0.00000 | \$12 |
| Total Residential | 619,531 | 0.86298 | \$7,711,709 |
| Commercial | | | |
| 20 - General Service | 80,301 | 0.11186 | \$999,559 |
| 22 - Church & School | 1,342 | 0.00187 | \$16,705 |
| 23 - Athletic Field Service | 20 | 0.00003 | \$249 |
| 24 - Fair & Carnival Service | 8 | 0.00001 | \$100 |
| 30 - General Power Service | 1,696 | 0.00236 | \$21,111 |
| 40 - Primary Power Service | 22 | 0.00003 | \$274 |
| 51 - Street Lighting Service | 42 | 0.00006 | \$523 |
| 52 - Outdoor Lighting Service | 666 | 0.00093 | \$8,290 |
| 53 - Street Lighting Service | 99 | 0.00014 | \$1,232 |
| 57 - Outdoor Lighting Service - EMU | 435 | 0.00061 | \$5,415 |
| 58 - Outdoor Lighting Service - MU | 11 | 0.00002 | \$137 |
| 59 - Outdoor Lighting Service - EM | 11 | 0.00002 | \$137 |
| 37 - Penn State University | 1 | 0.00000 | \$12 |
| Total Commercial | 84,654 | 0.11792 | \$1,053,744 |

| | | | |
|---|----------------|----------------|--------------------|
| Industrial | | | |
| 20 - General Service | 12,049 | 0.01678 | \$149,982 |
| 30 - General Power Service | 883 | 0.00123 | \$10,991 |
| 40 - Primary Power Service | 104 | 0.00014 | \$1,295 |
| 41 - Primary Power Service | 3 | 0.00000 | \$37 |
| 44 - Interr Power Service | 1 | 0.00000 | \$12 |
| 46 - Primary Power Service | 2 | 0.00000 | \$25 |
| 51 - Street Lighting Service | 13 | 0.00002 | \$162 |
| 52 - Outdoor Lighting Service | 53 | 0.00007 | \$660 |
| 53 - Street Lighting Service | 10 | 0.00001 | \$124 |
| 57 - Outdoor Lighting Service - EMU | 26 | 0.00004 | \$324 |
| 58 - Outdoor Lighting Service - MU | 1 | 0.00000 | \$12 |
| 59 - Outdoor Lighting Service - EM | 1 | 0.00000 | \$12 |
| 86 - Alter. Gen. Rider | 4 | 0.00001 | \$50 |
| Total Industrial | 13,150 | 0.01832 | \$163,687 |
| Public St & Highway Lighting | | | |
| 51 - Street Lighting Service | 296 | 0.00041 | \$3,685 |
| 52 - Outdoor Lighting Service | 1 | 0.00000 | \$12 |
| 53 - Street Lighting Service | 1 | 0.00000 | \$12 |
| 54 - Street Lighting Service | 55 | 0.00008 | \$685 |
| 55 - Street Lighting Service | 5 | 0.00001 | \$62 |
| 56 - Street Lighting Service | 3 | 0.00000 | \$37 |
| 57 - Street Lighting Service - EMU | 193 | 0.00027 | \$2,402 |
| 58 - Street Lighting Service - MU | 3 | 0.00000 | \$37 |
| 59 - Street Lighting Service - EM | 1 | 0.00000 | \$12 |
| 71 - Street Lighting Service | 1 | 0.00000 | \$12 |
| Total Public St & Highway Lighting | 559 | 0.00078 | \$6,958 |
| Total | 717,894 | | \$8,936,097 |

FERC 904 Uncollectible Accounts

Overview

The 2013 FERC Form 1 average number of customers was used to calculate a weighted distribution of the FERC 904 account balances.

Source of Data

FERC 904 account balance for 2013

2013 FERC Form 1 data was used for the average number of customers

Allocation Methodology

The weighted factor (b) used to distribute the dollars for each rate classes was calculated based on the average number of customers from the FERC Form 1 (a) in each rate category compared to the total

customers. This factor (b) was then multiplied by the FERC 904 account balance to determine the distribution of dollars across the rate classes (c).

Example:

| Customers By Rate Class | Average Number Customers (a) | Factor (b) | \$ Total by Rate (c) |
|-------------------------------------|-------------------------------------|-------------------|-----------------------------|
| Residential | | | |
| 10 - R - Residential | 615,369 | 0.85719 | \$8,382,790 |
| 20 - General Service | 85 | 0.00012 | \$1,158 |
| 22 - Church & School | 1 | 0.00000 | \$14 |
| 51 - Street Lighting Service | 2 | 0.00000 | \$27 |
| 52 - Outdoor Lighting Service | 2,718 | 0.00379 | \$37,026 |
| 53 - Street Lighting Service | 13 | 0.00002 | \$177 |
| 57 - Outdoor Lighting Service - EMU | 1,341 | 0.00187 | \$18,268 |
| 58 - Outdoor Lighting | 1 | 0.00000 | \$14 |
| 59 - Outdoor Lighting - EM | 1 | 0.00000 | \$14 |
| Total Residential | 619,531 | 0.86298 | \$8,439,487 |
| Commercial | | | |
| 20 - General Service | 80,301 | 0.11186 | \$1,093,891 |
| 22 - Church & School | 1,342 | 0.00187 | \$18,281 |
| 23 - Athletic Field Service | 20 | 0.00003 | \$272 |
| 24 - Fair & Carnival Service | 8 | 0.00001 | \$109 |
| 30 - General Power Service | 1,696 | 0.00236 | \$23,104 |
| 40 - Primary Power Service | 22 | 0.00003 | \$300 |
| 51 - Street Lighting Service | 42 | 0.00006 | \$572 |
| 52 - Outdoor Lighting Service | 666 | 0.00093 | \$9,073 |
| 53 - Street Lighting Service | 99 | 0.00014 | \$1,349 |
| 57 - Outdoor Lighting Service - EMU | 435 | 0.00061 | \$5,926 |
| 58 - Outdoor Lighting Service - MU | 11 | 0.00002 | \$150 |
| 59 - Outdoor Lighting Service - EM | 11 | 0.00002 | \$150 |
| 37 - Penn State University | 1 | 0.00000 | \$14 |
| Total Commercial | 84,654 | 0.11792 | \$1,153,189 |

| | | | |
|---|----------------|----------------|--------------------|
| Industrial | | | |
| 20 - General Service | 12,049 | 0.01678 | \$164,136 |
| 30 - General Power Service | 883 | 0.00123 | \$12,029 |
| 40 - Primary Power Service | 104 | 0.00014 | \$1,417 |
| 41 - Primary Power Service | 3 | 0.00000 | \$41 |
| 44 - Interr Power Service | 1 | 0.00000 | \$14 |
| 46 - Primary Power Service | 2 | 0.00000 | \$27 |
| 51 - Street Lighting Service | 13 | 0.00002 | \$177 |
| 52 - Outdoor Lighting Service | 53 | 0.00007 | \$722 |
| 53 - Street Lighting Service | 10 | 0.00001 | \$136 |
| 57 - Outdoor Lighting Service - EMU | 26 | 0.00004 | \$354 |
| 58 - Outdoor Lighting Service - MU | 1 | 0.00000 | \$14 |
| 59 - Outdoor Lighting Service - EM | 1 | 0.00000 | \$14 |
| 86 - Alter. Gen. Rider | 4 | 0.00001 | \$54 |
| Total Industrial | 13,150 | 0.01832 | \$179,134 |
| Public St & Highway Lighting | | | |
| 51 - Street Lighting Service | 296 | 0.00041 | \$4,032 |
| 52 - Outdoor Lighting Service | 1 | 0.00000 | \$14 |
| 53 - Street Lighting Service | 1 | 0.00000 | \$14 |
| 54 - Street Lighting Service | 55 | 0.00008 | \$749 |
| 55 - Street Lighting Service | 5 | 0.00001 | \$68 |
| 56 - Street Lighting Service | 3 | 0.00000 | \$41 |
| 57 - Street Lighting Service - EMU | 193 | 0.00027 | \$2,629 |
| 58 - Street Lighting Service - MU | 3 | 0.00000 | \$41 |
| 59 - Street Lighting Service - EM | 1 | 0.00000 | \$14 |
| 71 - Street Lighting Service | 1 | 0.00000 | \$14 |
| Total Public St & Highway Lighting | 559 | 0.00078 | \$7,615 |
| Total | 717,894 | | \$9,779,425 |

FERC 905 Miscellaneous Customer Accounts Expenses

Overview

The 2013 FERC Form 1 average number of customers was used to calculate a weighted distribution of the FERC 905 account balances.

Source of Data

FERC 905 account balance for 2013

2013 FERC Form 1 data was used for the average number of customers

Allocation Methodology

The weighted factor (b) used to distribute the dollars for each rate classes was calculated based on the average number of customers from the FERC Form 1 (a) in each rate category compared to the total

customers. This factor (b) was then multiplied by the FERC 905 account balance to determine the distribution of dollars across the rate classes (c).

Example:

| Customers By Rate Class | Average Number Customers (a) | Factor (b) | \$ Total by Rate (c) |
|-------------------------------------|-------------------------------------|-------------------|-----------------------------|
| Residential | | | |
| 10 - R - Residential | 615,369 | 0.85719 | \$108,513 |
| 20 - General Service | 85 | 0.00012 | \$15 |
| 22 - Church & School | 1 | 0.00000 | \$0 |
| 51 - Street Lighting Service | 2 | 0.00000 | \$0 |
| 52 - Outdoor Lighting Service | 2,718 | 0.00379 | \$479 |
| 53 - Street Lighting Service | 13 | 0.00002 | \$2 |
| 57 - Outdoor Lighting Service - EMU | 1,341 | 0.00187 | \$236 |
| 58 - Outdoor Lighting | 1 | 0.00000 | \$0 |
| 59 - Outdoor Lighting - EM | 1 | 0.00000 | \$0 |
| Total Residential | 619,531 | 0.86298 | \$109,246 |
| Commercial | | | |
| 20 - General Service | 80,301 | 0.11186 | \$14,160 |
| 22 - Church & School | 1,342 | 0.00187 | \$237 |
| 23 - Athletic Field Service | 20 | 0.00003 | \$4 |
| 24 - Fair & Carnival Service | 8 | 0.00001 | \$1 |
| 30 - General Power Service | 1,696 | 0.00236 | \$299 |
| 40 - Primary Power Service | 22 | 0.00003 | \$4 |
| 51 - Street Lighting Service | 42 | 0.00006 | \$7 |
| 52 - Outdoor Lighting Service | 666 | 0.00093 | \$117 |
| 53 - Street Lighting Service | 99 | 0.00014 | \$17 |
| 57 - Outdoor Lighting Service - EMU | 435 | 0.00061 | \$77 |
| 58 - Outdoor Lighting Service - MU | 11 | 0.00002 | \$2 |
| 59 - Outdoor Lighting Service - EM | 11 | 0.00002 | \$2 |
| 37 - Penn State University | 1 | 0.00000 | \$0 |
| Total Commercial | 84,654 | 0.11792 | \$14,928 |

| | | | |
|---|----------------|----------------|------------------|
| Industrial | | | |
| 20 - General Service | 12,049 | 0.01678 | \$2,125 |
| 30 - General Power Service | 883 | 0.00123 | \$156 |
| 40 - Primary Power Service | 104 | 0.00014 | \$18 |
| 41 - Primary Power Service | 3 | 0.00000 | \$1 |
| 44 - Interr Power Service | 1 | 0.00000 | \$0 |
| 46 - Primary Power Service | 2 | 0.00000 | \$0 |
| 51 - Street Lighting Service | 13 | 0.00002 | \$2 |
| 52 - Outdoor Lighting Service | 53 | 0.00007 | \$9 |
| 53 - Street Lighting Service | 10 | 0.00001 | \$2 |
| 57 - Outdoor Lighting Service - EMU | 26 | 0.00004 | \$5 |
| 58 - Outdoor Lighting Service - MU | 1 | 0.00000 | \$0 |
| 59 - Outdoor Lighting Service - EM | 1 | 0.00000 | \$0 |
| 86 - Alter. Gen. Rider | 4 | 0.00001 | \$1 |
| Total Industrial | 13,150 | 0.01832 | \$2,319 |
| Public St & Highway Lighting | | | |
| 51 - Street Lighting Service | 296 | 0.00041 | \$52 |
| 52 - Outdoor Lighting Service | 1 | 0.00000 | \$0 |
| 53 - Street Lighting Service | 1 | 0.00000 | \$0 |
| 54 - Street Lighting Service | 55 | 0.00008 | \$10 |
| 55 - Street Lighting Service | 5 | 0.00001 | \$1 |
| 56 - Street Lighting Service | 3 | 0.00000 | \$1 |
| 57 - Street Lighting Service - EMU | 193 | 0.00027 | \$34 |
| 58 - Street Lighting Service - MU | 3 | 0.00000 | \$1 |
| 59 - Street Lighting Service - EM | 1 | 0.00000 | \$0 |
| 71 - Street Lighting Service | 1 | 0.00000 | \$0 |
| Total Public St & Highway Lighting | 559 | 0.00078 | \$99 |
| Total | 717,894 | | \$126,592 |

FERC 450 & 451 Forfeited Discounts and Miscellaneous Service Revenues

Overview

The 2013 FERC Form 1 average number of customers was used to calculate a weighted distribution of the FERC 450 and 451 expenses.

Source of Data

FERC 450 and 451 account balance for 2013

2013 FERC Form 1 data was used for the average number of customers

Allocation Methodology

The weighted factor (b) used to distribute the dollars for each rate classes was calculated based on the average number of customers from the FERC Form 1 (a) in each rate category compared to the total

customers. This factor (b) was then multiplied by the combined FERC 450 and 451 balance to determine the distribution of dollars across the rate classes (c).

Example:

| Customers By Rate Class | Average Number Customers (a) | Factor (b) | \$ Total by Rate (c) |
|-------------------------------------|-------------------------------------|-------------------|-----------------------------|
| Residential | | | |
| 10 - R - Residential | 615,369 | 0.85719 | (\$3,568,389) |
| 20 - General Service | 85 | 0.00012 | (\$493) |
| 22 - Church & School | 1 | 0.00000 | (\$6) |
| 51 - Street Lighting Service | 2 | 0.00000 | (\$12) |
| 52 - Outdoor Lighting Service | 2,718 | 0.00379 | (\$15,761) |
| 53 - Street Lighting Service | 13 | 0.00002 | (\$75) |
| 57 - Outdoor Lighting Service - EMU | 1,341 | 0.00187 | (\$7,776) |
| 58 - Outdoor Lighting | 1 | 0.00000 | (\$6) |
| 59 - Outdoor Lighting - EM | 1 | 0.00000 | (\$6) |
| Total Residential | 619,531 | 0.86298 | (\$3,592,524) |
| Commercial | | | |
| 20 - General Service | 80,301 | 0.11186 | (\$465,648) |
| 22 - Church & School | 1,342 | 0.00187 | (\$7,782) |
| 23 - Athletic Field Service | 20 | 0.00003 | (\$116) |
| 24 - Fair & Carnival Service | 8 | 0.00001 | (\$46) |
| 30 - General Power Service | 1,696 | 0.00236 | (\$9,835) |
| 40 - Primary Power Service | 22 | 0.00003 | (\$128) |
| 51 - Street Lighting Service | 42 | 0.00006 | (\$244) |
| 52 - Outdoor Lighting Service | 666 | 0.00093 | (\$3,862) |
| 53 - Street Lighting Service | 99 | 0.00014 | (\$574) |
| 57 - Outdoor Lighting Service - EMU | 435 | 0.00061 | (\$2,522) |
| 58 - Outdoor Lighting Service - MU | 11 | 0.00002 | (\$64) |
| 59 - Outdoor Lighting Service - EM | 11 | 0.00002 | (\$64) |
| 37 - Penn State University | 1 | 0.00000 | (\$6) |
| Total Commercial | 84,654 | 0.11792 | (\$490,890) |

| | | | |
|---|----------------|----------------|----------------------|
| Industrial | | | |
| 20 - General Service | 12,049 | 0.01678 | (\$69,869) |
| 30 - General Power Service | 883 | 0.00123 | (\$5,120) |
| 40 - Primary Power Service | 104 | 0.00014 | (\$603) |
| 41 - Primary Power Service | 3 | 0.00000 | (\$17) |
| 44 - Interr Power Service | 1 | 0.00000 | (\$6) |
| 46 - Primary Power Service | 2 | 0.00000 | (\$12) |
| 51 - Street Lighting Service | 13 | 0.00002 | (\$75) |
| 52 - Outdoor Lighting Service | 53 | 0.00007 | (\$307) |
| 53 - Street Lighting Service | 10 | 0.00001 | (\$58) |
| 57 - Outdoor Lighting Service - EMU | 26 | 0.00004 | (\$151) |
| 58 - Outdoor Lighting Service - MU | 1 | 0.00000 | (\$6) |
| 59 - Outdoor Lighting Service - EM | 1 | 0.00000 | (\$6) |
| 86 - Alter. Gen. Rider | 4 | 0.00001 | (\$23) |
| Total Industrial | 13,150 | 0.01832 | (\$76,254) |
| Public St & Highway Lighting | | | |
| 51 - Street Lighting Service | 296 | 0.00041 | (\$1,716) |
| 52 - Outdoor Lighting Service | 1 | 0.00000 | (\$6) |
| 53 - Street Lighting Service | 1 | 0.00000 | (\$6) |
| 54 - Street Lighting Service | 55 | 0.00008 | (\$319) |
| 55 - Street Lighting Service | 5 | 0.00001 | (\$29) |
| 56 - Street Lighting Service | 3 | 0.00000 | (\$17) |
| 57 - Street Lighting Service - EMU | 193 | 0.00027 | (\$1,119) |
| 58 - Street Lighting Service - MU | 3 | 0.00000 | (\$17) |
| 59 - Street Lighting Service - EM | 1 | 0.00000 | (\$6) |
| 71 - Street Lighting Service | 1 | 0.00000 | (\$6) |
| Total Public St & Highway Lighting | 559 | 0.00078 | (\$3,242) |
| Total | 717,894 | | (\$4,162,909) |

FERC 908 Customer Assistance Expenses

Overview

Expenses for PA Act 129 charges were excluded from the FERC 908 account balance for 2013. FERC 908 account balance for 2013 was allocated to RS as that was the only rate schedule with customers receiving assistance.

Source of Data

FERC 908 account balance for 2013 excluding PA Act 129 charges

Allocation Methodology

- The FERC 908 account balance was allocated to RS Rate (a)

Example:

| Company | Balance | RS Balance (a) |
|-----------------|-----------|----------------|
| West Penn Power | 6,490,065 | \$6,490,065 |

FERC 910 Miscellaneous Customer Service and Information Expenses

Overview

FERC 910 account balances were distributed based on actual call volume for 2013. Ratios for rate class call volumes were calculated based on call volume and FERC Form 1 Customer Count and then applied to the total FERC balance to distribute the dollars across the rate classes.

Source of Data

FERC 910 account balance for 2013

Customer Counts from FERC Form 1 for 2013

Call Volumes from the IVR Calls by Call Report for 2013

Allocation Methodology

- Cost Allocations by Call Category was done by multiplying the FERC Form 910 Costs by the Percentage of Calls in each category (Residential, Commercial & Industrial, and Streetlight) compared to the total Call Volume. Since commercial and industrial call cannot be broken out, a percentage was established for commercial and for industrial based on the FERC Form 1 customer accounts. This percentage was then applied in order to allocate costs to each of the categories.

Example:

| Calls by Customer Category | Count | Percentage | \$ |
|---|------------------|----------------|------------------|
| Residential | 2,115,346 | 98.34% | \$439,159 |
| Commercial & Industrial | 32,930 | 1.53% | \$6,836 |
| <i>Commercial (Based on Customer Count)¹</i> | - | 86.55% | \$5,917 |
| <i>Industrial (Based on Customer Count)²</i> | - | 13.45% | \$919 |
| Public St & Highway Lighting | 2,874 | 0.13% | \$597 |
| Total Calls | 2,151,150 | 100.00% | \$446,592 |

¹Commercial (Based on Customer Count) = Total Commercial Customers/Total Commercial & Industrial Customers OR 84,654 / 97,804

²Industrial (Based on Customer Count) = Total Industrial Customers / Total Commercial & Industrial Customers OR 13,150 / 97,804

- To calculate the distribution of dollars across the rate classes (c) the percentage of customer in each rate category was established (b) based on the customer counts from the FERC Form 1 (a). This percentage was then multiplied by the dollars allocated to each Call Category (Residential, Commercial, Industrial, and Streetlight) established above to determine the dollars

Example:

| Customers By Rate Class | Average Number Customers (a) | Percentage (b) | Total \$ by Rate (c) |
|-------------------------------------|------------------------------|----------------|----------------------|
| Residential | | | |
| 10 - R - Residential | 615,369 | 99.33% | \$436,209 |
| 20 - General Service | 85 | 0.01% | \$60 |
| 22 - Church & School | 1 | 0.00% | \$1 |
| 51 - Street Lighting Service | 2 | 0.00% | \$1 |
| 52 - Outdoor Lighting Service | 2,718 | 0.44% | \$1,927 |
| 53 - Street Lighting Service | 13 | 0.00% | \$9 |
| 57 - Outdoor Lighting Service - EMU | 1,341 | 0.22% | \$951 |
| 58 - Outdoor Lighting | 1 | 0.00% | \$1 |
| 59 - Outdoor Lighting - EM | 1 | 0.00% | \$1 |
| Total Residential | 619,531 | 100.00% | \$439,159 |
| Commercial | | | |
| 20 - General Service | 80,301 | 94.86% | \$5,613 |
| 22 - Church & School | 1,342 | 1.59% | \$94 |
| 23 - Athletic Field Service | 20 | 0.02% | \$1 |
| 24 - Fair & Carnival Service | 8 | 0.01% | \$1 |
| 30 - General Power Service | 1,696 | 2.00% | \$119 |
| 40 - Primary Power Service | 22 | 0.03% | \$2 |
| 51 - Street Lighting Service | 42 | 0.05% | \$3 |
| 52 - Outdoor Lighting Service | 666 | 0.79% | \$47 |
| 53 - Street Lighting Service | 99 | 0.12% | \$7 |
| 57 - Outdoor Lighting Service - EMU | 435 | 0.51% | \$30 |
| 58 - Outdoor Lighting Service - MU | 11 | 0.01% | \$1 |
| 59 - Outdoor Lighting Service - EM | 11 | 0.01% | \$1 |
| 37 - Penn State University | 1 | 0.00% | \$0 |
| Total Commercial | 84,654 | 100.00% | \$5,917 |

| | | | |
|---|----------------|----------------|------------------|
| Industrial | | | |
| 20 - General Service | 12,049 | 91.63% | \$842 |
| 30 - General Power Service | 883 | 6.71% | \$62 |
| 40 - Primary Power Service | 104 | 0.79% | \$7 |
| 41 - Primary Power Service | 3 | 0.02% | \$0 |
| 44 - Interr Power Service | 1 | 0.01% | \$0 |
| 46 - Primary Power Service | 2 | 0.02% | \$0 |
| 51 - Street Lighting Service | 13 | 0.10% | \$1 |
| 52 - Outdoor Lighting Service | 53 | 0.40% | \$4 |
| 53 - Street Lighting Service | 10 | 0.08% | \$1 |
| 57 - Outdoor Lighting Service - EMU | 26 | 0.20% | \$2 |
| 58 - Outdoor Lighting Service - MU | 1 | 0.01% | \$0 |
| 59 - Outdoor Lighting Service - EM | 1 | 0.01% | \$0 |
| 86 - Alter. Gen. Rider | 4 | 0.03% | \$0 |
| Total Industrial | 13,150 | 100.00% | \$919 |
| Public St & Highway Lighting | | | |
| 51 - Street Lighting Service | 296 | 52.95% | \$316 |
| 52 - Outdoor Lighting Service | 1 | 0.18% | \$1 |
| 53 - Street Lighting Service | 1 | 0.18% | \$1 |
| 54 - Street Lighting Service | 55 | 9.84% | \$59 |
| 55 - Street Lighting Service | 5 | 0.89% | \$5 |
| 56 - Street Lighting Service | 3 | 0.54% | \$3 |
| 57 - Street Lighting Service - EMU | 193 | 34.53% | \$206 |
| 58 - Street Lighting Service - MU | 3 | 0.54% | \$3 |
| 59 - Street Lighting Service - EM | 1 | 0.18% | \$1 |
| 71 - Street Lighting Service | 1 | 0.18% | \$1 |
| Total Public St & Highway Lighting | 559 | 100.00% | \$597 |
| Total | 717,894 | | \$446,592 |

| West Penn Power Customer Accounting Total Account Dollars Assigned to Rate Group | | | | | | | |
|--|------------------|-----------------------------|------------------------|---------------------------------|--|--------------------|------------------|
| Rate | Meter Reading | Customer Records Collection | Uncollectible Accounts | Miscellaneous Customer Accounts | Forfeited Discounts and Miscellaneous Service Revenues | Cust Asst | MISC |
| Classes | 902 | 903 | 904 | 905 | 450 & 451 | 908 | 910 |
| Residential | | | | | | | |
| 10 - R - Residential | 6,751,091 | \$7,659,902 | \$8,382,790 | \$108,513 | (\$3,568,389) | \$6,490,065 | \$436,209 |
| 20 - General Service | 1,468 | \$1,058 | \$1,158 | \$15 | (\$493) | - | \$60 |
| 22 - Church & School | 20 | \$12 | \$14 | \$0 | (\$6) | - | \$1 |
| 51 - Street Lighting Service | - | \$25 | \$27 | \$0 | (\$12) | - | \$1 |
| 52 - Outdoor Lighting Service | - | \$33,833 | \$37,026 | \$479 | (\$15,761) | - | \$1,927 |
| 53 - Street Lighting Service | - | \$162 | \$177 | \$2 | (\$75) | - | \$9 |
| 57 - Outdoor Lighting Service - EMU | - | \$16,692 | \$18,268 | \$236 | (\$7,776) | - | \$951 |
| 58 - Outdoor Lighting | - | \$12 | \$14 | \$0 | (\$6) | - | \$1 |
| 59 - Outdoor Lighting - EM | - | \$12 | \$14 | \$0 | (\$6) | - | \$1 |
| Total Residential | 6,752,579 | \$7,711,709 | \$8,439,487 | \$109,246 | (\$3,592,524) | \$6,490,065 | \$439,159 |
| Commercial | | | | | | | |
| 20 - General Service | 1,386,917 | \$999,559 | \$1,093,891 | \$14,160 | (\$465,648) | - | \$5,613 |
| 22 - Church & School | 26,895 | \$16,705 | \$18,281 | \$237 | (\$7,782) | - | \$94 |
| 23 - Athletic Field Service | 464 | \$249 | \$272 | \$4 | (\$116) | - | \$1 |
| 24 - Fair & Carnival Service | 164 | \$100 | \$109 | \$1 | (\$46) | - | \$1 |
| 30 - General Power Service | 44,190 | \$21,111 | \$23,104 | \$299 | (\$9,835) | - | \$119 |
| 40 - Primary Power Service | 395 | \$274 | \$300 | \$4 | (\$128) | - | \$2 |
| 51 - Street Lighting Service | - | \$523 | \$572 | \$7 | (\$244) | - | \$3 |
| 52 - Outdoor Lighting Service | - | \$8,290 | \$9,073 | \$117 | (\$3,862) | - | \$47 |
| 53 - Street Lighting Service | - | \$1,232 | \$1,349 | \$17 | (\$574) | - | \$7 |
| 57 - Outdoor Lighting Service - EMU | - | \$5,415 | \$5,926 | \$77 | (\$2,522) | - | \$30 |
| 58 - Outdoor Lighting Service - MU | - | \$137 | \$150 | \$2 | (\$64) | - | \$1 |
| 59 - Outdoor Lighting Service - EM | - | \$137 | \$150 | \$2 | (\$64) | - | \$1 |
| 37 - Penn State University | 18 | \$12 | \$14 | \$0 | (\$6) | - | \$0 |
| Total Commercial | 1,459,042 | \$1,053,744 | \$1,153,189 | \$14,928 | (\$490,890) | - | \$5,917 |

| | | | | | | | |
|---|------------------|--------------------|--------------------|------------------|----------------------|--------------------|------------------|
| Industrial | | | | | | | |
| 20 - General Service | 208,104 | \$149,982 | \$164,136 | \$2,125 | (\$69,869) | - | \$842 |
| 30 - General Power Service | 23,007 | \$10,991 | \$12,029 | \$156 | (\$5,120) | - | \$62 |
| 40 - Primary Power Service | 1,869 | \$1,295 | \$1,417 | \$18 | (\$603) | - | \$7 |
| 41 - Primary Power Service | 54 | \$37 | \$41 | \$1 | (\$17) | - | \$0 |
| 44 - Interr Power Service | 18 | \$12 | \$14 | \$0 | (\$6) | - | \$0 |
| 46 - Primary Power Service | 36 | \$25 | \$27 | \$0 | (\$12) | - | \$0 |
| 51 - Street Lighting Service | - | \$162 | \$177 | \$2 | (\$75) | - | \$1 |
| 52 - Outdoor Lighting Service | - | \$660 | \$722 | \$9 | (\$307) | - | \$4 |
| 53 - Street Lighting Service | - | \$124 | \$136 | \$2 | (\$58) | - | \$1 |
| 57 - Outdoor Lighting Service - EMU | - | \$324 | \$354 | \$5 | (\$151) | - | \$2 |
| 58 - Outdoor Lighting Service - MU | - | \$12 | \$14 | \$0 | (\$6) | - | \$0 |
| 59 - Outdoor Lighting Service - EM | - | \$12 | \$14 | \$0 | (\$6) | - | \$0 |
| 86 - Alter. Gen. Rider | - | \$50 | \$54 | \$1 | (\$23) | - | \$0 |
| Total Industrial | 233,088 | \$163,687 | \$179,134 | \$2,319 | (\$76,254) | - | \$919 |
| Public St & Highway Lighting | | | | | | | |
| 51 - Street Lighting Service | - | \$3,685 | \$4,032 | \$52 | (\$1,716) | - | \$316 |
| 52 - Outdoor Lighting Service | - | \$12 | \$14 | \$0 | (\$6) | - | \$1 |
| 53 - Street Lighting Service | - | \$12 | \$14 | \$0 | (\$6) | - | \$1 |
| 54 - Street Lighting Service | - | \$685 | \$749 | \$10 | (\$319) | - | \$59 |
| 55 - Street Lighting Service | - | \$62 | \$68 | \$1 | (\$29) | - | \$5 |
| 56 - Street Lighting Service | - | \$37 | \$41 | \$1 | (\$17) | - | \$3 |
| 57 - Street Lighting Service - EMU | - | \$2,402 | \$2,629 | \$34 | (\$1,119) | - | \$206 |
| 58 - Street Lighting Service - MU | - | \$37 | \$41 | \$1 | (\$17) | - | \$3 |
| 59 - Street Lighting Service - EM | - | \$12 | \$14 | \$0 | (\$6) | - | \$1 |
| 71 - Street Lighting Service | - | \$12 | \$14 | \$0 | (\$6) | - | \$1 |
| Total Public St & Highway Lighting | - | \$6,958 | \$7,615 | \$99 | (\$3,242) | - | \$597 |
| Total | 8,444,691 | \$8,936,097 | \$9,779,425 | \$126,592 | (\$4,162,909) | \$6,490,065 | \$446,592 |

Exhibit HES-2
Supporting Study No. 5
Labor

Metropolitan Edison Company
 Cost of Service Study - Special Study #05
 Direct Labor O&M Study

| Function | FERC Account Number | O & M Expense Total | Direct Labor Expense | Percentage of Total w A&G |
|---------------------|---------------------|---------------------|----------------------|---------------------------|
| Power Supply | | | | |
| Power Supply | 514 | 3,357 | 0 | |
| Power Supply | 518 | 0 | 0 | |
| Power Supply | 555 | 278,084 | 0 | |
| Power Supply | 557 | -5,707 | 0 | |
| | TOTAL | | 0 | 0.00% |
| Transmission | | | | |
| Transmission | 560 | 58 | 18 | |
| Transmission | 561 | 1,208 | 137 | |
| Transmission | 562 | 174 | 0 | |
| Transmission | 563 | 33 | 0 | |
| Transmission | 564 | 0 | 0 | |
| Transmission | 565 | 11,776 | 0 | |
| Transmission | 566 | 1,198 | 198 | |
| Transmission | 567 | 472 | 0 | |
| Transmission | 568 | 920 | 669 | |
| Transmission | 570 | 2,650 | 1,934 | |
| Transmission | 571 | 2,347 | 0 | |
| Transmission | 573 | 93 | 0 | |
| | TOTAL | | 2,956 | 8.91% |
| Distribution | | | | |
| Distribution | 580 | 97 | 84 | |
| Distribution | 581 | 339 | 274 | |
| Distribution | 582 | 615 | 397 | |
| Distribution | 583 | 37 | 0 | |
| Distribution | 584 | 576 | 0 | |
| Distribution | 585 | 0 | 0 | |
| Distribution | 586 | 771 | 561 | |
| Distribution | 588 | 4,949 | 3,712 | |
| Distribution | 590 | 390 | 248 | |
| Distribution | 591 | 16 | 8 | |
| Distribution | 592 | 4,043 | 2,430 | |
| Distribution | 593 | 20,233 | 5,286 | |
| Distribution | 594 | 2,048 | 1,343 | |
| Distribution | 595 | 0 | 0 | |
| Distribution | 596 | 250 | 161 | |
| Distribution | 597 | 1,645 | 1,235 | |
| Distribution | 598 | 1,428 | 980 | |
| | TOTAL | | 16,719 | 50.40% |

Metropolitan Edison Company
 Cost of Service Study - Special Study #05
 Direct Labor O&M Study

| Function | FERC Account Number | O & M Expense Total | Direct Labor Expense | Percentage of Total w A&G |
|----------|---------------------|---------------------|----------------------|---------------------------|
|----------|---------------------|---------------------|----------------------|---------------------------|

| | | | | |
|-------------------|--------------|--------|--------------|---------------|
| Customer Accounts | | | 0 | |
| Customer Accounts | 902 | 5,026 | 3,645 | |
| Customer Accounts | 903 | 5,858 | 2,058 | |
| Customer Accounts | 904 | 12,136 | 0 | |
| Customer Accounts | 905 | 251 | 176 | |
| | TOTAL | | 5,879 | 17.72% |

| | | | | |
|------------------|--------------|--------|--------------|--------------|
| Customer Service | 907 | 304 | 271 | |
| Customer Service | 908 | 34,566 | 0 | |
| Customer Service | 909 | 130 | 0 | |
| Customer Service | 910 | 5,696 | 2,521 | |
| | TOTAL | | 2,793 | 8.42% |

| | | | | |
|------------------------|--------------|--------|--------------|---------------|
| A&G (Unfunctionalized) | 920 | -524 | 12 | |
| A&G (Unfunctionalized) | 921 | 3,155 | 0 | |
| A&G (Unfunctionalized) | 923 | 35,388 | 5,099 | |
| A&G (Unfunctionalized) | 924 | 242 | 0 | |
| A&G (Unfunctionalized) | 925 | 930 | 91 | |
| A&G (Unfunctionalized) | 926 | -745 | -374 | |
| A&G (Unfunctionalized) | 928 | 2,632 | 0 | |
| A&G (Unfunctionalized) | 930_1 | 10 | 0 | |
| A&G (Unfunctionalized) | 930_2 | 698 | 0 | |
| A&G (Unfunctionalized) | 931 | 1,612 | 0 | |
| A&G (Unfunctionalized) | 935 | 801 | 0 | |
| | TOTAL | | 4,827 | 14.55% |

| | |
|---------------|--------|
| TOTAL w/o A&G | 28,347 |
| TOTAL w/ A&G | 33,174 |

| | |
|---------------------------------|--------|
| % of Labor Transmission w/o A&G | 10.43% |
|---------------------------------|--------|

Pennsylvania Electric Company
 Cost of Service Study - Special Study #05
 Direct Labor O&M Study

| Function | FERC Account Number | O&M Expense TOTAL | Direct Labor Expense | Percentage of Total w A&G |
|---------------------|---------------------|-------------------|----------------------|---------------------------|
| Power Supply | | | | |
| Power Supply | 514 | 210 | 0 | |
| Power Supply | 518 | 0 | 0 | |
| Power Supply | 555 | 342,136 | 0 | |
| Power Supply | 557 | -36,077 | 0 | |
| | TOTAL | 306,269 | 0 | 0.00% |
| Transmission | | | | |
| Transmission | 560 | 70 | 20 | |
| Transmission | 561 | 1,568 | 393 | |
| Transmission | 562 | 0 | 0 | |
| Transmission | 563 | 356 | 0 | |
| Transmission | 564 | 0 | 0 | |
| Transmission | 565 | 10,219 | 0 | |
| Transmission | 566 | 944 | 196 | |
| Transmission | 567 | 2,760 | 0 | |
| Transmission | 568 | 1,144 | 833 | |
| Transmission | 570 | 544 | 237 | |
| Transmission | 571 | 6,694 | 0 | |
| Transmission | 573 | 0 | 0 | |
| | TOTAL | 24,299 | 1,679 | 4.19% |
| Distribution | | | | |
| Distribution | 580 | 104 | 60 | |
| Distribution | 581 | 434 | 393 | |
| Distribution | 582 | 0 | 0 | |
| Distribution | 583 | 53 | 0 | |
| Distribution | 584 | 839 | 0 | |
| Distribution | 585 | 0 | 0 | |
| Distribution | 586 | 648 | 411 | |
| Distribution | 588 | 8,070 | 4,160 | |
| Distribution | 590 | 438 | 279 | |
| Distribution | 591 | 0 | 0 | |
| Distribution | 592 | 7,621 | 4,501 | |
| Distribution | 593 | 20,771 | 10,914 | |
| Distribution | 594 | 52 | 0 | |
| Distribution | 595 | 0 | 0 | |
| Distribution | 596 | 1,662 | 1,179 | |
| Distribution | 597 | 1,496 | 1,039 | |
| Distribution | 598 | 1,377 | 906 | |
| | TOTAL | 43,563 | 23,841 | 59.48% |

Pennsylvania Electric Company
 Cost of Service Study - Special Study #05
 Direct Labor O&M Study

| Function | FERC Account Number | O&M Expense TOTAL | Direct Labor Expense | Percentage of Total w A&G |
|----------|---------------------|-------------------|----------------------|---------------------------|
|----------|---------------------|-------------------|----------------------|---------------------------|

| | | | | |
|--------------------------|--------------|-------------------|--------------|---------------|
| Customer Accounts | | | | |
| Customer Accounts | 902 | 5,028 | 3,883 | |
| Customer Accounts | 903 | 6,170 | 2,204 | |
| Customer Accounts | 904 | 8,959 | 0 | |
| Customer Accounts | 905 | 356 | 197 | |
| | TOTAL | 26,351,000 | 6,284 | 15.68% |

| | | | | |
|------------------|--------------|---------------|--------------|--------------|
| Customer Service | 907 | 263 | 231 | |
| Customer Service | 908 | 36,360 | 0 | |
| Customer Service | 909 | 120 | 0 | |
| Customer Service | 910 | 5,642 | 2,687 | |
| | TOTAL | 42,385 | 2,918 | 7.28% |

| | | | | |
|------------------------|--------------|---------------|--------------|---------------|
| A&G (Unfunctionalized) | 920 | -616 | 12 | |
| A&G (Unfunctionalized) | 921 | 1,644 | 0 | |
| A&G (Unfunctionalized) | 923 | 37,861 | 5,979 | |
| A&G (Unfunctionalized) | 924 | 315 | 0 | |
| A&G (Unfunctionalized) | 925 | 957 | 158 | |
| A&G (Unfunctionalized) | 926 | 2,757 | -803 | |
| A&G (Unfunctionalized) | 928 | 2,378 | 0 | |
| A&G (Unfunctionalized) | 930 | 0 | 0 | |
| A&G (Unfunctionalized) | 930 | 0 | 0 | |
| A&G (Unfunctionalized) | 931 | 1,448 | 0 | |
| A&G (Unfunctionalized) | 935 | 224 | 16 | |
| | TOTAL | 46,969 | 5,362 | 13.38% |

| | | |
|---------------|------------|--------|
| TOTAL w/o A&G | 26,767,516 | 34,722 |
| TOTAL w/ A&G | 26,814,485 | 40,084 |

| | | |
|---------------------------------|--|-------|
| % of Labor Transmission w/o A&G | | 4.84% |
|---------------------------------|--|-------|

Pennsylvania Power Company
 Cost of Service Study - Special Study #05
 Direct Labor O&M Study

| Function | FERC Account Number | O&M Expense TOTAL | Direct Labor Expense | Percentage of Total w A&G |
|---------------------|---------------------|-------------------|----------------------|---------------------------|
| Power Supply | | | | |
| Power Supply | 514 | 0 | 0 | |
| Power Supply | 518 | 0 | 0 | |
| Power Supply | 555 | 75,519 | 0 | |
| Power Supply | 557 | 3 | 0 | |
| | TOTAL | 75,522 | 0 | 0.00% |
| Transmission | | | | |
| Transmission | 560 | 0 | 0 | |
| Transmission | 561 | 122 | 0 | |
| Transmission | 562 | 0 | 0 | |
| Transmission | 563 | 0 | 0 | |
| Transmission | 564 | 0 | 0 | |
| Transmission | 565 | 5,715 | 0 | |
| Transmission | 566 | 83 | 11 | |
| Transmission | 567 | 0 | 0 | |
| Transmission | 568 | 4 | 3 | |
| Transmission | 570 | 3 | 0 | |
| Transmission | 571 | -11 | -27 | |
| Transmission | 573 | 5 | 0 | |
| | TOTAL | 5,921 | -13 | -0.15% |
| Distribution | | | | |
| Distribution | 580 | 0 | 0 | |
| Distribution | 581 | 0 | 0 | |
| Distribution | 582 | 0 | 0 | |
| Distribution | 583 | 0 | 0 | |
| Distribution | 584 | 555 | 19 | |
| Distribution | 585 | 0 | 0 | |
| Distribution | 586 | 86 | 58 | |
| Distribution | 588 | 958 | 554 | |
| Distribution | 590 | 95 | 61 | |
| Distribution | 591 | 0 | 0 | |
| Distribution | 592 | 514 | 177 | |
| Distribution | 593 | 11,004 | 3,203 | |
| Distribution | 594 | -15 | 0 | |
| Distribution | 595 | 0 | 0 | |
| Distribution | 596 | 1 | 0 | |
| Distribution | 597 | 379 | 343 | |
| Distribution | 598 | 345 | 202 | |
| | TOTAL | 13,921 | 4,618 | 52.81% |

Pennsylvania Power Company
 Cost of Service Study - Special Study #05
 Direct Labor O&M Study

| Function | FERC Account Number | O&M Expense TOTAL | Direct Labor Expense | Percentage of Total w A&G |
|--|---------------------|-------------------|----------------------|---------------------------|
| Customer Accounts | | | 0 | |
| Customer Accounts | 902 | 1,547 | 1,155 | |
| Customer Accounts | 903 | 1,626 | 548 | |
| Customer Accounts | 904 | 1,610 | 0 | |
| Customer Accounts | 905 | 39 | 26 | |
| | TOTAL | 26,351,000 | 1,729 | 19.77% |
| Customer Service | 907 | 0 | 0 | |
| Customer Service | 908 | 9,957 | 151 | |
| Customer Service | 909 | 129 | 0 | |
| Customer Service | 910 | 1,498 | 0 | |
| | TOTAL | 11,585 | 151 | 1.73% |
| A&G (Unfunctionalized) | 920 | 101 | 701 | |
| A&G (Unfunctionalized) | 921 | 489 | 0 | |
| A&G (Unfunctionalized) | 923 | 9,935 | 0 | |
| A&G (Unfunctionalized) | 924 | 26 | 96 | |
| A&G (Unfunctionalized) | 925 | 186 | 0 | |
| A&G (Unfunctionalized) | 926 | 94 | 1,458 | |
| A&G (Unfunctionalized) | 928 | 583 | 0 | |
| A&G (Unfunctionalized) | 930 | 0 | 0 | |
| A&G (Unfunctionalized) | 930 | 0 | 5 | |
| A&G (Unfunctionalized) | 931 | 347 | 0 | |
| A&G (Unfunctionalized) | 935 | 331 | 0 | |
| | TOTAL | 12,092 | 2,259 | 25.84% |
| TOTAL w/o A&G | | 26,457,948 | 6,486 | |
| TOTAL w/ A&G | | 26,470,041 | 8,745 | |
| % of Labor Transmission w/o A&G | | | | -0.20% |

West Pennsylvania Power Company
 Cost of Service Study - Special Study #05
 Direct Labor O&M Study

| Function | FERC Account Number | O&M Expense TOTAL | Direct Labor Expense | Percentage of Total w A&G |
|--------------|---------------------|-------------------|----------------------|---------------------------|
| Power Supply | 514 | 0 | 0 | |
| Power Supply | 518 | 0 | 0 | |
| Power Supply | 555 | 333,711 | 0 | |
| Power Supply | 557 | 2 | 0 | |
| | TOTAL | 333,713 | 0 | 0.00% |
| Transmission | 560 | 0 | 0 | |
| Transmission | 561 | 2,032 | 672 | |
| Transmission | 562 | 1,332 | 1,291 | |
| Transmission | 563 | 0 | 0 | |
| Transmission | 564 | 0 | 0 | |
| Transmission | 565 | 26,808 | 0 | |
| Transmission | 566 | 334 | 266 | |
| Transmission | 567 | 0 | 0 | |
| Transmission | 568 | 395 | 288 | |
| Transmission | 570 | 367 | 300 | |
| Transmission | 571 | 1,632 | 0 | |
| Transmission | 573 | 0 | 0 | |
| | TOTAL | 32,899 | 2,818 | 7.41% |
| Distribution | 580 | 102 | 72 | |
| Distribution | 581 | 1,235 | 881 | |
| Distribution | 582 | 1,197 | 799 | |
| Distribution | 583 | 1,364 | 187 | |
| Distribution | 584 | 974 | 0 | |
| Distribution | 585 | 0 | 0 | |
| Distribution | 586 | 641 | 305 | |
| Distribution | 588 | 8,150 | 3,907 | |
| Distribution | 590 | 413 | 255 | |
| Distribution | 591 | 0 | 0 | |
| Distribution | 592 | 4,123 | 2,733 | |
| Distribution | 593 | 33,312 | 7,222 | |
| Distribution | 594 | 667 | 447 | |
| Distribution | 595 | 0 | 0 | |
| Distribution | 596 | 819 | 561 | |
| Distribution | 597 | 1,544 | 1,075 | |
| Distribution | 598 | 1,069 | 714 | |
| | TOTAL | 55,610 | 19,159 | 50.40% |

West Pennsylvania Power Company
 Cost of Service Study - Special Study #05
 Direct Labor O&M Study

| Function | FERC Account Number | O&M Expense TOTAL | Direct Labor Expense | Percentage of Total w A&G |
|----------|---------------------|-------------------|----------------------|---------------------------|
|----------|---------------------|-------------------|----------------------|---------------------------|

| | | | | |
|-------------------|-----|-------------------|--------------|---------------|
| Customer Accounts | 902 | 11,080 | 7,460 | |
| Customer Accounts | 903 | 9,116 | 1,181 | |
| Customer Accounts | 904 | 10,642 | 0 | |
| Customer Accounts | 905 | 134 | 93 | |
| TOTAL | | 26,351,000 | 8,734 | 22.98% |

| | | | | |
|------------------|-----|---------------|------------|--------------|
| Customer Service | 907 | 574 | 498 | |
| Customer Service | 908 | 20,295 | 0 | |
| Customer Service | 909 | 53 | 0 | |
| Customer Service | 910 | 155 | 113 | |
| TOTAL | | 21,077 | 611 | 1.61% |

| | | | | |
|------------------------|-----|---------------|--------------|---------------|
| A&G (Unfunctionalized) | 920 | -206 | 15 | |
| A&G (Unfunctionalized) | 921 | 1,906 | 0 | |
| A&G (Unfunctionalized) | 923 | 37,350 | 6,952 | |
| A&G (Unfunctionalized) | 924 | 296 | 0 | |
| A&G (Unfunctionalized) | 925 | 1,203 | 139 | |
| A&G (Unfunctionalized) | 926 | 5,596 | -414 | |
| A&G (Unfunctionalized) | 928 | 2,467 | 0 | |
| A&G (Unfunctionalized) | 930 | 0 | 0 | |
| A&G (Unfunctionalized) | 930 | 0 | 0 | |
| A&G (Unfunctionalized) | 931 | 2,512 | 0 | |
| A&G (Unfunctionalized) | 935 | 771 | 0 | |
| TOTAL | | 51,897 | 6,692 | 17.60% |

| | | |
|--------------------------|-------------------|---------------|
| TOTAL w/o A&G | 26,794,298 | 31,322 |
| TOTAL w/ A&G | 26,846,195 | 38,013 |

| | | |
|--|--|--------------|
| % of Labor Transmission w/o A&G | | 9.00% |
|--|--|--------------|

Exhibit HES-2
Supporting Study No. 6
Meter Plant

Metropolitan Edison
Meter Plant Allocation

| Rate Group | End of Period HTY Customer Count | Meter Count | Meter Cost | Meter Labor | PT/CT Cost & Labor | Total Cost | Total Cost per Customer | Weighting Factor | Weighted Customer Allocator |
|------------|----------------------------------|-------------|------------|-------------|--------------------|------------|-------------------------|------------------|-----------------------------|
| RS | 448,405 | 449,699 | 10,815,249 | 6,064,690 | 73,943 | 16,953,882 | 37.81 | 1.0 | 448,405 |
| RT | 41,810 | 43,395 | 3,347,884 | 588,272 | 14,779 | 3,950,936 | 94.50 | 2.5 | 104,496 |
| GSV | 269 | 281 | 24,673 | 4,501 | 12,570 | 41,744 | 155.18 | 4.1 | 1,104 |
| GSS | 40,141 | 41,211 | 1,698,906 | 561,650 | 154,850 | 2,415,406 | 60.17 | 1.6 | 63,884 |
| GSM | 23,929 | 25,594 | 2,033,575 | 392,260 | 0 | 2,425,835 | 101.38 | 2.7 | 64,160 |
| GSL | 347 | 584 | 246,118 | 14,098 | 0 | 260,216 | 749.90 | 19.8 | 6,882 |
| GP | 498 | 643 | 243,611 | 31,331 | 2,176,055 | 2,450,996 | 4,921.68 | 130.2 | 64,825 |
| MS | 133 | 137 | 11,533 | 2,324 | 15,425 | 29,282 | 220.17 | 5.8 | 774 |
| BRD | 55 | 36 | 2,518 | 1,857 | 617 | 4,992 | 90.77 | 2.4 | 132 |
| TP | 23 | 36 | 24,911 | 1,902 | 651,539 | 678,352 | 29,493.56 | 780.1 | 17,941 |

Pennsylvania Electric Company
Meter Plant Allocation

| Rate Group | End of Period HTY Customer Count | Meter Count | Meter Cost | Meter Labor | PT/CT Cost & Labor | Total Cost | Total Cost per Customer | Weighting Factor | Weighted Customer Allocator |
|------------|----------------------------------|-------------|------------|-------------|--------------------|------------|-------------------------|------------------|-----------------------------|
| RS | 480,542 | 484,259 | 13,076,447 | 6,931,561 | 224,311 | 20,232,320 | 42.10 | 1.0 | 480,542 |
| RT | 19,736 | 20,648 | 1,871,332 | 284,135 | 24,206 | 2,179,674 | 110.44 | 2.6 | 51,770 |
| GSV | 675 | 696 | 48,990 | 9,952 | 13,382 | 72,324 | 107.15 | 2.5 | 1,718 |
| GSS | 52,471 | 54,843 | 2,169,226 | 757,116 | 216,552 | 3,142,895 | 59.90 | 1.4 | 74,648 |
| GSM | 28,597 | 30,712 | 2,529,151 | 459,937 | 1,774,461 | 4,763,549 | 166.58 | 4.0 | 113,140 |
| GSL | 415 | 690 | 302,362 | 16,870 | 68,015 | 387,246 | 933.12 | 22.2 | 9,198 |
| GP | 427 | 653 | 308,156 | 18,007 | 377,032 | 703,195 | 1,646.83 | 39.1 | 16,702 |
| H | 152 | 178 | 18,301 | 3,094 | 29,370 | 50,764 | 333.97 | 7.9 | 1,206 |
| BRD | 15 | 14 | 1,169 | 256 | 2,504 | 3,929 | 261.96 | 6.2 | 93 |
| LP | 49 | 81 | 36,601 | 2,241 | 140,762 | 179,604 | 3,665.39 | 87.1 | 4,266 |

Pennsylvania Power Company
Meter Plant Allocation

| Rate Group | End of Period HTY Customer Count | Meter Count | Meter Cost | Meter Labor | PT/CT Cost & Labor | Total Cost | Total Cost per Customer | Weighting Factor | Weighted Customer Allocator |
|------------|----------------------------------|-------------|------------|-------------|--------------------|------------|-------------------------|------------------|-----------------------------|
| RS | 122,820 | 130,537 | 4,233,345 | 1,771,890 | 6,106 | 6,011,340 | 48.94 | 1.2 | 150,223 |
| RH | 13,251 | 14,378 | 339,590 | 195,295 | 3,482 | 538,367 | 40.63 | 1.0 | 13,454 |
| RSW | 5,626 | 6,176 | 141,309 | 83,822 | 0 | 225,131 | 40.02 | 1.0 | 5,626 |
| GSR | 69 | 78 | 4,922 | 1,104 | 643 | 6,668 | 96.64 | 2.4 | 167 |
| GS | 17,511 | 18,023 | 1,095,528 | 250,664 | 210,298 | 1,556,490 | 88.89 | 2.2 | 38,896 |
| GM | 1,375 | 1,557 | 205,644 | 33,855 | 255,416 | 494,915 | 359.94 | 9.0 | 12,368 |
| GP | 110 | 142 | 87,230 | 3,778 | 310,653 | 401,661 | 3,651.46 | 91.2 | 10,037 |
| OH | 355 | 441 | 31,358 | 6,424 | 16,355 | 54,137 | 152.50 | 3.8 | 1,353 |
| PNP | 92 | 97 | 6,054 | 1,448 | 12,637 | 20,139 | 218.90 | 5.5 | 503 |
| POL | 830 | | | | | | | - | - |
| STLT | 86 | | | | | | | - | - |
| GT | 40 | 57 | 29,095 | 1,507 | 891,606 | 922,208 | 23,055.19 | 576.1 | 23,046 |

West Pennsylvania Power Company
 Meter Plant Allocation

| Rate Group | End of Period HTY Customer Count | Meter Count | Meter Cost | Meter Labor | PT/CT Cost & Labor | Total Cost | Total Cost per Customer | Weighting Factor | Weighted Customer Allocator |
|------------|----------------------------------|-------------|------------|-------------|--------------------|------------|-------------------------|------------------|-----------------------------|
| RS | 617,508 | 616,774 | 16,844,180 | 8,318,231 | 39,199 | 25,201,610 | 40.81 | 1.0 | 617,508 |
| GS10 | 522 | 531 | 35,018 | 8,345 | 21,580 | 64,943 | 124.41 | 3.0 | 1,591 |
| GS20 | 91,880 | 92,201 | 3,514,144 | 1,000,159 | 2,124,813 | 6,639,116 | 72.26 | 1.8 | 162,676 |
| GS22 | 1,326 | 1,345 | 75,686 | 20,622 | 49,837 | 146,145 | 110.22 | 2.7 | 3,581 |
| GS23 | 20 | 20 | 21 | 2,142 | 445 | 2,608 | 130.39 | 3.2 | 64 |
| GS24 | 9 | 9 | 433 | 126 | 57 | 616 | 68.40 | 1.7 | 15 |
| GS30S | 2,100 | 2,141 | 521,637 | 55,927 | 1,691,965 | 2,269,529 | 1,080.73 | 26.5 | 55,610 |
| GS30L | 516 | 568 | 289,402 | 15,310 | 1,734,893 | 2,039,605 | 3,952.72 | 96.9 | 49,976 |
| POL | 5,372 | 0 | 0 | 0 | 0 | - | - | - | - |
| PSU | 1 | 11 | 5,151 | 297 | 0 | 5,448 | 5,447.54 | 133.5 | 133 |
| PP40 | 128 | 169 | 114,006 | 4,540 | 1,444,427 | 1,562,973 | 12,210.73 | 299.2 | 38,297 |
| PP41 | 3 | 4 | 3,498 | 108 | 90,100 | 93,706 | 31,235.20 | 765.3 | 2,296 |
| PP44 | 1 | 1 | 962 | 27 | 39,000 | 39,989 | 39,988.59 | 979.8 | 980 |
| PP46 | 2 | 26 | 19,141 | 701 | 14,600 | 34,442 | 17,221.25 | 422.0 | 844 |
| AGS | 4 | 0 | 0 | 0 | 0 | - | - | - | - |
| STLT | 559 | 0 | 0 | 0 | 0 | - | - | - | - |

Exhibit HES-2
Supporting Study No. 7
Primary / Secondary and Minimum Grid

Pennsylvania Rate Case

Customer Component of

FERC Account 364 – POLES, TOWERS, AND FIXTURES

FERC Account 365 – OVERHEAD CONDUCTORS & DEVICES

FERC Account 367 – UNDERGROUND CONDUCTORS & DEVICES

FERC Account 368 – LINE TRANSFORMERS

Primary Customer/Secondary Customer Component of

FERC Account 364 – POLES, TOWERS, AND FIXTURES

FERC Account 365 – OVERHEAD CONDUCTORS & DEVICES

FERC Account 366 – UNDERGROUND CONDUIT

FERC Account 367 – UNDERGROUND CONDUCTORS & DEVICES

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SCOPE

This report looks at two concepts, the allocation of certain distribution plant accounts to a customer cost (aka “minimum grid”) or demand costs, here after referred to as the Customer Cost Study, and the allocation of certain distribution costs to customers served as primary voltage accounts. NARUC describes the basics of Customer Costs Studies in their publication “Electric Utility Cost Allocation Manual¹,” but the basics of these studies are to serve the purpose of allocating utility costs and/or asset values to different classes of customers.

Customer Cost Study

The Customer Cost Study is designed to separate the asset values into component costs, as follows;

- Customer Related Costs
- Demand Related Costs
- Energy Related Costs

The costs of the distribution system are primarily impacted by demand and the number of customers, so this study serves the purpose of allocating utility costs and/or asset values to those two cost components². The plant accounts considered in this study are:

- FERC Account 364 – POLES, TOWERS, AND FIXTURES
- FERC Account 365 – OVERHEAD CONDUCTORS & DEVICES
- FERC Account 367 – UNDERGROUND C ONDUCTORS & DEVICES
- FERC Account 368 – LINE TRANSFORMERS

Primary/Secondary Customer Cost Study

The primary/secondary customer cost study is aimed at determining the portion of the distribution assets that are used to serve primary voltage customers; for example, the distribution transformer, secondary conductor, and service conductor types of distribution plant are not used to serve these customers. Similarly some accounts have limited assets that are used to provide service to these primary service customers; the Primary/Secondary Customer Cost Study is designed to determine the extent of each of those accounts used by the Primary Voltage Customer³. The accounts considered in this study are:

- FERC Account 364 – POLES, TOWERS, AND FIXTURES
- FERC Account 365 – OVERHEAD CONDUCTORS & DEVICES

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

² *ibid*, p. 21.

³ *ibid*, p. 19.

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- FERC Account 366 – UNDERGROUND CONDUIT
- FERC Account 367 – UNDERGROUND CONDUCTORS & DEVICES

DEFINITIONS AND TERMS

A number of large data bases house the information used in the preparation of this report. The following definitions and terms describe: those systems and applications, from which data was extracted; the software tools used to extract, analyze, and summarize that information; and finally references are provided to any external data sources used.

Company Computer Systems, Data and Processes

The Company has a number of computer systems that house data used for this study. As utilities have grown, so has the size and complexity of these systems leading to the need to use software tools like SQL queries to analyze data sets that can no-longer be effectively analyzed using common desktop tools like Excel.

CCS

The Company's CCS or "Customer Care System" is the customer accounting and billing system. With data contained in this system the Company is able to tell the type of customer; the customer's customer rate code. The GIS and CCS customer records are connected through connection object database keys, which enable the Company to determine where, on the geographically represented system, each customer, and customer type, is connected. The CCS is a sub-system of SAP (see SAP below).

CREWS

CREWS is FirstEnergy's work management system, used by the Operating Companies to perform engineering estimates for construction work.

GIS

The Company's GIS or "Geographical Information System" is the computer system providing a geographically referenced, asset database of the installed distribution plant information, including information on poles, primary conductors, fuses, transformers, and switches, and how those pieces of the electric distribution system are electrically interconnected from the substation to the customer. The GIS is used primarily for mapping and detailing the distribution system aiding engineering design, planning and troubleshooting tasks.

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SAP

SAP⁴ offers bundles of applications and services to enable companies to manage their businesses. These applications can include customer care systems (CCS), billing, financial, purchasing, inventory, and human resources functions.

Software Tools

SQL

Structured Query Language (SQL)⁵ is a special programming language designed to manage and extract data held in a relational data base management system (RDBS), like Oracle, Sybase, MySQL, or, Microsoft SQL Server. Most of the Company's data bases, used for the preparation of this report, are Oracle RDBSs.

Brio

Hyperion Intelligence Designer, by Hyperion Solutions Corporation (now owned by Oracle), or BRIO, as it is known within the Company, is a general purpose SQL query and reporting tool that allow the Company to perform and produce Excel-like analysis and reports on data sets too large or complex to handle within Microsoft Excel.

Perl

Perl, by ActiveState⁶, is a high-level, general-purpose, scripting language, typically operated in an interpreted (not compiled) form. Perl is used primarily as a tool to encapsulate and run raw SQL queries, and may be used to provide some additional summarization for the purposes of reporting.

External Data Sources

Handy-Whitman Index

The *Handy-Whitman Index of Public Utility Construction*⁷ provides asset price indexes and the capital book value against a benchmark year. Handy-Whitman Index numbers serve as a yardstick to estimate the impact of fluctuations in the value of material and labor costs, allowing assets of a known age to be reflected in other years. Average prices and cost trends are used to develop the Handy-Whitman Index. This Index is commonly used by utilities and regulators in

⁴ SAP, www.sap.com.

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

⁶ ActiveState, www.activestate.com.

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

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their calculations of rate base for rate cases and in their valuations of property for insurance purposes.

Electric Utility Cost Allocation Manual⁸

The Electric Utility Cost Allocation Manual, by NARUC, was written by a team of utility, public utility commission, and FERC representatives and provides frameworks for costs of service studies. Section II of this Manual contains five chapters that explain the dominant method of cost allocation - the embedded cost study, which is based upon historical or known utility costs. Areas covered are production costs, transmission costs, distribution costs and the classification and allocation of customer-related costs and investments.

⁸ National Association of Regulatory Utility Commissions (NARUC). *Electric Utility Cost Allocation Manual*, 1992.

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FERC Account 364 – POLES, TOWERS, AND FIXTURES

This plant distribution account is predominately made up of the various wood distribution poles used to support primary and secondary distribution conductors.

Assumptions and Method

- The Company's GIS was used to determine the number of wood distribution poles, by size and install year. In the analysis, these poles were replaced by the minimum size wood distribution poles that have seen common use within the study territory; 35-foot poles for those supporting primary conductors without joint use underbuild.
 - Poles without an install year were omitted
 - Poles with install years < 1914 were omitted
 - Only poles supporting primary conductor were included (i.e., street-light and secondary only poles were omitted).
 - Only poles where POLE_MAT in (D, L, M, N, P, R, W, Z) were considered ... the other materials are fiberglass, steel, concrete, aluminum, etc. materials that are unlikely for "distribution" poles.
 - Only poles where HEIGHT in (25, 30, 35, 40, 45, 50, 55, 60, 65, 70, 75, 80, 85, 90, & 95) were considered, the other pole heights typically indicate either street-light only poles, i.e., HEIGHT in (12, 15, 16, 17, 20, 27) or may reflect erroneous data.
- The current installed cost for each size pole was obtained from CREWS, and trended by size to build a list of costs by pole length for each size wood pole.
- The install years were used to age the current costs for the actual size and minimum size transformers using Handy-Whitman indices, and extended by the number of poles in service for each year, then summed to develop the customer component for this plant account.
- The percentage of minimum size cost (Customer Cost), of the Total Plant Value was calculated as the portion represented by the cost of the minimum sized units, 35 foot poles, as previously defined. The percentage of the demand costs for the account is the remainder, after the customer cost component was removed.
- This study was repeated for each Operating Company.

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| FERC Account 364 POLES, TOWERS, AND FIXTURES SPLIT OF PLANT | | | | | |
|---|-----------------------------|----------------|---------------|--------------|---------------|
| Company | Total Plant Value | Customer Costs | | Demand Costs | |
| | | Percent | Value | Percent | Value |
| Met-Ed | \$346,857,645 ⁹ | 78.0% | \$270,396,603 | 22.0% | \$76,461,042 |
| Penelec | \$475,757,653 ¹⁰ | 79.0% | \$375,702,485 | 21.0% | \$100,055,168 |
| PennPower | \$94,038,905 ¹¹ | 84.5% | \$79,444,370 | 15.5% | \$14,594,535 |
| West Penn Power | \$323,422,350 ¹² | 85.6% | \$276,947,117 | 14.4% | \$46,475,233 |

⁹ Per Metropolitan Edison Company, FERC Form No. 1, Year/Period of Report, End of 2013/Q4, Account 364, Balance at End of Year, pg. 207.

¹⁰ Per Pennsylvania Electric Company, FERC Form No. 1, Year/Period of Report, End of 2013/Q4, Account 364, Balance at End of Year, pg. 207.

¹¹ Per Pennsylvania Power Company, FERC Form No. 1, Year/Period of Report, End of 2013/Q4, Account 364, Balance at End of Year, pg. 207.

¹² Per West Penn Power Company, FERC Form No. 1, Year/Period of Report, End of 2013/Q4, Account 364, Balance at End of Year, pg. 207.

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FERC Account 365 - OVERHEAD CONDUCTORS AND DEVICES

This plant distribution account is predominately made up of the various overhead distribution line conductors, operating at either primary or secondary voltage. This study considered primary conductors only, the Company's GIS data is not sufficient to perform a similar analysis on the costs of secondary, service, and/or street-light conductors. The Company's GIS data is not sufficient to perform a Handy-Whitman analysis of the install date for primary conductors.

Assumptions and Method

- The Company's GIS was used to determine the wire miles of overhead distribution primary distribution line conductors, by size. These conductors were categorized into and two sizes, large and small.
 - Conductors with a blank or unknown conductor type/size were omitted
- The current installed cost for each category of primary line conductor was obtained and used to cost out the currently installed system, if rebuilt using one of those two sizes.
- The minimum grid cost was developed using only the cost of the smaller conductor.
- The percentage of minimum size cost (Customer Cost), of the Total Plant Value was calculated as the portion represented by the cost of the system, built with the minimum sized conductor.

| FERC Account 365 OVERHEAD CONDUCTORS AND DEVICES SPLIT OF PLANT | | | | | |
|---|-----------------------------|----------------|---------------|--------------|---------------|
| Company | Total Plant Value | Customer Costs | | Demand Costs | |
| | | Percent | Value | Percent | Value |
| Met-Ed | \$494,129,448 ¹³ | 84.1% | \$415,665,486 | 15.9% | \$78,463,962 |
| Penelec | \$768,055,055 ¹⁴ | 85.6% | \$657,367,243 | 14.4% | \$110,687,812 |
| PennPower | \$133,531,965 ¹⁵ | 91.1% | \$121,703,672 | 8.9% | \$11,828,290 |
| West Penn Power | \$439,672,546 ¹⁶ | 93.1% | \$409,199,212 | 6.9% | \$30,473,334 |

¹³ Per Metropolitan Edison Company, FERC Form No. 1, Year/Period of Report, End of 2013/Q4, Account 365, Balance at End of Year, pg. 207.

¹⁴ Per Pennsylvania Electric Company, FERC Form No. 1, Year/Period of Report, End of 2013/Q4, Account 365, Balance at End of Year, pg. 207.

¹⁵ Per Pennsylvania Power Company, FERC Form No. 1, Year/Period of Report, End of 2013/Q4, Account 365, Balance at End of Year, pg. 207.

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FERC Account 367 - UNDERGROUND CONDUCTORS AND DEVICES

This plant distribution account is predominately made up of the various underground distribution line conductors, operating at either primary or secondary voltage. This study considered primary conductors only, the Company's GIS data is not sufficient to perform a similar analysis on the costs of secondary and/or service conductors.

Assumptions and Method

- The Company's GIS was used to determine the wire miles of underground distribution primary distribution line conductors, by size. These conductors were categorized into and two sizes, large and small.
 - Conductors with a blank or unknown conductor type/size were omitted
 - Conductor segments greater than 2,500' were considered data errors and omitted
- The current installed cost for each category of primary line conductor was obtained and used to cost out the currently installed system, if rebuilt using one of those two sizes.
- The minimum grid cost was developed using only the cost of the smaller conductor.
- The percentage of minimum size cost (Customer Cost), of the Total Plan Value was calculated as the portion represented by the cost of the system, built with the minimum sized conductor.

¹⁶ Per West Penn Power Company, FERC Form No. 1, Year/Period of Report, End of 2013/Q4, Account 365, Balance at End of Year, pg. 207.

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| FERC Account 367 UNDERGROUND CONDUCTORS AND DEVICES SPLIT OF PLANT | | | | | |
|--|-----------------------------|----------------|---------------|--------------|--------------|
| Company | Total Plant Value | Customer Costs | | Demand Costs | |
| | | Percent | Value | Percent | Value |
| Met-Ed | \$201,130,561 ¹⁷ | 88.4% | \$177,717,518 | 11.6% | \$23,413,043 |
| Penelec | \$149,308,187 ¹⁸ | 79.7% | \$119,060,736 | 20.3% | \$30,247,451 |
| PennPower | \$54,917,890 ¹⁹ | 82.3% | \$45,176,533 | 17.7% | \$9,741,357 |
| West Penn Power | \$128,876,860 ²⁰ | 85.6% | \$110,285,383 | 14.4% | \$18,591,477 |

¹⁷ Per Metropolitan Edison Company, FERC Form No. 1, Year/Period of Report, End of 2013/Q4, Account 367, Balance at End of Year, pg. 207.

¹⁸ Per Pennsylvania Electric Company, FERC Form No. 1, Year/Period of Report, End of 2013/Q4, Account 367, Balance at End of Year, pg. 207.

¹⁹ Per Pennsylvania Power Company, FERC Form No. 1, Year/Period of Report, End of 2013/Q4, Account 367, Balance at End of Year, pg. 207.

²⁰ Per West Penn Power Company, FERC Form No. 1, Year/Period of Report, End of 2013/Q4, Account 367, Balance at End of Year, pg. 207.

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FERC Account 368 - LINE TRANSFORMERS

This plant distribution account is predominately made up of the various distribution transformers used to step the distribution voltage down to the service-voltage level delivered to the customer. This account includes both overhead and pad-mounted transformers.

Assumptions and Method

- The Company’s GIS system was used to determine the number of overhead and pad-mounted distribution transformers, by size and install year, to be replaced by the minimum size (25 KVA) overhead line transformer that is in common use within the study territory.
- The current installed cost for each size line transformer was obtained from CREWS, and trended by size to build a list of costs by size for each size overhead and pad-mounted distribution transformer.
- The install years were used to age the current costs for the actual size and minimum size transformers using Handy-Whitman indices, and extended by the number of transformers in service for each year, then summed to develop the customer component for this plant account.
- Transformers missing install year, construction type, or kVA were omitted.
- The percentage of minimum size cost, of the calculated current cost was calculated as the portion represented by the cost of the minimum sized units.

| FERC Account 368 LINE TRANSFORMERS SPLIT OF PLANT | | | | | |
|---|-------------------|----------------|---------------|--------------|---------------|
| Company | Total Plant Value | Customer Costs | | Demand Costs | |
| | | Percent | Value | Percent | Value |
| Met-Ed | \$391,129,266 | 56.7% | \$221,712,856 | 43.3% | \$169,416,410 |
| Penelec | \$357,011,042 | 68.2% | \$243,603,491 | 31.8% | \$113,407,551 |
| PennPower | \$97,338,801 | 66.6% | \$64,795,623 | 33.4% | \$32,543,178 |
| West Penn Power | \$346,431,279 | 77.1% | \$267,190,838 | 22.9% | \$79,240,441 |

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FERC Account 364 – POLES, TOWERS, AND FIXTURES

This plant distribution account is predominately made up of the various wood distribution poles used to support primary and secondary distribution conductors.

Assumptions and Method

Using data from the Company's GIS, the wood pole plant was separated by poles which have both primary and secondary attached facilities, poles with secondary attached facilities, poles with secondary attached facilities and wood poles with street-lighting facilities. To divide up the value of the account, the raw pole counts were calculated as well as a weighting based upon the cost to install a pole in today dollars.

The Company's pole data allows for the identification of the total wood poles plant, and wood poles with primary facilities attached, but does not allow for the identification of poles with private-outdoor lighting facilities, street-light facilities or secondary facilities. The poles serving primary service customers are allocated to primary rate customers, all other poles will need to be split between all rate classes, except primary service customers.

A list of primary accounts was extracted from the CCS and used as the starting point for traces in the GIS system. From these traces in GIS, for each of the primary accounts and their associated Connection Object were reviewed to determine if multiple primary customers shared primary circuit routes to ensure facilities allocated to primary rate customers were only counted once.

- Only poles supporting primary and secondary conductor were included (i.e., street-light only poles were omitted).
- Only poles where POLE_MAT in (D, L, M, N, P, R, W, Z) were considered ... the other materials are fiberglass, steel, concrete, aluminum, etc. materials that are unlikely for "distribution" poles.
- Only poles where HEIGHT in (15, 20, 25, 30, 35, 40, 45, 50, 55, 60, 65, 70, 75, 80, 85, 90, & 95) were considered, the other pole heights typically indicate either street-light only poles, i.e., HEIGHT in (12, 15, 16, 17, 20, 27) or may reflect erroneous data.

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| FERC Account 364 POLES, TOWERS, AND FIXTURES SPLIT OF PLANT | | | | | |
|---|-----------------------------|-------------------|--------------|--------------------------------------|---------------|
| Company | Total Plant Value | Primary Customers | | Secondary and Street Light Customers | |
| | | Percent | Value | Percent | Value |
| Met-Ed | \$346,857,645 ²¹ | 5.4% | \$18,616,460 | 94.6% | \$328,241,185 |
| Penelec | \$475,757,653 ²² | 6.0% | \$28,467,269 | 94.0% | \$447,290,384 |
| PennPower | \$94,038,905 ²³ | 3.2% | \$3,039,423 | 96.8% | \$90,999,482 |
| West Penn Power | \$323,422,350 ²⁴ | 0.5% | \$1,657,663 | 99.5% | \$321,764,687 |

When a device or structure serves multiple primary customers, it is only counted one time in the results. See Figure 1 for a simplified graphical.

²¹ Per Metropolitan Edison Company, FERC Form No. 1, Year/Period of Report, End of 2013/Q4, Account 364, Balance at End of Year, pg. 207.

²² Per Pennsylvania Electric Company, FERC Form No. 1, Year/Period of Report, End of 2013/Q4, Account 364, Balance at End of Year, pg. 207.

²³ Per Pennsylvania Power Company, FERC Form No. 1, Year/Period of Report, End of 2013/Q4, Account 364, Balance at End of Year, pg. 207.

²⁴ Per West Penn Power Company, FERC Form No. 1, Year/Period of Report, End of 2013/Q4, Account 364, Balance at End of Year, pg. 207.

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FERC Account 365 – OVERHEAD CONDUCTORS & DEVICES

This plant distribution account is predominately made up of the various overhead distribution line conductors, operating at either primary or secondary voltage. This study considered primary conductors only, the Company's GIS data is not sufficient to perform a similar analysis on the costs of secondary and/or service conductors.

Assumptions and Method

The primary conductors are allocated to both primary and secondary rates. To simplify the summations the conductors were divided into two sizes: large and small. The unique conductor paths, avoiding the duplicate counting of conductors, were calculated for all the primary customers back to the breaker on each circuit. The primary conductors were separated into small and large size conductors.

The conductor length of unique primary conductor feet is obtained by obtaining the span length of each primary line segment and then, by segment, multiplying by the number of conductors, and summing to obtain the total primary conductor feet used to serve primary customers. The same process is used for determining the total conductor feet for all primary conductors in the system.

A weighting is then used to account for the differences in cost to install a foot of large vs. small conductor. The weighted conductor length for primary conductors feeding primary rate customers is then compared to the weighted total conductor length of all conductors to obtain the percentage of primary conductor used by the primary rate customers.

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| FERC Account 365 OVERHEAD CONDUCTORS AND DEVICES SPLIT OF PLANT | | | | | |
|---|-----------------------------|-------------------|--------------|---------------------|---------------|
| Company | Total Plant Value | Primary Customers | | Secondary Customers | |
| | | Percent | Value | Percent | Value |
| Met-Ed | \$494,129,448 ²⁵ | 11.0% | \$54,225,199 | 89.0% | \$439,904,249 |
| Penelec | \$768,055,055 ²⁶ | 9.9% | \$75,978,791 | 90.1% | \$692,076,264 |
| PennPower | \$133,531,965 ²⁷ | 12.8% | \$17,088,420 | 87.2% | \$116,443,545 |
| West Penn Power | \$439,672,546 ²⁸ | 1.2% | \$5,277,066 | 98.8% | \$434,395,480 |

When a device or structure serves multiple primary customers, it is only counted one time in the results. See Figure 1 for a simplified graphical.

²⁵ Per Metropolitan Edison Company, FERC Form No. 1, Year/Period of Report, End of 2013/Q4, Account 365, Balance at End of Year, pg. 207.

²⁶ Per Pennsylvania Electric Company, FERC Form No. 1, Year/Period of Report, End of 2013/Q4, Account 365, Balance at End of Year, pg. 207.

²⁷ Per Pennsylvania Power Company, FERC Form No. 1, Year/Period of Report, End of 2013/Q4, Account 365, Balance at End of Year, pg. 207.

²⁸ Per West Penn Power Company, FERC Form No. 1, Year/Period of Report, End of 2013/Q4, Account 365, Balance at End of Year, pg. 207.

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FERC Account 367 – UNDERGROUND CONDUCTORS & DEVICES

This plant distribution account is predominately made up of the various underground distribution line conductors, operating at either primary or secondary voltage. This study considered primary conductors only, the Company's GIS data is not sufficient to perform a similar analysis on the costs of secondary and/or service conductors.

Assumptions and Method

The primary conductors are allocated to both primary and secondary rates. To simplify the summations the conductors were divided into two sizes: large and small. The unique conductor paths, avoiding the duplicate counting of conductors, were calculated for all the primary customers back to the breaker on each circuit. The primary conductors were separated into small and large size conductors.

- Conductors with a blank or unknown conductor type/size were omitted
- Conductor segments greater than 2,500' were considered data errors and omitted

The conductor length of unique primary conductor feet is obtained by obtaining the span length of each primary line segment and then, by segment, multiplying by the number of conductors, and summing to obtain the total primary conductor feet used to serve primary customers. The same process is used for determining the total conductor feet for all primary conductors in the system.

A weighting is then used to account for the differences in cost to install a foot of large vs. small conductor. The weighted conductor length for primary conductors feeding primary rate customers is then compared to the weighted total conductor length of all conductors to obtain the percentage of primary conductor used by the primary rate customers.

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| FERC Account 367 UNDERGROUND CONDUCTORS AND DEVICES SPLIT OF PLANT | | | | | |
|--|-----------------------------|-------------------|--------------|---------------------|---------------|
| Company | Total Plant Value | Primary Customers | | Secondary Customers | |
| | | Percent | Value | Percent | Value |
| Met-Ed | \$201,130,561 ²⁹ | 8.9% | \$17,852,958 | 91.1% | \$183,277,603 |
| Penelec | \$149,308,187 ³⁰ | 4.5% | \$6,733,754 | 95.5% | \$142,574,433 |
| PennPower | \$54,917,890 ³¹ | 2.2% | \$1,213,117 | 97.8% | \$53,704,773 |
| West Penn Power | \$128,876,860 ³² | 0.9% | \$1,193,379 | 99.1% | \$127,683,481 |

When a device or structure serves multiple primary customers, it is only counted one time in the results. See Figure 1 for a simplified graphical.

²⁹ Per Metropolitan Edison Company, FERC Form No. 1, Year/Period of Report, End of 2013/Q4, Account 367, Balance at End of Year, pg. 207.

³⁰ Per Pennsylvania Electric Company, FERC Form No. 1, Year/Period of Report, End of 2013/Q4, Account 367, Balance at End of Year, pg. 207.

³¹ Per Pennsylvania Power Company, FERC Form No. 1, Year/Period of Report, End of 2013/Q4, Account 367, Balance at End of Year, pg. 207.

³² Per West Penn Power Company, FERC Form No. 1, Year/Period of Report, End of 2013/Q4, Account 367, Balance at End of Year, pg. 207.

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FERC Account 366 – UNDERGROUND CONDUIT

Conduit systems are used to supply both the primary rate and secondary rate customers. The majority of the conduit system is used to protect primary cable (which can be used to serve both primary customers, and secondary customers via transformation), and of that majority, the bulk of the primary conduit system is installed to protect large primary cables. Said another way, where majority of the large-sized primary cables are installed in conduit, and the majority of the small-sized primary cables are direct buried. The majority of secondary cables are direct buried.

Assumptions and Method

The circuit length of unique large sized, underground primary conductor feet is obtained by obtaining the span length of each primary line segment, and summing to obtain the total primary circuit feet used to serve primary customers. The same process is used for determining the total circuit feet for all large primary conductors in the system.

- Conductors with a blank or unknown conductor type/size were omitted
- Conductor segments greater than 2,500’ were considered data errors and omitted

The circuit length for large primary conductors, serving primary rate customers, is then compared to the total large primary circuit length to obtain the percentage of conduit systems used by the primary rate customers.

| FERC Account 365 OVERHEAD CONDUCTORS AND DEVICES SPLIT OF PLANT | | | | | |
|---|-----------------------------|-------------------|-------------|---------------------|--------------|
| Company | Total Plant Value | Primary Customers | | Secondary Customers | |
| | | Percent | Value | Percent | Value |
| Met-Ed | \$494,129,448 ³³ | 22.7% | \$6,864,314 | 77.3% | \$23,420,557 |
| Penelec | \$768,055,055 ³⁴ | 11.0% | \$4,004,614 | 89.0% | \$32,491,580 |
| PennPower | \$133,531,965 ³⁵ | 4.7% | \$328,017 | 95.3% | \$6,642,162 |
| West Penn Power | \$439,672,546 ³⁶ | 0.9% | \$186,415 | 99.1% | \$20,828,845 |

³³ Per Metropolitan Edison Company, FERC Form No. 1, Year/Period of Report, End of 2013/Q4, Account 366, Balance at End of Year, pg. 207.

³⁴ Per Pennsylvania Electric Company, FERC Form No. 1, Year/Period of Report, End of 2013/Q4, Account 366, Balance at End of Year, pg. 207.

³⁵ Per Pennsylvania Power Company, FERC Form No. 1, Year/Period of Report, End of 2013/Q4, Account 366, Balance at End of Year, pg. 207.

³⁶ Per West Penn Power Company, FERC Form No. 1, Year/Period of Report, End of 2013/Q4, Account 366, Balance at End of Year, pg. 207.

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When a device or structure serves multiple primary customers, it is only counted one time in the results. See Figure 1 for a simplified graphical.

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Figure 1 – Primary Customer Connection & Routing

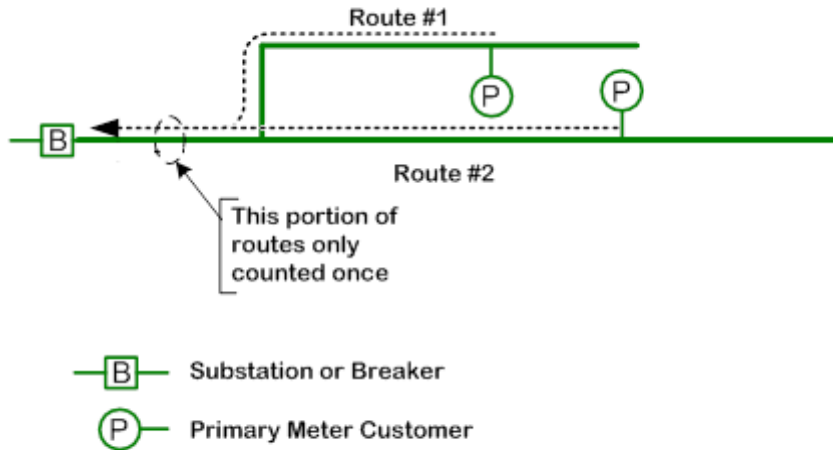


Exhibit HES-2
Supporting Study No. 8
Streetlighting Poles

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Streetlights

FERC Account 364 – POLES, TOWERS, AND FIXTURES

Pennsylvania Rate Case

FERC Account 364 – POLES, TOWERS, AND FIXTURES

This plant distribution account is predominately made up of the various wood distribution poles used to support primary and secondary distribution conductors.

Assumptions and Method

- The Company's GIS was used to determine the number of street lights on distribution poles, by size and install year of the pole.
 - The count of poles does not identify if the pole is used for anything other than streetlights. (i.e. distribution primary or secondary conductors)
 - Streetlights attached to joint use poles were not included.
- The current installed cost for each size pole was obtained from CREWS, and trended by size to build a list of costs by pole length for each size wood pole.
- The install years were used to age the current costs for the actual size poles using Handy-Whitman indices, and extended by the number of poles in service for each year, then summed to develop the streetlight component for this plant account.
- This study was repeated for each Operating Company.

| Company | Total Plant Value | Streetlight Costs | |
|-----------------|----------------------------|-------------------|--------------|
| | | Percent | Value |
| Met-Ed | \$346,857,645 ¹ | 3.0% | \$10,469,426 |
| Penelec | \$475,757,653 ² | 1.3% | \$6,207,726 |
| PennPower | \$94,038,905 ³ | 4.8% | \$4,485,972 |
| West Penn Power | \$323,422,350 ⁴ | 2.8% | \$14,976,450 |

¹ Per Metropolitan Edison Company, FERC Form No. 1, Year/Period of Report, End of 2013/Q4, Account 364, Balance at End of Year, pg. 207.

² Per Pennsylvania Electric Company, FERC Form No. 1, Year/Period of Report, End of 2013/Q4, Account 364, Balance at End of Year, pg. 207.

³ Per Pennsylvania Power Company, FERC Form No. 1, Year/Period of Report, End of 2013/Q4, Account 364, Balance at End of Year, pg. 207.

⁴ Per West Penn Power Company, FERC Form No. 1, Year/Period of Report, End of 2013/Q4, Account 364, Balance at End of Year, pg. 207.

Exhibit HES-2
Supporting Study No. 9
Other Revenues

Met-Ed Acct 450 to 456 Revenues

| <u>FERC</u> | <u>Cost Element</u> | <u>Description</u> | <u>Total Company</u> | <u>Power Supply</u> | <u>Distribution</u> | <u>Other Trans.</u> | <u>Stranded Costs</u> |
|-------------|---------------------|--|----------------------|---------------------|---------------------|---------------------|-----------------------|
| 945000 | 450000 | Forfeited Discount | (3,229,377) | - | (3,229,377) | - | - |
| 945100 | 451000 | Misc Service | (1,850,108) | | (1,850,108) | | |
| 945100 | 451009 | Misc Service - ME PA Est Reg | (52,400) | | (52,400) | | |
| 945100 | | Total Revenue Miscellaneous Service | | | | | |
| 945400 | 454000 | Merrill Creek | - | | - | | - |
| 945400 | 454000 | Rent from Electric Property | (1,655,620) | | (1,655,620) | | |
| 945400 | 454009 | Rent from Elec Prop - ME01 PA Est Reg (Pole Attac | (7,848,157) | | (7,848,157) | | |
| 945400 | 454203 | Lease/Rental Income - Assoc Cos - Trans Lines & Ir | (6,058,572) | | | (6,058,572) | |
| 945400 | 454204 | Lease/Rental Income - Building Assoc Cos | (3,914,687) | - | (3,914,687) | - | - |
| 945400 | | Total Revenue - Rent from Electric Property | | | | | |
| 945600 | 456000 | Revenues - Transmission (Wheeling) | (14,520) | | | (14,520) | |
| 945600 | 456029 | Misc other rev | (229,105) | | | (229,105) | |
| 945600 | 456122 | Sale of scrap | (42,927) | | (42,927) | | |
| | | Total Revenues - Other Electric Revenues | | | | | |
| 945610 | 456005 | PJM - ARR rev | (302,302) | (302,302) | | | |
| 945610 | 456078 | Rev-Oth Elec-Pjm Non-Firm Pt to Pt Transm Srv | (5,416) | (5,416) | | | |
| 945610 | 456081 | PJM NTS | (44,818,249) | | | (44,818,249) | |
| 945610 | 456082 | PJM NTS contra | 2,040,000 | 2,040,000 | | | |
| 945610 | 456083 | Pt to Pt xmission | (385,992) | | | (385,992) | |
| 945610 | 456084 | AEC wheeling rev & NTS | (2,222,916) | | | (2,222,916) | |
| 945610 | 456100 | Ancillary services revenue | (1,674,887) | | | (1,674,887) | |
| 945610 | | Total Revs from Transmission of Elec. of Others | | | | | - |
| | | Total Other Revenue | (72,265,235) | 1,732,282 | (18,593,276) | (55,404,241) | - |

Penelec Acct 450 to 454 Revenues

| <u>Acct</u> | <u>Description</u> | <u>Total Company</u> | <u>Power Supply</u> | <u>Distribution</u> | <u>TSC Charges</u> | <u>Other Trans.</u> | <u>Waverly</u> |
|-------------|--|--------------------------|-------------------------|---------------------|------------------------|-------------------------|----------------|
| 450000 | Forfeited Discount | 3,423,516 | | 3,409,822 | | | 13,694 |
| | | | | | | | - |
| | | | | | | | - |
| 451 | Accounts | | | | | | - |
| 451000 | Misc Service | 1,436,028 | | 1,430,284 | | | 5,744 |
| 451001 | Misc Service - OE Cnt Reg | - | | - | | | - |
| 451003 | Misc Service - OE Wst Reg | - | | - | | | - |
| 451005 | Misc Service - CE01 OH Nth Reg | - | | - | | | - |
| 451008 | Misc Service - PP OH Est Reg | - | | - | | | - |
| 451009 | Misc Service - ME Est Reg | - | | - | | | - |
| 451010 | Misc Service - PN PA Wst Reg | 170,096 | | 169,415 | | | 680 |
| 451011 | Misc Service - NJ Nth Reg | - | | - | | | - |
| 451012 | Misc Service - JC01 NJ Nth Reg | - | | - | | | - |
| 451100 | Misc Service - Temp Fac Clrg - Power Plant Only | - | | - | | | - |
| 451130 | Misc Service - Profit Cont Aid Cons - PN01 PA Wst Reg | 46,992 | | 46,804 | | | 188 |
| 835088 | Proj Misc Services Rev Settl-Ext-Type 22 | - | | - | | | - |
| | Total of 451 Accounts | 1,653,116 | | 1,646,503 | | | 6,612 |
| | | | | | | | - |
| | | | | | | | - |
| 454 | Accounts | | | | | | - |
| 454000 | Rent from Electric Property- telephone rental | 1,296,432 | | 1,291,246 | | | 5,186 |
| 454010 | Rent from Elec Prop - PN01 PA West Reg | 5,088,984 | | 5,068,628 | | | 20,356 |
| 454097 | Oth Rental - Assoc Co -- PN ROW Rev | - | | - | | | - |
| 454099 | Rent from Elec Prop - Assoc Cos | - | | - | | | - |
| 454126 | Rent from Prop - Elec Prop - Land & Bldg | - | | - | | | - |
| 454203 | <u>Lease/Rental Income - Assoc Cos - Trans Lines & Inter</u> | 22,020 | | - | | 22,020 | - |
| 454203 | NYPA Wheeling Charges | - | | - | | - | - |
| 454203 | Seneca Trans Costs | - | - | - | - | - | - |
| | Total of 454 Accounts | 6,407,436 | - | 6,359,874 | - | 22,020 | 25,542 |
| | | | | | | | |
| | Total 450-451-454 | 11,484,068 | - | 11,416,199 | - | 22,020 | 45,848 |

Penelec Acct 456 Revenues

| <u>Acct</u> | <u>Description</u> | <u>Power Supply</u> | <u>Distribution</u> | <u>Transmission</u> | <u>Other Trans.</u> | <u>Stranded Costs</u> | <u>Waverly</u> |
|-------------|--|-------------------------|---------------------|---------------------|-------------------------|---------------------------|----------------|
| 456000 | AEC wheeling NITS | | 75,381 | | - | | 303 |
| 456003 | Island Rentals | | | - | | | |
| 456005 | ARR rev | 198,898 | | - | | | 1,381.93 |
| 456006 | Congestion credit | | | - | | | |
| 456008 | Ancil serv rev | | | | - | | |
| 456020 | other wheeling rev | | | | - | | |
| 456030 | Other elec rev | | 533,394 | | | | 2,142 |
| 456050 | Other Rev - Sale of Obsolete Inventory | | - | | | | |
| 456078 | PJM Non-firm Pt to Pt Trans Srv | 3,375 | | | | | 23 |
| 456081 | PJM NTS | | | | 45,621,873 | | |
| 456082 | PJM NTS contra | (1,251,306) | | - | | | (8,694) |
| 456083 | Pt to Pt xmission | | | | 874,668 | | |
| 456084 | AEC wheeling rev & NTS | | | | 5,851,512 | | |
| 456100 | Ancillary Service - Revenue | | | | 1,099,378 | | |
| 456122 | Sale of scrap | | 46,804 | | | | 188 |
| 456268 | Assoc co - outside serv | | - | | | | |
| 456278 | Other Revenues - TMI Strike Price Pmt | - | - | - | - | - | - |
| | Total other revenue accts | (1,049,033) | 655,579 | - | 53,447,431 | - | (4,656) |

Penn Power Acct 450 to 454 Revenues

| <u>Acct</u> | <u>Description</u> | <u>Total Company</u> | <u>Power Supply</u> | <u>Distribution</u> | <u>TSC Charges</u> | <u>Other Trans.</u> | <u>Stranded Costs</u> |
|-----------------------|--|--------------------------|-------------------------|---------------------|------------------------|-------------------------|---------------------------|
| 450000 | Forfeited Discount | 1,290,912 | | 1,290,912 | | | |
| 451 Accounts | | | | | | | |
| 451000 | Misc Service | 168,572 | | 168,572 | | | |
| 451001 | Misc Service -OE01 OH Cnt Reg | - | | - | | | |
| 451003 | Misc Service -OE01 OH Wst Reg | - | | - | | | |
| 451008 | Misc Service - PP01 Oh Est Reg | 25,801 | | 25,801 | | | |
| 451009 | Misc Service -ME01 PA Est Reg | - | | - | | | |
| 451010 | Misc Service - PN01 PA Wst Reg | - | | - | | | |
| 451012 | Misc Service - JC01 PA Nth Reg | - | | - | | | |
| 451100 | Misc Service - Temp Fac Clrgs- Powerplant Only | - | | - | | | |
| 451100 | Revenues Misc Serv MP01 | - | | - | | | |
| Total of 451 Accounts | | 194,373 | | 194,373 | | | |
| 454 Accounts | | | | | | | |
| 454000 | Rent from Electric Property | 121,815 | | 121,815 | | | |
| 454001 | Rent from Elec Prop - PP01 OH Cnt Reg | - | | - | | | |
| 454008 | Rent from Elec Prop - PP01 OH Est Reg | (12) | | (12) | | | |
| 454126 | Rent from Prop - Elec Prop - Land & Bldg | - | | - | | | |
| Total of 454 Accounts | | 121,803 | - | 121,803 | - | - | - |
| Total 450-451-454 | | 1,607,088 | - | 1,607,088 | - | - | - |

Penn Power Acct 456 Revenues

| <u>Acct</u> | <u>Description</u> | <u>Power Supply</u> | <u>Distribution</u> | <u>Transmission</u> | <u>Other Trans.</u> | <u>Stranded Costs</u> |
|-------------|---|-------------------------|---------------------|---------------------|-------------------------|---------------------------|
| 456005 | PJM ARR Revenue | 3,249 | | | | |
| 456006 | PJM Congestion Credit -FTR | - | | | | |
| 456020 | Rev other Electric | 89,400 | | | - | |
| 456028 | Other elec rev-PP01 OH Est Reg | | - | | | |
| 456050 | Revenues -- Other Electric-Sale of Obsolete Inventory | - | - | | | |
| 456089 | MISO FTR/ARR Revenue | - | | | - | |
| 456097 | Revenues -- ATSI Ground Lease - Assoc Co | - | 1,315,932 | | - | |
| 456112 | Other Rev Other | - | - | | | |
| 456122 | Sale of Scrap | - | - | | | |
| 456255 | Telecom-Rent-Wireless Leases | - | - | | | |
| 456268 | Assoc co - outside serv | - | - | | | |
| 456078 | Rev-Oth Elec-PJM Non-Firm Point to Point Trnsm Srv | 2,597 | | | | |
| | | - | - | - | - | - |
| | Total other revenue accts | 95,246 | 1,315,932 | - | - | - |

West Penn Power Acct 450 to 454 Revenues

| <u>Acct</u> | <u>Description</u> | <u>Total Company</u> | <u>Power Supply</u> | <u>Distribution</u> | <u>TSC Charges</u> | <u>Other Trans.</u> |
|-----------------------|---|--------------------------|-------------------------|---------------------|------------------------|-------------------------|
| 450000 | Forfeited Discount | (3,000,000) | | (3,000,000) | | |
| 451 Accounts | | | | | | |
| 451000 | Misc Service | (1,877,000) | | (1,877,000) | | |
| 451001 | Misc Service - OE Cnt Reg | - | | - | | |
| 451009 | Misc Service - ME Est Reg | - | | - | | |
| 451010 | Misc Service - PN PA Wst Reg | - | | - | | |
| 451144 | Misc Service - WP01 | (74,364) | | (74,364) | | |
| Total of 451 Accounts | | (1,951,364) | | (1,951,364) | | |
| 454 Accounts | | | | | | |
| 454000 | Rent from Electric Property | (617,831) | | (617,831) | | |
| 454126 | Rent from Prop - Elec Prop - Land & Bldg | - | | - | | |
| 454204 | Lease/Rental Income - Buildings - Assoc cos | (9,400,716) | | (9,400,716) | | |
| Total of 454 Accounts | | (10,018,547) | - | (10,018,547) | - | - |
| Total 450-451-454 | | (14,969,911) | - | (14,969,911) | - | - |

Exhibit HES-2
Supporting Study No. 10
Line Losses

The attached schedule supporting the Company's line loss factors is:

Met-Ed, Penelec, and Penn Power: Section 6.3 (page 24)

West Penn Power: Company Line Loss Factor Rider (page 57)

of the Company's Supplier Tariff, on file with the Pennsylvania Public Utility Commission.

Met-Ed

6.3 Line Losses. For purposes of EGS load calculations in Sections 6 and 7 of this Supplier Coordination Tariff, the combined transmission and distribution line losses shall be calculated by multiplying hourly kWh sales delivered to Customer(s) served pursuant to the specified rates by the applicable line loss factor. The applicable line loss factors are:

LOSS FACTORS

| <u>ENERGY</u> | <u>MET-ED</u> |
|--------------------------|---------------|
| Rate Schedule TP | 1.0210 |
| GP | 1.0374 |
| All other rate schedules | 1.0718 |

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

Penelec

6.3 Line Losses. For purposes of EGS load calculations in Sections 6 and 7 of this Supplier Coordination Tariff, the combined transmission and distribution line losses shall be calculated by multiplying hourly kWh sales delivered to Customer(s) served pursuant to the specified rates by the applicable line loss factor. The applicable line loss factors are:

LOSS FACTORS

| <u>ENERGY</u> | <u>PENELEC</u> |
|--------------------------|----------------|
| Rate Schedule LP | 1.0407 |
| GP | 1.0606 |
| All other rate schedules | 1.0945 |

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

Penn Power

6.3 Distribution Real Power Losses for Energy. Losses will be calculated by multiplying the retail Customer(s) load times the applicable real power loss factor specified below:

| Service Voltage Level | Cumulative Loss Factor |
|------------------------------|-------------------------------|
| 23 kV to < 69 kV | 0.1% |
| 4.1 kV to < 23 kV | 3.0% |
| 4.1 kV | 6.2% |

The Company will revise these line loss factors if PJM imposes or changes any separate charges on its transmission Customers for the level of line losses that is included in these factors. Any such revision will be filed with the FERC and the Commission, provided to EGSs via electronic mail and posting on the Company's website, and become effective thirty (30) days after filing unless otherwise ordered by the Commission or the FERC (or concurrently with any change in or imposition of separate PJM line loss charges, whichever is later). The Company will make a good faith effort to advise EGSs of any change in these loss factors more than thirty (30) days in advance of a change when warranted.

West Penn

Electric-Pa. P.U.C. No. 2S
Original Page No. 57

WEST PENN POWER COMPANY

COMPANY LINE LOSS FACTOR RIDER

For purposes of calculating daily load estimates and energy reconciliation in Rules 6, 7 and 8 of the EGS Tariff, the combined real power transmission losses and distribution line losses for Secondary, Primary, Subtransmission with transformer charges, Subtransmission and Transmission voltage levels shall be calculated by multiplying hourly kWh sales delivered to Customer(s) served at these voltage levels by the applicable line loss factor. Line loss factors are time-differentiated as on-peak and off-peak for each voltage classification. The on-peak line loss factors apply to the hours ended 8 a.m. to 11 p.m. Monday through Saturday. The off-peak line loss factors apply to all remaining hours. The applicable on-peak and off-peak line loss factors are:

| <u>Voltage served</u> | <u>On-peak line losses</u> | <u>Off-peak line losses</u> |
|--|----------------------------|-----------------------------|
| Secondary | 9.434% | 8.537% |
| Primary | 6.383 | 5.482 |
| Subtransmission w/ transformer charges | 4.282 | 3.992 |
| Subtransmission | 3.578 | 3.277 |
| Transmission | 2.184 | 1.938 |

The Company will make available the mapping of the voltage line loss factors to the respective EDC Tariff rate schedules and rate codes on the Company website. The Company reserves the right to file to revise these factors from time to time to reflect changes in system line losses. Any such revision will be filed with the FERC (if required) and the PUC, provided to Registered EGSs via Internet electronic mail and posted on the Company's website, and become effective thirty (30) days after filing unless otherwise ordered by the PUC or the FERC. The Company will make a good faith effort to advise Registered EGSs of any change in these line loss factors more than thirty (30) days in advance of a change when warranted.