

PENNSYLVANIA ELECTRIC COMPANY

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

FILING REQUIREMENT V-A-1:

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

FILING REQUIREMENT V-A-2:

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

FILING REQUIREMENT V-B-1:

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

FILING REQUIREMENT V-D-1:

“Provide the surviving original cost plant at the appropriated test year date or dates by account and functional property group and include claimed depreciation reserves. Provide annual depreciation accruals where appropriate. These calculations should be provided for plant in service as well as other categories of plant, including but not limited to, contributions in aid of construction, customers' advances for construction and anticipated retirements associated with construction work in progress claims, if applicable.”

RESPONSE:

See Penelec Exhibit RAD-46 Attachments A and B.

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

Line No.	Description	Adjusted Plant Balances			Book Depreciation Reserve	Depreciation Reserve Ratio	Net Uncovered Book Plant	Accrual Average Remaining Life Basis		Calculated Reserve	Book Reserve	Difference	Difference as a % of Calculated Reserve
		Non Depreciable	Depreciable	Total				Amount	Effective Rate				
		(1)	(2)	(3)				(4)	(5)				
1	Transmission	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
2	Distribution	1,725	2,477,062	2,478,788	767,148	30.95%	1,711,640	45,904	1.85%	568,689	767,148	(198,458)	-34.90%
3	General Plant	1,144	117,585	118,729	72,652	61.19%	46,077	6,287	5.35%	67,894	72,652	(4,758)	-7.01%
4	Subtotal	\$ 2,870	\$ 2,594,647	\$ 2,597,517	\$ 839,800	32.33%	\$ 1,757,717	\$ 52,191	2.01%	\$ 636,583	\$ 839,800	\$ (203,217)	-31.92%
5	Intangible Plant	378	50,248	50,626	30,633	60.51%	19,993	4,609	9.17%	35,179	30,633	4,546	12.92%
6	Total	\$ 3,248	\$ 2,644,895	\$ 2,648,143	\$ 870,433	32.87%	\$ 1,777,710	\$ 56,800	2.15%	\$ 671,762	\$ 870,433	\$ (198,671)	-29.57%

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

Acct No	Description	Balance 4/30/15 (1)	Budget Activity			Balance 4/30/16 (5)	Adjustments (6)	Adjusted Balance 4/30/16 (7)
			Additions (2)	Retirements (3)	Transfers/ Adjustments (4)			
NONDEPRECIABLE PLANT								
<u>Intangible Plant</u>								
301	Organization	\$ 34,666	\$ -	\$ -	\$ -	\$ 34,666	\$ -	\$ 34,666
302	Franchise And Consents	343,099	-	-	-	343,099	-	343,099
	Total Intangible Plant	\$ 377,765	\$ -	\$ -	\$ -	\$ 377,765	\$ -	\$ 377,765
<u>Land</u>								
350.11	Transmission Substations	\$ 2,254,600	\$ -	\$ -	\$ -	\$ 2,254,600	\$ (2,254,600)	\$ -
350.21	Transmission Lines	1,042,839	-	-	-	1,042,839	(1,042,839)	-
360.11	Distribution Substations.	1,542,536	-	-	-	1,542,536	-	1,542,536
360.21	Distribution Lines	182,881	-	-	-	182,881	-	182,881
389.1	General	1,384,075	-	-	-	1,384,075	(239,722)	1,144,354
	Total Land	\$ 6,406,931	\$ -	\$ -	\$ -	\$ 6,406,931	\$ (3,537,161)	\$ 2,869,770
	TOTAL NON-DEPRECIABLE PLANT	\$ 6,784,696	\$ -	\$ -	\$ -	\$ 6,784,696	\$ (3,537,161)	\$ 3,247,535
<u>INTANGIBLE PLANT</u>								
303	Misc. Intangible Plant	\$ 42,983,104	\$ 603,772	\$ -	\$ -	\$ 43,586,876	\$ (7,549,247)	\$ 36,037,629
303	Smart Meter Software	2,477,571	11,733,259	-	-	14,210,830	-	14,210,830
	TOTAL INTANGIBLE PLANT	\$ 45,460,675	\$ 12,337,031	\$ -	\$ -	\$ 57,797,706	\$ (7,549,247)	\$ 50,248,459
<u>NUCLEAR PRODUCTION</u>								
326	Nuclear Production Asset Retirement Costs Nuclear	\$ 47,660,577	\$ -	\$ -	\$ -	\$ 47,660,577	\$ (47,660,577)	\$ -
	TOTAL NUCLEAR PRODUCTION	\$ 47,660,577	\$ -	\$ -	\$ -	\$ 47,660,577	\$ (47,660,577)	\$ -
<u>TRANSMISSION PLANT</u>								
350	TRANSMISSION PLANT Easements - Trans. Subs.	\$ 333,940	\$ -	\$ -	\$ -	\$ 333,940	\$ (333,940)	\$ -
350	Easements - Trans. Lines	11,523,400	-	-	-	11,523,400	(11,523,400)	-
352	Structures, Improvements	6,778,998	-	-	-	6,778,998	(6,778,998)	-
352	Clearing, Grading Of Land	1,549,369	-	-	-	1,549,369	(1,549,369)	-
353	Station Equipment	200,303,354	18,134,702	(1,813,470)	-	216,624,585	(216,624,585)	-
354	Towers And Fixtures	27,857,804	-	-	-	27,857,804	(27,857,804)	-
355	Poles And Fixtures	85,620,460	-	-	-	85,620,460	(85,620,460)	-
356	Overhd Conductr, Devices	176,384,706	21,665,019	(2,166,502)	-	195,883,223	(195,883,223)	-
356	Clearing, Grading of Land	39,510,001	-	-	-	39,510,001	(39,510,001)	-
358	Undergrnd Conductr,Devices	411,727	-	-	-	411,727	(411,727)	-
359	Roads And Trails	-	-	-	-	-	-	-
359	ARC Transmission	6,989	-	-	-	6,989	(6,989)	-
	TOTAL TRANSMISSION PLANT	\$ 550,280,745	\$ 39,799,721	\$ (3,979,972)	\$ -	\$ 586,100,495	\$ (586,100,495)	\$ -
<u>DISTRIBUTION PLANT</u>								
360	Easements - Dist. Subs.	\$ (618,763)	\$ -	\$ -	\$ -	\$ (618,763)	\$ -	\$ (618,763)
360	Easements - Dist. Lines	16,267,360	-	-	-	16,267,360	-	16,267,360
361	Structures, Improvements	15,312,123	-	-	-	15,312,123	-	15,312,123
361	Clearing, Grading of Land	239,550	-	-	-	239,550	-	239,550
362	Station Equipment	274,765,806	4,960,843	(496,084)	-	279,230,564	-	279,230,564
364	Poles, Towers And Fixtures	478,747,736	-	-	-	478,747,736	-	478,747,736
365	Overhd Conductr, Devices	730,135,542	86,081,494	(8,608,149)	-	807,608,887	-	807,608,887
365	Clearing, Grading of Land	138,517,859	-	-	-	138,517,859	-	138,517,859
366	Underground Conduit	36,591,784	-	-	-	36,591,784	-	36,591,784
367	Undergrnd Conductr,Devices	150,342,846	-	-	-	150,342,846	-	150,342,846
367	Clearing, Grading of Land	4,760	-	-	-	4,760	-	4,760
368	Line Transformers	358,823,451	-	-	-	358,823,451	-	358,823,451
369	Services	72,419,951	-	-	-	72,419,951	-	72,419,951
369	Undgrnd Services	45,905,474	-	-	-	45,905,474	-	45,905,474
370	Meters	67,938,998	-	-	-	67,938,998	(67,938,998)	-
370	Smart Meters Res	1,823,376	10,817,258	(1,081,726)	-	11,558,909	-	11,558,909
371	Inst. On Cust. Prem.	29,595,633	-	-	-	29,595,633	-	29,595,633
372	Leased Property Cust Premis	198,655	-	-	-	198,655	-	198,655
373	Street Light - Oh, Ug Lines	36,315,340	-	-	-	36,315,340	-	36,315,340
374	ARC Distribution	80,653	-	-	-	80,653	(80,653)	-
	TOTAL DISTRIBUTION PLANT	\$ 2,453,408,134	\$ 101,859,595	\$ (10,185,960)	\$ -	\$ 2,545,081,769	\$ (68,019,651)	\$ 2,477,062,118

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

Acct No	Description	Balance 4/30/15 (1)	Actual Activity			Balance 4/30/16 (5)	Adjustments (6)	Adjusted Balance 4/30/16 (7)
			Additions (2)	Retirements (3)	Transfers/ Adjustments (4)			
GENERAL PLANT								
389	Easements	\$ 21,378	\$ 26,984	\$ (2,698)	\$ -	\$ 45,664	\$ (7,909)	\$ 37,755
390	Structures, Improvements	58,001,280	1,551,006	(155,101)	-	59,397,185	(10,287,592)	49,109,593
390	Clearing, Grading of Land	7,342,585	-	-	-	7,342,585	(1,271,736)	6,070,849
390	Struct Imprv., Leasehold Imp	18,349	-	-	-	18,349	(3,178)	15,171
391	Office Furn., Mech. Equip.	5,902,315	-	-	-	5,902,315	(1,022,281)	4,880,034
391	Office Machines	1,718,128	-	-	-	1,718,128	(297,580)	1,420,548
391	Data Processing Equipment	2,615,784	-	-	-	2,615,784	(453,054)	2,162,730
391	Data Proc Smart Meters	7,023,533	3,363,091	(336,309)	-	10,050,315	-	10,050,315
392	Transportation Equipment	3,496,048	-	-	-	3,496,048	(605,515)	2,890,532
393	Stores Equipment	1,528,102	-	-	-	1,528,102	(264,667)	1,263,435
394	Tools, Shop, Garage Equip.	13,236,827	-	-	-	13,236,827	(2,292,618)	10,944,208
395	Laboratory Equipment	6,088,986	-	-	-	6,088,986	(1,054,612)	5,034,373
396	Power Operated Equipment	5,143,382	-	-	-	5,143,382	(890,834)	4,252,548
397	Communication Equipment	34,573,501	1,061,070	(106,107)	-	35,528,464	(18,830,086)	16,698,378
398	Misc. Equipment	3,331,356	-	-	-	3,331,356	(576,991)	2,754,365
399	ARC General Plant	321,852	-	-	-	321,852	(321,852)	-
TOTAL GENERAL PLANT		\$ 150,363,404	\$ 6,002,151	\$ (600,215)	\$ -	\$ 155,765,341	\$ (38,180,506)	\$ 117,584,835
TOTAL		\$ 3,253,958,231	\$ 159,998,499	\$ (14,766,147)	\$ -	\$ 3,399,190,583	\$ (751,047,636)	\$ 2,648,142,947

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

Acct No	Description	Balance 4/30/15 (1)	Budget Activity			Balance 4/30/16 (5)	Adjustments (6)	Adjusted Balance 4/30/16 (7)
			Accruals (2)	Retirements (3)	Transfers/ Adjustments (4)			
INTANGIBLE PLANT								
302	Franchise & Cons	\$ 4,818	\$ -	\$ -	\$ -	\$ 4,818	\$ -	\$ 4,818
303	Smart Meter Software	151,232	1,442,806	-	-	1,594,038	-	1,594,038
303	Software	32,337,802	2,778,516	-	-	35,116,318	(6,082,146)	29,034,171
TOTAL INTANGIBLE PLANT		\$ 32,493,852	\$ 4,221,322	\$ -	\$ -	\$ 36,715,174	\$ (6,082,146)	\$ 30,633,028
TRANSMISSION PLANT								
350.12	Trans Sub Easement	\$ 95,523	\$ 13,102	\$ -	\$ -	\$ 108,625	\$ (108,625)	\$ -
350.22	Tran Line Easement	5,749,164	183,123	-	-	5,932,287	(5,932,287)	-
352	Struct PCA Dist	593,259	18,911	-	-	612,170	(612,170)	-
352	Structures/improve	3,695,042	114,151	-	-	3,809,193	(3,809,193)	-
353	Station Eq PCA Dist	7,867,650	308,225	-	-	8,175,875	(8,175,875)	-
353	Station Equipment	60,652,424	3,179,056	(1,813,470)	-	62,018,010	(62,018,010)	-
354	Towers & fixtures	19,769,566	316,131	-	-	20,085,697	(20,085,697)	-
354	Towers PCA Dist	68,318	858	-	-	69,176	(69,176)	-
355	Poles & fixtures	27,040,156	1,072,048	-	-	28,112,204	(28,112,204)	-
355	Poles PCA Dist	3,862,666	134,308	-	-	3,996,974	(3,996,974)	-
356	OH Cond PCA Dist	4,990,840	150,973	-	-	5,141,813	(5,141,813)	-
356	Overhead Conductor	47,801,764	1,976,315	(2,166,502)	-	47,611,577	(47,611,577)	-
356.1	Clearing & R/W	7,930,193	153,366	-	-	8,083,559	(8,083,559)	-
356.1	R/W PCA Dist	890,236	325,658	-	-	1,215,894	(1,215,894)	-
356.2	Veg Clrng-FERC exp	-	-	-	-	-	-	-
358	UG Cond PCA Dist	4,725	1,409	-	-	6,134	(6,134)	-
358	Underground Conducto	(35,091)	8,573	-	-	(26,518)	26,518	-
359.1	TXM SUB ARC	4,353	168	-	-	4,521	(4,521)	-
TOTAL TRANSMISSION PLANT		\$ 190,980,790	\$ 7,956,375	\$ (3,979,972)	\$ -	\$ 194,957,193	\$ (194,957,193)	\$ -
DISTRIBUTION PLANT								
360.11	Dist Sub Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
360.12	Dist Sub Easement	(109,636)	(9,314)	-	-	(118,950)	-	(118,950)
360.22	Dist Line Easement	10,046,617	244,879	-	-	10,291,496	-	10,291,496
361	Structures/improve	9,191,324	295,105	-	-	9,486,429	-	9,486,429
362	Station Equipment	100,165,395	4,077,882	(496,084)	-	103,747,193	-	103,747,193
364	Poles towers Fixture	154,919,143	7,274,689	-	-	162,193,835	-	162,193,835
365	Overhead Conductors	138,836,337	12,385,689	(8,608,149)	-	142,613,877	-	142,613,877
365.1	Clearing & R/W	18,918,684	2,108,988	-	-	21,027,672	-	21,027,672
366	Underground Conduit	16,964,228	481,556	-	-	17,445,784	-	17,445,784
367	Underground Conducto	63,209,967	4,304,347	-	-	67,514,314	-	67,514,314
367.1	Undgrd cable Cure	2,409	136	-	-	2,545	-	2,545
368	Line Transformers	132,794,230	8,817,473	-	-	141,611,703	-	141,611,703
369	Services	28,625,159	1,283,311	-	-	29,908,470	-	29,908,470
369.1	Undgrnd Services	27,918,628	1,159,458	-	-	29,078,086	-	29,078,086
370	Meters	14,092,747	2,844,102	-	-	16,936,849	(16,936,849)	-
370	Smart Meters Res	(14,092)	295,268	(1,081,726)	-	(800,550)	-	(800,550)
371	Inst on cust prem	20,508,493	779,718	-	-	21,288,211	-	21,288,211
371	Meter socket dev 1Ph	165,304	8,100	-	-	173,404	-	173,404
371	Surge Suppress 2 Rec	129,744	-	-	-	129,744	-	129,744
371	Surge Suppress 4 Rec	17,953	-	-	-	17,953	-	17,953
372	Leased Prop Cust Pre	194,596	3,427	-	-	198,023	-	198,023
373	Street lighting	10,010,401	1,328,202	-	-	11,338,603	-	11,338,603
374	DIST SUB ARC	61,348	2,504	-	-	63,852	(63,852)	-
TOTAL DISTRIBUTION PLANT		\$ 746,648,978	\$ 47,685,523	\$ (10,185,959)	\$ -	\$ 784,148,542	\$ (17,000,701)	\$ 767,147,841
GENERAL PLANT								
389.2	Land Rights	\$ 12,492	\$ 1,144	\$ (2,698)	\$ -	\$ 10,938	\$ (1,895)	\$ 9,044
390.1	Altoona Oper Ctr	6,094,643	439,524	-	-	6,534,167	(1,131,718)	5,402,450
390.1	Erie Oper Ctr	6,765,842	588,271	(155,101)	-	7,199,012	(1,246,869)	5,952,143
390.1	Laurel Region Hqr	4,819,311	182,522	-	-	5,001,833	(866,318)	4,135,516
390.1	Structures All Oth	11,313,892	584,649	-	-	11,898,541	(2,060,827)	9,837,714
390.2	Altoona Oper Ctr	903,061	38,495	-	-	941,556	(163,078)	778,479
390.2	Erie Oper Ctr	656,393	34,783	-	-	691,176	(119,712)	571,464
390.2	Land/Yard Improvem	2,899,415	167,533	-	-	3,066,948	(531,195)	2,535,753
390.2	Laurel Region Hqr	621,647	33,643	-	-	655,290	(113,496)	541,793
390.3	Transferred LH	1,781	917	-	-	2,698	(467)	2,231
391.1	Office furniture	5,902,315	-	-	-	5,902,315	(1,022,281)	4,880,034
391.15	Office Machines	1,718,154	-	-	-	1,718,154	(297,584)	1,420,569
391.3	Data Proc Smart Meter	331,395	1,688,713	(336,309)	-	1,683,799	-	1,683,799
391.3	Personal Computers	1,452,674	674,250	-	-	2,126,924	(368,383)	1,758,541
392	Transportation equip	370,361	52,041	-	-	422,402	(73,160)	349,242
392.3	Heavy Trucks	22,325	-	-	-	22,325	(3,867)	18,458
392.4	Pole Trailers	1,597,245	70,535	-	-	1,667,780	(288,859)	1,378,920
393	Stores equipment	1,528,102	-	-	-	1,528,102	(264,667)	1,263,435
394	Tools shop garage	7,739,169	616,487	-	-	8,355,656	(1,447,200)	6,908,456
395	Laboratory equip	6,088,986	-	-	-	6,088,986	(1,054,612)	5,034,373
396	Power operated equip	4,840,723	85,721	-	-	4,926,444	(853,260)	4,073,184
397	Communication equip	23,352,674	927,764	(106,107)	-	24,174,331	(12,812,395)	11,361,936
398	Miscellaneous equip	3,322,157	9,198	-	-	3,331,355	(576,991)	2,754,364
399	ALTOONA BLDG ARC	97	3	-	-	100	(100)	-
399	ERIE BLDG ARC	5,316	189	-	-	5,505	(5,505)	-
399	GEN BLDG ARC	204,296	8,013	-	-	212,309	(212,309)	-
TOTAL GENERAL PLANT		\$ 92,564,466	\$ 6,204,395	\$ (600,215)	\$ -	\$ 98,168,646	\$ (25,516,748)	\$ 72,651,898
NUCLEAR PRODUCTION								
TMI #2 ARC		\$ 47,661,577	\$ -	\$ -	\$ -	\$ 47,661,577	\$ (47,661,577)	\$ -
TOTAL NUCLEAR PRODUCTION		\$ 47,661,577	\$ -	\$ -	\$ -	\$ 47,661,577	\$ (47,661,577)	\$ -
TOTAL		\$ 1,110,349,664	\$ 66,067,615	\$ (14,766,146)	\$ -	\$ 1,161,651,133	\$ (291,218,366)	\$ 870,432,767

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

Acct No	Description	Balance 4/30/15 (1)	Balance 4/30/15 (1)	Balance 4/30/15 (1)	Budget Activity			Balance 4/30/16 (5)	Adjustments (6)	Adjusted Balance 4/30/16 (7)
					Accruals (2)	Retirements (3)	Transfers/ Adjustments (4)			
INTANGIBLE PLANT										
302	Franchise & Cons	\$ 4,818	\$ -	\$ 4,818	\$ -	\$ -	\$ -	\$ 4,818	\$ -	\$ 4,818
303	Misc. Intangible Plant	36,552,814	492,071	37,044,885	5,497,539	-	-	42,542,424	(7,368,348)	35,174,076
303	Smart Meter Software	169,097	28,843	197,940	354,045	-	-	551,985	(551,985)	-
	TOTAL INTANGIBLE PLANT	\$ 36,726,730	\$ 520,914	\$ 37,242,724	\$ 5,851,584	\$ -	\$ -	\$ 43,099,228	\$ (7,920,333)	\$ 35,178,895
TRANSMISSION PLANT										
TRANSMISSION PLANT										
350	Easements - Trans. Subs.	\$ 81,412	\$ 442	\$ 81,854	\$ 5,209	\$ -	\$ -	\$ 87,063	\$ (87,063)	\$ -
350	Easements - Trans. Lines	7,108,300	15,269	7,123,569	179,765	-	-	7,303,334	(7,303,334)	-
352	Structures, Improvements	741,613	9,039	750,652	93,550	-	-	844,202	(844,202)	-
352	Clearing, Grading Of Land	3,291,176	2,066	3,293,242	21,381	-	-	3,314,623	(3,314,623)	-
353	Station Equipment	52,207,075	275,413	52,482,488	3,294,932	(1,813,470)	-	53,963,949	(53,963,949)	-
354	Towers And Fixtures	16,726,155	26,465	16,752,620	314,793	-	-	17,067,413	(17,067,413)	-
355	Poles And Fixtures	26,111,015	100,604	26,211,619	1,232,935	-	-	27,444,554	(27,444,554)	-
356	Overhd Conductor, Devices	38,640,080	166,848	38,806,928	2,125,462	(2,166,502)	-	38,765,888	(38,765,888)	-
356	Clearing, Grading of Land	7,420,928	39,181	7,460,109	482,022	-	-	7,942,131	(7,942,131)	-
358	Undergrnd Conductor, Devices	(36,709)	-	(36,709)	10,128	-	-	(26,581)	26,581	-
359	Roads And Trails	-	-	-	-	-	-	-	-	-
359	ARC Transmission	4,339	-	4,339	168	-	-	4,507	(4,507)	-
	TOTAL TRANSMISSION PLANT	\$152,295,383	\$ 635,327	\$152,930,710	\$ 7,760,345	\$ (3,979,972)	\$ -	\$156,711,083	\$ (156,711,083)	\$ -
DISTRIBUTION PLANT										
360	Easements - Dist. Subs.	\$ (108,855)	\$ (779)	\$ (109,634)	\$ (9,281)	\$ -	\$ -	\$ (118,915)		\$ (118,915)
360	Easements - Dist. Lines	9,888,325	20,470	9,908,795	244,010	-	-	10,152,805		10,152,805
361	Structures, Improvements	8,416,950	24,244	8,441,194	286,337	-	-	8,727,531		8,727,531
361	Clearing, Grading of Land	8,962	379	9,341	4,480	-	-	13,821		13,821
362	Station Equipment	71,445,635	336,383	71,782,018	4,086,619	(496,084)	-	75,372,553		75,372,553
364	Poles, Towers And Fixtures	103,214,090	606,414	103,820,504	7,229,091	-	-	111,049,595		111,049,595
365	Overhd Conductor, Devices	104,238,083	975,496	105,213,579	11,616,591	(8,608,149)	-	108,222,021		108,222,021
365	Clearing, Grading of Land	17,800,136	175,456	17,975,592	2,091,620	-	-	20,067,212		20,067,212
366	Underground Conduit	13,516,219	40,251	13,556,470	483,012	-	-	14,039,482		14,039,482
367	Undergrnd Conductor, Devices	63,027,680	358,317	63,385,997	4,299,805	-	-	67,685,802		67,685,802
367	Clearing, Grading of Land	2,385	11	2,396	123	-	-	2,519		2,519
368	Line Transformers	101,506,169	735,588	102,241,757	8,755,292	-	-	110,997,049		110,997,049
369	Services	16,851,815	106,819	16,958,634	1,274,591	-	-	18,233,225		18,233,225
369	Underground Conduit	1,143,046	96,784	1,239,830	1,143,046	-	-	2,382,876		2,382,876
370	Meters	16,291,681	237,220	16,528,901	2,921,377	-	-	19,450,278	(19,450,278)	-
370	Smart Meters Res	13,206	5,938	19,144	49,468	(1,081,726)	-	(1,013,114)		(1,013,114)
371	Inst. On Cust. Prem.	14,062,328	89,280	14,151,608	781,325	-	-	14,932,933		14,932,933
372	Leased Property Cust Premis	182,349	286	182,635	2,702	-	-	185,337		185,337
373	Street Light - Oh, Ug Lines	6,262,300	110,762	6,373,062	1,383,614	-	-	7,756,676		7,756,676
374	ARC Distribution	61,139	-	61,139	2,504	-	-	63,643	(63,643)	-
	TOTAL DISTRIBUTION PLANT	\$547,823,645	\$ 3,919,319	\$551,742,964	\$46,646,326	\$ (10,185,960)	\$ -	\$588,203,331	\$ (19,513,921)	\$568,689,410
GENERAL PLANT										
389	Easements	\$ 19,790	\$ 48	\$ 19,838	\$ 624	\$ (2,698)	\$ -	\$ 17,764	\$ (3,077)	\$ 14,687
390	Structures, Improvements	27,523,701	140,931	27,664,632	2,192,370	(155,101)	-	29,701,901	(5,144,369)	24,557,532
390	Clearing, Grading of Land	5,060,863	17,867	5,078,730	278,284	-	-	5,357,014	(927,835)	4,429,179
390	Struct Imprv, Leasehold Imp	892	45	937	624	-	-	1,561	(270)	1,291
391	Office Furn., Mech. Equip.	5,491,561	24,593	5,516,154	-	-	-	5,516,154	(955,398)	4,560,756
391	Office Machines	1,804,060	7,159	1,811,219	-	-	-	1,811,219	(313,703)	1,497,516
391	Data Processing Equipment	1,707,465	56,196	1,763,661	1,153,299	-	-	2,916,960	(505,218)	2,411,743
391	Data Proc Smart Meters	248,735	115,728	364,463	1,337,445	(336,309)	-	1,365,599	-	1,365,599
392	Transportation Equipment	1,996,798	10,226	2,007,024	122,711	-	-	2,129,735	(368,870)	1,760,865
393	Stores Equipment	1,426,705	599	1,427,304	7,182	-	-	1,434,486	(248,453)	1,186,033
394	Tools, Shop, Garage Equip.	8,647,827	51,293	8,699,120	615,512	-	-	9,314,632	(1,613,294)	7,701,338
395	Laboratory Equipment	5,803,939	710	5,804,649	8,525	-	-	5,813,174	(1,006,842)	4,806,332
396	Power Operated Equipment	3,578,933	6,815	3,585,748	81,780	-	-	3,667,528	(635,216)	3,032,312
397	Communication Equipment	15,744,522	75,724	15,820,246	906,492	(106,107)	-	16,620,631	(8,808,934)	7,811,696
398	Misc. Equipment	3,202,900	10,105	3,213,005	121,261	-	-	3,334,266	(577,495)	2,756,771
399	ARC General Plant	209,025	-	209,025	8,013	-	-	217,038	(217,038)	-
	TOTAL GENERAL PLANT	\$ 82,467,716	\$ 518,039	\$ 82,985,755	\$ 6,834,122	\$ (600,215)	\$ -	\$ 89,219,662	\$ (21,326,012)	\$ 67,893,650
	TOTAL	\$819,313,474	\$ 5,593,599	\$824,907,073	\$67,092,377	\$ (14,766,147)	\$ -	\$877,233,303	\$ (205,471,349)	\$671,761,954

PENNSYLVANIA ELECTRIC COMPANY

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

FILING REQUIREMENT V-A-1:

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

FILING REQUIREMENT V-A-2:

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

FILING REQUIREMENT V-B-1:

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

FILING REQUIREMENT V-D-1:

“Provide the surviving original cost plant at the appropriated test year date or dates by account and functional property group and include claimed depreciation reserves. Provide annual depreciation accruals where appropriate. These calculations should be provided for plant in service as well as other categories of plant, including but not limited to, contributions in aid of construction, customers' advances for construction and anticipated retirements associated with construction work in progress claims, if applicable.”

RESPONSE:

See Penelec Exhibit RAD-47 Attachments A and B.

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

Line No.	Description	Adjusted Plant Balances			Book Depreciation Reserve	Depreciation Reserve Ratio	Net Uncovered Book Plant	Accrual Average Remaining Life Basis		Calculated Reserve	Book Reserve	Difference	Difference as a % of Calculated Reserve
		Non Depreciable	Depreciable	Total				Amount	Effective Rate				
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1	Transmission	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
2	Distribution	1,725	2,378,693	2,380,418	729,578	30.65%	1,650,840	43,821	1.84%	531,471	729,578	(198,107)	-37.28%
3	General Plant	1,144	112,615	113,759	67,716	59.53%	46,043	5,588	4.96%	62,394	67,716	(5,322)	-8.53%
4	Subtotal	\$ 2,870	\$ 2,491,307	\$ 2,494,177	\$ 797,294	31.97%	\$ 1,696,883	\$ 49,409	1.98%	\$ 593,865	\$ 797,294	\$ (203,429)	-34.26%
5	Intangible Plant	378	37,893	38,270	26,678	69.71%	11,593	4,544	11.99%	30,396	26,678	3,718	12.23%
6	Total	\$ 3,248	\$ 2,529,200	\$ 2,532,448	\$ 823,972	32.54%	\$ 1,708,476	\$ 53,953	2.13%	\$ 624,260	\$ 823,972	\$ (199,711)	-31.99%

Exhibit Reference

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

RAD-53 Attachment A P 3-4

RAD-47 Attachment B P 5
 RAD-47 Attachment B P 3-4

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

Acct No	Description	Balance 3/31/14	Budget Activity			Balance 3/31/15	Adjustments	Adjusted Balance 3/31/15
			Additions	Retirements	Transfers/ Adjustments			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
NONDEPRECIABLE PLANT								
<u>Intangible Plant</u>								
301	Organization	\$ 34,666	\$ -	\$ -	\$ -	\$ 34,666	\$ -	\$ 34,666
302	Franchise And Consents	343,099	-	-	-	343,099	-	343,099
	Total Intangible Plant	\$ 377,765	\$ -	\$ -	\$ -	\$ 377,765	\$ -	\$ 377,765
<u>Land</u>								
350.11	Transmission Substations	\$ 2,254,600	\$ -	\$ -	\$ -	\$ 2,254,600	\$ (2,254,600)	\$ -
350.21	Transmission Lines	1,042,839	-	-	-	1,042,839	(1,042,839)	-
360.11	Distribution Substations.	1,542,536	-	-	-	1,542,536	-	1,542,536
360.21	Distribution Lines	182,881	-	-	-	182,881	-	182,881
389.1	General	1,384,075	-	-	-	1,384,075	(239,722)	1,144,354
	Total Land	\$ 6,406,931	\$ -	\$ -	\$ -	\$ 6,406,931	\$ (3,537,161)	\$ 2,869,770
	TOTAL NON-DEPRECIABLE PLANT	\$ 6,784,696	\$ -	\$ -	\$ -	\$ 6,784,696	\$ (3,537,161)	\$ 3,247,535
INTANGIBLE PLANT								
303	Misc. Intangible Plant	\$ 40,517,786	\$ 2,450,292			\$ 42,968,077	\$ (7,442,071)	\$ 35,526,006
303	Smart Meter Software	-	2,366,650			2,366,650		2,366,650
	TOTAL INTANGIBLE PLANT	\$ 40,517,786	\$ 4,816,941	\$ -	\$ -	\$ 45,334,727	\$ (7,442,071)	\$ 37,892,656
NUCLEAR PRODUCTION								
326	Nuclear Production							
	Asset Retirement Costs Nuclear	\$ 47,660,577	\$ -	\$ -	\$ -	\$ 47,660,577	\$ (47,660,577)	\$ -
	TOTAL NUCLEAR PRODUCTION	\$ 47,660,577	\$ -	\$ -	\$ -	\$ 47,660,577	\$ (47,660,577)	\$ -
TRANSMISSION PLANT								
<u>TRANSMISSION PLANT</u>								
350.12	Easements - Trans. Subs.	\$ 333,940	\$ -	\$ -	\$ -	\$ 333,940	\$ (333,940)	\$ -
350.22	Easements - Trans. Lines	11,523,400	-	-	-	11,523,400	(11,523,400)	-
352.1	Structures, Improvements	6,778,998	-	-	-	6,778,998	(6,778,998)	-
352.2	Clearing, Grading Of Land	1,549,369	-	-	-	1,549,369	(1,549,369)	-
353	Station Equipment	193,234,941	7,847,756	(784,776)	-	200,297,921	(200,297,921)	-
354	Towers And Fixtures	27,857,804	-	-	-	27,857,804	(27,857,804)	-
355	Poles And Fixtures	85,620,460	-	-	-	85,620,460	(85,620,460)	-
356.1	Overhd Conductr, Devices	120,233,055	60,713,537	(6,071,354)	-	174,875,238	(174,875,238)	-
356.2	Clearing, Grading of Land	39,510,001	-	-	-	39,510,001	(39,510,001)	-
358	Undergrnd Conductr, Devices	411,727	-	-	-	411,727	(411,727)	-
359	Roads And Trails	-	-	-	-	-	-	-
359.1	ARC Transmission	6,989	-	-	-	6,989	(6,989)	-
	TOTAL TRANSMISSION PLANT	\$ 487,060,682	\$ 68,561,293	\$ (6,856,129)	\$ -	\$ 548,765,846	\$ (548,765,846)	\$ -

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

Acct No	Description	Balance 3/31/14	Actual Activity			Balance 3/31/15	Adjustments	Adjusted Balance 3/31/15
			Additions	Retirements	Transfers/ Adjustments			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
DISTRIBUTION PLANT								
360.12	Easements - Dist. Subs.	\$ (618,763)				\$ (618,763)		\$ (618,763)
360.22	Easements - Dist. Lines	16,267,360				16,267,360		16,267,360
361.1	Structures, Improvements	15,312,123				15,312,123		15,312,123
361.2	Clearing, Grading of Land	239,550				239,550		239,550
362	Station Equipment	266,415,971	8,906,321	(890,632)		274,431,660		274,431,660
364	Poles, Towers And Fixtures	478,747,736				478,747,736		478,747,736
365	Overhd Conductr, Devices	636,676,814	97,047,769	(9,704,777)		724,019,806		724,019,806
365.1	Clearing, Grading of Land	138,517,859				138,517,859		138,517,859
366	Underground Conduit	36,591,784				36,591,784		36,591,784
367	Undergrnd Conductr, Devices	150,342,846				150,342,846		150,342,846
367.1	Clearing, Grading of Land	4,760				4,760		4,760
368	Line Transformers	358,823,451				358,823,451		358,823,451
369	Services	72,419,951				72,419,951		72,419,951
369	Undgrnd Services	45,905,474				45,905,474		45,905,474
370	Meters	67,938,998				67,938,998	(67,938,998)	-
370	Smart Meters Res	840,344	819,194	(81,919)		1,577,618		1,577,618
371	Inst. On Cust. Prem.	29,595,633				29,595,633		29,595,633
372	Leased Property Cust Premis	198,655				198,655		198,655
373.1	Street Light - Oh, Ug Lines	36,315,340				36,315,340		36,315,340
374	ARC Distribution	80,653				80,653	(80,653)	-
TOTAL DISTRIBUTION PLANT		\$ 2,350,616,539	\$ 106,773,284	\$ (10,677,328)	\$ -	\$ 2,446,712,494	\$ (68,019,651)	\$ 2,378,692,843
GENERAL PLANT								
389.2	Easements	\$ 21,378	\$ -	\$ -	\$ -	\$ 21,378	\$ (3,703)	\$ 17,675
390.1	Structures, Improvements	55,225,146	2,896,965	(289,697)	-	57,832,415	(10,016,574)	47,815,840
390.2	Clearing, Grading of Land	7,342,585	-	-	-	7,342,585	(1,271,736)	6,070,849
390.3	Struct Imprv, Leasehold Imp	18,349	-	-	-	18,349	(3,178)	15,171
391.1	Office Furn., Mech. Equip.	5,902,315	-	-	-	5,902,315	(1,022,281)	4,880,034
391.15	Office Machines	1,718,128	-	-	-	1,718,128	(297,580)	1,420,548
391.2	Data Processing Equipment	2,615,784	-	-	-	2,615,784	(453,054)	2,162,730
391.25	Data Proc Smart Meters	960,334	6,559,430	(655,943)	-	6,863,821	-	6,863,821
392	Transportation Equipment	3,496,048	-	-	-	3,496,048	(605,515)	2,890,532
393	Stores Equipment	1,528,102	-	-	-	1,528,102	(264,667)	1,263,435
394	Tools, Shop, Garage Equip.	13,236,827	-	-	-	13,236,827	(2,292,618)	10,944,208
395	Laboratory Equipment	6,088,986	-	-	-	6,088,986	(1,054,612)	5,034,373
396	Power Operated Equipment	5,143,382	-	-	-	5,143,382	(890,834)	4,252,548
397	Communication Equipment	31,713,741	3,127,598	(312,760)	-	34,528,579	(18,300,147)	16,228,432
398	Misc. Equipment	3,331,356	-	-	-	3,331,356	(576,991)	2,754,365
399.1	ARC General Plant	321,852	-	-	-	321,852	(321,852)	-
TOTAL GENERAL PLANT		\$ 138,664,312	\$ 12,583,993	\$ (1,258,399)	\$ -	\$ 149,989,906	\$ (37,375,343)	\$ 112,614,563
TOTAL		\$ 3,071,304,591	\$ 192,735,511	\$ (18,791,857)	\$ -	\$ 3,245,248,245	\$ (712,800,648)	\$ 2,532,447,597

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

Acct No	Description	Balance 3/31/14	Budget Activity			Balance 3/31/15	Adjustments	Adjusted Balance 3/31/15
			(1)	(2)	(3)			
INTANGIBLE PLANT								
302	Franchise & Cons	\$ 4,818	\$ -	\$ -	\$ -	\$ 4,818	\$ -	\$ 4,818
303	Smart Meter Software	-	114,605	-	-	114,605	-	114,605
303	Software	29,315,897	2,805,891	-	-	32,121,788	(5,563,494)	26,558,294
TOTAL INTANGIBLE PLANT		\$ 29,320,715	\$ 2,920,496	\$ -	\$ -	\$ 32,241,211	\$ (5,563,494)	\$ 26,677,717
TRANSMISSION PLANT								
350.12	Trans Sub Easement	\$ 81,329	\$ 13,102	\$ -	\$ -	\$ 94,431	\$ (94,431)	\$ -
350.22	Tran Line Easement	5,550,781	183,123	-	-	5,733,904	(5,733,904)	-
352	Struct PCA Dist	572,772	18,911	-	-	591,683	(591,683)	-
352	Structures/improve	3,571,378	114,151	-	-	3,685,529	(3,685,529)	-
353	Station Eq PCA Dist	7,533,740	308,225	-	-	7,841,965	(7,841,965)	-
353	Station Equipment	58,244,201	2,943,903	(784,776)	-	60,403,328	(60,403,328)	-
354	Towers & fixtures	19,427,091	316,131	-	-	19,743,222	(19,743,222)	-
354	Towers PCA Dist	67,388	858	-	-	68,246	(68,246)	-
355	Poles & fixtures	25,878,771	1,072,048	-	-	26,950,819	(26,950,819)	-
355	Poles PCA Dist	3,717,166	134,308	-	-	3,851,474	(3,851,474)	-
356	OH Cond PCA Dist	4,827,286	150,973	-	-	4,978,259	(4,978,259)	-
356	Overhead Conductor	52,355,605	1,530,879	(6,071,354)	-	47,815,130	(47,815,130)	-
356.10	Clearing & R/W	7,764,046	153,366	-	-	7,917,412	(7,917,412)	-
356.10	R/W PCA Dist	537,440	325,658	-	-	863,098	(863,098)	-
356.2	Veg Clrng-FERC exp	-	-	-	-	-	-	-
358	UG Cond PCA Dist	3,199	1,409	-	-	4,608	(4,608)	-
358	Underground Conducto	(44,378)	8,573	-	-	(35,805)	35,805	-
359.1	TXM SUB ARC	4,171	168	-	-	4,339	(4,339)	-
TOTAL TRANSMISSION PLANT		\$ 190,091,988	\$ 7,275,786	\$ (6,856,130)	\$ -	\$ 190,511,644	\$ (190,511,644)	\$ -
DISTRIBUTION PLANT								
360.11	Dist Sub Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
360.12	Dist Sub Easement	(99,546)	(9,314)	-	-	(108,860)	-	(108,860)
360.22	Dist Line Easement	9,781,331	244,879	-	-	10,026,210	-	10,026,210
361	Structures/improve	8,871,627	295,105	-	-	9,166,732	-	9,166,732
362	Station Equipment	96,771,717	3,984,604	(890,632)	-	99,865,689	-	99,865,689
364	Poles towers Fixture	147,038,227	7,274,692	-	-	154,312,919	-	154,312,919
365	Overhead Conductors	137,220,513	11,025,378	(9,704,777)	-	138,541,114	-	138,541,114
365.10	Clearing & R/W	16,633,947	2,108,988	-	-	18,742,935	-	18,742,935
366	Underground Conduit	16,442,542	481,556	-	-	16,924,098	-	16,924,098
367	Underground Conducto	58,546,924	4,304,347	-	-	62,851,271	-	62,851,271
367.10	Undgrd cable Cure	2,262	136	-	-	2,398	-	2,398
368	Line Transformers	123,241,968	8,817,473	-	-	132,059,441	-	132,059,441
369	Services	27,234,905	1,283,311	-	-	28,518,216	-	28,518,216
369.10	Undgrnd Services	26,662,549	1,159,458	-	-	27,822,007	-	27,822,007
370	Meters	11,011,637	2,844,102	-	-	13,855,739	(13,855,739)	-
370	Smart Meters Res	23,520	62,167	(81,919)	-	3,768	-	3,768
371	Inst on cust prem	19,663,799	779,718	-	-	20,443,517	-	20,443,517
371	Meter socket dev 1Ph	156,529	8,100	-	-	164,629	-	164,629
371	Surge Suppress 2 Rec	129,744	-	-	-	129,744	-	129,744
371	Surge Suppress 4 Rec	17,953	-	-	-	17,953	-	17,953
372	Leased Prop Cust Pre	190,883	3,427	-	-	194,310	-	194,310
373	Street lighting	8,571,516	1,328,202	-	-	9,899,718	-	9,899,718
374	DIST SUB ARC	58,635	2,504	-	-	61,139	(61,139)	-
TOTAL DISTRIBUTION PLANT		\$ 708,173,181	\$ 45,998,833	\$ (10,677,328)	\$ -	\$ 743,494,686	\$ (13,916,878)	\$ 729,577,808

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

Acct No	Description	Balance 3/31/14	Budget Activity			Balance 3/31/15	Adjustments	Adjusted Balance 3/31/15
			Accruals	Retirements	Transfers/ Adjustments			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
GENERAL PLANT								
389.20	Land Rights	\$ 11,870	\$ 574	\$ -	\$ -	\$ 12,444	\$ (2,155)	\$ 10,289
390.10	Altoona Oper Ctr	5,618,492	439,524	-	-	6,058,016	(1,049,248)	5,008,768
390.10	Erie Oper Ctr	6,499,737	528,475	(289,697)	-	6,738,515	(1,167,111)	5,571,404
390.10	Laurel Region Hqr	4,621,579	182,522	-	-	4,804,101	(832,070)	3,972,031
390.10	Structures All Oth	10,680,522	584,649	-	-	11,265,171	(1,951,128)	9,314,044
390.20	Altoona Oper Ctr	861,358	38,495	-	-	899,853	(155,855)	743,999
390.20	Erie Oper Ctr	618,711	34,783	-	-	653,494	(113,185)	540,309
390.20	Land/Yard Improvem	2,717,921	167,533	-	-	2,885,454	(499,761)	2,385,693
390.20	Laurel Region Hqr	585,200	33,643	-	-	618,843	(107,184)	511,659
390.30	Transferred LH	788	917	-	-	1,705	(295)	1,410
391.10	Office furniture	5,902,315	-	-	-	5,902,315	(1,022,281)	4,880,034
391.15	Office Machines	1,718,154	-	-	-	1,718,154	(297,584)	1,420,569
391.25	Data Proc Smart M	89,601	799,755	(655,943)	-	233,413	-	233,413
391.30	Personal Computers	722,236	674,250	-	-	1,396,486	(241,871)	1,154,615
392.00	Transportation equip	313,983	52,041	-	-	366,024	(63,395)	302,629
392.30	Heavy Trucks	22,325	-	-	-	22,325	(3,867)	18,458
392.40	Pole Trailers	1,520,832	70,535	-	-	1,591,367	(275,625)	1,315,742
393	Stores equipment	1,526,063	2,039	-	-	1,528,102	(264,667)	1,263,435
394	Tools shop garage	7,071,308	616,487	-	-	7,687,795	(1,331,526)	6,356,269
395	Laboratory equip	6,088,986	-	-	-	6,088,986	(1,054,612)	5,034,373
396	Power operated equip	4,747,859	85,721	-	-	4,833,580	(837,176)	3,996,404
397	Communication equip	22,703,938	890,382	(312,760)	-	23,281,560	(12,339,227)	10,942,333
398	Miscellaneous equip	3,190,868	121,190	-	-	3,312,058	(573,648)	2,738,409
399	ALTOONA BLDG ARC	94	3	-	-	97	(97)	-
399	ERIE BLDG ARC	5,111	189	-	-	5,300	(5,300)	-
399	GEN BLDG ARC	195,615	8,013	-	-	203,628	(203,628)	-
TOTAL GENERAL PLANT		\$ 88,035,466	\$ 5,331,720	\$ (1,258,400)	\$ -	\$ 92,108,786	\$ (24,392,497)	\$ 67,716,289
NUCLEAR PRODUCTION								
	TMI#2 ARC	\$ 47,660,577	\$ -	\$ -	\$ -	\$ 47,660,577	\$ (47,660,577)	\$ -
TOTAL NUCLEAR PRODUCTION		\$ 47,660,577	\$ -	\$ -	\$ -	\$ 47,660,577	\$ (47,660,577)	\$ -
TOTAL		\$ 1,063,281,927	\$ 61,526,835	\$ (18,791,858)	\$ -	\$ 1,106,016,904	\$ (282,045,090)	\$ 823,971,815

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

Acct No	Description	Balance 3/31/14	Budget Activity			Balance 3/31/15	Adjustments	Adjusted Balance 3/31/15
			Accruals	Retirements	Transfers/ Adjustments			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
INTANGIBLE PLANT								
302	Franchise & Cons	\$ 4,818	\$ -	\$ -	\$ -	\$ 4,818	\$ -	\$ 4,818
303	Misc. Intangible Plant	31,213,893	5,338,921	-	-	36,552,814	(6,330,947)	30,221,867
303	Smart Meter Software	-	169,097	-	-	169,097	-	169,097
	TOTAL INTANGIBLE PLANT	\$ 31,218,712	\$ 5,508,018	\$ -	\$ -	\$ 36,726,730	\$ (6,330,947)	\$ 30,395,782
TRANSMISSION PLANT								
TRANSMISSION PLANT								
350	Easements - Trans. Subs.	\$ 76,203	\$ 5,209	\$ -	\$ -	\$ 81,412	\$ (81,412)	\$ -
350	Easements - Trans. Lines	6,928,535	179,765	-	-	7,108,300	(7,108,300)	-
352	Structures, Improvements	648,063	93,550	-	-	741,613	(741,613)	-
352	Clearing, Grading Of Land	3,269,795	21,381	-	-	3,291,176	(3,291,176)	-
353	Station Equipment	49,725,527	3,266,323	(784,776)	-	52,207,075	(52,207,075)	-
354	Towers And Fixtures	16,411,362	314,793	-	-	16,726,155	(16,726,155)	-
355	Poles And Fixtures	24,878,080	1,232,935	-	-	26,111,015	(26,111,015)	-
356	Overhd Conductr, Devices	42,911,272	1,800,161	(6,071,354)	-	38,640,080	(38,640,080)	-
356	Clearing, Grading of Land	6,938,906	482,022	-	-	7,420,928	(7,420,928)	-
358	Undergrnd Conductr,Devices	(46,837)	10,128	-	-	(36,709)	36,709	-
359	Roads And Trails	-	-	-	-	-	-	-
359	ARC Transmission	4,171	168	-	-	4,339	(4,339)	-
	TOTAL TRANSMISSION PLANT	\$ 151,745,077	\$ 7,406,435	\$ (6,856,129)	\$ -	\$ 152,295,383	\$ (152,295,383)	\$ -
DISTRIBUTION PLANT								
360	Easements - Dist. Subs.	\$ (99,574)	\$ (9,281)	\$ -	\$ -	\$ (108,855)	\$ -	\$ (108,855)
360	Easements - Dist. Lines	9,644,315	244,010	-	-	9,888,325	-	9,888,325
361	Structures, Improvements	8,130,613	286,337	-	-	8,416,950	-	8,416,950
361	Clearing, Grading of Land	4,482	4,480	-	-	8,962	-	8,962
362	Station Equipment	68,306,952	4,029,315	(890,632)	-	71,445,635	-	71,445,635
364	Poles, Towers And Fixtures	95,984,999	7,229,091	-	-	103,214,090	-	103,214,090
365	Overhd Conductr, Devices	102,989,252	10,953,608	(9,704,777)	-	104,238,083	-	104,238,083
365	Clearing, Grading of Land	15,708,516	2,091,620	-	-	17,800,136	-	17,800,136
366	Underground Conduit	13,033,207	483,012	-	-	13,516,219	-	13,516,219
367	Undergrnd Conductr,Devices	58,727,875	4,299,805	-	-	63,027,680	-	63,027,680
367	Clearing, Grading of Land	2,262	123	-	-	2,385	-	2,385
368	Line Transformers	92,750,877	8,755,292	-	-	101,506,169	-	101,506,169
369	Services	15,577,224	1,274,591	-	-	16,851,815	-	16,851,815
369	Underground Conduit	-	1,143,046	-	-	1,143,046	-	1,143,046
370	Meters	13,370,304	2,921,377	-	-	16,291,681	(16,291,681)	-
370	Smart Meters Res	14,487	80,639	(81,919)	-	13,206	-	13,206
371	Inst. On Cust. Prem.	13,281,003	781,325	-	-	14,062,328	-	14,062,328
372	Leased Property Cust Premis	179,647	2,702	-	-	182,349	-	182,349
373	Street Light - Oh, Ug Lines	4,878,686	1,383,614	-	-	6,262,300	-	6,262,300
374	ARC Distribution	58,635	2,504	-	-	61,139	(61,139)	-
	TOTAL DISTRIBUTION PLANT	\$ 512,543,764	\$ 45,957,210	\$ (10,677,328)	\$ -	\$ 547,823,645	\$ (16,352,820)	\$ 531,470,825
GENERAL PLANT								
389	Easements	\$ 19,076	\$ 714	\$ -	\$ -	\$ 19,790	\$ (3,428)	\$ 16,362
390	Structures, Improvements	25,670,956	2,142,441	(289,697)	-	27,523,701	(4,767,105)	22,756,596
390	Clearing, Grading of Land	4,782,579	278,284	-	-	5,060,863	(876,541)	4,184,322
390	Struct Imprv, Leasehold Imp	268	624	-	-	892	(154)	738
391	Office Furn., Mech. Equip.	5,491,561	-	-	-	5,491,561	(951,138)	4,540,422
391	Office Machines	1,804,060	-	-	-	1,804,060	(312,463)	1,491,597
391	Data Processing Equipment	554,166	1,153,299	-	-	1,707,465	(295,733)	1,411,732
391	Data Proc Smart Meters	122,262	782,416	(655,943)	-	248,735	(43,081)	205,654
392	Transportation Equipment	1,874,087	122,711	-	-	1,996,798	(345,845)	1,650,953
393	Stores Equipment	1,419,523	7,182	-	-	1,426,705	(247,105)	1,179,600
394	Tools, Shop, Garage Equip.	8,032,315	615,512	-	-	8,647,827	(1,497,804)	7,150,024
395	Laboratory Equipment	5,795,414	8,525	-	-	5,803,939	(1,005,242)	4,798,697
396	Power Operated Equipment	3,497,153	81,780	-	-	3,578,933	(619,871)	2,959,062
397	Communication Equipment	15,186,194	871,087	(312,760)	-	15,744,522	(8,344,596)	7,399,925
398	Misc. Equipment	3,081,639	121,261	-	-	3,202,900	(554,742)	2,648,158
399	ARC General Plant	200,820	8,205	-	-	209,025	(209,025)	-
	TOTAL GENERAL PLANT	\$ 77,532,074	\$ 6,194,041	\$ (1,258,399)	\$ -	\$ 82,467,716	\$ (20,073,876)	\$ 62,393,840
	TOTAL	\$ 773,039,627	\$ 65,065,704	\$ (18,791,857)	\$ -	\$ 819,313,474	\$ (195,053,026)	\$ 624,260,447

PENNSYLVANIA ELECTRIC COMPANY

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

FILING REQUIREMENT V-A-1:

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

FILING REQUIREMENT V-A-2:

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

FILING REQUIREMENT V-B-1:

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

FILING REQUIREMENT V-D-1:

“Provide the surviving original cost plant at the appropriated test year date or dates by account and functional property group and include claimed depreciation reserves. Provide annual depreciation accruals where appropriate. These calculations should be provided for plant in service as well as other categories of plant, including but not limited to, contributions in aid of construction, customers' advances for construction and anticipated retirements associated with construction work in progress claims, if applicable.”

RESPONSE:

See Penelec Exhibit RAD-48 Attachments A and B.

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

Line No.	Description	Adjusted Plant Balances			Book Depreciation Reserve	Depreciation Reserve Ratio	Net Uncovered Book Plant	Accrual Average Remaining Life Basis		Calculated Reserve	Book Reserve	Difference	Difference as a % of Calculated Reserve
		Non Depreciable	Depreciable	Total				Amount	Effective Rate				
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1	Transmission	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
2	Distribution	1,725	2,282,597	2,284,322	697,103	30.52%	1,587,219	42,573	1.87%	499,115	697,103	(197,988)	-39.67%
3	General Plant	1,144	103,499	104,643	64,521	61.66%	40,122	3,759	3.63%	58,540	64,521	(5,981)	-10.22%
4	Subtotal	\$ 2,870	\$ 2,386,095	\$ 2,388,965	\$ 761,624	31.88%	\$ 1,627,341	\$ 46,332	1.94%	\$ 557,655	\$ 761,624	\$ (203,969)	-36.58%
5	Intangible Plant	378	33,500	33,878	24,243	71.56%	9,635	4,603	13.74%	25,812	24,243	1,569	6.08%
6	Total	\$ 3,248	\$ 2,419,596	\$ 2,422,843	\$ 785,867	32.44%	\$ 1,636,976	\$ 50,935	2.11%	\$ 583,468	\$ 785,867	\$ (202,400)	-34.69%

Exhibit Reference	RAD-48 Attachment B P 1-2	RAD-48 Attachment B P 1-2	RAD-48 Attachment B P 1-2	RAD-48 Attachment B P 3-4		RAD-53 Attachment A P 5-6		RAD-48 Attachment B P 5	RAD-48 Attachment B P 3-4
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Pennsylvania Electric Company
 Original Cost - Plant and Depreciation Reserves
 Activity Updated from 3/31/13 to 3/31/14
 Plant-In-Service

Acct No	Description	Balance 3/31/13 (1)	Actual Activity			Balance 3/31/14 (5)	Adjustments (6)	Adjusted Balance 3/31/14 (7)
			Additions (2)	Retirements (3)	Transfers/ Adjustments (4)			
NONDEPRECIABLE PLANT								
<u>Intangible Plant</u>								
301	Organization	\$ 34,666	\$ -	\$ -	\$ -	\$ 34,666	\$ -	\$ 34,666
302	Franchise And Consents	343,099	-	-	-	343,099	-	343,099
	Total Intangible Plant	\$ 377,765	\$ -	\$ -	\$ -	\$ 377,765	\$ -	\$ 377,765
<u>Land</u>								
350.11	Transmission Substations	\$ 2,254,600	\$ -	\$ -	\$ -	\$ 2,254,600	\$ (2,254,600)	\$ -
350.21	Transmission Lines	552,329	490,510	-	-	1,042,839	(1,042,839)	-
360.11	Distribution Substations.	1,542,536	-	-	-	1,542,536	-	1,542,536
360.21	Distribution Lines	182,881	-	-	-	182,881	-	182,881
389.1	General	1,501,841	-	-	(117,766)	1,384,075	(239,722)	1,144,354
	Total Land	\$ 6,034,187	\$ 490,510	\$ -	\$ (117,766)	\$ 6,406,931	\$ (3,537,161)	\$ 2,869,770
	TOTAL NON-DEPRECIABLE PLANT	\$ 6,411,952	\$ 490,510	\$ -	\$ (117,766)	\$ 6,784,696	\$ (3,537,161)	\$ 3,247,535
<u>INTANGIBLE PLANT</u>								
303	Misc. Intangible Plant	\$ 36,431,057	\$ 4,086,728	\$ -	\$ -	\$ 40,517,786	\$ (7,017,680)	\$ 33,500,105
303	Smart Meter Software	-	-	-	-	-	-	-
	TOTAL INTANGIBLE PLANT	\$ 36,431,057	\$ 4,086,728	\$ -	\$ -	\$ 40,517,786	\$ (7,017,680)	\$ 33,500,105
<u>NUCLEAR PRODUCTION</u>								
326	Nuclear Production	\$ 47,660,577	\$ -	\$ -	\$ -	\$ 47,660,577	\$ (47,660,577)	\$ -
	Asset Retirement Costs Nuclear	-	-	-	-	-	-	-
	TOTAL NUCLEAR PRODUCTION	\$ 47,660,577	\$ -	\$ -	\$ -	\$ 47,660,577	\$ (47,660,577)	\$ -
<u>TRANSMISSION PLANT</u>								
350.12	TRANSMISSION PLANT	\$ 333,940	\$ -	\$ -	\$ -	\$ 333,940	\$ (333,940)	\$ -
350.22	Easements - Trans. Subs.	11,510,704	12,697	-	-	11,523,400	(11,523,400)	-
352.1	Structures, Improvements	6,555,889	319,455	(11,800)	(84,546)	6,778,998	(6,778,998)	-
352.2	Clearing, Grading Of Land	16,851,819	(6,302,419)	-	(9,000,030)	1,549,369	(1,549,369)	-
353	Station Equipment	184,297,142	9,575,784	(983,579)	345,594	193,234,941	(193,234,941)	-
354	Towers And Fixtures	27,857,804	-	-	-	27,857,804	(27,857,804)	-
355	Poles And Fixtures	82,158,564	5,574,547	(2,112,652)	-	85,620,460	(85,620,460)	-
356.1	Overhd Conductr, Devices	117,052,523	5,474,116	(2,293,585)	-	120,233,055	(120,233,055)	-
356.2	Clearing, Grading of Land	16,154,054	13,400,453	-	9,955,494	39,510,001	(39,510,001)	-
358	Undergrnd Conductr,Devices	226,430	250,077	(64,780)	-	411,727	(411,727)	-
359	Roads And Trails	-	-	-	-	-	-	-
359.1	ARC Transmission	6,989	-	-	-	6,989	(6,989)	-
	TOTAL TRANSMISSION PLANT	\$ 463,005,857	\$ 28,304,710	\$ (5,466,395)	\$ 1,216,511	\$ 487,060,682	\$ (487,060,682)	\$ -
<u>DISTRIBUTION PLANT</u>								
360.12	Easements - Dist. Subs.	\$ (618,763)	\$ -	\$ -	\$ -	\$ (618,763)	\$ -	\$ (618,763)
360.22	Easements - Dist. Lines	16,267,360	-	-	-	16,267,360	-	16,267,360
361.1	Structures, Improvements	14,449,470	885,336	(22,683)	-	15,312,123	-	15,312,123
361.2	Clearing, Grading of Land	232,257	7,292	-	-	239,550	-	239,550
362	Station Equipment	243,711,977	23,950,005	(792,037)	(453,974)	266,415,971	-	266,415,971
364	Poles, Towers And Fixtures	471,667,884	7,601,992	(522,140)	-	478,747,736	-	478,747,736
365	Overhd Conductr, Devices	613,353,694	29,732,204	(6,409,084)	-	636,676,814	-	636,676,814
365.1	Clearing, Grading of Land	133,829,770	8,131,809	-	(3,443,720)	138,517,859	-	138,517,859
366	Underground Conduit	36,119,360	484,952	(12,528)	-	36,591,784	-	36,591,784
367	Undergrnd Conductr,Devices	145,573,004	6,549,210	(1,779,368)	-	150,342,846	-	150,342,846
367.1	Clearing, Grading of Land	4,760	-	-	-	4,760	-	4,760
368	Line Transformers	350,288,966	11,108,444	(2,573,960)	-	358,823,451	-	358,823,451
369	Services	72,574,280	289,964	(444,292)	-	72,419,951	-	72,419,951
369	Undergrnd Services	45,905,805	(332)	-	-	45,905,474	-	45,905,474
370	Meters	63,531,436	6,006,679	(1,628,814)	29,697	67,938,998	(67,938,998)	-
370	Smart Meters Res	-	872,537	(2,496)	(29,697)	840,344	-	840,344
371	Inst. On Cust. Prem.	29,688,050	538,810	(631,227)	-	29,595,633	-	29,595,633
372	Leased Property Cust Premis	198,655	-	-	-	198,655	-	198,655
373.1	Street Light - Oh, Ug Lines	36,529,974	2,119,571	(2,334,205)	-	36,315,340	-	36,315,340
374	ARC Distribution	80,653	-	-	-	80,653	(80,653)	-
	TOTAL DISTRIBUTION PLANT	\$ 2,273,388,593	\$ 98,278,473	\$ (17,152,833)	\$ (3,897,694)	\$ 2,350,616,539	\$ (68,019,651)	\$ 2,282,596,888

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

Acct No	Description	Balance 3/31/13 (1)	Actual Activity			Balance 3/31/14 (5)	Adjustments (6)	Adjusted Balance 3/31/14 (7)
			Additions (2)	Retirements (3)	Transfers/ Adjustments (4)			
GENERAL PLANT								
389.2	Easements	\$ 32,181	\$ -	\$ -	\$ (10,803)	\$ 21,378	\$ (3,703)	\$ 17,675
390.1	Structures, Improvements	48,457,443	9,416,855	(250,341)	(2,398,811)	55,225,146	(9,564,995)	45,660,151
390.2	Clearing, Grading of Land	7,997,434	-	(86,477)	(568,372)	7,342,585	(1,271,736)	6,070,849
390.3	Struct Imprv, Leasehold Imp	-	18,349	-	-	18,349	(3,178)	15,171
391.1	Office Furn., Mech. Equip.	6,094,652	35,354	(227,691)	-	5,902,315	(1,022,281)	4,880,034
391.15	Office Machines	1,718,128	-	-	-	1,718,128	(297,580)	1,420,548
391.2	Data Processing Equipment	1,010,843	2,130,471	(263,248)	(262,282)	2,615,784	(453,054)	2,162,730
391.25	Data Proc Smart Meters	-	698,052	-	262,282	960,334	-	960,334
392	Transportation Equipment	3,460,392	35,655	-	-	3,496,048	(605,515)	2,890,532
393	Stores Equipment	1,546,639	-	(18,538)	-	1,528,102	(264,667)	1,263,435
394	Tools, Shop, Garage Equip.	13,561,404	45,737	(362,662)	(7,653)	13,236,827	(2,292,618)	10,944,208
395	Laboratory Equipment	6,268,414	-	(179,428)	-	6,088,986	(1,054,612)	5,034,373
396	Power Operated Equipment	5,359,159	36,367	-	(252,144)	5,143,382	(890,834)	4,252,548
397	Communication Equipment	31,439,648	1,262,517	(767,578)	(220,846)	31,713,741	(16,808,283)	14,905,458
398	Misc. Equipment	3,453,158	-	(121,802)	-	3,331,356	(576,991)	2,754,365
399.1	ARC General Plant	321,852	-	-	-	321,852	(55,745)	266,108
TOTAL GENERAL PLANT		\$ 130,721,347	\$ 13,679,357	\$ (2,277,763)	\$ (3,458,629)	\$ 138,664,312	\$ (35,165,792)	\$ 103,498,520
TOTAL		\$ 2,957,619,383	\$ 144,839,777	\$ (24,896,991)	\$ (6,257,579)	\$ 3,071,304,591	\$ (648,461,543)	\$ 2,422,843,048

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

Acct No	Description	Balance 3/31/13 (1)	Actual Activity			Balance 3/31/14 (5)	Adjustments (6)	Adjusted Balance 3/31/14 (7)
			Accruals (2)	Retirements (3)	Transfers/ Adjustments (4)			
INTANGIBLE PLANT								
302	Franchise & Cons	\$ 4,818	\$ -	\$ -	\$ -	\$ 4,818	\$ -	\$ 4,818
303	Smart Meter Software	-	-	-	-	-	-	-
303	Software	26,300,225	3,015,672	-	-	29,315,897	(5,077,513)	24,238,383
	TOTAL INTANGIBLE PLANT	\$ 26,305,043	\$ 3,015,672	\$ -	\$ -	\$ 29,320,715	\$ (5,077,513)	\$ 24,243,202
TRANSMISSION PLANT								
350.12	Trans Sub Easement	\$ 70,893	\$ 10,436	\$ -	\$ -	\$ 81,329	\$ (81,329)	\$ -
350.22	Tran Line Easement	5,367,801	182,980	-	-	5,550,781	(5,550,781)	-
352	Struct PCA Dist	553,860	18,911	-	-	572,772	(572,772)	-
352	Structures/improve	3,991,429	174,633	(11,800)	(582,885)	3,571,378	(3,571,378)	-
353	Station Eq PCA Dist	7,233,542	308,042	(8,135)	291	7,533,740	(7,533,740)	-
353	Station Equipment	56,256,437	3,209,982	(975,444)	(246,774)	58,244,201	(58,244,201)	-
354	Towers & fixtures	19,110,960	316,131	-	-	19,427,091	(19,427,091)	-
354	Towers PCA Dist	66,530	858	-	-	67,388	(67,388)	-
355	Poles & fixtures	26,784,886	1,068,206	(1,967,176)	(7,145)	25,878,771	(25,878,771)	-
355	Poles PCA Dist	3,722,400	133,097	(145,476)	7,145	3,717,166	(3,717,166)	-
356	OH Cond PCA Dist	4,721,306	144,611	(74,661)	36,030	4,827,286	(4,827,286)	-
356	Overhead Conductor	53,371,955	3,594,197	(2,218,924)	(2,391,623)	52,355,605	(52,355,605)	-
356.1	Clearing & R/W	6,513,294	363,249	-	887,503	7,764,046	(7,764,046)	-
356.1	R/W PCA Dist	563,179	20,949	-	(46,688)	537,440	(537,440)	-
356.2	Veg Clmg-FERC exp	-	-	-	-	-	-	-
358	UG Cond PCA Dist	1,785	1,189	-	226	3,199	(3,199)	-
358	Underground Conducto	13,033	7,595	(64,780)	(226)	(44,378)	44,378	-
359.1	TXM SUB ARC	4,003	168	-	-	4,171	(4,171)	-
	TOTAL TRANSMISSION PLANT	\$ 188,347,293	\$ 9,555,236	\$ (5,466,395)	\$ (2,344,146)	\$ 190,091,988	\$ (190,091,988)	\$ -
DISTRIBUTION PLANT								
360.11	Dist Sub Land	\$ -	\$ (500)	\$ -	\$ 500	\$ -	\$ -	\$ -
360.12	Dist Sub Easement	(90,231)	(9,315)	-	-	(99,546)	-	(99,546)
360.22	Dist Line Easement	9,536,452	244,879	-	-	9,781,331	-	9,781,331
361	Structures/improve	8,611,795	282,515	(22,683)	-	8,871,627	-	8,871,627
362	Station Equipment	93,978,221	3,107,003	(792,037)	478,529	96,771,717	-	96,771,717
364	Poles towers Fixture	140,378,947	7,181,421	(522,140)	-	147,038,227	-	147,038,227
365	Overhead Conductors	133,518,279	15,420,418	(6,409,084)	(5,309,101)	137,220,513	-	137,220,513
365.1	Clearing & R/W	14,870,101	2,042,210	-	(278,365)	16,633,947	-	16,633,947
366	Underground Conduit	15,976,692	478,378	(12,528)	-	16,442,542	-	16,442,542
367	Underground Conducto	56,072,166	4,254,127	(1,779,368)	-	58,546,924	-	58,546,924
367.1	Undgrd cable Cure	2,126	136	-	-	2,262	-	2,262
368	Line Transformers	117,097,661	8,637,963	(2,573,960)	80,304	123,241,968	-	123,241,968
369	Services	26,381,242	2,999,486	(444,292)	(1,701,530)	27,234,905	-	27,234,905
369.1	Undgrnd Services	25,503,096	1,159,453	-	-	26,662,549	-	26,662,549
370	Meters	9,889,221	2,750,952	(1,628,814)	278	11,011,637	(11,011,637)	-
370	Smart Meters Res	-	26,295	(2,496)	(278)	23,520	-	23,520
371	Inst on cust prem	19,516,266	778,760	(631,227)	-	19,663,799	-	19,663,799
371	Meter socket dev 1Ph	148,429	8,100	-	-	156,529	-	156,529
371	Surge Suppress 2 Rec	129,744	-	-	-	129,744	-	129,744
371	Surge Suppress 4 Rec	17,953	-	-	-	17,953	-	17,953
372	Leased Prop Cust Pre	187,456	3,427	-	-	190,883	-	190,883
373	Street lighting	9,574,426	1,889,021	(2,334,205)	(557,727)	8,571,516	-	8,571,516
374	DIST SUB ARC	56,131	2,504	-	-	58,635	(58,635)	-
	TOTAL DISTRIBUTION PLANT	\$ 681,356,171	\$ 51,257,233	\$ (17,152,833)	\$ (7,287,390)	\$ 708,173,181	\$ (11,070,272)	\$ 697,102,909

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

Acct No	Description	Balance 3/31/13 (1)	Actual Activity			Balance 3/31/14 (5)	Adjustments (6)	Adjusted Balance 3/31/14 (7)
			Accruals (2)	Retirements (3)	Transfers/ Adjustments (4)			
GENERAL PLANT								
389.2	Land Rights	\$ 13,750	\$ 743	\$ -	\$ (2,623)	\$ 11,870	\$ (2,056)	\$ 9,815
390.1	Altoona Oper Ctr	5,327,271	330,863	(39,641)	-	5,618,492	(973,123)	4,645,369
390.1	Erie Oper Ctr	6,055,032	444,705	-	-	6,499,737	(1,125,754)	5,373,983
390.1	Laurel Region Hqr	4,441,238	180,341	-	-	4,621,579	(800,458)	3,821,122
390.1	Structures All Oth	10,360,620	1,078,428	(210,700)	(547,827)	10,680,522	(1,849,866)	8,830,656
390.2	Altoona Oper Ctr	822,863	38,495	-	-	861,358	(149,187)	712,171
390.2	Erie Oper Ctr	583,928	34,783	-	-	618,711	(107,161)	511,550
390.2	Land/Yard Improvem	2,550,388	167,533	-	-	2,717,921	(470,744)	2,247,177
390.2	Laurel Region Hqr	637,435	34,242	(86,477)	-	585,200	(101,357)	483,843
390.3	Transferred LH	-	788	-	-	788	(136)	652
391.1	Office furniture	6,113,016	16,990	(227,691)	-	5,902,315	(1,022,281)	4,880,034
391.15	Office Machines	1,718,154	-	-	-	1,718,154	(297,584)	1,420,569
391.25	Data Proc Smart M	-	76,188	-	13,413	89,601	(15,519)	74,082
391.3	Personal Computers	367,015	631,882	(263,248)	(13,413)	722,236	(125,091)	597,145
392	Transportation equip	263,569	50,414	-	-	313,983	(54,382)	259,602
392.3	Heavy Trucks	22,325	-	-	-	22,325	(3,867)	18,458
392.4	Pole Trailers	1,449,884	70,948	-	-	1,520,832	(263,408)	1,257,424
393	Stores equipment	1,537,369	7,231	(18,538)	-	1,526,063	(264,314)	1,261,749
394	Tools shop garage	6,812,641	621,329	(362,662)	-	7,071,308	(1,224,750)	5,846,557
395	Laboratory equip	6,261,610	6,804	(179,428)	-	6,088,986	(1,054,612)	5,034,373
396	Power operated equip	4,662,495	85,364	-	-	4,747,859	(822,329)	3,925,530
397	Communication equip	22,634,837	919,457	(767,578)	(82,779)	22,703,938	(12,033,087)	10,670,851
398	Miscellaneous equip	3,190,187	165,246	(121,802)	(42,763)	3,190,868	(552,658)	2,638,210
399	ALTOONA BLDG ARC	90	3	-	-	94	(94)	-
399	ERIE BLDG ARC	4,923	189	-	-	5,111	(5,111)	-
399	GEN BLDG ARC	187,602	8,013	-	-	195,615	(195,615)	-
TOTAL GENERAL PLANT		\$ 86,018,242	\$ 4,970,978	\$ (2,277,763)	\$ (675,991)	\$ 88,035,466	\$ (23,514,546)	\$ 64,520,920
NUCLEAR PRODUCTION								
326	TMI#2 ARC	\$ 47,660,577	\$ -	\$ -	\$ -	\$ 47,660,577	\$ (47,660,577)	\$ -
TOTAL NUCLEAR PRODUCTION		\$ 47,660,577	\$ -	\$ -	\$ -	\$ 47,660,577	\$ (47,660,577)	\$ -
TOTAL		\$ 1,029,687,326	\$ 68,799,119	\$ (24,896,991)	\$ (10,307,527)	\$ 1,063,281,927	\$ (277,414,896)	\$ 785,867,031

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

Acct No	Description	Balance 3/31/13 (1)	Actual Activity			Balance 3/31/14 (5)	Adjustments (6)	Adjusted Balance 3/31/14 (7)
			Accruals (2)	Retirements (3)	Transfers/ Adjustments (4)			
INTANGIBLE PLANT								
302	Franchise & Cons	\$ 4,818	\$ -	\$ -	\$ -	\$ 4,818	\$ -	\$ 4,818
303	Misc. Intangible Plant	25,927,507	5,286,386	-	-	31,213,893	(5,406,246)	25,807,647
303	Smart Meter Software	-	-	-	-	-	-	-
	TOTAL INTANGIBLE PLANT	\$ 25,932,326	\$ 5,286,386	\$ -	\$ -	\$ 31,218,712	\$ (5,406,246)	\$ 25,812,465
TRANSMISSION PLANT								
TRANSMISSION PLANT								
350.12	Easements - Trans. Subs.	\$ 70,893	\$ 5,310	\$ -	\$ -	\$ 76,203	\$ (76,203)	\$ -
350.22	Easements - Trans. Lines	6,745,414	183,121	-	-	6,928,535	(6,928,535)	-
352.1	Structures, Improvements	553,860	106,003	(11,800)	-	648,063	(648,063)	-
352.2	Clearing, Grading Of Land	3,194,586	75,209	-	-	3,269,795	(3,269,795)	-
353	Station Equipment	47,591,615	3,117,491	(983,579)	-	49,725,527	(49,725,527)	-
354	Towers And Fixtures	16,093,783	317,579	-	-	16,411,362	(16,411,362)	-
355	Poles And Fixtures	25,807,890	1,182,842	(2,112,652)	-	24,878,080	(24,878,080)	-
356.1	Overhd Conductr, Devices	43,852,329	1,352,528	(2,293,585)	-	42,911,272	(42,911,272)	-
356.2	Clearing, Grading of Land	6,548,470	390,436	-	-	6,938,906	(6,938,906)	-
358	Undergrnd Conductr,Devices	10,221	7,722	(64,780)	-	(46,837)	46,837	-
359	Roads And Trails	-	-	-	-	-	-	-
359.1	ARC Transmission	4,003	168	-	-	4,171	(4,171)	-
	TOTAL TRANSMISSION PLANT	\$ 150,473,064	\$ 6,738,409	\$ (5,466,395)	\$ -	\$ 151,745,077	\$ (151,745,077)	\$ -
DISTRIBUTION PLANT								
DISTRIBUTION PLANT								
360.12	Easements - Dist. Subs.	\$ (90,231)	\$ (9,343)	\$ -	\$ -	\$ (99,574)	\$ -	\$ (99,574)
360.22	Easements - Dist. Lines	9,398,678	245,637	-	-	9,644,315	-	9,644,315
361.1	Structures, Improvements	7,870,561	282,735	(22,683)	-	8,130,613	-	8,130,613
361.2	Clearing, Grading of Land	-	4,482	-	-	4,482	-	4,482
362	Station Equipment	65,352,885	3,746,104	(792,037)	-	68,306,952	-	68,306,952
364	Poles, Towers And Fixtures	89,283,980	7,223,159	(522,140)	-	95,984,999	-	95,984,999
365	Overhd Conductr, Devices	99,335,590	10,062,746	(6,409,084)	-	102,989,252	-	102,989,252
365.1	Clearing, Grading of Land	13,664,846	2,043,670	-	-	15,708,516	-	15,708,516
366	Underground Conduit	12,565,841	479,894	(12,528)	-	13,033,207	-	13,033,207
367	Undergrnd Conductr,Devices	56,275,646	4,231,597	(1,779,368)	-	58,727,875	-	58,727,875
367.1	Clearing, Grading of Land	2,126	136	-	-	2,262	-	2,262
368	Line Transformers	86,602,754	8,722,083	(2,573,960)	-	92,750,877	-	92,750,877
369	Services	14,738,317	1,283,199	(444,292)	-	15,577,224	-	15,577,224
369.1	Underground Conduit	23,438,330	1,161,413	-	-	-	-	-
370	Meters	12,244,190	2,754,928	(1,628,814)	-	13,370,304	(13,370,304)	-
370	Smart Meters Res	-	16,983	(2,496)	-	14,487	-	14,487
371	Inst. On Cust. Prem.	12,839,195	1,073,035	(631,227)	-	13,281,003	-	13,281,003
372	Leased Property Cust Premis	176,220	3,427	-	-	179,647	-	179,647
373.1	Street Light - Oh, Ug Lines	5,879,822	1,333,069	(2,334,205)	-	4,878,686	-	4,878,686
374	ARC Distribution	56,131	2,504	-	-	58,635	(58,635)	-
	TOTAL DISTRIBUTION PLANT	\$ 509,634,881	\$ 44,661,458	\$ (17,152,833)	\$ -	\$ 512,543,764	\$ (13,428,939)	\$ 499,114,824
GENERAL PLANT								
GENERAL PLANT								
389.2	Easements	\$ 18,503	\$ 573	\$ -	\$ -	\$ 19,076	\$ (3,304)	\$ 15,772
390.1	Structures, Improvements	24,442,554	1,478,743	(250,341)	-	25,670,956	(4,446,210)	21,224,747
390.2	Clearing, Grading of Land	4,653,390	215,666	(86,477)	-	4,782,579	(828,343)	3,954,236
390.3	Struct Imprv, Leasehold Imp	-	268	-	-	268	(46)	222
391.1	Office Furn., Mech. Equip.	5,419,327	299,924	(227,691)	-	5,491,561	(951,138)	4,540,422
391.15	Office Machines	1,718,154	85,906	-	-	1,804,060	(312,463)	1,491,597
391.2	Data Processing Equipment	383,750	433,664	(263,248)	-	554,166	(95,982)	458,185
391.25	Data Proc Smart Meters	-	122,262	-	-	122,262	-	122,262
392	Transportation Equipment	1,752,001	122,086	-	-	1,874,087	(324,592)	1,549,495
393	Stores Equipment	1,430,835	7,226	(18,538)	-	1,419,523	(245,861)	1,173,662
394	Tools, Shop, Garage Equip.	7,772,096	622,881	(362,662)	-	8,032,315	(1,391,197)	6,641,118
395	Laboratory Equipment	5,966,192	8,650	(179,428)	-	5,795,414	(1,003,766)	4,791,648
396	Power Operated Equipment	3,415,662	81,491	-	-	3,497,153	(605,707)	2,891,446
397	Communication Equipment	15,126,209	827,563	(767,578)	-	15,186,194	(8,048,683)	7,137,511
398	Misc. Equipment	3,079,963	123,478	(121,802)	-	3,081,639	(533,740)	2,547,899
399.1	ARC General Plant	192,615	8,206	-	-	200,820	(200,820)	-
	TOTAL GENERAL PLANT	\$ 75,371,251	\$ 4,438,587	\$ (2,277,763)	\$ -	\$ 77,532,074	\$ (18,991,852)	\$ 58,540,223
	TOTAL	\$ 761,411,521	\$ 61,124,840	\$ (24,896,991)	\$ -	\$ 773,039,627	\$ (189,572,115)	\$ 583,467,512

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

MASS PROPERTY EXAMPLE

Line No	Description	Plant in Service	Target Reserves	Book Reserves
		(1)	(2)	(3)
	Distribution - 373.1 Street Lighting & Signal Systems			
1	Balance @ 3/31/13	36,529,974	5,879,822	9,574,426
2	Accrual on Above (R1*L1)		1,336,997	
3	Retirements	(2,334,205)	(2,334,205)	(2,334,205)
4	Accrual on Retirements (R1*L3*.5)		(42,716)	
5	Transfers & Adjustments	0	0	
6	Accrual on Transfers & Adjustments (R1*L5)		0	
7	Additions	2,119,571		
8	Accrual on Additions (R1*L7*.5)		38,788	
9	Book Accrual			1,889,021
10	Book Activity-Other			(557,727)
11	Balance @ 3/31/14	<u>36,315,340</u>	<u>4,878,686</u>	<u>8,571,516</u>
12	Accrual on 3/31/14 Plant (R1*L11*1.0)		1,329,141	
13	Retirements	0	0	0
14	Accrual on Retirements (R1*L13*.5)		0	
15	Transfers & Adjustments	0	0	
16	Accrual on Transfers & Adjustments (R1*L15*1.0)		0	
17	Additions	0		
18	Accrual on Additions (R1*L17*.5)		0	
19	Book Accrual			1,328,202
20	Book Activity-Other			0
21	Balance @ 3/31/15	<u>36,315,340</u>	<u>6,207,827</u>	<u>9,899,718</u>
12	Accrual on 4/30/15 Plant (R1*L11*1.0)		1,329,141	
13	Retirements	0	0	0
14	Accrual on Retirements (R1*L13*.5)		0	
15	Transfers & Adjustments	0	0	
16	Accrual on Transfers & Adjustments (R1*L15*1.0)		0	
17	Additions	0		
18	Accrual on Additions (R1*L17*.5)		0	
19	Book Accrual			1,328,202
20	Book Activity-Other			0
21	Balance @ 4/30/16	<u>36,315,340</u>	<u>7,536,968</u>	<u>11,227,920</u>

Key to Rates:

R1: 2012 Depreciation Service Life Accrual Rate 3.66%

PENNSYLVANIA ELECTRIC COMPANY

FILING REQUIREMENT V-A-3:

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

RESPONSE:

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

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

See also Penelec Exhibit RAD-53 Attachments A, B and C.

PENNSYLVANIA ELECTRIC COMPANY

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

FILING REQUIREMENT V-A-4:

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

RESPONSE:

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

The following provide detail for plant and reserve adjustment items:

1. Asset Retirement Costs: No claim is being made for the Asset Retirement Costs related to the implementation of Statement of Financial Accounting Standards Statement 143 and FIN 47, Accounting for Conditional Asset Retirement Obligations. The Plant in Service was reduced by \$48,063,082, budgeted book and calculated reserve have been reduced by \$47,943,344 and \$285,188, respectively.
2. FERC Transmission Plant was removed because it is non-jurisdictional. Transmission Plant in Service was reduced by \$589,397,934 and the budgeted book and calculated reserve accruals were reduced by \$194,957,193 and \$156,706,576 respectively.
3. A portion of Intangible Plant associated with the FERC Transmission Plant was removed. Intangible Plant in Service was reduced by \$7,549,247; Intangible Plant book reserves were reduced by \$7,920,333; and Intangible Plant calculated reserves were reduced by \$7,368,348.
4. A portion of General Plant associated with FERC Transmission Plant was removed. General Plant in Service was reduced by \$38,098,375; General Plant book reserves were reduced by \$25,298,834; and General Plant calculated reserves were reduced by \$21,108,974.

5. Legacy meters were removed. Legacy meter plant in service was reduced by \$67,938,998; legacy meter book reserves were reduced by \$16,936,849; and legacy meter calculated reserves were reduced by \$19,450,278.

PENNSYLVANIA ELECTRIC COMPANY

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

FILING REQUIREMENT V-A-4:

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

RESPONSE:

This response provides original cost plant and reserve adjustments for rate case purposes at 3/31/2015, the future test year-ending. This information is in support of Penelec Exhibit RAD-47, Attachment B.

The following provide detail for plant and reserve adjustment items:

1. Asset Retirement Costs: No claim is being made for the Asset Retirement Costs related to the implementation of Statement of Financial Accounting Standards Statement 143 and FIN 47, Accounting for Conditional Asset Retirement Obligations. The Plant in Service was reduced by \$48,070,071, budgeted book and calculated reserve have been reduced by \$47,935,080 and \$274,503, respectively.
2. FERC Transmission Plant was removed because it is non-jurisdictional. Transmission Plant in Service was reduced by \$552,056,296 and the budgeted book and calculated reserve accruals were reduced by \$190,507,306 and \$152,291,044, respectively.
3. A portion of Intangible Plant associated with the FERC Transmission Plant was removed. Intangible Plant in Service was reduced by \$7,442,071 and the book reserves were reduced by \$5,563,494; and calculated reserves were reduced by \$6,330,947.
4. A portion of General Plant associated with FERC Transmission Plant was removed. General Plant in Service was reduced by \$37,293,212; General Plant book reserves were reduced by \$24,183,472; and General Plant calculated reserves were reduced by \$19,864,851.

5. Legacy meters were removed. Legacy meter plant in service was reduced by \$67,938,998; legacy meter book reserves were reduced by \$11,011,637; and legacy meter calculated reserves were reduced by \$16,291,681.

PENNSYLVANIA ELECTRIC COMPANY

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

FILING REQUIREMENT V-A-4:

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

RESPONSE:

This response provides original cost plant and reserve adjustments for rate case purposes at 3/31/2014, the historical test year-ending. This information is in support of Penelec Exhibit RAD-48, Attachment B.

The following provide detail for plant and reserve adjustment items:

1. Asset Retirement Costs: No claim is being made for the Asset Retirement Costs related to the implementation of Statement of Financial Accounting Standards Statement 143 and FIN 47, Accounting for Conditional Asset Retirement Obligations. The Plant in Service was reduced by \$47,803,963 budgeted book and calculated reserve have been reduced by \$47,924,203 and \$263,626, respectively.
2. FERC Transmission Plant was removed because it is non-jurisdictional. Transmission Plant in Service was reduced by \$490,590,855 and the budgeted book and calculated reserve accruals were reduced by \$190,087,818 and \$151,740,907, respectively.
3. A portion of Intangible Plant associated with the FERC Transmission Plant was removed. Intangible Plant in Service was reduced by \$7,017,680 and the book reserves were reduced by \$5,077,513; and calculated reserves were reduced by \$5,406,246.
4. A portion of General Plant associated with FERC Transmission Plant was removed. General Plant in Service was reduced by \$35,110,047; General Plant book reserves were reduced by \$23,313,726; and General Plant calculated reserves were reduced by \$18,791,032.

5. Legacy meters were removed. Legacy meter plant in service was reduced by \$67,938,998; legacy meter book reserves were reduced by \$11,011,637; and legacy meter calculated reserves were reduced by \$13,370,304.

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

Acct No	Description	Adjusted Depreciable Base	Accrual Rate Ave Remaining Life Basis	Accrual Expense Amount
		(1)	(2)	(3)
<u>INTANGIBLE PLANT</u>				
303	Miscellaneous Intangible Plant	\$ 36,037,629	12.79%	\$ 4,609,213
303	Smart Meters	14,210,830	14.29%	2,030,728
	TOTAL INTANGIBLE PLANT	\$ 50,248,459	12.12%	\$ 6,639,941
<u>TRANSMISSION PLANT</u>				
TRANSMISSION PLANT				
350.12	Land Rights - subs	\$ -	1.56%	\$ -
350.22	Land Rights-lines	-	1.56%	-
352	Structures	-	1.38%	-
352.2	Clearing Costs	-	1.38%	-
353	Station Equipment	-	1.66%	-
354	Towers and Fixtures	-	1.13%	-
355	Poles and Fixtures	-	1.44%	-
356	Overhead Conductors	-	1.22%	-
356.1	Clearing Costs	-	1.22%	-
358	Underground Conductors	-	2.46%	-
359	Roads & Trails	-	0.00%	-
	TOTAL TRANSMISSION PLANT	\$ -		\$ -
<u>DISTRIBUTION PLANT</u>				
360.12	Land Rights - subs	\$ (618,763)	1.50%	\$ (9,281)
360.22	Land Rights-lines	16,267,360	1.50%	244,010
361.1	Structures	15,312,123	1.87%	286,337
361.2	Clearing Costs	239,550	1.87%	4,480
362	Station Equipment	279,230,564	1.49%	4,160,535
364	Poles, Towers and Fixtures	478,747,736	1.51%	7,229,091
365	Overhead Conductors	807,608,887	1.61%	13,002,503
365.1	Clearing Costs	138,517,859	1.51%	2,091,620
366	Underground Conduit	36,591,784	1.32%	483,012
367	Underground Conductors	150,342,846	2.86%	4,299,805
367.1	Clearing Costs	4,760	2.59%	123
368	Line Transformers	358,823,451	2.44%	8,755,292
369	Overhead Services	72,419,951	1.76%	1,274,591
369.1	Underground Services	45,905,474	2.49%	1,143,046
370	Meters	-	4.30%	-
370	Smart meters	11,558,909	6.67%	770,979
371	Installed on Customer Premises	29,595,633	2.64%	781,325
372	Leased Property Customer Premise	198,655	1.36%	2,702
373	Street Lighting & Signal Systems	36,315,340	3.81%	1,383,614
	TOTAL DISTRIBUTION PLANT	\$ 2,477,062,118	1.91%	\$ 45,903,784

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

Acct No	Description	Adjusted Depreciable Base (1)	Accrual Rate Ave Remaining Life Basis (2)	Accrual Expense Amount (3)
<u>GENERAL PLANT</u>				
389.1	Land Rights	\$ 37,755	3.34%	\$ 1,261
390.1	Structures	49,109,593	3.79%	1,861,254
390.2	Clearing	6,070,849	3.79%	230,085
390.3	Struct Impr LH	15,171	3.40%	516
391.1	Office Furniture & Equipment	4,880,034	0.00%	0
391.15	Office Machines	1,420,548	0.00%	0
391.3	Personal Computers	2,162,730	44.09%	953,548
391.25	Data Processing Smart Meters	10,050,315	20.00%	2,010,063
392	Transportation	2,890,532	3.51%	101,458
393	Stores Equipment	1,263,435	0.47%	5,938
394	Tools, Shop, & Garage Equipment	10,944,208	4.65%	508,906
395	Laboratory Equipment	5,034,373	0.14%	7,048
396	Power Operated Equipment	4,252,548	1.59%	67,616
397	Communications Equipment	16,698,378	2.63%	439,167
398	Miscellaneous Equipment	2,754,365	3.64%	100,259
	TOTAL GENERAL PLANT	<u>\$ 117,584,835</u>	4.59%	<u>\$ 6,287,119</u>
	TOTAL	<u>\$ 2,644,895,412</u>	2.10%	<u>\$ 58,830,844</u>

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

Acct No	Description	Adjusted Depreciable Base (1)	Accrual Rate Ave Remaining Life Basis (2)	Accrual Expense Amount (3)
<u>INTANGIBLE PLANT</u>				
303	Miscellaneous Intangible Plant	\$ 35,526,006	12.79%	\$ 4,543,776
303	Smart Meters	2,366,650	14.29%	338,194
	TOTAL INTANGIBLE PLANT	<u>\$ 37,892,656</u>	11.99%	<u>\$ 4,543,776</u>
<u>TRANSMISSION PLANT</u>				
	TRANSMISSION PLANT			
350.12	Land Rights - subs	\$ -	1.56%	\$ -
350.22	Land Rights-lines	-	1.56%	-
352	Structures	-	1.38%	-
352.2	Clearing Costs	-	1.38%	-
353	Station Equipment	-	1.66%	-
354	Towers and Fixtures	-	1.13%	-
355	Poles and Fixtures	-	1.44%	-
356	Overhead Conductors	-	1.22%	-
356.1	Clearing Costs	-	1.22%	-
358	Underground Conductors	-	2.46%	-
359	Roads & Trails	-	0.00%	-
	TOTAL TRANSMISSION PLANT	<u>\$ -</u>		<u>\$ -</u>

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

Acct No	Description	Adjusted Depreciable Base	Accrual Rate Ave Remaining Life Basis	Accrual Expense Amount
		(1)	(2)	(3)
<u>DISTRIBUTION PLANT</u>				
360.12	Land Rights - subs	\$ (618,763)	1.50%	\$ (9,281)
360.22	Land Rights-lines	16,267,360	1.50%	244,010
361.1	Structures	15,312,123	1.87%	286,337
361.2	Clearing Costs	239,550	1.87%	4,480
362	Station Equipment	274,431,660	1.49%	4,089,032
364	Poles, Towers and Fixtures	478,747,736	1.51%	7,229,091
365	Overhead Conductors	724,019,806	1.61%	11,656,719
365.1	Clearing Costs	138,517,859	1.51%	2,091,620
366	Underground Conduit	36,591,784	1.32%	483,012
367	Underground Conductors	150,342,846	2.86%	4,299,805
367.1	Clearing Costs	4,760	2.59%	123
368	Line Transformers	358,823,451	2.44%	8,755,292
369	Overhead Services	72,419,951	1.76%	1,274,591
369.1	Underground Services	45,905,474	2.49%	1,143,046
370	Meters	-	4.30%	-
370	Smart meters	1,577,618	6.67%	105,227
371	Installed on Customer Premises	29,595,633	2.64%	781,325
372	Leased Property Customer Premise	198,655	1.36%	2,702
373	Street Lighting & Signal Systems	36,315,340	3.81%	1,383,614
	TOTAL DISTRIBUTION PLANT	<u>\$ 2,378,692,843</u>	1.84%	<u>\$ 43,820,745</u>
<u>GENERAL PLANT</u>				
389.1	Land Rights	\$ 17,675	3.34%	\$ 590
390.1	Structures	47,815,840	3.79%	1,812,220
390.2	Clearing	6,070,849	3.79%	230,085
390.3	Struct Impr LH	15,171	3.40%	516
391.1	Office Furniture & Equipment	4,880,034	0.00%	-
391.15	Office Machines	1,420,548	0.00%	-
391.3	Personal Computers	2,162,730	44.09%	953,548
391.25	Data Processing Smart Meters	6,863,821	20.00%	1,372,764
392	Transportation	2,890,532	3.51%	101,458
393	Stores Equipment	1,263,435	0.47%	5,938
394	Tools, Shop, & Garage Equipment	10,944,208	4.65%	508,906
395	Laboratory Equipment	5,034,373	0.14%	7,048
396	Power Operated Equipment	4,252,548	1.59%	67,616
397	Communications Equipment	16,228,432	2.63%	426,808
398	Miscellaneous Equipment	2,754,365	3.64%	100,259
	TOTAL GENERAL PLANT	<u>\$ 112,614,563</u>	4.96%	<u>\$ 5,587,756</u>
	TOTAL	<u>\$ 2,529,200,062</u>	2.13%	<u>\$ 53,952,277</u>

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

Acct No	Description	Adjusted Depreciable Base (1)	Accrual Rate Ave Remaining Life Basis (2)	Accrual Expense Amount (3)
<u>INTANGIBLE PLANT</u>				
303	Miscellaneous Intangible Plant	\$ 33,500,105	13.74%	\$ 4,602,914
303	Smart Meters	-	14.29%	-
	TOTAL INTANGIBLE PLANT	<u>\$ 33,500,105</u>	13.74%	<u>\$ 4,602,914</u>
<u>TRANSMISSION PLANT</u>				
TRANSMISSION PLANT				
350.12	Land Rights - subs	\$ -	1.59%	\$ -
350.22	Land Rights-lines	-	1.59%	-
352	Structures	-	1.60%	-
352.2	Clearing Costs	-	1.60%	-
353	Station Equipment	-	1.65%	-
354	Towers and Fixtures	-	1.14%	-
355	Poles and Fixtures	-	1.41%	-
356	Overhead Conductors	-	1.14%	-
356.1	Clearing Costs	-	1.19%	-
358	Underground Conductors	-	2.42%	-
359	Roads & Trails	-	0.00%	-
	TOTAL TRANSMISSION PLANT	<u>\$ -</u>		<u>\$ -</u>
<u>DISTRIBUTION PLANT</u>				
360.12	Land Rights - subs	\$ (618,763)	1.51%	\$ (9,343)
360.22	Land Rights-lines	16,267,360	1.51%	245,637
361.1	Structures	15,312,123	1.90%	290,930
361.2	Clearing Costs	239,550	1.90%	4,551
362	Station Equipment	266,415,971	1.47%	3,916,315
364	Poles, Towers and Fixtures	478,747,736	1.52%	7,276,966
365	Overhead Conductors	636,676,814	1.61%	10,250,497
365.1	Clearing Costs	138,517,859	1.52%	2,105,471
366	Underground Conduit	36,591,784	1.32%	483,012
367	Underground Conductors	150,342,846	2.86%	4,299,805
367.1	Clearing Costs	4,760	2.86%	136
368	Line Transformers	358,823,451	2.46%	8,827,057
369	Overhead Services	72,419,951	1.77%	1,281,833
369.1	Underground Services	45,905,474	2.53%	1,161,408
370	Meters	-	4.19%	-
370	Smart meters	840,344	4.19%	35,210
371	Installed on Customer Premises	29,595,633	3.62%	1,071,362
372	Leased Property Customer Premise	198,655	1.73%	3,427
373	Street Lighting & Signal Systems	36,315,340	3.66%	1,329,141
	TOTAL DISTRIBUTION PLANT	<u>\$ 2,282,596,888</u>	1.87%	<u>\$ 42,573,415</u>

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

Acct No	Description	Adjusted Depreciable Base (1)	Accrual Rate Ave Remaining Life Basis (2)	Accrual Expense Amount (3)
<u>GENERAL PLANT</u>				
389.1	Land Rights	\$ 17,675	2.68%	\$ 474
390.1	Structures	45,660,151	2.92%	1,333,276
390.2	Clearing	6,070,849	2.92%	177,269
390.3	Struct Impr LH	15,171	2.92%	443
391.1	Office Furniture & Equipment	4,880,034	5.00%	244,002
391.15	Office Machines	1,420,548	5.00%	71,027
391.3	Personal Computers	2,162,730	25.78%	557,552
391.25	Data Processing Smart Meters	960,334	20.00%	192,067
392	Transportation	2,890,532	3.51%	101,458
393	Stores Equipment	1,263,435	0.47%	5,938
394	Tools, Shop, & Garage Equipment	10,944,208	4.65%	508,906
395	Laboratory Equipment	5,034,373	0.14%	7,048
396	Power Operated Equipment	4,252,548	1.59%	67,616
397	Communications Equipment	14,905,458	2.63%	392,014
398	Miscellaneous Equipment	2,754,365	3.64%	100,259
	TOTAL GENERAL PLANT	\$ 103,232,412	3.64%	\$ 3,759,349
	TOTAL	\$ 2,419,329,405	2.11%	\$ 50,935,678

PENNSYLVANIA ELECTRIC COMPANY

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

To the Pennsylvania Public Utility Commission
Per Reference No. M-110400F2013ADR

June 2014

PENNSYLVANIA ELECTRIC COMPANY

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

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

Introduction

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

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

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

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

Included with this Executive Summary is a table that sets forth a comparison of the original cost, book reserve and calculated annual depreciation accruals by function at December 31, 2011; December 31, 2012; and December 31, 2013. The annual accrual amounts, as summarized, are presented as a percent of original cost for each function and for the total Company. The overall composite depreciation accrual rate related to depreciable electric plant in service increased from 1.99 percent in 2012 to 2.03 percent in 2013.

Depreciation Method

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

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

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

Service Life

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

Survivor Curves

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

Explanation of Extraordinary Events

There were no extraordinary events in 2013 for Penelec. On February 24, 2011, the PaPUC adopted an Order approving the merger of FirstEnergy and Allegheny Energy. As a result, Penelec is requesting that the depreciation rates contained within this report be implemented effective January 1, 2014 for accounting purposes only in order to consistently align the effective dates for depreciation rate changes for all FirstEnergy Pennsylvania Operating Companies.

Plant and Reserve Activity

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

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

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

Net Salvage Analysis

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

PENNSYLVANIA ELECTRIC COMPANY

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

	<u>2011</u>	<u>2012</u>	<u>2013</u>
Intangible Plant (Amortizable)			
Original Cost (Depreciable)	34,724	35,028	36,165
Book Accrued Depreciation	22,584	25,558	28,471
Book Reserve % of O.C.	65.04%	72.96%	78.73%
Original Cost (Depreciated)	12,140	9,470	7,694
Annual Depreciation Expense	3,623	3,567	3,464
Annual % of O.C.	10.43%	10.18%	9.58%
Transmission Plant			
Original Cost (Depreciable)	439,008	468,166	498,482
Book Accrued Depreciation	181,408	187,156	189,928
Book Reserve % of O.C.	41.32%	39.98%	38.10%
Original Cost (Depreciated)	257,600	281,010	308,554
Annual Depreciation Expense	6,193	6,706	7,165
Annual % of O.C.	1.41%	1.43%	1.44%
Distribution Plant			
Original Cost (Depreciable)	2,151,664	2,260,050	2,329,660
Book Accrued Depreciation	647,708	677,610	699,742
Book Reserve % of O.C.	30.10%	29.98%	30.04%
Original Cost (Depreciated)	1,503,956	1,582,440	1,629,918
Annual Depreciation Expense	41,525	43,487	44,838
Annual % of O.C.	1.93%	1.92%	1.92%
General Plant			
Original Cost (Depreciable)	130,343	130,540	137,840
Book Accrued Depreciation	82,662	84,897	86,792
Book Reserve % of O.C.	63.42%	65.04%	62.97%
Original Cost (Depreciated)	47,681	45,643	51,048
Annual Depreciation Expense	3,715	3,687	5,443
Annual % of O.C.	2.85%	2.82%	3.95%
Total Company (Depreciable)			
Original Cost (Depreciable)	2,755,739	2,893,785	3,002,148
Book Accrued Depreciation	934,361	975,222	1,004,933
Book Reserve % of O.C.	33.91%	33.70%	33.47%
Original Cost (Depreciated)	1,821,378	1,918,563	1,997,215
Annual Depreciation Expense	55,056	57,447	60,910
Annual % of O.C.	2.00%	1.99%	2.03%
Non-Depreciable Plant	54,407	54,482	54,364
Total Plant In Service	2,810,146	2,948,267	3,056,512

PENNSYLVANIA ELECTRIC COMPANY

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

ACCOUNT AND DESCRIPTION	PROBABLE RETIREMENT YEAR	IOWA SURVIVOR CURVE	GROSS ORIGINAL COST 12/31/2013	BOOK RESERVE 12/31/2013	NET ORIGINAL COST 12/31/2013	IMPUTED SERVICE LIFE (Yrs)	AVERAGE REMAINING LIFE (Yrs)	ANNUAL ACCRUAL	ANNUAL ACCRUAL RATE (%)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
INTANGIBLE PLANT									
303.4	Misc Intangible Plant - Software - C 7 SQ		\$27,085,415	19,391,804	\$7,693,611	7.82	1.66	\$3,464,359	12.790496%
303.5	Misc Intangible Plant - Software - P 7 SQ		\$9,079,604	9,079,604	0	0.00	0.00	0	0.000000%
TOTAL INTANGIBLES			\$36,165,019	\$28,471,408	\$7,693,611	10.44	2.22	\$3,464,359	9.579309%
TRANSMISSION PLANT									
350	Land Rights	80-SQ	\$12,346,656	5,583,055	\$6,763,601	64.18	35.16	\$192,370	1.558077%
352	Structures	60-R3	\$8,349,995	4,136,889	4,213,106	72.32	36.49	115,462	1.382774%
353	Station Equipment	54 R2	\$197,420,865	64,961,175	132,459,691	60.42	40.54	3,267,465	1.655076%
354	Towers and Fixtures	65-R3	\$27,857,805	19,415,232	8,442,573	88.81	26.92	313,672	1.125974%
355	Poles and Fixtures	65-R3	\$86,479,772	30,234,567	56,245,205	69.21	45.01	1,249,551	1.444906%
356	Overhead Conductors and Devices	70-R3	\$126,259,341	57,386,673	68,872,668	82.19	44.83	1,536,208	1.216708%
356.1	Clearing Costs and Rights of Way	80-SQ	\$39,356,901	8,189,341	31,167,560	82.00	64.93	479,990	1.219583%
358	Underground Conductor	40-R0.5	\$411,124	20,947	390,177	40.70	38.63	10,100	2.456735%
TOTAL TRANSMISSION PLANT			\$498,482,459	\$189,927,879	\$308,554,580	69.57	43.07	\$7,164,818	1.437326%
DISTRIBUTION PLANT									
360	Land Rights	65-SQ	\$15,648,596	9,622,890	\$6,025,706	66.74	25.70	\$234,466	1.498319%
361	Structures	47-R3	\$14,697,007	8,816,171	5,880,837	53.62	21.45	274,111	1.865079%
362	Station Equipment	57-R1	\$261,630,414	95,877,406	165,753,008	66.93	42.40	3,909,151	1.494150%
364	Poles, Towers and Fixtures	57-R0.5	\$475,757,652	145,305,890	330,451,762	66.18	45.97	7,189,202	1.511106%
365	Overhead Conductors and Devices	58-R0.5	\$633,260,602	135,975,704	497,284,899	61.82	48.54	10,244,105	1.617676%
365.1	Clearing Costs and Rights of Way	65-SQ	\$134,794,453	16,113,701	118,680,751	66.03	58.14	2,041,297	1.514378%
366	Underground Conduit	65-R2.5	\$36,496,194	16,322,819	20,173,374	76.02	42.02	480,092	1.315459%
367	Underground Conductors and Devi	35-R3	\$149,303,426	57,640,078	91,663,349	34.95	21.46	4,272,174	2.861404%
367.1	Underground Cable Cure	35-R3	\$4,760	2,228	2,532	38.57	20.52	123	2.592974%
368	Line Transformers	36-S-.5	\$357,011,042	121,585,764	235,425,278	40.96	27.01	8,715,757	2.441313%
369	Overhead Services	45-O1	\$72,126,599	26,983,940	45,142,658	56.70	35.49	1,272,055	1.763642%
369.1	Underground Services	36-R3	\$45,904,437	26,372,683	19,531,754	40.18	17.09	1,142,546	2.488966%
370	Meters	25-L0	\$66,591,938	10,533,397	56,058,541	23.23	19.55	2,866,713	4.304895%
370	Smart Meters	15- L0	\$593,413	11,112	582,301	15.00	19.20	39,561	6.666667%
371	Install. On Cust. Premises - Dusk to	22-O1	\$29,128,897	19,581,972	9,546,925	37.96	12.44	767,449	2.634665%
371.21	Install. On Cust. Premises - Meter	25-SQ	\$223,738	154,504	69,234	27.62	8.55	8,100	3.620111%
371.23	Install. On Cust. Premises - Surge	10-SQ	\$147,697	147,697	0	0.00	0.00	0	0.000000%
372	Leased Property on Customer Prer	30-SQ	\$198,655	190,026	8,629	73.34	3.19	2,709	1.363432%
373	Street Lighting and Signal Systems	24-O2	\$36,140,506	8,504,434	27,636,072	26.22	20.05	1,378,224	3.813516%
TOTAL DISTRIBUTION PLANT			\$2,329,660,026	\$699,742,415	\$1,629,917,610	51.96	36.35	\$44,837,835	1.924651%

PENNSYLVANIA ELECTRIC COMPANY

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

ACCOUNT AND DESCRIPTION	PROBABLE RETIREMENT YEAR	IOWA SURVIVOR CURVE	GROSS ORIGINAL COST 12/31/2013	BOOK RESERVE 12/31/2013	NET ORIGINAL COST 12/31/2013	IMPUTED SERVICE LIFE (Yrs)	AVERAGE REMAINING LIFE (Yrs)	ANNUAL ACCRUAL	ANNUAL ACCRUAL RATE (%)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
GENERAL PLANT									
389.2	Land Rights	50-SQ	\$21,378	11,727	\$9,651	29.90	13.50	\$715	3.344668%
390.1	Structures		\$0	0					
	Misc. Improvements - All Other	40-R1	\$23,125,838	10,627,862	\$12,497,976	44.76	24.19	\$516,717	2.234371%
	Richland Operating Center	203 80-S0	\$8,611,531	4,576,199	\$4,035,332	46.35	21.72	185,803	2.157605%
	Erie Operating Center	202 80-S0	\$11,385,926	6,387,904	\$4,998,021	25.32	11.12	449,630	3.948997%
	Altoona Operating Center	202 80-S0	\$11,332,899	5,510,695	\$5,822,204	12.45	6.40	910,075	8.030382%
	<i>Total Account 390.1</i>		<u>\$54,456,194</u>	<u>\$27,102,661</u>	<u>\$27,353,533</u>	26.41	13.26	<u>\$2,062,225</u>	3.786943%
390.2	Land Improvements - Land/Yard								
	Misc. Improvements - All Other	25-R1	\$4,400,737	2,676,596	\$1,724,141	27.38	10.73	\$160,728	3.652297%
	Richland Operating Center	203 80-SQ	\$1,416,597	576,788	839,810	39.64	23.50	35,737	2.522702%
	Erie Operating Center	202 80-SQ	\$1,010,020	610,014	400,006	29.04	11.50	34,783	3.443803%
	Altoona Operating Center	202 80-SQ	\$1,101,951	851,735	250,216	28.63	6.50	38,495	3.493333%
	<i>Total Account 390.2</i>		<u>\$7,929,305</u>	<u>\$4,715,133</u>	<u>\$3,214,172</u>	29.40	11.92	<u>\$269,742</u>	3.401842%
391	Office Furniture and Equip. - Furnit	20-SQ	\$5,894,482	5,894,483	(\$1)	0.00	0.00	0.00	0.000000%
391.2	Office Furniture and Equip. - Office	10-SQ	\$1,718,127	1,718,153	(26)	0.00	0.00	0	0.000000%
391.3	Office Furniture and Equip. - Perso	4-SQ	\$2,520,125	558,656	1,961,469	2.27	1.77	1,111,078	44.088227%
391.5	Data Processing - Smart Meters	5-SQ	\$753,044	49,534	703,510	0.00	0.00	150,609	20.000000%
392	Transportation Equipment	30-SQ	\$1,276,691	301,035	975,657	9.34	7.14	136,661	10.704285%
392.3	Transportation Heavy Trucks	10-S3	\$22,325	22,325	0	0.00	0.00	0	0.000000%
392.4	Transportation Equipment - Trailers	26-S1	\$2,177,815	1,503,199	674,616	32.76	10.15	66,475	3.052375%
393	Stores Equipment	20-SQ	\$1,528,101	1,524,261	3,841	466.65	1.17	3,275	0.214295%
394	Tools, Shop and Garage Equipmer	25-SQ	\$13,320,535	6,917,263	6,403,272	21.68	10.42	614,421	4.612588%
395	Laboratory Equipment	20-SQ	\$6,088,985	6,088,866	119	51150.90	0.72	119	0.001955%
396	Power Operated Equipment	23-S0.5	\$5,142,140	4,726,436	415,704	91.32	7.38	56,310	1.095077%
397	Communication Equipment	20-R1	\$31,659,820	22,497,236	9,162,584	35.87	10.38	882,644	2.787900%
398	Miscellaneous Equipment	20-SQ	\$3,331,355	3,160,570	170,785	37.47	1.92	88,918	2.669123%
	TOTAL GENERAL PLANT		<u>\$137,840,423</u>	<u>\$86,791,538</u>	<u>\$51,048,885</u>	25.32	9.38	<u>\$5,443,192</u>	3.948909%
	TOTAL DEPRECIABLE PLANT		<u>\$3,002,147,926</u>	<u>\$1,004,933,240</u>	<u>\$1,997,214,686</u>			<u>\$60,910,204</u>	2.028888%
	TOTAL NONDEPRECIABLE PLANT AND ASSI		<u>\$54,364,255</u>	47,926,300	<u>\$6,437,956</u>			\$60,910,204	
	TOTAL PLANT IN SERVICE		<u>\$3,056,512,182</u>	<u>\$1,052,859,540</u>	<u>\$2,003,652,642</u>			<u>\$60,910,204</u>	

(A) No depreciation accrual was calculated for account 391 as the assets are over depreciated. If new plant is added to this account it will be depreciated at 1/20 or 5.00000%, the life of the current Iowa Survivor code.

PENNSYLVANIA ELECTRIC COMPANY

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

ACCOUNT AND DESCRIPTION (1)	GROSS ORIGINAL COST	ADDITIONS (3)	RETIREMENTS (4)	ADJUSTMENTS (C) (5)	GROSS ORIGINAL COST	PERCENT OF ORIGINAL COST RETIRED (7)	
	1/1/2013 (2)				12/31/2013 (6)		
<u>INTANGIBLE PLANT</u>							
303.4	Misc Intangible Plant - Software - Other	\$25,948,832	\$1,136,583		\$0	\$27,085,415	0.00
303.5	Misc Intangible Plant - Software - Project Evolution	9,079,604				9,079,604	0.00
	TOTAL INTANGIBLES	\$35,028,436	\$1,136,583	\$0	\$0	\$36,165,019	0.00
<u>TRANSMISSION PLANT</u>							
350.2	Land Rights	\$11,844,643	\$502,013			\$12,346,656	0.00
352	Structures	22,914,229	(\$5,557,900)	(\$6,303)	(9,000,031)	8,349,995	0.03
353	Station Equipment	192,633,222	5,548,370	(1,021,774)	261,047	197,420,865	0.53
354	Towers and Fixtures	27,857,805	0		0	27,857,805	0.00
355	Poles and Fixtures	81,402,053	6,305,122	(1,227,402)	0	86,479,773	1.51
356	Overhead Conductors and Devices	114,501,282	13,834,035	(2,075,976)	0	126,259,341	1.81
356.1	Clearing Costs and Rights of Way	16,851,896	10,061,254		12,443,751	39,356,901	0.00
358	Underground Conductors and Devices	161,245	249,879		0	411,124	0.00
	TOTAL TRANSMISSION PLANT	\$468,166,375	\$30,942,773	(\$4,331,455)	\$3,704,767	\$498,482,460	0.93
<u>DISTRIBUTION PLANT</u>							
360	Land Rights	\$15,648,596	\$0			\$15,648,596	0.00
361	Structures	14,655,417	\$48,614	(\$7,024)	0	14,697,007	0.05
362	Station Equipment	242,389,277	20,523,632	(828,521)	(453,974)	261,630,414	0.34
364	Poles, Towers and Fixtures	469,264,376	7,030,583	(537,307)	\$0	475,757,652	0.11
365	Overhead Conductors and Devices	608,925,729	30,647,910	(6,313,037)	0	633,260,602	1.04
365.1	Clearing Costs and Rights of Way	129,615,715	8,622,458		(3,443,720)	134,794,453	0.00
366	Underground Conduit	36,037,648	470,650	(12,104)	0	36,496,194	0.03
367	Underground Conductors and Devices	143,695,519	7,490,647	(1,882,740)	0	149,303,426	1.31
367.1	Underground Cable Cure	4,760				4,760	0.00
368	Line Transformers	349,370,817	10,260,071	(2,619,846)	0	357,011,042	0.75
369	Overhead Services	71,981,310	610,982	(465,693)	0	72,126,599	0.65
369.1	Underground Services	45,905,853	(1,416)			45,904,437	0.00
370	Meters	65,849,849	5,811,812	(5,099,420)	29,697	66,591,938	7.74
370	Smart Meters	0	625,606	(2,496)	(29,697)	593,413	0.00
371	Install. On Cust. Premises - Dusk to Dawn Lights	29,360,124	\$428,594	(659,821)	0	29,128,897	2.25
371.2	Install. On Cust. Premises - Meter Socket Devices	223,738				223,738	0.00
371.23	Install. On Cust. Premises - Surge Suppression	147,697				147,697	0.00
372	Leased Property on Customer Premises	198,655				198,655	0.00
373	Street Lighting and Signal Systems	36,774,942	2,435,717	(3,070,153)	0	36,140,506	8.35
	TOTAL DISTRIBUTION PLANT	\$2,260,050,022	\$95,005,860	(\$21,498,162)	(\$3,897,694)	\$2,329,660,026	0.95

PENNSYLVANIA ELECTRIC COMPANY

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

<u>ACCOUNT AND DESCRIPTION</u> (1)	<u>GROSS ORIGINAL COST</u> <u>1/1/2013</u> (2)	<u>ADDITIONS</u> (3)	<u>RETIREMENTS</u> (4)	<u>ADJUSTMENTS (C)</u> (5)	<u>GROSS ORIGINAL COST</u> <u>12/31/2013</u> (6)	<u>PERCENT OF ORIGINAL COST</u> <u>RETIRED</u> (7)
<u>GENERAL PLANT</u>						
389 Land Rights	\$32,181			(\$10,803)	\$21,378	0.00
390.1 Structures						
Misc. Improvements - All Other Locations	\$22,615,615	\$3,594,323	(\$116,917)	(\$2,967,183)	\$23,125,838	0.52
Richland Operating Center	8,378,969	232,562			8,611,531	0.00
Erie Operating Center	11,291,906	94,020	0		11,385,926	0.00
Altoona Operating Center	7,294,775	4,076,486	(38,362)		11,332,899	0.53
<i>Total Account 390.1</i>	<u>\$49,581,265</u>	<u>\$7,997,391</u>	<u>(\$155,279)</u>	<u>(\$2,967,183)</u>	<u>\$54,456,194</u>	<u>0.31</u>
390.2 Land Improvements - Land/Yard						
Misc. Improvements - All Other Locations	\$4,382,388	\$18,349			\$4,400,737	0.00
Richland Operating Center	1,503,074	0	(86,477)		1,416,597	5.75
Erie Operating Center	1,010,020				1,010,020	0.00
Altoona Operating Center	1,101,951				1,101,951	0.00
<i>Total Account 390.2</i>	<u>\$7,997,433</u>	<u>\$18,349</u>	<u>(\$86,477)</u>	<u>\$0</u>	<u>\$7,929,305</u>	<u>1.08</u>
391 Office Furniture and Equip. - Furniture	\$6,094,652	\$27,521	(\$227,691)		\$5,894,482	3.74
391.2 Office Furniture and Equip. - Office Machines	1,718,127	\$0			\$1,718,127	0.00
391.3 Office Furniture and Equip. - Personal Computers	862,437	2,183,218	(263,248)	(262,282)	2,520,125	30.52
391.5 Data Processing - Smart Meters	0	490,762	0	262,282	753,044	0.00
392 Transportation Equipment	1,190,741	85,950	0		1,276,691	0.00
392.3 Transportation - Heavy Trucks	22,325				22,325	
392.4 Transportation Equipment - Trailers	2,196,875	(19,060)	0		2,177,815	0.00
393 Stores Equipment	1,546,639		(18,538)		1,528,101	1.20
394 Tools, Shop and Garage Equipment	13,477,375	213,475	(362,662)	(7,653)	13,320,535	2.69
395 Laboratory Equipment	6,268,413		(179,428)		6,088,985	2.86
396 Power Operated Equipment	5,359,159	35,125		(252,144)	5,142,140	0.00
397 Communication Equipment	30,739,543	1,905,972	(764,849)	(220,846)	31,659,820	2.49
398 Miscellaneous Equipment	3,453,157	0	(121,802)		3,331,355	3.53
TOTAL GENERAL PLANT	<u>\$130,540,323</u>	<u>\$12,938,703</u>	<u>(\$2,179,974)</u>	<u>(\$3,458,629)</u>	<u>\$137,840,423</u>	<u>1.67</u>
TOTAL DEPRECIABLE PLANT	<u>\$2,893,785,155</u>	<u>\$140,023,919</u>	<u>(\$28,009,591)</u>	<u>(\$3,651,556)</u>	<u>\$3,002,147,927</u>	<u>0.97</u>
<u>NONDEPRECIABLE PLANT AND ASSET RETIREMENT COSTS</u>						
301 Organization	\$34,665				\$34,665	
302 Franchise and Consents	343,099			0	343,099	
326 Asset Retirement Costs TMI # 2	47,660,576				47,660,576	
350.1 Land	2,806,929	\$0		\$0	2,806,929	
359.1 Asset Retirement Costs Transmission	6,988				6,988	
360.1 Land	1,725,417	0			1,725,417	
374 Asset Retirement Costs Distribution	80,653				80,653	
389.1 Land	1,501,842	\$0		(117,766)	1,384,076	
391.2 Office Furniture and Equip. - Office Machines	0				0	
392.3 Transportation - Heavy Trucks	0				0	
399.1 Asset Retirement Costs General Plant	321,853				321,853	
TOTAL NONDEPRECIABLE PLANT	<u>\$54,482,021</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$117,766)</u>	<u>\$54,364,255</u>	
TOTAL PLANT IN SERVICE	<u>\$2,948,267,176</u>	<u>\$140,023,919</u>	<u>(\$28,009,591)</u>	<u>(\$3,769,322)</u>	<u>\$3,056,512,182</u>	<u>0.95</u>

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PENNSYLVANIA ELECTRIC COMPANY

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

	BOOK RESERVE 1/1/2013 (2)	ACCRUALS (3)	RETIREMENTS (4)	COST OF REMOVAL (A) (5)	GROSS SALVAGE (A) (6)	TRANSFERS (7)	ADJUSTMENTS (D) (8)	BOOK RESERVE 12/31/2013 (9)	BOOK RESERVE AS A PERCENT OF ORIGINAL COST (10)
<u>ACCOUNT AND DESCRIPTION</u> (1)									
INTANGIBLE PLANT									
303.4 Misc Intangible Plant - Software - Other	(\$16,478,793)	(\$2,913,011)						(\$19,391,804)	71.60
303.5 Misc Intangible Plant - Software - Project Evol	(9,079,604)							(9,079,604)	100.00
TOTAL INTANGIBLES	(\$25,558,397)	(\$2,913,011)	\$0	\$0	\$0	\$0	\$0	(\$28,471,408)	78.73
TRANSMISSION PLANT									
350.2 Land Rights	(\$5,391,638)	(\$191,417)						(\$5,583,055)	45.22
352 Structures	(4,452,632)	(253,011)	\$6,303			562,451		(4,136,889)	49.54
353 Station Equipment	(62,794,494)	(3,461,416)	1,021,774	280,714		(\$7,753)		(64,961,175)	32.90
354 Towers and Fixtures	(19,098,243)	(316,989)						(19,415,232)	69.69
355 Poles and Fixtures	(30,274,680)	(1,187,289)	1,227,402					(30,234,567)	34.96
356 Overhead Conductors and Devices	(58,099,872)	(1,699,455)	2,075,976	\$375,561		(38,883)		(57,386,673)	45.45
356.1 Clearing Costs and Rights of Way	(7,030,528)	(325,098)				(833,715)		(8,189,341)	20.81
358 Underground Conductor	(13,659)	(7,288)					0	(20,947)	5.10
TOTAL TRANSMISSION PLANT	(\$187,155,746)	(\$7,441,963)	\$4,331,455	\$656,275	\$0	(\$317,900)	\$0	(\$189,927,879)	38.10
DISTRIBUTION PLANT									
360.2 Land Rights	(\$9,387,326)	(\$235,564)						(\$9,622,890)	61.49
361 Structures	(8,542,172)	(281,023)	7,024					(8,816,171)	59.99
362 Station Equipment	(93,196,255)	(4,072,866)	828,521	547,103	(6,203)	\$22,294		(95,877,406)	36.65
364 Poles, Towers and Fixtures	(138,685,843)	(7,157,353)	537,306					(145,305,890)	30.54
365 Overhead Conductors and Devices	(132,269,473)	(15,499,770)	6,313,038	5,997,189		(516,688)		(135,975,704)	21.47
365.1 Clearing Costs and Rights of Way	(14,368,852)	(2,023,214)				278,365		(16,113,701)	11.95
366 Underground Conduit	(15,857,981)	(476,941)	12,103					(16,322,819)	44.72
367 Underground Conductors and Devices	(55,308,052)	(4,214,765)	1,882,739					(57,640,078)	38.61
367.1 Underground Cable Cure	(2,092)	(136)						(2,228)	46.80
368 Line Transformers	(115,523,973)	(8,374,242)	2,619,846	227,215	(399,630)	(134,980)		(121,585,764)	34.06
369 Overhead Services	(26,151,613)	(1,422,841)	465,693	169,580		(44,759)		(26,983,940)	37.41
369.1 Underground Services	(25,213,230)	(1,159,453)						(26,372,683)	57.45
370 Meters	(12,920,474)	(2,712,065)	5,099,420			(278)		(10,533,397)	15.82
370 Smart Meters	0	(13,886)	2,496			278		(11,112)	1.87
371 Install. On Cust. Premises - Dusk to Dawn Lig	(19,461,729)	(780,064)	659,821					(19,581,972)	67.23
371.2 Install. On Cust. Premises - Meter Socket Dev	(146,404)	(8,100)						(154,504)	69.06
371.23 Install. On Cust. Premises - Surge Suppressic	(147,697)							(147,697)	100.00
372 Leased Property on Customer Premises	(186,599)	(3,427)						(190,026)	95.66
373 Street Lighting and Signal Systems	(10,240,663)	(1,866,365)	3,070,153	632,879		(100,438)		(8,504,434)	23.53
TOTAL DISTRIBUTION PLANT	(\$677,610,428)	(\$50,302,075)	\$21,498,160	\$7,573,966	(\$405,833)	(\$496,206)	\$0	(\$699,742,415)	30.04

PENNSYLVANIA ELECTRIC COMPANY

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

	<u>ACCOUNT AND DESCRIPTION</u> (1)	<u>BOOK RESERVE 1/1/2013</u> (2)	<u>ACCRUALS</u> (3)	<u>RETIREMENTS</u> (4)	<u>COST OF REMOVAL (A)</u> (5)	<u>GROSS SALVAGE (A)</u> (6)	<u>TRANSFERS</u> (7)	<u>ADJUSTMENTS (D)</u> (8)	<u>BOOK RESERVE 12/31/2013</u> (9)	<u>BOOK RESERVE AS A PERCENT OF ORIGINAL COST</u> (10)
	GENERAL PLANT									
389	Land Rights	(\$13,535)	(\$815)				2,623		(\$11,727)	54.85
390.1	Structures									
	Misc. Improvements - All Other Locations	(\$10,233,868)	(\$1,065,858)	116,917	\$587,906		(32,959)		(\$10,627,862)	45.96
	Richland Operating Center	(4,397,133)	(179,066)						(4,576,199)	53.14
	Erie Operating Center	(5,944,125)	(443,779)						(6,387,904)	56.10
	Altoona Operating Center	(5,257,585)	(291,472)	38,362					(5,510,695)	48.63
	<i>Total Account 390.1</i>	<u>(\$25,832,712)</u>	<u>(\$1,980,175)</u>	<u>\$155,279</u>	<u>\$587,906</u>	<u>\$0</u>	<u>(\$32,959)</u>	<u>\$0</u>	<u>(\$27,102,661)</u>	49.77
390.2	Land Improvements - Land/Yard									
	Misc. Improvements - All Other Locations	(\$2,508,505)	(\$168,091)						(\$2,676,596)	60.82
	Richland Operating Center	(628,510)	(34,755)	86,477					(576,788)	40.72
	Erie Operating Center	(575,231)	(34,783)						(610,014)	60.40
	Altoona Operating Center	(813,240)	(38,495)						(851,735)	77.29
	<i>Total Account 390.2</i>	<u>(\$4,525,486)</u>	<u>(\$276,124)</u>	<u>\$86,477</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$4,715,133)</u>	59.46
391	Office Furniture and Equip. - Furniture	(\$6,113,015)	(\$9,158)	227,690					(5,894,483)	100.00
391.2 (B)	Office Furniture and Equip. - Office Machines	(\$1,718,153)	\$0						(1,718,153)	100.00
391.3	Office Furniture and Equip. - Personal Compu	(306,720)	(\$528,596)	263,247			13,413		(558,656)	22.17
391.5	Data Processing - Smart Meters	0	(\$36,121)				(13,413)		(49,534)	6.58
392	Transportation Equipment	(251,538)	(49,497)						(301,035)	23.58
392.3 (C)	Transportation - Heavy Trucks	(22,325)							(22,325)	100.00
392.4	Transportation Equipment - Trailers	(1,432,090)	(71,109)						(1,503,199)	69.02
393	Stores Equipment	(1,535,546)	(7,253)	18,538					(1,524,261)	99.75
394	Tools, Shop and Garage Equipment	(6,655,721)	(624,204)	362,662					(6,917,263)	51.93
395	Laboratory Equipment	(6,259,342)	(8,952)	179,428					(6,088,866)	100.00
396	Power Operated Equipment	(4,641,209)	(85,227)						(4,726,436)	91.92
397	Communication Equipment	(22,430,951)	(913,509)	764,849	\$82,375				(22,497,236)	71.06
398	Miscellaneous Equipment	(3,158,782)	(166,353)	121,802	40,484	2,279			(3,160,570)	94.87
	TOTAL GENERAL PLANT	<u>(\$84,897,125)</u>	<u>(\$4,757,093)</u>	<u>\$2,179,972</u>	<u>\$710,765</u>	<u>\$2,279</u>	<u>(\$30,336)</u>	<u>\$0</u>	<u>(\$86,791,538)</u>	62.97
	TOTAL DEPRECIABLE PLANT	<u>(\$975,221,695)</u>	<u>(\$65,414,142)</u>	<u>\$28,009,587</u>	<u>\$8,941,006</u>	<u>(\$403,554)</u>	<u>(\$844,442)</u>	<u>\$0</u>	<u>(\$1,004,933,240)</u>	33.47
	NONDEPRECIABLE PLANT AND ASSET RETIREMENT COSTS									
302	Franchises and Consents	(2,593)	0	0	0	0	(2,225)		(4,818)	
326	Asset Retirement Costs TMI # 2	(47,660,576)							(47,660,576)	
359.1	Asset Retirement Costs Transmission	(3,961)	(168)						(4,129)	
374	Asset Retirement Costs Distribution	(55,504)	(2,504)						(58,008)	
389	Land General Plant	0							0	
391.2 (B)	Office Furniture and Equip. - Office Machines	0							0	
392.3 (C)	Transportation - Heavy Trucks	0							0	
399.1	Asset Retirement Costs General Plant	(190,563)	(8,206)						(198,769)	
	TOTAL NONDEPRECIABLE PLANT	<u>(\$47,913,197)</u>	<u>(\$10,878)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$2,225)</u>	<u>\$0</u>	<u>(\$47,926,300)</u>	
	TOTAL PLANT IN SERVICE	<u>(\$1,023,134,892)</u>	<u>(\$65,425,019)</u>	<u>\$28,009,587</u>	<u>\$8,941,006</u>	<u>(\$403,554)</u>	<u>(\$846,667)</u>	<u>\$0</u>	<u>(\$1,052,859,540)</u>	Ties to FERC

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

(B) Adjustment to correctly reflect fully depreciated Account 391.2, Office Furniture and Equipment - Office Machines, as part of General Plant.

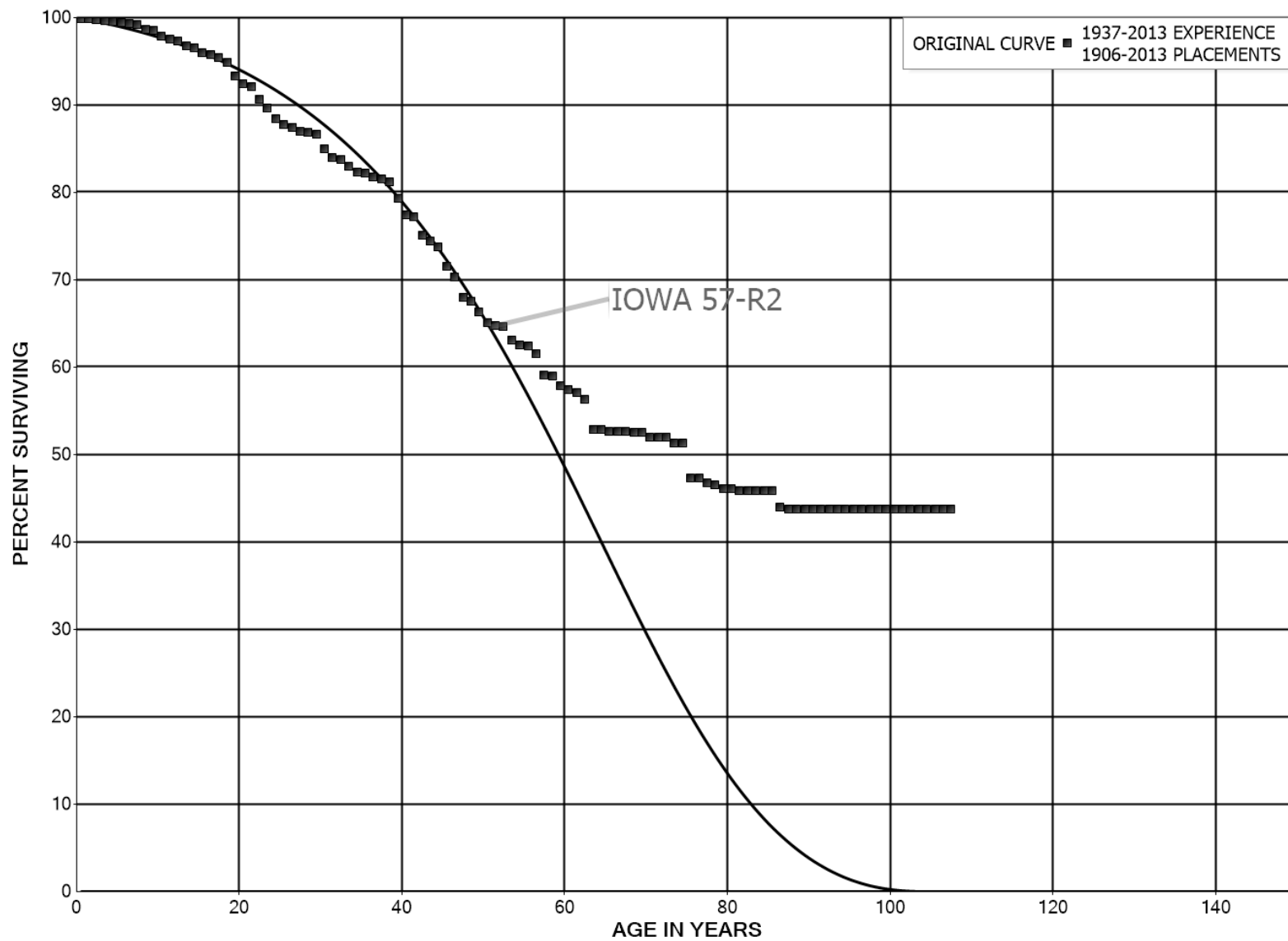
(C) Adjustment to correctly reflect fully depreciated Account 392.3, Transportation - Heavy Trucks as part of General Plant.

(D) Adjusted for the retroactive entry for the Pension accounting change.

PENNSYLVANIA ELECTRIC COMPANY

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

	<u>COST OF REMOVAL</u> (1)	<u>SALVAGE</u> (2)	<u>NET SALVAGE</u> (3)=(1)+(2)
2009	\$9,277,244	(\$1,104,728)	\$8,172,516
2010	\$9,075,392	(\$588,332)	\$8,487,060
2011	\$16,614,826	(\$6,898,444)	\$9,716,383
2012	\$16,256,414	(\$440,170)	\$15,816,244
2013	<u>9,962,082</u>	<u>(403,554)</u>	<u>\$9,558,528</u>
Total	<u>\$61,185,958</u>	<u>(\$9,435,227)</u>	<u>\$51,750,731</u>
5-Year Average	<u><u>\$12,237,192</u></u>	<u><u>(\$1,887,045)</u></u>	<u><u>\$10,350,146</u></u>



PLACEMENT BAND 1906-2013

EXPERIENCE BAND 1937-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	202,147,880	304,276	0.0015	0.9985	100.00
0.5	204,961,008	37,866	0.0002	0.9998	99.85
1.5	192,640,895	122,815	0.0006	0.9994	99.83
2.5	165,873,331	221,654	0.0013	0.9987	99.77
3.5	151,578,524	142,184	0.0009	0.9991	99.63
4.5	148,072,898	189,561	0.0013	0.9987	99.54
5.5	142,654,741	243,976	0.0017	0.9983	99.41
6.5	136,269,633	143,315	0.0011	0.9989	99.24
7.5	124,963,479	610,583	0.0049	0.9951	99.14
8.5	120,570,816	220,569	0.0018	0.9982	98.65
9.5	112,935,486	746,064	0.0066	0.9934	98.47
10.5	111,548,696	306,854	0.0028	0.9972	97.82
11.5	112,609,363	320,182	0.0028	0.9972	97.55
12.5	107,148,224	663,380	0.0062	0.9938	97.28
13.5	102,373,164	206,224	0.0020	0.9980	96.67
14.5	101,745,159	579,262	0.0057	0.9943	96.48
15.5	95,283,597	149,829	0.0016	0.9984	95.93
16.5	94,484,274	391,586	0.0041	0.9959	95.78
17.5	88,947,269	504,253	0.0057	0.9943	95.38
18.5	81,328,619	1,367,204	0.0168	0.9832	94.84
19.5	79,678,368	734,016	0.0092	0.9908	93.25
20.5	77,899,632	302,478	0.0039	0.9961	92.39
21.5	76,506,777	1,189,657	0.0155	0.9845	92.03
22.5	73,521,517	783,285	0.0107	0.9893	90.60
23.5	69,691,380	984,791	0.0141	0.9859	89.63
24.5	65,018,162	490,236	0.0075	0.9925	88.37
25.5	63,897,661	225,885	0.0035	0.9965	87.70
26.5	62,362,992	304,251	0.0049	0.9951	87.39
27.5	61,517,963	110,222	0.0018	0.9982	86.96
28.5	60,449,061	157,130	0.0026	0.9974	86.81
29.5	59,780,379	1,131,503	0.0189	0.9811	86.58
30.5	56,667,933	684,804	0.0121	0.9879	84.94
31.5	55,850,603	159,865	0.0029	0.9971	83.92
32.5	54,526,342	493,143	0.0090	0.9910	83.68
33.5	53,310,929	403,439	0.0076	0.9924	82.92
34.5	52,702,359	94,960	0.0018	0.9982	82.29
35.5	51,486,022	271,130	0.0053	0.9947	82.14
36.5	47,695,297	107,567	0.0023	0.9977	81.71
37.5	45,373,595	196,007	0.0043	0.9957	81.53
38.5	43,282,509	987,909	0.0228	0.9772	81.18

PLACEMENT BAND 1906-2013

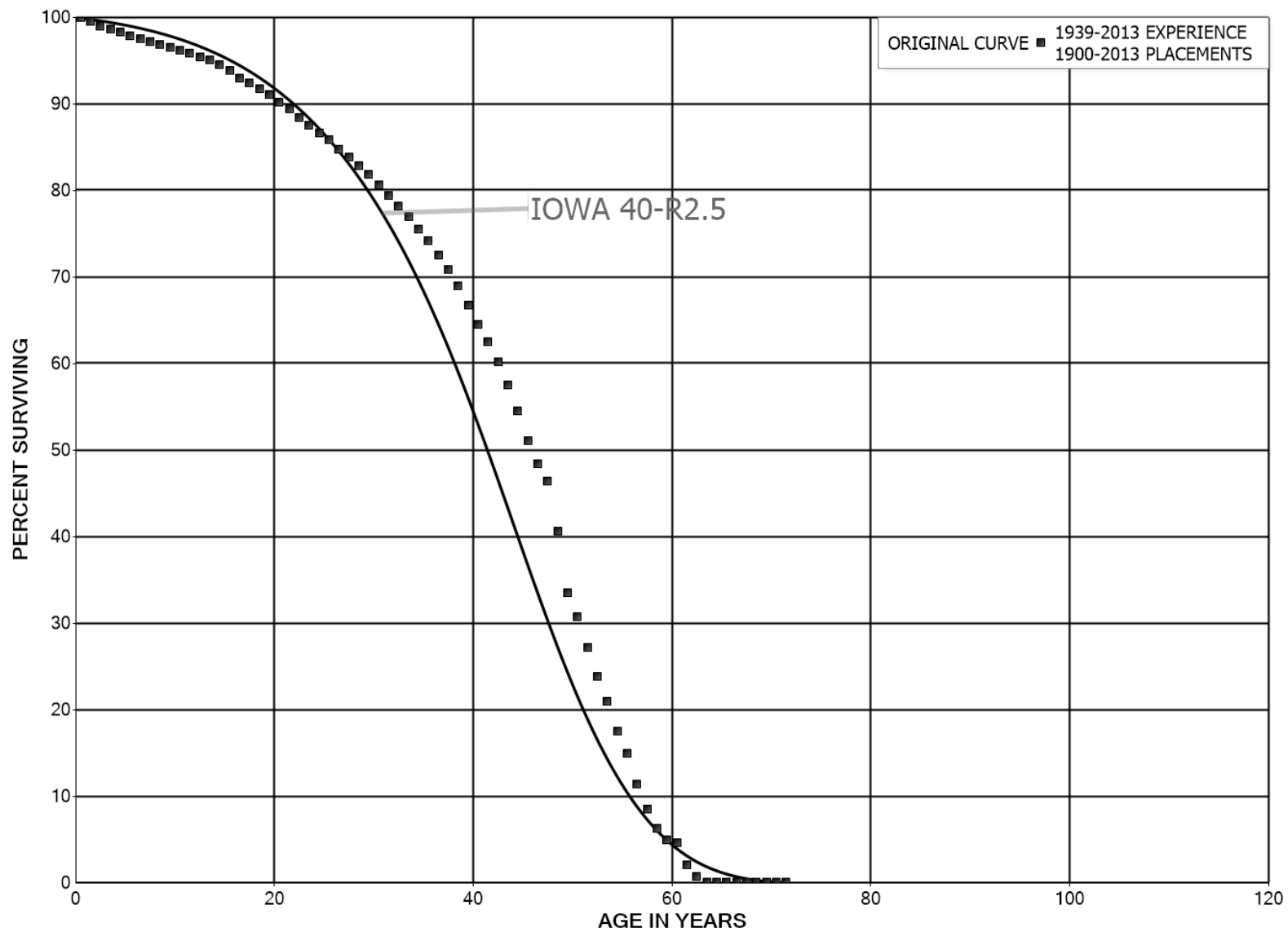
EXPERIENCE BAND 1937-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	40,322,086	977,806	0.0242	0.9758	79.32
40.5	38,413,892	129,245	0.0034	0.9966	77.40
41.5	37,652,615	1,036,069	0.0275	0.9725	77.14
42.5	35,902,249	314,719	0.0088	0.9912	75.02
43.5	31,590,059	268,086	0.0085	0.9915	74.36
44.5	28,391,584	875,114	0.0308	0.9692	73.73
45.5	26,309,040	419,867	0.0160	0.9840	71.46
46.5	18,848,304	639,087	0.0339	0.9661	70.31
47.5	15,599,786	104,049	0.0067	0.9933	67.93
48.5	14,619,245	261,419	0.0179	0.9821	67.48
49.5	14,152,653	254,877	0.0180	0.9820	66.27
50.5	13,271,190	63,588	0.0048	0.9952	65.08
51.5	11,831,781	29,566	0.0025	0.9975	64.77
52.5	11,076,443	272,558	0.0246	0.9754	64.60
53.5	10,442,226	80,832	0.0077	0.9923	63.01
54.5	8,517,018	24,425	0.0029	0.9971	62.53
55.5	8,346,115	113,056	0.0135	0.9865	62.35
56.5	7,379,928	289,138	0.0392	0.9608	61.50
57.5	7,025,085	11,331	0.0016	0.9984	59.09
58.5	6,842,642	129,385	0.0189	0.9811	59.00
59.5	3,773,520	31,610	0.0084	0.9916	57.88
60.5	2,046,597	11,245	0.0055	0.9945	57.40
61.5	1,937,365	28,830	0.0149	0.9851	57.08
62.5	1,834,419	111,209	0.0606	0.9394	56.23
63.5	1,541,825		0.0000	1.0000	52.82
64.5	1,532,077	5,509	0.0036	0.9964	52.82
65.5	815,192	83	0.0001	0.9999	52.63
66.5	765,674	460	0.0006	0.9994	52.63
67.5	757,069	1,003	0.0013	0.9987	52.60
68.5	755,251		0.0000	1.0000	52.53
69.5	660,568	7,389	0.0112	0.9888	52.53
70.5	599,494	190	0.0003	0.9997	51.94
71.5	442,167		0.0000	1.0000	51.92
72.5	403,777	5,290	0.0131	0.9869	51.92
73.5	395,873		0.0000	1.0000	51.24
74.5	392,875	30,041	0.0765	0.9235	51.24
75.5	359,913	107	0.0003	0.9997	47.32
76.5	246,760	2,904	0.0118	0.9882	47.31
77.5	243,902	1,020	0.0042	0.9958	46.75
78.5	242,839	2,429	0.0100	0.9900	46.56

PLACEMENT BAND 1906-2013

EXPERIENCE BAND 1937-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	240,410		0.0000	1.0000	46.09
80.5	240,410	1,401	0.0058	0.9942	46.09
81.5	238,823	3	0.0000	1.0000	45.82
82.5	238,709		0.0000	1.0000	45.82
83.5	227,585		0.0000	1.0000	45.82
84.5	226,312	89	0.0004	0.9996	45.82
85.5	224,869	9,274	0.0412	0.9588	45.81
86.5	213,738	835	0.0039	0.9961	43.92
87.5	159,116		0.0000	1.0000	43.74
88.5	149,889		0.0000	1.0000	43.74
89.5	47,270		0.0000	1.0000	43.74
90.5	2,338		0.0000	1.0000	43.74
91.5	2,291		0.0000	1.0000	43.74
92.5	2,249		0.0000	1.0000	43.74
93.5	79		0.0000	1.0000	43.74
94.5	79		0.0000	1.0000	43.74
95.5	79		0.0000	1.0000	43.74
96.5	38		0.0000	1.0000	43.74
97.5	38		0.0000	1.0000	43.74
98.5	24		0.0000	1.0000	43.74
99.5	17		0.0000	1.0000	43.74
100.5	17		0.0000	1.0000	43.74
101.5	17		0.0000	1.0000	43.74
102.5	17		0.0000	1.0000	43.74
103.5	17		0.0000	1.0000	43.74
104.5	17		0.0000	1.0000	43.74
105.5	17		0.0000	1.0000	43.74
106.5	17		0.0000	1.0000	43.74
107.5					43.74



PLACEMENT BAND 1900-2013

EXPERIENCE BAND 1939-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	150,823,792	104,143	0.0007	0.9993	100.00
0.5	156,549,259	719,486	0.0046	0.9954	99.93
1.5	148,902,945	802,769	0.0054	0.9946	99.47
2.5	140,805,942	505,126	0.0036	0.9964	98.94
3.5	138,475,538	456,031	0.0033	0.9967	98.58
4.5	130,082,201	540,436	0.0042	0.9958	98.26
5.5	129,360,963	405,142	0.0031	0.9969	97.85
6.5	126,735,218	442,622	0.0035	0.9965	97.54
7.5	121,343,921	454,162	0.0037	0.9963	97.20
8.5	116,406,003	372,021	0.0032	0.9968	96.84
9.5	112,701,548	365,363	0.0032	0.9968	96.53
10.5	108,467,167	423,619	0.0039	0.9961	96.21
11.5	105,932,299	442,892	0.0042	0.9958	95.84
12.5	101,959,650	439,999	0.0043	0.9957	95.44
13.5	98,281,735	567,291	0.0058	0.9942	95.03
14.5	94,154,237	611,937	0.0065	0.9935	94.48
15.5	88,083,089	801,705	0.0091	0.9909	93.86
16.5	80,537,933	520,834	0.0065	0.9935	93.01
17.5	74,398,787	564,244	0.0076	0.9924	92.41
18.5	66,712,816	491,479	0.0074	0.9926	91.71
19.5	62,014,329	579,178	0.0093	0.9907	91.03
20.5	55,284,844	453,027	0.0082	0.9918	90.18
21.5	48,670,397	551,689	0.0113	0.9887	89.44
22.5	42,908,463	450,117	0.0105	0.9895	88.43
23.5	38,760,302	385,222	0.0099	0.9901	87.50
24.5	34,549,550	323,519	0.0094	0.9906	86.63
25.5	30,936,590	392,439	0.0127	0.9873	85.82
26.5	27,324,363	295,749	0.0108	0.9892	84.73
27.5	25,356,431	310,563	0.0122	0.9878	83.81
28.5	24,018,774	288,147	0.0120	0.9880	82.79
29.5	22,540,458	335,010	0.0149	0.9851	81.79
30.5	20,958,174	296,672	0.0142	0.9858	80.58
31.5	19,336,684	294,470	0.0152	0.9848	79.44
32.5	18,090,236	304,031	0.0168	0.9832	78.23
33.5	16,432,439	295,260	0.0180	0.9820	76.91
34.5	15,014,263	278,528	0.0186	0.9814	75.53
35.5	13,742,427	298,725	0.0217	0.9783	74.13
36.5	12,587,401	285,833	0.0227	0.9773	72.52
37.5	11,416,789	313,707	0.0275	0.9725	70.87
38.5	9,925,430	322,939	0.0325	0.9675	68.92

PLACEMENT BAND 1900-2013

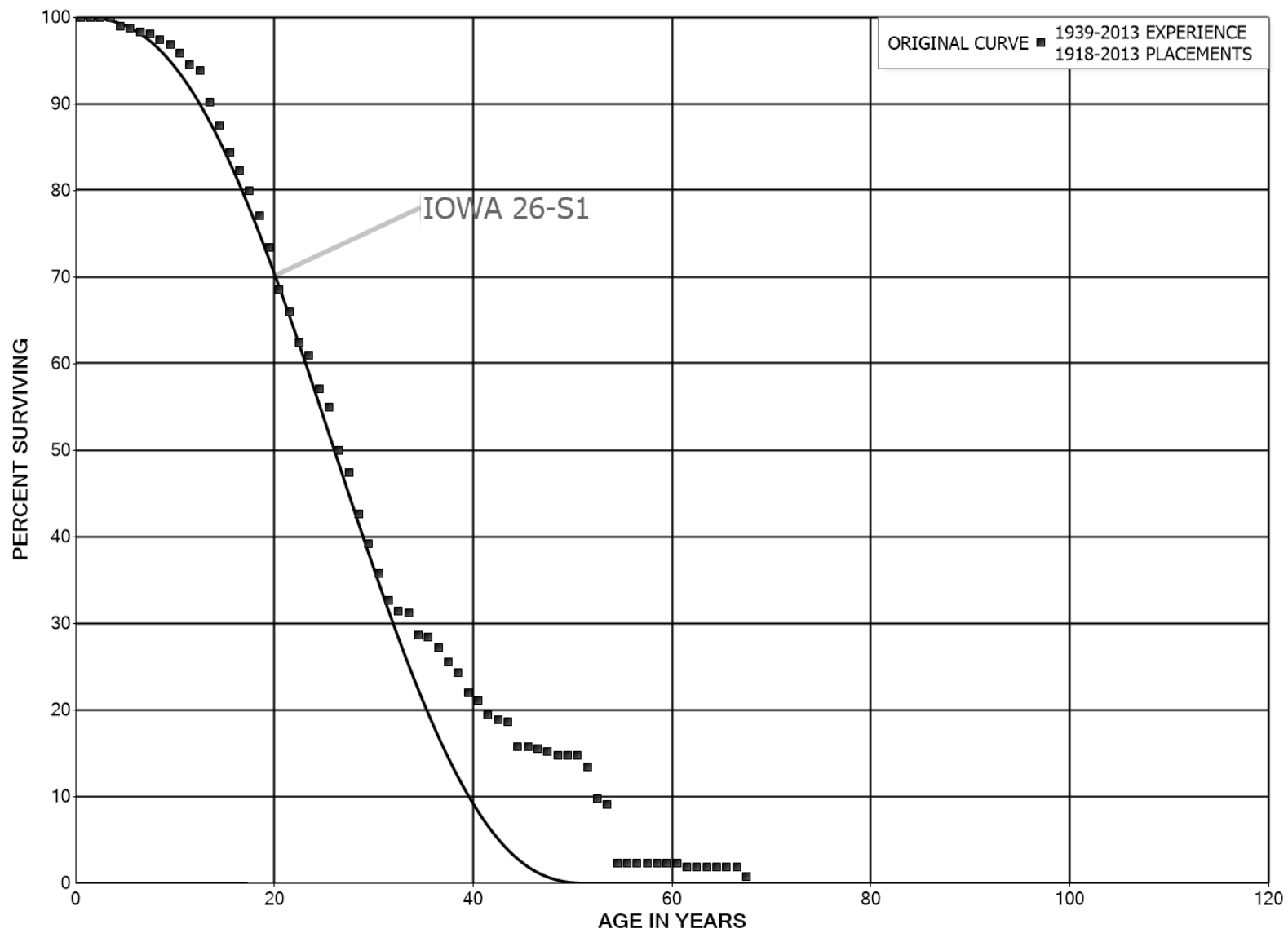
EXPERIENCE BAND 1939-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,613,637	274,237	0.0318	0.9682	66.68
40.5	7,375,710	228,753	0.0310	0.9690	64.56
41.5	6,021,615	227,171	0.0377	0.9623	62.56
42.5	4,977,661	219,599	0.0441	0.9559	60.20
43.5	3,853,718	203,488	0.0528	0.9472	57.54
44.5	2,830,393	177,057	0.0626	0.9374	54.50
45.5	1,776,318	93,444	0.0526	0.9474	51.09
46.5	1,465,062	60,148	0.0411	0.9589	48.41
47.5	1,302,018	163,862	0.1259	0.8741	46.42
48.5	1,097,167	189,897	0.1731	0.8269	40.58
49.5	903,187	74,951	0.0830	0.9170	33.55
50.5	828,886	95,739	0.1155	0.8845	30.77
51.5	741,369	91,009	0.1228	0.8772	27.22
52.5	645,047	80,539	0.1249	0.8751	23.87
53.5	517,559	85,125	0.1645	0.8355	20.89
54.5	432,434	60,941	0.1409	0.8591	17.46
55.5	248,917	60,662	0.2437	0.7563	15.00
56.5	187,511	46,930	0.2503	0.7497	11.34
57.5	140,572	36,946	0.2628	0.7372	8.50
58.5	99,051	21,403	0.2161	0.7839	6.27
59.5	77,649	5,469	0.0704	0.9296	4.91
60.5	71,214	39,177	0.5501	0.4499	4.57
61.5	31,987	21,107	0.6599	0.3401	2.05
62.5	10,880	10,452	0.9607	0.0393	0.70
63.5	427		0.0000	1.0000	0.03
64.5	427		0.0000	1.0000	0.03
65.5	427		0.0000	1.0000	0.03
66.5	427		0.0000	1.0000	0.03
67.5	368		0.0000	1.0000	0.03
68.5	281		0.0000	1.0000	0.03
69.5	183		0.0000	1.0000	0.03
70.5	63		0.0000	1.0000	0.03
71.5					0.03
72.5					
73.5					
74.5					
75.5					
76.5					
77.5					
78.5					

PLACEMENT BAND 1900-2013

EXPERIENCE BAND 1939-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5					
80.5					
81.5	7,991		0.0000		
82.5	7,991		0.0000		
83.5	7,991		0.0000		
84.5	7,991		0.0000		
85.5	7,991		0.0000		
86.5	7,991		0.0000		
87.5	7,991		0.0000		
88.5	7,991		0.0000		
89.5	7,991		0.0000		
90.5	7,991		0.0000		
91.5	7,991		0.0000		
92.5	7,991		0.0000		
93.5					
94.5					
95.5					
96.5					
97.5					
98.5					
99.5					
100.5					
101.5					
102.5					
103.5					
104.5					
105.5					
106.5					
107.5					
108.5					
109.5					
110.5					
111.5	41,370	5,547	0.1341		
112.5	35,823	8,989	0.2509		
113.5					



PLACEMENT BAND 1918-2013

EXPERIENCE BAND 1939-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,180,135		0.0000	1.0000	100.00
0.5	6,146,199	100	0.0000	1.0000	100.00
1.5	6,141,597	111	0.0000	1.0000	100.00
2.5	6,166,114	125	0.0000	1.0000	100.00
3.5	6,136,701	67,557	0.0110	0.9890	99.99
4.5	5,278,887	6,611	0.0013	0.9987	98.89
5.5	4,818,252	24,171	0.0050	0.9950	98.77
6.5	4,753,833	8,342	0.0018	0.9982	98.27
7.5	4,703,558	33,928	0.0072	0.9928	98.10
8.5	4,468,774	25,326	0.0057	0.9943	97.39
9.5	4,620,037	47,349	0.0102	0.9898	96.84
10.5	4,570,541	66,352	0.0145	0.9855	95.85
11.5	4,488,907	32,144	0.0072	0.9928	94.46
12.5	4,415,493	169,082	0.0383	0.9617	93.78
13.5	4,233,354	127,112	0.0300	0.9700	90.19
14.5	4,090,081	145,540	0.0356	0.9644	87.48
15.5	3,944,753	95,881	0.0243	0.9757	84.37
16.5	3,797,735	107,841	0.0284	0.9716	82.32
17.5	3,585,930	130,761	0.0365	0.9635	79.98
18.5	3,452,514	165,389	0.0479	0.9521	77.06
19.5	2,390,641	157,106	0.0657	0.9343	73.37
20.5	2,154,424	81,710	0.0379	0.9621	68.55
21.5	1,974,234	105,151	0.0533	0.9467	65.95
22.5	1,670,327	40,863	0.0245	0.9755	62.44
23.5	1,506,486	95,675	0.0635	0.9365	60.91
24.5	1,245,026	45,756	0.0368	0.9632	57.04
25.5	1,130,087	101,709	0.0900	0.9100	54.95
26.5	896,479	46,308	0.0517	0.9483	50.00
27.5	697,777	71,461	0.1024	0.8976	47.42
28.5	567,525	45,189	0.0796	0.9204	42.56
29.5	498,496	43,738	0.0877	0.9123	39.17
30.5	406,379	35,164	0.0865	0.9135	35.74
31.5	397,362	14,698	0.0370	0.9630	32.64
32.5	359,383	3,485	0.0097	0.9903	31.44
33.5	328,738	26,137	0.0795	0.9205	31.13
34.5	253,876	2,039	0.0080	0.9920	28.66
35.5	224,347	9,740	0.0434	0.9566	28.43
36.5	213,179	13,063	0.0613	0.9387	27.19
37.5	182,527	8,795	0.0482	0.9518	25.53
38.5	189,514	18,438	0.0973	0.9027	24.30

PLACEMENT BAND 1918-2013

EXPERIENCE BAND 1939-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	163,379	6,652	0.0407	0.9593	21.93
40.5	165,558	13,301	0.0803	0.9197	21.04
41.5	120,658	3,542	0.0294	0.9706	19.35
42.5	122,461	1,221	0.0100	0.9900	18.78
43.5	121,240	18,384	0.1516	0.8484	18.59
44.5	102,855	473	0.0046	0.9954	15.77
45.5	72,809	813	0.0112	0.9888	15.70
46.5	82,373	1,588	0.0193	0.9807	15.53
47.5	77,046	2,680	0.0348	0.9652	15.23
48.5	68,106		0.0000	1.0000	14.70
49.5	44,471		0.0000	1.0000	14.70
50.5	44,606	4,010	0.0899	0.9101	14.70
51.5	36,324	10,050	0.2767	0.7233	13.38
52.5	16,538	1,094	0.0662	0.9338	9.67
53.5	3,345	2,516	0.7520	0.2480	9.03
54.5	830		0.0000	1.0000	2.24
55.5	830		0.0000	1.0000	2.24
56.5	830		0.0000	1.0000	2.24
57.5	636		0.0000	1.0000	2.24
58.5	636		0.0000	1.0000	2.24
59.5	636		0.0000	1.0000	2.24
60.5	636	125	0.1965	0.8035	2.24
61.5	511		0.0000	1.0000	1.80
62.5	511		0.0000	1.0000	1.80
63.5	511		0.0000	1.0000	1.80
64.5	511		0.0000	1.0000	1.80
65.5	511		0.0000	1.0000	1.80
66.5	511	300	0.5869	0.4131	1.80
67.5					0.74

Generation Arrangement Report

Account: PELE-101/6-303

Dispersion: 7.00 - SQ

Average Net Salvage Rate: 0.00%

Core Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$2,244,799.26	7.00	6.50	0.9286	1.0000	\$2,084,456.46	\$320,685.61
2012	1.50	\$1,866,873.39	7.00	5.50	0.7857	1.0000	\$1,466,829.09	\$266,696.20
2011	2.50	\$4,687,709.27	7.00	4.50	0.6429	1.0000	\$3,013,527.39	\$669,672.75
2010	3.50	\$1,154,308.96	7.00	3.50	0.5000	1.0000	\$577,154.48	\$164,901.28
2009	4.50	\$2,242,159.90	7.00	2.50	0.3571	1.0000	\$800,771.39	\$320,308.56
2008	5.50	\$742,206.57	7.00	1.50	0.2143	1.0000	\$159,044.27	\$106,029.51
2007	6.50	\$6,877,025.11	7.00	0.50	0.0714	1.0000	\$491,216.08	\$982,432.16
2006	7.50	\$1,353,497.56	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
2005	8.50	\$775,340.20	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
2004	9.50	\$2,377,451.37	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
2003	10.50	\$9,925,080.95	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
2002	11.50	\$124,397.10	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
2001	12.50	\$11,762.47	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
2000	13.50	\$8.52	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1997	16.50	\$31,870.43	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1994	19.50	\$1,750,528.01	7.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$36,165,019.07	7.00	1.66	0.2376	1.0000	\$8,592,999.15	\$2,830,726.07

Depreciation Reserve Summary

Account: PELE-101/6-303
 Scenario: Penelec Intangible 2013
 Dispersion: 7 - SQ
 () Age Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$36,165,019.07	\$28,471,408.10 ✓	0.7873	\$7,693,610.97	0.2127
Computed	\$36,165,019.07	\$27,572,019.92	0.7624	\$8,592,999.15	0.2376
Difference		\$899,388.18	0.0249	(\$899,388.18)	-0.0249

Remaining Life Depreciation Accrual

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

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$36,165,019.07	1.66	\$4,625,685.32	12.790496%	60.123723%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$6,877,025.11)	0.50	(\$491,216.08)	7.142857%	
Total:	\$36,165,019.07 *		\$4,134,469.24	11.432233%	53.738995%
Average:	\$32,726,506.52		\$4,134,469.24	12.633396%	97.165067%
Grand Total:	\$36,165,019.07 *		\$4,134,469.24	11.432233%	53.738995%

* Excluding 2014 Retirements

Generation Arrangement Report

Account: PELE 101/6-35012 Trans Line Land

Dispersion: 80.00 - SQ

Average Net Salvage Rate: 0.00%
 Core Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$499,789.13	80.00	79.50	0.9938	1.0000	\$496,665.45	\$6,247.36
2011	2.50	\$36.17	80.00	77.50	0.9688	1.0000	\$35.04	\$0.45
2010	3.50	\$6,340.62	80.00	76.50	0.9563	1.0000	\$6,063.22	\$79.26
2008	5.50	\$1,662.00	80.00	74.50	0.9313	1.0000	\$1,547.74	\$20.78
2007	6.50	\$103,755.62	80.00	73.50	0.9188	1.0000	\$95,325.48	\$1,296.95
2003	10.50	\$251,087.08	80.00	69.50	0.8688	1.0000	\$218,131.90	\$3,138.59
1998	15.50	\$400,792.18	80.00	64.50	0.8063	1.0000	\$323,138.70	\$5,009.90
1997	16.50	\$68,327.99	80.00	63.50	0.7938	1.0000	\$54,235.34	\$854.10
1996	17.50	\$26.48	80.00	62.50	0.7813	1.0000	\$20.69	\$0.33
1995	18.50	\$58.48	80.00	61.50	0.7688	1.0000	\$44.96	\$0.73
1994	19.50	\$4,784.32	80.00	60.50	0.7563	1.0000	\$3,618.14	\$59.80
1993	20.50	\$25,533.42	80.00	59.50	0.7438	1.0000	\$18,990.48	\$319.17
1992	21.50	\$763.55	80.00	58.50	0.7313	1.0000	\$558.35	\$9.54
1991	22.50	\$1,176.79	80.00	57.50	0.7188	1.0000	\$845.82	\$14.71
1990	23.50	\$11,947.76	80.00	56.50	0.7063	1.0000	\$8,438.11	\$149.35
1988	25.50	\$902.96	80.00	54.50	0.6813	1.0000	\$615.14	\$11.29
1987	26.50	\$51,876.59	80.00	53.50	0.6688	1.0000	\$34,692.47	\$648.46
1986	27.50	\$34,439.36	80.00	52.50	0.6563	1.0000	\$22,600.83	\$430.49
1985	28.50	\$22,385.44	80.00	51.50	0.6438	1.0000	\$14,410.63	\$279.82
1984	29.50	\$24,742.66	80.00	50.50	0.6313	1.0000	\$15,618.80	\$309.28
1983	30.50	\$9,944.87	80.00	49.50	0.6188	1.0000	\$6,153.39	\$124.31
1982	31.50	\$23,169.90	80.00	48.50	0.6063	1.0000	\$14,046.75	\$289.62
1981	32.50	\$224,919.04	80.00	47.50	0.5938	1.0000	\$133,545.68	\$2,811.49
1980	33.50	\$341,564.55	80.00	46.50	0.5813	1.0000	\$198,534.39	\$4,269.56
1979	34.50	\$185,170.10	80.00	45.50	0.5688	1.0000	\$105,315.49	\$2,314.63
1978	35.50	\$629,365.27	80.00	44.50	0.5563	1.0000	\$350,084.43	\$7,867.07
1977	36.50	\$95,060.17	80.00	43.50	0.5438	1.0000	\$51,688.97	\$1,188.25
1976	37.50	\$41,136.70	80.00	42.50	0.5313	1.0000	\$21,853.87	\$514.21
1975	38.50	\$453,200.90	80.00	41.50	0.5188	1.0000	\$235,097.97	\$5,665.01
1974	39.50	\$52,688.53	80.00	40.50	0.5063	1.0000	\$26,673.57	\$658.61
1973	40.50	\$118,467.31	80.00	39.50	0.4938	1.0000	\$58,493.23	\$1,480.84
1972	41.50	\$126,625.59	80.00	38.50	0.4813	1.0000	\$60,938.57	\$1,582.82
1971	42.50	\$40,925.22	80.00	37.50	0.4688	1.0000	\$19,183.70	\$511.57

Generation Arrangement Report

Account: PELE 101/6-35012 Trans Line Land

Dispersion: 80.00 - SQ

Average Net Salvage Rate: 0.00%
 Core Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1970	43.50	\$313,247.16	80.00	36.50	0.4563	1.0000	\$142,919.02	\$3,915.59
1969	44.50	\$1,212,915.11	80.00	35.50	0.4438	1.0000	\$538,231.08	\$15,161.44
1968	45.50	\$138,819.84	80.00	34.50	0.4313	1.0000	\$59,866.06	\$1,735.25
1967	46.50	\$1,024,821.18	80.00	33.50	0.4188	1.0000	\$429,143.87	\$12,810.26
1966	47.50	\$564,038.95	80.00	32.50	0.4063	1.0000	\$229,140.82	\$7,050.49
1965	48.50	\$501,104.93	80.00	31.50	0.3938	1.0000	\$197,310.07	\$6,263.81
1964	49.50	\$239,248.92	80.00	30.50	0.3813	1.0000	\$91,213.65	\$2,990.61
1963	50.50	\$285,307.99	80.00	29.50	0.3688	1.0000	\$105,207.32	\$3,566.35
1962	51.50	\$346,251.77	80.00	28.50	0.3563	1.0000	\$123,352.19	\$4,328.15
1961	52.50	\$479,556.22	80.00	27.50	0.3438	1.0000	\$164,847.45	\$5,994.45
1960	53.50	\$42,439.10	80.00	26.50	0.3313	1.0000	\$14,057.95	\$530.49
1959	54.50	\$405,219.32	80.00	25.50	0.3188	1.0000	\$129,163.66	\$5,065.24
1958	55.50	\$211,603.69	80.00	24.50	0.3063	1.0000	\$64,803.63	\$2,645.05
1957	56.50	\$299,802.19	80.00	23.50	0.2938	1.0000	\$88,066.89	\$3,747.53
1956	57.50	\$170,827.12	80.00	22.50	0.2813	1.0000	\$48,045.13	\$2,135.34
1955	58.50	\$96,175.14	80.00	21.50	0.2688	1.0000	\$25,847.07	\$1,202.19
1954	59.50	\$427,164.80	80.00	20.50	0.2563	1.0000	\$109,460.98	\$5,339.56
1953	60.50	\$217,381.35	80.00	19.50	0.2438	1.0000	\$52,986.70	\$2,717.27
1952	61.50	\$132,896.07	80.00	18.50	0.2313	1.0000	\$30,732.22	\$1,661.20
1951	62.50	\$43,057.32	80.00	17.50	0.2188	1.0000	\$9,418.79	\$538.22
1950	63.50	\$131,488.72	80.00	16.50	0.2063	1.0000	\$27,119.55	\$1,643.61
1949	64.50	\$2,212.17	80.00	15.50	0.1938	1.0000	\$428.61	\$27.65
1948	65.50	\$56,509.17	80.00	14.50	0.1813	1.0000	\$10,242.29	\$706.36
1947	66.50	\$1,566.29	80.00	13.50	0.1688	1.0000	\$264.31	\$19.58
1946	67.50	\$13,517.48	80.00	12.50	0.1563	1.0000	\$2,112.11	\$168.97
1945	68.50	\$10,102.95	80.00	11.50	0.1438	1.0000	\$1,452.30	\$126.29
1944	69.50	\$19,682.26	80.00	10.50	0.1313	1.0000	\$2,583.30	\$246.03
1943	70.50	\$1,103,311.54	80.00	9.50	0.1188	1.0000	\$131,018.25	\$13,791.39
1925	88.50	\$946.15	80.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1912	101.50	\$2,774.00	80.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$12,346,655.65	80.00	35.16	0.4395	1.0000	\$5,426,242.53	\$154,286.69

Depreciation Reserve Summary

Account: PELE 101/6-35012 Trans Line Land
 Scenario: Penelec 350 easements
 Dispersion: 80 - SQ

Age Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$12,346,655.65	\$5,583,054.74	0.4522	\$6,763,600.91	0.5478
Computed	\$12,346,655.65	\$6,920,413.12	0.5605	\$5,426,242.53	0.4395
Difference		(\$1,337,358.38)	-0.1083	\$1,337,358.38	0.1083

Remaining Life Depreciation Accrual

Account: PELE 101/6-35012 Trans Line Land
 Scenario: Penelec 350 easements
 Dispersion: 80.00 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$12,346,655.65	35.16	\$192,370.35	1.558077%	2.844200%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$0.00)	0.50	(\$0.00)	0.000000%	
Total:	\$12,346,655.65 *		\$192,370.35	1.558077%	2.844200%
Average:	\$12,346,655.65		\$192,370.35	1.558077%	2.844200%
Grand Total:	\$12,346,655.65 *		\$192,370.35	1.558077%	2.844200%

* Excluding 2014 Retirements

Generation Arrangement Report

Account: PELE 101/6-352 Structures/improve

Dispersion: 60.00 - R3

Average Net Salvage Rate: 0.00%

Core Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$98,941.69	60.00	59.51	0.9918	1.0000	\$98,129.17	\$1,649.03
2012	1.50	\$1,664,685.47	60.00	58.52	0.9754	1.0000	\$1,623,750.49	\$27,744.76
2011	2.50	\$289,193.24	60.00	57.54	0.9591	1.0000	\$277,352.06	\$4,819.89
2010	3.50	\$76,432.23	60.00	56.56	0.9427	1.0000	\$72,055.83	\$1,273.87
2009	4.50	\$43,776.66	60.00	55.59	0.9265	1.0000	\$40,557.94	\$729.61
2008	5.50	\$105,603.66	60.00	54.62	0.9103	1.0000	\$96,126.44	\$1,760.06
2007	6.50	\$22,318.08	60.00	53.64	0.8941	1.0000	\$19,954.01	\$371.97
2006	7.50	\$193,419.14	60.00	52.68	0.8780	1.0000	\$169,812.46	\$3,223.65
2005	8.50	\$327,592.35	60.00	51.71	0.8619	1.0000	\$282,351.67	\$5,459.87
2003	10.50	\$18,663.86	60.00	49.80	0.8300	1.0000	\$15,490.08	\$311.06
2002	11.50	\$5,265.54	60.00	48.85	0.8141	1.0000	\$4,286.68	\$87.76
2001	12.50	\$146,163.22	60.00	47.90	0.7983	1.0000	\$116,682.40	\$2,436.05
2000	13.50	\$14,281.40	60.00	46.95	0.7826	1.0000	\$11,176.26	\$238.02
1998	15.50	\$24,386.81	60.00	45.08	0.7514	1.0000	\$18,324.30	\$406.45
1997	16.50	\$12,277.37	60.00	44.16	0.7359	1.0000	\$9,035.36	\$204.62
1995	18.50	\$753,194.41	60.00	42.32	0.7053	1.0000	\$531,243.81	\$12,553.24
1994	19.50	\$84,237.86	60.00	41.41	0.6901	1.0000	\$58,135.74	\$1,403.96
1993	20.50	\$46,230.75	60.00	40.51	0.6751	1.0000	\$31,210.60	\$770.51
1992	21.50	\$80,862.91	60.00	39.61	0.6601	1.0000	\$53,380.93	\$1,347.72
1991	22.50	\$57,724.13	60.00	38.72	0.6453	1.0000	\$37,249.00	\$962.07
1990	23.50	\$78,142.23	60.00	37.84	0.6306	1.0000	\$49,276.07	\$1,302.37
1989	24.50	\$45,893.37	60.00	36.96	0.6160	1.0000	\$28,269.50	\$764.89
1988	25.50	\$3,499.48	60.00	36.09	0.6015	1.0000	\$2,104.87	\$58.32
1987	26.50	\$8,696.82	60.00	35.23	0.5872	1.0000	\$5,106.35	\$144.95
1986	27.50	\$20,960.94	60.00	34.37	0.5729	1.0000	\$12,008.85	\$349.35
1985	28.50	\$66,964.75	60.00	33.53	0.5588	1.0000	\$37,419.67	\$1,116.08
1984	29.50	\$9,766.77	60.00	32.69	0.5449	1.0000	\$5,321.55	\$162.78
1983	30.50	\$98,066.89	60.00	31.86	0.5310	1.0000	\$52,075.82	\$1,634.45
1982	31.50	\$14,279.37	60.00	31.04	0.5173	1.0000	\$7,386.82	\$237.99
1981	32.50	\$49,459.03	60.00	30.23	0.5038	1.0000	\$24,916.84	\$824.32
80	33.50	\$121,851.00	60.00	29.42	0.4904	1.0000	\$59,751.56	\$2,030.85
1979	34.50	\$4,869.31	60.00	28.63	0.4771	1.0000	\$2,323.26	\$81.16
1978	35.50	\$102,501.31	60.00	27.84	0.4640	1.0000	\$47,561.22	\$1,708.36

Generation Arrangement Report

Account: PELE 101/6-352 Structures/Improve

Dispersion: 60.00 - R3

Age Net Salvage Rate: 0.00%

Life Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1977	36.50	\$181,011.72	60.00	27.06	0.4510	1.0000	\$81,642.41	\$3,016.86
1976	37.50	\$271,906.56	60.00	26.29	0.4382	1.0000	\$119,149.44	\$4,531.78
1975	38.50	\$11,948.13	60.00	25.54	0.4256	1.0000	\$5,085.00	\$199.14
1974	39.50	\$119,048.49	60.00	24.79	0.4131	1.0000	\$49,177.41	\$1,984.14
1973	40.50	\$122,325.83	60.00	24.04	0.4007	1.0000	\$49,020.47	\$2,038.76
1972	41.50	\$41,035.11	60.00	23.32	0.3886	1.0000	\$15,947.58	\$683.92
1971	42.50	\$40,463.20	60.00	22.60	0.3766	1.0000	\$15,240.14	\$674.39
1970	43.50	\$431,166.25	60.00	21.89	0.3648	1.0000	\$157,296.67	\$7,186.10
1969	44.50	\$360,441.47	60.00	21.20	0.3533	1.0000	\$127,327.85	\$6,007.36
1968	45.50	\$153,032.56	60.00	20.51	0.3418	1.0000	\$52,309.90	\$2,550.54
1967	46.50	\$463,067.68	60.00	19.83	0.3306	1.0000	\$153,078.57	\$7,717.79
1966	47.50	\$359,588.88	60.00	19.18	0.3196	1.0000	\$114,929.74	\$5,993.15
1965	48.50	\$18,456.45	60.00	18.53	0.3088	1.0000	\$5,699.27	\$307.61
1964	49.50	\$9,041.86	60.00	17.89	0.2982	1.0000	\$2,696.11	\$150.70
1963	50.50	\$19,702.54	60.00	17.27	0.2879	1.0000	\$5,671.85	\$328.38
1962	51.50	\$67,078.07	60.00	16.66	0.2777	1.0000	\$18,629.68	\$1,117.97
1961	52.50	\$72,794.27	60.00	16.07	0.2678	1.0000	\$19,495.12	\$1,213.24
1960	53.50	\$77,081.77	60.00	15.49	0.2582	1.0000	\$19,903.78	\$1,284.70
1959	54.50	\$177,464.59	60.00	14.93	0.2488	1.0000	\$44,153.66	\$2,957.74
1957	56.50	\$60,654.84	60.00	13.85	0.2308	1.0000	\$13,998.93	\$1,010.91
1956	57.50	\$1,676.64	60.00	13.33	0.2222	1.0000	\$372.48	\$27.94
1955	58.50	\$32,209.47	60.00	12.83	0.2138	1.0000	\$6,885.64	\$536.82
1954	59.50	\$320,471.83	60.00	12.34	0.2057	1.0000	\$65,927.47	\$5,341.20
1953	60.50	\$106,363.09	60.00	11.87	0.1979	1.0000	\$21,047.19	\$1,772.72
1951	62.50	\$4,521.86	60.00	10.98	0.1830	1.0000	\$827.63	\$75.36
1950	63.50	\$20,067.75	60.00	10.56	0.1760	1.0000	\$3,531.55	\$334.46
1949	64.50	\$621.80	60.00	10.15	0.1692	1.0000	\$105.20	\$10.36
1948	65.50	\$11,188.30	60.00	9.76	0.1627	1.0000	\$1,819.87	\$186.47
1947	66.50	\$6,153.07	60.00	9.38	0.1564	1.0000	\$962.11	\$102.55
1944	69.50	\$905.34	60.00	8.33	0.1388	1.0000	\$125.69	\$15.09
1943	70.50	\$509.03	60.00	8.01	0.1334	1.0000	\$67.93	\$8.48
1942	71.50	\$12,575.29	60.00	7.69	0.1281	1.0000	\$1,611.49	\$209.59
1941	72.50	\$240.43	60.00	7.39	0.1231	1.0000	\$29.60	\$4.01

Generation Arrangement Report

Account: PELE 101/6-352 Structures/Improve

Dispersion: 60.00 - R3

Average Net Salvage Rate: 0.00%
 Core Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1940	73.50	\$2,975.68	60.00	7.09	0.1182	1.0000	\$351.87	\$49.59
1938	75.50	\$287.68	60.00	6.53	0.1088	1.0000	\$31.29	\$4.79
1937	76.50	\$4,002.12	60.00	6.25	0.1041	1.0000	\$416.76	\$66.70
1930	83.50	\$5,268.82	60.00	4.42	0.0737	1.0000	\$388.29	\$87.81
1928	85.50	\$2,883.41	60.00	3.92	0.0654	1.0000	\$188.47	\$48.06
1926	87.50	\$2,128.91	60.00	3.40	0.0566	1.0000	\$120.60	\$35.48
1924	89.50	\$7,120.35	60.00	2.88	0.0481	1.0000	\$342.27	\$118.67
1923	90.50	\$60,283.63	60.00	2.64	0.0440	1.0000	\$2,650.33	\$1,004.73
1915	98.50	\$28.20	60.00	0.79	0.0131	1.0000	\$0.37	\$0.47
		\$8,349,995.02	60.00	36.49	0.6082	1.0000	\$5,078,085.28	\$139,166.58

Depreciation Reserve Summary

Account: PELE 101/6-352 Structures/Improve
 Scenario: Penelec ADR txm 2013
 Dispersion: 60 - R3
 () Age Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$8,349,995.02 ✓	\$4,136,887.69 ✓	0.4954	\$4,213,107.33	0.5046
Computed	\$8,349,995.02	\$3,271,909.74	0.3918	\$5,078,085.28	0.6082
Difference		\$864,977.95	0.1036	(\$864,977.95)	-0.1036

Remaining Life Depreciation Accrual

Account: PELE 101/6-352 Structures/Improve
 Scenario: Penelec ADR txm 2013
 Dispersion: 60.00 - R3
 () Age Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$8,349,995.02	36.49	\$115,461.58	1.382774%	2.740533%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$102,094.13)	0.50	(\$850.78)	0.833329%	
Total:	\$8,349,995.02 *		\$114,610.80	1.372585%	2.720339%
Average:	\$8,298,947.95		\$114,610.80	1.381028%	2.753704%
Grand Total:	\$8,349,995.02 *		\$114,610.80	1.372585%	2.720339%

* Excluding 2014 Retirements

Generation Arrangement Report

Account: PELE 101/6-353 Station Equipment

Dispersion: 54.00 - R2

Age Net Salvage Rate: 0.00%
 Life Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$4,380,095.66	54.00	53.55	0.9916	1.0000	\$4,343,367.94	\$81,112.88
2012	1.50	\$29,583,384.54	54.00	52.64	0.9749	1.0000	\$28,840,788.35	\$547,840.45
2011	2.50	\$24,364,654.26	54.00	51.75	0.9583	1.0000	\$23,348,155.27	\$451,197.30
2010	3.50	\$13,007,222.77	54.00	50.86	0.9418	1.0000	\$12,249,700.09	\$240,874.50
2009	4.50	\$5,722,170.48	54.00	49.97	0.9253	1.0000	\$5,294,824.19	\$105,966.12
2008	5.50	\$5,493,000.62	54.00	49.08	0.9090	1.0000	\$4,992,962.03	\$101,722.23
2007	6.50	\$4,888,123.25	54.00	48.21	0.8927	1.0000	\$4,363,719.37	\$90,520.80
2006	7.50	\$10,844,227.38	54.00	47.33	0.8766	1.0000	\$9,505,668.81	\$200,819.03
2005	8.50	\$4,533,699.72	54.00	46.47	0.8605	1.0000	\$3,901,283.24	\$83,957.40
2004	9.50	\$6,193,361.82	54.00	45.61	0.8446	1.0000	\$5,230,614.29	\$114,691.89
2003	10.50	\$399,030.85	54.00	44.75	0.8287	1.0000	\$330,689.01	\$7,389.46
2002	11.50	\$127,468.42	54.00	43.90	0.8130	1.0000	\$103,630.89	\$2,360.53
2001	12.50	\$5,070,197.74	54.00	43.06	0.7974	1.0000	\$4,042,807.86	\$93,892.55
2000	13.50	\$4,124,762.14	54.00	42.22	0.7818	1.0000	\$3,224,940.67	\$76,384.48
1999	14.50	\$723,723.68	54.00	41.39	0.7664	1.0000	\$554,696.66	\$13,402.29
1998	15.50	\$5,823,964.87	54.00	40.56	0.7512	1.0000	\$4,374,716.46	\$107,851.20
1997	16.50	\$470,658.83	54.00	39.74	0.7360	1.0000	\$346,399.78	\$8,715.90
1996	17.50	\$2,269,372.23	54.00	38.93	0.7210	1.0000	\$1,636,148.10	\$42,025.41
1995	18.50	\$7,093,979.29	54.00	38.13	0.7060	1.0000	\$5,008,690.45	\$131,369.99
1994	19.50	\$450,542.79	54.00	37.33	0.6912	1.0000	\$311,437.23	\$8,343.38
1993	20.50	\$994,063.71	54.00	36.54	0.6766	1.0000	\$672,567.62	\$18,408.59
1992	21.50	\$1,229,924.98	54.00	35.75	0.6620	1.0000	\$814,262.18	\$22,776.39
1991	22.50	\$1,906,638.16	54.00	34.97	0.6476	1.0000	\$1,234,794.02	\$35,308.11
1990	23.50	\$3,085,183.59	54.00	34.20	0.6333	1.0000	\$1,953,980.63	\$57,133.03
1989	24.50	\$3,432,237.55	54.00	33.44	0.6192	1.0000	\$2,125,400.56	\$63,559.95
1988	25.50	\$572,764.70	54.00	32.68	0.6053	1.0000	\$346,666.44	\$10,606.75
1987	26.50	\$1,297,761.28	54.00	31.94	0.5914	1.0000	\$767,490.18	\$24,032.62
1986	27.50	\$652,218.49	54.00	31.20	0.5777	1.0000	\$376,778.83	\$12,078.12
1985	28.50	\$736,525.94	54.00	30.46	0.5641	1.0000	\$415,490.77	\$13,639.37
1984	29.50	\$564,496.94	54.00	29.74	0.5507	1.0000	\$310,869.28	\$10,453.65
1983	30.50	\$1,753,501.17	54.00	29.02	0.5375	1.0000	\$942,460.57	\$32,472.24
1982	31.50	\$228,166.23	54.00	28.32	0.5244	1.0000	\$119,644.35	\$4,225.30
1981	32.50	\$984,655.84	54.00	27.62	0.5114	1.0000	\$503,579.59	\$18,234.37

Generation Arrangement Report

Account: PELE 101/6-353 Station Equipment

Dispersion: 54.00 - R2

Average Net Salvage Rate: 0.00%

Core Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1980	33.50	\$684,819.97	54.00	26.93	0.4986	1.0000	\$341,479.99	\$12,681.85
1979	34.50	\$211,373.51	54.00	26.25	0.4860	1.0000	\$102,731.88	\$3,914.32
1978	35.50	\$1,304,644.25	54.00	25.57	0.4736	1.0000	\$617,831.84	\$24,160.08
1977	36.50	\$3,436,503.10	54.00	24.91	0.4613	1.0000	\$1,585,157.34	\$63,638.95
1976	37.50	\$1,759,262.69	54.00	24.26	0.4492	1.0000	\$790,253.14	\$32,578.94
1975	38.50	\$1,878,780.44	54.00	23.61	0.4373	1.0000	\$821,518.14	\$34,792.23
1974	39.50	\$1,920,404.34	54.00	22.98	0.4255	1.0000	\$817,144.25	\$35,563.04
1973	40.50	\$795,967.52	54.00	22.35	0.4139	1.0000	\$329,476.60	\$14,740.14
1972	41.50	\$357,342.48	54.00	21.74	0.4025	1.0000	\$143,844.38	\$6,617.45
1971	42.50	\$699,587.08	54.00	21.13	0.3913	1.0000	\$273,764.30	\$12,955.32
1970	43.50	\$4,078,403.10	54.00	20.54	0.3803	1.0000	\$1,551,042.01	\$75,525.98
1969	44.50	\$2,927,602.24	54.00	19.95	0.3695	1.0000	\$1,081,797.55	\$54,214.86
1968	45.50	\$1,168,905.48	54.00	19.38	0.3589	1.0000	\$419,510.63	\$21,646.40
1967	46.50	\$7,034,772.32	54.00	18.82	0.3485	1.0000	\$2,451,336.74	\$130,273.56
1966	47.50	\$2,691,931.04	54.00	18.26	0.3382	1.0000	\$910,479.63	\$49,850.57
1965	48.50	\$857,430.00	54.00	17.72	0.3282	1.0000	\$281,399.67	\$15,878.33
1964	49.50	\$220,011.88	54.00	17.19	0.3184	1.0000	\$70,042.65	\$4,074.29
1963	50.50	\$673,114.92	54.00	16.67	0.3087	1.0000	\$207,805.34	\$12,465.09
1962	51.50	\$1,344,856.81	54.00	16.16	0.2993	1.0000	\$402,558.33	\$24,904.76
1961	52.50	\$735,241.21	54.00	15.67	0.2901	1.0000	\$213,302.11	\$13,615.58
1960	53.50	\$364,967.08	54.00	15.18	0.2811	1.0000	\$102,592.40	\$6,758.65
1959	54.50	\$1,635,824.58	54.00	14.70	0.2723	1.0000	\$445,421.33	\$30,293.05
1958	55.50	\$98,684.82	54.00	14.24	0.2637	1.0000	\$26,021.79	\$1,827.50
1957	56.50	\$845,246.47	54.00	13.79	0.2553	1.0000	\$215,776.41	\$15,652.71
1956	57.50	\$68,413.50	54.00	13.34	0.2471	1.0000	\$16,904.70	\$1,266.92
1955	58.50	\$170,611.33	54.00	12.91	0.2391	1.0000	\$40,792.89	\$3,159.47
1954	59.50	\$2,946,202.50	54.00	12.49	0.2313	1.0000	\$681,442.82	\$54,559.31
1953	60.50	\$1,695,187.31	54.00	12.08	0.2237	1.0000	\$379,186.81	\$31,392.36
1952	61.50	\$92,419.13	54.00	11.68	0.2163	1.0000	\$19,987.47	\$1,711.47
1951	62.50	\$73,914.34	54.00	11.29	0.2090	1.0000	\$15,450.60	\$1,368.78
1950	63.50	\$181,384.67	54.00	10.91	0.2020	1.0000	\$36,636.84	\$3,358.98
1949	64.50	\$7,131.17	54.00	10.54	0.1951	1.0000	\$1,391.24	\$132.06
1948	65.50	\$711,416.91	54.00	10.17	0.1884	1.0000	\$134,015.80	\$13,174.39

Generation Arrangement Report

Account: PELE 101/6-353 Station Equipment

Dispersion: 54.00 - R2

Age Net Salvage Rate: 0.00%

Life Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1947	66.50	\$49,435.08	54.00	9.82	0.1818	1.0000	\$8,988.56	\$915.46
1946	67.50	\$1,836.60	54.00	9.47	0.1754	1.0000	\$322.19	\$34.01
1945	68.50	\$821.09	54.00	9.14	0.1692	1.0000	\$138.91	\$15.21
1944	69.50	\$94,467.55	54.00	8.81	0.1631	1.0000	\$15,404.20	\$1,749.40
1943	70.50	\$54,765.65	54.00	8.48	0.1571	1.0000	\$8,602.67	\$1,014.18
1942	71.50	\$157,137.62	54.00	8.16	0.1511	1.0000	\$23,748.70	\$2,909.96
1941	72.50	\$38,389.68	54.00	7.85	0.1453	1.0000	\$5,579.50	\$710.92
1940	73.50	\$2,502.83	54.00	7.54	0.1396	1.0000	\$349.50	\$46.35
1939	74.50	\$2,135.26	54.00	7.24	0.1340	1.0000	\$286.18	\$39.54
1938	75.50	\$2,920.50	54.00	6.94	0.1285	1.0000	\$375.24	\$54.08
1937	76.50	\$113,046.52	54.00	6.64	0.1230	1.0000	\$13,905.86	\$2,093.45
1936	77.50	\$585.38	54.00	6.35	0.1176	1.0000	\$68.83	\$10.84
1935	78.50	\$42.99	54.00	6.05	0.1120	1.0000	\$4.82	\$0.80
1932	81.50	\$186.41	54.00	5.18	0.0959	1.0000	\$17.88	\$3.45
1931	82.50	\$111.00	54.00	4.89	0.0906	1.0000	\$10.05	\$2.06
1930	83.50	\$11,123.86	54.00	4.60	0.0853	1.0000	\$948.54	\$206.00
1929	84.50	\$1,273.56	54.00	4.31	0.0798	1.0000	\$101.63	\$23.58
1928	85.50	\$1,353.43	54.00	4.02	0.0745	1.0000	\$100.77	\$25.06
1927	86.50	\$1,857.63	54.00	3.73	0.0692	1.0000	\$128.46	\$34.40
1926	87.50	\$53,786.69	54.00	3.45	0.0639	1.0000	\$3,436.16	\$996.05
1925	88.50	\$9,226.91	54.00	3.17	0.0587	1.0000	\$541.43	\$170.87
1924	89.50	\$102,449.47	54.00	2.89	0.0536	1.0000	\$5,486.57	\$1,897.21
1923	90.50	\$44,932.11	54.00	2.62	0.0486	1.0000	\$2,181.54	\$832.08
1922	91.50	\$46.11	54.00	2.33	0.0432	1.0000	\$1.99	\$0.85
1921	92.50	\$42.68	54.00	2.06	0.0382	1.0000	\$1.63	\$0.79
1920	93.50	\$2,169.40	54.00	1.80	0.0333	1.0000	\$72.15	\$40.17
1917	96.50	\$41.51	54.00	1.06	0.0196	1.0000	\$0.81	\$0.77
1915	98.50	\$14.20	54.00	0.69	0.0127	1.0000	\$0.18	\$0.26
1914	99.50	\$7.00	54.00	0.47	0.0087	1.0000	\$0.06	\$0.13
1906	107.50	\$16.70	54.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$197,420,863.53	54.00	40.54	0.7507	1.0000	\$148,208,128.20	\$3,655,941.61

Depreciation Reserve Summary

Account: PELE 101/6-353 Station Equipment
 Scenario: Penelec ADR t xm 2013
 Dispersion: 54 - R2
 Original Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$197,420,863.53	\$64,961,175.04	0.3290	\$132,459,688.49	0.6710
Computed	\$197,420,863.53	\$49,212,735.33	0.2493	\$148,208,128.20	0.7507
Difference		\$15,748,439.71	0.0798	(\$15,748,439.71)	-0.0798

Remaining Life Depreciation Accrual

Account: PELE 101/6-353 Station Equipment
 Scenario: Penelec ADR txm 2013
 Dispersion: 54.00 - R2
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$197,420,863.53	40.54	\$3,267,465.40	1.655076%	2.466762%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$1,728,575.28)	0.50	(\$16,005.33)	0.925926%	
Total:	\$197,420,863.53 *		\$3,251,460.07	1.646969%	2.454679%
Average:	\$196,556,575.89		\$3,251,460.07	1.654211%	2.470801%
Grand Total:	\$197,420,863.53 *		\$3,251,460.07	1.646969%	2.454679%

* Excluding 2014 Retirements

Generation Arrangement Report

Account: PELE 101/6-354 Towers & fixtures

Dispersion: 65.00 - R3

Age Net Salvage Rate: 0.00%
 Life Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2012	1.50	\$1,032,278.63	65.00	63.52	0.9773	1.0000	\$1,008,842.95	\$15,881.21
2009	4.50	\$1,236,661.62	65.00	60.59	0.9321	1.0000	\$1,152,689.28	\$19,025.56
2002	11.50	\$375.75	65.00	53.83	0.8281	1.0000	\$311.17	\$5.78
1997	16.50	\$701,375.07	65.00	49.11	0.7556	1.0000	\$529,951.62	\$10,790.39
1986	27.50	\$2,696.36	65.00	39.21	0.6032	1.0000	\$1,626.38	\$41.48
1984	29.50	\$108,813.52	65.00	37.49	0.5767	1.0000	\$62,758.08	\$1,674.05
1983	30.50	\$4,968.32	65.00	36.64	0.5637	1.0000	\$2,800.58	\$76.44
1982	31.50	\$65,246.54	65.00	35.80	0.5508	1.0000	\$35,935.22	\$1,003.79
1981	32.50	\$216,909.52	65.00	34.97	0.5379	1.0000	\$116,680.92	\$3,337.07
1980	33.50	\$152,846.50	65.00	34.14	0.5252	1.0000	\$80,273.81	\$2,351.48
1978	35.50	\$13,724.29	65.00	32.51	0.5001	1.0000	\$6,864.07	\$211.14
1976	37.50	\$123,671.17	65.00	30.91	0.4756	1.0000	\$58,815.38	\$1,902.63
1975	38.50	\$347,887.53	65.00	30.13	0.4635	1.0000	\$161,248.27	\$5,352.12
1972	41.50	\$31,147.87	65.00	27.82	0.4280	1.0000	\$13,331.21	\$479.20
1970	43.50	\$165,271.31	65.00	26.33	0.4050	1.0000	\$66,937.87	\$2,542.64
1969	44.50	\$3,520,913.55	65.00	25.59	0.3938	1.0000	\$1,386,390.53	\$54,167.90
1968	45.50	\$134,815.32	65.00	24.87	0.3826	1.0000	\$51,582.90	\$2,074.08
1967	46.50	\$12,306,706.22	65.00	24.15	0.3716	1.0000	\$4,573,299.38	\$189,333.94
1966	47.50	\$143,233.21	65.00	23.45	0.3608	1.0000	\$51,681.80	\$2,203.59
1965	48.50	\$4,038,805.14	65.00	22.76	0.3501	1.0000	\$1,414,116.00	\$62,135.46
1964	49.50	\$27,801.40	65.00	22.08	0.3397	1.0000	\$9,443.30	\$427.71
1963	50.50	\$26,678.72	65.00	21.41	0.3293	1.0000	\$8,785.75	\$410.44
1954	59.50	\$1,452,590.48	65.00	15.92	0.2449	1.0000	\$355,723.73	\$22,347.55
1953	60.50	\$742,831.25	65.00	15.38	0.2366	1.0000	\$175,741.02	\$11,428.17
1951	62.50	\$11,785.72	65.00	14.34	0.2206	1.0000	\$2,599.41	\$181.32
1948	65.50	\$18,020.49	65.00	12.88	0.1982	1.0000	\$3,571.39	\$277.24
1943	70.50	\$1,229,748.34	65.00	10.75	0.1654	1.0000	\$203,411.43	\$18,919.21
		\$27,857,803.84	65.00	26.92	0.4141	1.0000	\$11,535,413.44	\$428,581.60

Depreciation Reserve Summary

Account: PELE 101/6-354 Towers & fixtures
 Scenario: Penelec ADR txm 2013
 Dispersion: 65 - R3
 Large Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$27,857,803.84	\$19,415,232.19	0.6969	\$8,442,571.65	0.3031
Computed	\$27,857,803.84	\$16,322,390.40	0.5859	\$11,535,413.44	0.4141
Difference		\$3,092,841.79	0.1110	(\$3,092,841.79)	-0.1110

Remaining Life Depreciation Accrual

Account: PELE 101/6-354 Towers & fixtures
 Scenario: Penelec ADR txm 2013
 Dispersion: 65.00 - R3
 () Age Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$27,857,803.84	26.92	\$313,671.54	1.125974%	3.715355%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$399,017.06)	0.50	(\$3,069.36)	0.769230%	
Total:	\$27,857,803.84 *		\$310,602.18	1.114956%	3.679000%
Average:	\$27,658,295.31		\$310,602.18	1.122998%	3.768043%
Grand Total:	\$27,857,803.84 *		\$310,602.18	1.114956%	3.679000%

* Excluding 2014 Retirements

Generation Arrangement Report

Account: PELE 101/6-355 Poles & fixtures

Dispersion: 65.00 - R3

Age Net Salvage Rate: 0.00%

Life Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$6,662,390.81	65.00	64.51	0.9924	1.0000	\$6,611,876.91	\$102,498.32
2012	1.50	\$7,909,390.17	65.00	63.52	0.9773	1.0000	\$7,729,824.38	\$121,682.93
2011	2.50	\$9,994,244.38	65.00	62.54	0.9622	1.0000	\$9,616,378.53	\$153,757.61
2010	3.50	\$1,178,967.09	65.00	61.56	0.9471	1.0000	\$1,116,639.94	\$18,137.96
2009	4.50	\$1,608,488.14	65.00	60.59	0.9321	1.0000	\$1,499,267.87	\$24,745.97
2008	5.50	\$556,044.64	65.00	59.61	0.9171	1.0000	\$509,957.52	\$8,554.53
2007	6.50	\$1,202,195.85	65.00	58.64	0.9022	1.0000	\$1,084,579.69	\$18,495.32
2006	7.50	\$1,966,022.00	65.00	57.67	0.8872	1.0000	\$1,744,347.86	\$30,246.49
2005	8.50	\$1,707,680.87	65.00	56.71	0.8724	1.0000	\$1,489,771.12	\$26,272.01
2004	9.50	\$284,787.09	65.00	55.74	0.8576	1.0000	\$244,226.78	\$4,381.34
2003	10.50	\$456,229.17	65.00	54.78	0.8428	1.0000	\$384,522.73	\$7,018.91
2002	11.50	\$1,579,456.24	65.00	53.83	0.8281	1.0000	\$1,307,983.09	\$24,299.33
2001	12.50	\$250,657.98	65.00	52.88	0.8135	1.0000	\$203,908.54	\$3,856.28
2000	13.50	\$1,169,864.74	65.00	51.93	0.7989	1.0000	\$934,612.71	\$17,997.92
1999	14.50	\$73,133.61	65.00	50.99	0.7844	1.0000	\$57,366.27	\$1,125.13
1998	15.50	\$4,535,932.36	65.00	50.05	0.7700	1.0000	\$3,492,446.73	\$69,783.57
1997	16.50	\$1,409,665.39	65.00	49.11	0.7556	1.0000	\$1,065,128.32	\$21,687.16
1996	17.50	\$972,131.66	65.00	48.18	0.7413	1.0000	\$720,634.03	\$14,955.87
1995	18.50	\$1,361,914.04	65.00	47.26	0.7271	1.0000	\$990,227.12	\$20,952.52
1994	19.50	\$1,235,697.65	65.00	46.34	0.7129	1.0000	\$880,978.43	\$19,010.73
1993	20.50	\$1,679,792.12	65.00	45.43	0.6989	1.0000	\$1,173,962.64	\$25,842.96
1992	21.50	\$367,195.05	65.00	44.52	0.6849	1.0000	\$251,504.99	\$5,649.15
1991	22.50	\$274,571.22	65.00	43.62	0.6711	1.0000	\$184,252.01	\$4,224.17
1990	23.50	\$869,584.72	65.00	42.72	0.6573	1.0000	\$571,568.63	\$13,378.23
1989	24.50	\$306,638.13	65.00	41.83	0.6436	1.0000	\$197,352.00	\$4,717.51
1988	25.50	\$1,099,645.55	65.00	40.95	0.6300	1.0000	\$692,812.57	\$16,917.62
1987	26.50	\$1,410,291.26	65.00	40.08	0.6165	1.0000	\$869,500.59	\$21,696.79
1986	27.50	\$2,407,783.74	65.00	39.21	0.6032	1.0000	\$1,452,316.52	\$37,042.83
1985	28.50	\$1,189,618.43	65.00	38.34	0.5899	1.0000	\$701,746.89	\$18,301.82
1984	29.50	\$1,045,724.12	65.00	37.49	0.5767	1.0000	\$603,120.29	\$16,088.06
1983	30.50	\$1,355,932.66	65.00	36.64	0.5637	1.0000	\$764,323.34	\$20,860.50
1982	31.50	\$804,513.46	65.00	35.80	0.5508	1.0000	\$443,094.23	\$12,377.13
1981	32.50	\$1,139,361.59	65.00	34.97	0.5379	1.0000	\$612,890.37	\$17,528.64

Generation Arrangement Report

Account: PELE 101/6-355 Poles & fixtures

Dispersion: 65.00 - R3

Average Net Salvage Rate: 0.00%
 Core Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1980	33.50	\$1,382,299.05	65.00	34.14	0.5252	1.0000	\$725,972.87	\$21,266.14
1979	34.50	\$380,452.67	65.00	33.32	0.5126	1.0000	\$195,032.28	\$5,853.12
1978	35.50	\$1,353,096.58	65.00	32.51	0.5001	1.0000	\$676,737.70	\$20,816.87
1977	36.50	\$197,035.36	65.00	31.71	0.4878	1.0000	\$96,117.50	\$3,031.31
1976	37.50	\$240,458.08	65.00	30.91	0.4756	1.0000	\$114,356.76	\$3,699.36
1975	38.50	\$1,420,931.80	65.00	30.13	0.4635	1.0000	\$658,611.67	\$21,860.49
1974	39.50	\$185,173.96	65.00	29.35	0.4515	1.0000	\$83,610.92	\$2,848.83
1973	40.50	\$65,126.87	65.00	28.58	0.4397	1.0000	\$28,637.17	\$1,001.95
1972	41.50	\$411,876.01	65.00	27.82	0.4280	1.0000	\$176,281.83	\$6,336.55
1971	42.50	\$964,929.13	65.00	27.07	0.4165	1.0000	\$401,848.28	\$14,845.06
1970	43.50	\$2,055,254.98	65.00	26.33	0.4050	1.0000	\$832,415.49	\$31,619.31
1969	44.50	\$2,855,296.05	65.00	25.59	0.3938	1.0000	\$1,124,297.81	\$43,927.63
1968	45.50	\$753,714.54	65.00	24.87	0.3826	1.0000	\$288,385.51	\$11,595.61
1967	46.50	\$288,439.59	65.00	24.15	0.3716	1.0000	\$107,187.14	\$4,437.53
1966	47.50	\$2,697,876.48	65.00	23.45	0.3608	1.0000	\$973,455.13	\$41,505.79
1965	48.50	\$521,847.69	65.00	22.76	0.3501	1.0000	\$182,715.72	\$8,028.43
1964	49.50	\$588,422.14	65.00	22.08	0.3397	1.0000	\$199,869.42	\$9,052.65
1963	50.50	\$1,087,931.00	65.00	21.41	0.3293	1.0000	\$358,273.84	\$16,737.40
1962	51.50	\$1,126,851.84	65.00	20.75	0.3192	1.0000	\$359,692.17	\$17,336.18
1961	52.50	\$539,980.63	65.00	20.10	0.3092	1.0000	\$166,964.92	\$8,307.39
1960	53.50	\$99,579.06	65.00	19.46	0.2995	1.0000	\$29,819.03	\$1,531.99
1959	54.50	\$2,249,128.05	65.00	18.84	0.2898	1.0000	\$651,875.57	\$34,601.97
1958	55.50	\$1,378,084.33	65.00	18.23	0.2805	1.0000	\$386,504.38	\$21,201.30
1957	56.50	\$904,975.11	65.00	17.63	0.2713	1.0000	\$245,476.41	\$13,922.69
1956	57.50	\$243,823.53	65.00	17.05	0.2623	1.0000	\$63,950.47	\$3,751.13
1955	58.50	\$392,820.51	65.00	16.48	0.2535	1.0000	\$99,576.55	\$6,043.39
1954	59.50	\$736,885.10	65.00	15.92	0.2449	1.0000	\$180,455.21	\$11,336.69
1953	60.50	\$345,806.46	65.00	15.38	0.2366	1.0000	\$81,811.82	\$5,320.10
1952	61.50	\$374,998.80	65.00	14.85	0.2284	1.0000	\$85,658.12	\$5,769.21
1951	62.50	\$43,979.72	65.00	14.34	0.2206	1.0000	\$9,700.00	\$676.61
1950	63.50	\$171,318.76	65.00	13.84	0.2129	1.0000	\$36,466.05	\$2,635.67
1949	64.50	\$17,717.75	65.00	13.35	0.2054	1.0000	\$3,639.70	\$272.58
1948	65.50	\$44,343.56	65.00	12.88	0.1982	1.0000	\$8,788.22	\$682.21

Generation Arrangement Report

Account: PELE 101/6-355 Poles & fixtures

Dispersion: 65.00 - R3

Age Net Salvage Rate: 0.00%

Life Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1947	66.50	\$7,046.62	65.00	12.43	0.1912	1.0000	\$1,347.33	\$108.41
1946	67.50	\$28,187.46	65.00	11.99	0.1844	1.0000	\$5,198.24	\$433.65
1945	68.50	\$6,338.70	65.00	11.56	0.1779	1.0000	\$1,127.46	\$97.52
1944	69.50	\$49,468.72	65.00	11.15	0.1715	1.0000	\$8,485.24	\$761.06
1943	70.50	\$202,729.34	65.00	10.75	0.1654	1.0000	\$33,533.26	\$3,118.91
		\$86,479,771.96	65.00	45.01	0.6925	1.0000	\$59,887,000.82	\$1,330,458.03

Depreciation Reserve Summary

Account: PELE 101/6-355 Poles & fixtures
 Scenario: Penelec ADR t xm 2013
 Dispersion: 65 - R3
 Large Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$86,479,771.96	\$30,234,566.94	0.3496	\$56,245,205.02	0.6504
Computed	\$86,479,771.96	\$26,592,771.14	0.3075	\$59,887,000.82	0.6925
Difference		\$3,641,795.80	0.0421	(\$3,641,795.80)	-0.0421

Remaining Life Depreciation Accrual

Account: PELE 101/6-355 Poles & fixtures
 Scenario: Penelec ADR txm 2013
 Dispersion: 65.00 - R3
 () Age Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$86,479,771.96	45.01	\$1,249,551.37	1.444906%	2.221614%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$476,257.70)	0.50	(\$3,663.52)	0.769231%	
Total:	\$86,479,771.96 *		\$1,245,887.85	1.440670%	2.215101%
Average:	\$86,241,643.11		\$1,245,887.85	1.444648%	2.224519%
Grand Total:	\$86,479,771.96 *		\$1,245,887.85	1.440670%	2.215101%

* Excluding 2014 Retirements

Generation Arrangement Report

Account: PELE 101/6-356 Overhead Conductor

Dispersion: 70.00 - R3

Age Net Salvage Rate: 0.00%

Life Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$9,038,069.79	70.00	69.51	0.9930	1.0000	\$8,974,425.69	\$129,115.28
2012	1.50	\$6,904,595.08	70.00	68.52	0.9789	1.0000	\$6,759,010.41	\$98,637.07
2011	2.50	\$5,719,180.29	70.00	67.54	0.9649	1.0000	\$5,518,325.67	\$81,702.58
2010	3.50	\$1,478,770.62	70.00	66.56	0.9509	1.0000	\$1,406,157.21	\$21,125.29
2009	4.50	\$1,643,444.44	70.00	65.59	0.9369	1.0000	\$1,539,790.68	\$23,477.78
2008	5.50	\$255,563.77	70.00	64.61	0.9230	1.0000	\$235,884.97	\$3,650.91
2007	6.50	\$3,524,477.56	70.00	63.64	0.9091	1.0000	\$3,204,105.50	\$50,349.68
2006	7.50	\$1,673,139.22	70.00	62.67	0.8952	1.0000	\$1,497,835.41	\$23,901.99
2005	8.50	\$2,186,648.90	70.00	61.70	0.8814	1.0000	\$1,927,339.20	\$31,237.84
2004	9.50	\$325,765.92	70.00	60.73	0.8676	1.0000	\$282,640.76	\$4,653.80
2003	10.50	\$1,218,325.27	70.00	59.77	0.8539	1.0000	\$1,040,314.55	\$17,404.65
2002	11.50	\$1,949,918.94	70.00	58.81	0.8402	1.0000	\$1,638,324.61	\$27,855.98
2001	12.50	\$303,065.76	70.00	57.86	0.8266	1.0000	\$250,500.47	\$4,329.51
2000	13.50	\$1,861,879.54	70.00	56.91	0.8130	1.0000	\$1,513,654.82	\$26,598.28
1999	14.50	\$1,506,956.78	70.00	55.96	0.7994	1.0000	\$1,204,698.19	\$21,527.95
1998	15.50	\$2,663,465.49	70.00	55.02	0.7860	1.0000	\$2,093,360.97	\$38,049.51
1997	16.50	\$2,300,447.80	70.00	54.08	0.7725	1.0000	\$1,777,133.34	\$32,863.54
1996	17.50	\$1,136,797.24	70.00	53.14	0.7592	1.0000	\$863,022.44	\$16,239.96
1995	18.50	\$3,341,284.32	70.00	52.21	0.7459	1.0000	\$2,492,206.07	\$47,732.63
1994	19.50	\$1,677,863.74	70.00	51.29	0.7326	1.0000	\$1,229,286.24	\$23,969.48
1993	20.50	\$1,929,150.16	70.00	50.37	0.7195	1.0000	\$1,388,024.26	\$27,559.29
1992	21.50	\$426,434.01	70.00	49.45	0.7064	1.0000	\$301,235.04	\$6,091.91
1991	22.50	\$340,305.75	70.00	48.54	0.6934	1.0000	\$235,967.82	\$4,861.51
1990	23.50	\$835,162.40	70.00	47.63	0.6805	1.0000	\$568,287.75	\$11,930.89
1989	24.50	\$42,408.62	70.00	46.73	0.6676	1.0000	\$28,312.53	\$605.84
1988	25.50	\$1,571,697.60	70.00	45.84	0.6548	1.0000	\$1,029,214.97	\$22,452.82
1987	26.50	\$865,436.56	70.00	44.95	0.6421	1.0000	\$555,736.16	\$12,363.38
1986	27.50	\$3,722,131.76	70.00	44.07	0.6296	1.0000	\$2,343,268.37	\$53,173.31
1985	28.50	\$1,268,318.89	70.00	43.19	0.6170	1.0000	\$782,574.09	\$18,118.84
1984	29.50	\$1,909,513.49	70.00	42.32	0.6046	1.0000	\$1,154,493.30	\$27,278.76
1983	30.50	\$2,682,418.10	70.00	41.46	0.5922	1.0000	\$1,588,631.63	\$38,320.26
1982	31.50	\$1,396,490.20	70.00	40.60	0.5800	1.0000	\$809,992.87	\$19,949.86
1981	32.50	\$5,497,547.81	70.00	39.75	0.5679	1.0000	\$3,121,951.33	\$78,536.40

Generation Arrangement Report

Account: PELE 101/6-356 Overhead Conductor

Dispersion: 70.00 - R3

Age Net Salvage Rate: 0.00%

Life Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1980	33.50	\$2,877,469.47	70.00	38.91	0.5558	1.0000	\$1,599,338.31	\$41,106.71
1979	34.50	\$678,614.46	70.00	38.07	0.5439	1.0000	\$369,080.14	\$9,694.49
1978	35.50	\$2,399,751.85	70.00	37.24	0.5320	1.0000	\$1,276,672.63	\$34,282.17
1977	36.50	\$273,959.44	70.00	36.42	0.5203	1.0000	\$142,530.55	\$3,913.71
1976	37.50	\$509,170.87	70.00	35.60	0.5086	1.0000	\$258,955.95	\$7,273.87
1975	38.50	\$2,379,559.35	70.00	34.79	0.4971	1.0000	\$1,182,786.30	\$33,993.71
1974	39.50	\$392,267.10	70.00	33.99	0.4856	1.0000	\$190,497.10	\$5,603.82
1973	40.50	\$65,800.32	70.00	33.20	0.4743	1.0000	\$31,208.16	\$940.00
1972	41.50	\$401,889.06	70.00	32.42	0.4631	1.0000	\$186,105.97	\$5,741.27
1971	42.50	\$451,294.49	70.00	31.64	0.4519	1.0000	\$203,961.35	\$6,447.06
1970	43.50	\$2,033,983.39	70.00	30.87	0.4410	1.0000	\$896,926.91	\$29,056.91
1969	44.50	\$8,342,214.53	70.00	30.10	0.4301	1.0000	\$3,587,621.25	\$119,174.49
1968	45.50	\$930,734.29	70.00	29.35	0.4193	1.0000	\$390,273.99	\$13,296.20
1967	46.50	\$11,603,961.09	70.00	28.61	0.4087	1.0000	\$4,742,389.36	\$165,770.87
1966	47.50	\$2,302,953.88	70.00	27.87	0.3981	1.0000	\$916,916.83	\$32,899.34
1965	48.50	\$2,262,309.48	70.00	27.14	0.3878	1.0000	\$877,268.23	\$32,318.71
1964	49.50	\$590,480.93	70.00	26.42	0.3775	1.0000	\$222,896.84	\$8,435.44
1963	50.50	\$1,002,775.72	70.00	25.72	0.3674	1.0000	\$368,396.32	\$14,325.37
1962	51.50	\$982,193.12	70.00	25.01	0.3573	1.0000	\$350,977.87	\$14,031.33
1961	52.50	\$540,611.27	70.00	24.33	0.3475	1.0000	\$187,871.95	\$7,723.02
1960	53.50	\$90,267.64	70.00	23.65	0.3378	1.0000	\$30,494.08	\$1,289.54
1959	54.50	\$2,663,762.02	70.00	22.98	0.3282	1.0000	\$874,333.14	\$38,053.74
1958	55.50	\$1,711,381.81	70.00	22.32	0.3188	1.0000	\$545,659.76	\$24,448.31
1957	56.50	\$1,495,097.39	70.00	21.67	0.3096	1.0000	\$462,810.08	\$21,358.53
1956	57.50	\$505,894.83	70.00	21.03	0.3005	1.0000	\$152,012.71	\$7,227.07
1955	58.50	\$542,893.12	70.00	20.41	0.2915	1.0000	\$158,255.99	\$7,755.62
1954	59.50	\$2,059,771.47	70.00	19.79	0.2828	1.0000	\$582,457.23	\$29,425.31
1953	60.50	\$982,573.14	70.00	19.19	0.2742	1.0000	\$269,421.21	\$14,036.76
1952	61.50	\$576,073.89	70.00	18.60	0.2658	1.0000	\$153,097.73	\$8,229.63
1951	62.50	\$32,888.09	70.00	18.03	0.2575	1.0000	\$8,470.17	\$469.83
1950	63.50	\$237,026.84	70.00	17.46	0.2495	1.0000	\$59,128.49	\$3,386.10
1949	64.50	\$18,319.18	70.00	16.91	0.2416	1.0000	\$4,426.32	\$261.70
1948	65.50	\$65,454.38	70.00	16.37	0.2339	1.0000	\$15,310.16	\$935.06

Generation Arrangement Report

Account: PELE 101/6-356 Overhead Conductor

Dispersion: 70.00 - R3

Age Net Salvage Rate: 0.00%
 Core Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1947	66.50	\$4,579.59	70.00	15.85	0.2264	1.0000	\$1,037.04	\$65.42
1946	67.50	\$19,715.56	70.00	15.34	0.2192	1.0000	\$4,321.03	\$281.65
1945	68.50	\$726.55	70.00	14.84	0.2121	1.0000	\$154.07	\$10.38
1944	69.50	\$57,097.38	70.00	14.36	0.2052	1.0000	\$11,714.15	\$815.68
1943	70.50	\$977,149.04	70.00	13.89	0.1984	1.0000	\$193,895.93	\$13,959.27
		\$126,259,341.85	70.00	44.83	0.6405	1.0000	\$80,865,382.63	\$1,803,704.88

Depreciation Reserve Summary

Account: PELE 101/6-356 Overhead Conductor

Scenario: Penelec ADR txm 2013

Dispersion: 70 - R3

Age Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$126,259,341.85	\$57,386,672.92	0.4545	\$68,872,668.93	0.5455
Computed	\$126,259,341.85	\$45,393,959.22	0.3595	\$80,865,382.63	0.6405
Difference		\$11,992,713.70	0.0950	(\$11,992,713.70)	-0.0950

Remaining Life Depreciation Accrual

Account: PELE 101/6-356 Overhead Conductor
 Scenario: Penelec ADR t xm 2013
 Dispersion: 70.00 - R3
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$126,259,341.85	44.83	\$1,536,207.04 /	1.216708%	2.230503%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$678,895.53)	0.50	(\$4,849.25)	0.714285%	
Total:	\$126,259,341.85 *		\$1,531,357.79	1.212867%	2.223462%
Average:	\$125,919,894.09		\$1,531,357.79	1.216136%	2.234475%
Grand Total:	\$126,259,341.85 *		\$1,531,357.79	1.212867%	2.223462%

* Excluding 2014 Retirements

Generation Arrangement Report

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

Dispersion: 80.00 - SQ

Age Net Salvage Rate: 0.00%
 Core Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$12,578,465.88	80.00	79.50	0.9938	1.0000	\$12,499,850.47	\$157,230.82
2012	1.50	\$911,527.58	80.00	78.50	0.9813	1.0000	\$894,436.44	\$11,394.09
2011	2.50	\$3,383,376.67	80.00	77.50	0.9688	1.0000	\$3,277,646.15	\$42,292.21
2010	3.50	\$3,506,020.15	80.00	76.50	0.9563	1.0000	\$3,352,631.77	\$43,825.25
2009	4.50	\$4,033,486.84	80.00	75.50	0.9438	1.0000	\$3,806,603.21	\$50,418.59
2008	5.50	\$3,647,077.99	80.00	74.50	0.9313	1.0000	\$3,396,341.38	\$45,588.47
2007	6.50	\$962,879.68	80.00	73.50	0.9188	1.0000	\$884,645.71	\$12,036.00
2000	13.50	\$1,195.59	80.00	66.50	0.8313	1.0000	\$993.83	\$14.94
1994	19.50	\$5.82	80.00	60.50	0.7563	1.0000	\$4.40	\$0.07
1992	21.50	\$881.65	80.00	58.50	0.7313	1.0000	\$644.71	\$11.02
1990	23.50	\$264.99	80.00	56.50	0.7063	1.0000	\$187.15	\$3.31
1988	25.50	\$52,220.99	80.00	54.50	0.6813	1.0000	\$35,575.55	\$652.76
1987	26.50	\$81,432.39	80.00	53.50	0.6688	1.0000	\$54,457.91	\$1,017.90
1986	27.50	\$11,237.52	80.00	52.50	0.6563	1.0000	\$7,374.62	\$140.47
1985	28.50	\$33,667.81	80.00	51.50	0.6438	1.0000	\$21,673.65	\$420.85
1984	29.50	\$15,922.62	80.00	50.50	0.6313	1.0000	\$10,051.15	\$199.03
1983	30.50	\$35,624.88	80.00	49.50	0.6188	1.0000	\$22,042.89	\$445.31
1982	31.50	\$4,338.60	80.00	48.50	0.6063	1.0000	\$2,630.28	\$54.23
1981	32.50	\$169,581.50	80.00	47.50	0.5938	1.0000	\$100,689.02	\$2,119.77
1980	33.50	\$218,506.63	80.00	46.50	0.5813	1.0000	\$127,006.98	\$2,731.33
1979	34.50	\$46,014.38	80.00	45.50	0.5688	1.0000	\$26,170.68	\$575.18
1978	35.50	\$342,629.76	80.00	44.50	0.5563	1.0000	\$190,587.80	\$4,282.87
1977	36.50	\$22,212.32	80.00	43.50	0.5438	1.0000	\$12,077.95	\$277.65
1976	37.50	\$68,087.46	80.00	42.50	0.5313	1.0000	\$36,171.46	\$851.09
1975	38.50	\$261,206.84	80.00	41.50	0.5188	1.0000	\$135,501.05	\$3,265.09
1974	39.50	\$30,431.89	80.00	40.50	0.5063	1.0000	\$15,406.14	\$380.40
1973	40.50	\$12,431.89	80.00	39.50	0.4938	1.0000	\$6,138.25	\$155.40
1972	41.50	\$84,784.63	80.00	38.50	0.4813	1.0000	\$40,802.60	\$1,059.81
1971	42.50	\$42,561.29	80.00	37.50	0.4688	1.0000	\$19,950.60	\$532.02
1970	43.50	\$212,568.96	80.00	36.50	0.4563	1.0000	\$96,984.59	\$2,657.11
1969	44.50	\$855,508.48	80.00	35.50	0.4438	1.0000	\$379,631.89	\$10,693.86
1968	45.50	\$317,125.97	80.00	34.50	0.4313	1.0000	\$136,760.57	\$3,964.07
1967	46.50	\$1,718,936.30	80.00	33.50	0.4188	1.0000	\$719,804.58	\$21,486.70

Generation Arrangement Report

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

Dispersion: 80.00 - SQ

Average Net Salvage Rate: 0.00%

Core Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1966	47.50	\$429,991.08	80.00	32.50	0.4063	1.0000	\$174,683.88	\$5,374.89
1965	48.50	\$429,668.60	80.00	31.50	0.3938	1.0000	\$169,182.01	\$5,370.86
1964	49.50	\$140,321.91	80.00	30.50	0.3813	1.0000	\$53,497.73	\$1,754.02
1963	50.50	\$206,505.76	80.00	29.50	0.3688	1.0000	\$76,149.00	\$2,581.32
1962	51.50	\$240,067.62	80.00	28.50	0.3563	1.0000	\$85,524.09	\$3,000.85
1961	52.50	\$173,746.71	80.00	27.50	0.3438	1.0000	\$59,725.43	\$2,171.83
1960	53.50	\$33,422.68	80.00	26.50	0.3313	1.0000	\$11,071.26	\$417.78
1959	54.50	\$606,724.08	80.00	25.50	0.3188	1.0000	\$193,393.30	\$7,584.05
1958	55.50	\$439,428.70	80.00	24.50	0.3063	1.0000	\$134,575.04	\$5,492.86
1957	56.50	\$394,490.94	80.00	23.50	0.2938	1.0000	\$115,881.71	\$4,931.14
1956	57.50	\$229,658.68	80.00	22.50	0.2813	1.0000	\$64,591.50	\$2,870.73
1955	58.50	\$112,377.50	80.00	21.50	0.2688	1.0000	\$30,201.45	\$1,404.72
1954	59.50	\$630,130.09	80.00	20.50	0.2563	1.0000	\$161,470.84	\$7,876.63
1953	60.50	\$458,447.34	80.00	19.50	0.2438	1.0000	\$111,746.54	\$5,730.59
1952	61.50	\$193,260.27	80.00	18.50	0.2313	1.0000	\$44,691.44	\$2,415.75
1951	62.50	\$139,164.50	80.00	17.50	0.2188	1.0000	\$30,442.23	\$1,739.56
1950	63.50	\$42,573.93	80.00	16.50	0.2063	1.0000	\$8,780.87	\$532.17
1949	64.50	\$8,353.63	80.00	15.50	0.1938	1.0000	\$1,618.52	\$104.42
1948	65.50	\$185,997.41	80.00	14.50	0.1813	1.0000	\$33,712.03	\$2,324.97
1947	66.50	\$6,358.21	80.00	13.50	0.1688	1.0000	\$1,072.95	\$79.48
1946	67.50	\$11,413.12	80.00	12.50	0.1563	1.0000	\$1,783.30	\$142.66
1945	68.50	\$7,076.02	80.00	11.50	0.1438	1.0000	\$1,017.18	\$88.45
1944	69.50	\$20,372.39	80.00	10.50	0.1313	1.0000	\$2,673.88	\$254.65
1943	70.50	\$555,133.48	80.00	9.50	0.1188	1.0000	\$65,922.10	\$6,939.17
		\$39,356,900.60	80.00	64.93	0.8117	1.0000	\$31,944,883.70	\$491,961.26

Depreciation Reserve Summary

Account: PELE 101/6-35610 Clearing & R/W
 Scenario: Penelec ADR t xm 2013
 Dispersion: 80 - SQ
 ()ge Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2014

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$39,356,900.60 /	\$8,189,341.09 /	0.2081	\$31,167,559.51	0.7919
Computed	\$39,356,900.60	\$7,412,016.90	0.1883	\$31,944,883.70	0.8117
Difference		\$777,324.19	0.0198	(\$777,324.19)	-0.0198

Remaining Life Depreciation Accrual

Account: PELE 101/6-35610 Clearing & R/W
 Scenario: Penelec ADR txm 2013
 Dispersion: 80.00 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$39,356,900.60	64.93	\$479,990.22	1.219583%	1.540031%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$0.00)	0.50	(\$0.00)	0.000000%	
Total:	\$39,356,900.60 *		\$479,990.22	1.219583%	1.540031%
Average:	\$39,356,900.60		\$479,990.22	1.219583%	1.540031%
Grand Total:	\$39,356,900.60 *		\$479,990.22	1.219583%	1.540031%

* Excluding 2014 Retirements

Generation Arrangement Report

Account: PELE 101/6-358 Underground Conducto

Dispersion: 40.00 - R0.5

Average Net Salvage Rate: 0.00%

Core Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$211,175.26	40.00	39.69	0.9922	1.0000	\$209,535.55	\$5,279.38
2012	1.50	\$91,193.21	40.00	39.07	0.9767	1.0000	\$89,072.06	\$2,279.83
2010	3.50	\$57,734.57	40.00	37.84	0.9459	1.0000	\$54,612.54	\$1,443.36
2009	4.50	(\$20.67)	40.00	37.22	0.9306	1.0000	(\$19.24)	(\$0.52)
2008	5.50	(\$16,380.25)	40.00	36.61	0.9153	1.0000	(\$14,993.11)	(\$409.51)
2007	6.50	\$10,312.87	40.00	36.00	0.9001	1.0000	\$9,282.57	\$257.82
2006	7.50	\$24,400.96	40.00	35.40	0.8849	1.0000	\$21,592.63	\$610.02
2005	8.50	\$739.02	40.00	34.79	0.8698	1.0000	\$642.78	\$18.48
2004	9.50	\$31,968.64	40.00	34.19	0.8547	1.0000	\$27,323.15	\$799.22
		\$411,123.61	40.00	38.63	0.9658	1.0000	\$397,048.93	\$10,278.09

Depreciation Reserve Summary

Account: PELE 101/6-358 Underground Conducto
 Scenario: Penelec ADR t xm 2013
 Dispersion: 40 - R0.5
 Age Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$411,123.61	\$20,946.05	0.0509	\$390,177.56	0.9491
Computed	\$411,123.61	\$14,074.68	0.0342	\$397,048.93	0.9658
Difference		\$6,871.37	0.0167	(\$6,871.37)	-0.0167

Remaining Life Depreciation Accrual

Account: PELE 101/6-358 Underground Conducto
 Scenario: Penelec ADR txm 2013
 Dispersion: 40.00 - R0.5
 Age Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$411,123.61	38.63	\$10,100.22	2.456735%	2.588621%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$4,109.31)	0.50	(\$51.37)	1.250088%	
Total:	\$411,123.61 *		\$10,048.85	2.444240%	2.575455%
Average:	\$409,068.95		\$10,048.85	2.456517%	2.589089%
Grand Total:	\$411,123.61 *		\$10,048.85	2.444240%	2.575455%

* Excluding 2014 Retirements

Generation Arrangement Report

Account: PELE 101/6-36012 Dist Sub Rights

Dispersion: 65.00 - SQ

Average Net Salvage Rate: 0.00%

Core Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2011	2.50	\$92,455.00	65.00	62.50	0.9615	1.0000	\$88,899.04	\$1,422.38
2010	3.50	\$1,582.81	65.00	61.50	0.9462	1.0000	\$1,497.58	\$24.35
2009	4.50	\$896.66	65.00	60.50	0.9308	1.0000	\$834.58	\$13.79
2003	10.50	\$251,087.08	65.00	54.50	0.8385	1.0000	\$210,526.86	\$3,862.88
2000	13.50	\$167.10	65.00	51.50	0.7923	1.0000	\$132.39	\$2.57
1998	15.50	\$789.68	65.00	49.50	0.7615	1.0000	\$601.37	\$12.15
1997	16.50	\$313,187.35	65.00	48.50	0.7462	1.0000	\$233,685.95	\$4,818.27
1996	17.50	(\$220,161.73)	65.00	47.50	0.7308	1.0000	(\$160,887.42)	(\$3,387.10)
1995	18.50	\$103,931.62	65.00	46.50	0.7154	1.0000	\$74,351.08	\$1,598.95
1994	19.50	\$369,871.97	65.00	45.50	0.7000	1.0000	\$258,910.38	\$5,690.34
1993	20.50	\$1,218,368.35	65.00	44.50	0.6846	1.0000	\$834,113.72	\$18,744.13
1992	21.50	\$1,216,023.06	65.00	43.50	0.6692	1.0000	\$813,800.05	\$18,708.05
1991	22.50	\$234,417.50	65.00	42.50	0.6538	1.0000	\$153,272.98	\$3,606.42
1990	23.50	\$172,340.89	65.00	41.50	0.6385	1.0000	\$110,033.03	\$2,651.40
1989	24.50	\$396,839.13	65.00	40.50	0.6231	1.0000	\$247,261.30	\$6,105.22
1988	25.50	\$405,974.09	65.00	39.50	0.6077	1.0000	\$246,707.33	\$6,245.76
1987	26.50	\$527,587.52	65.00	38.50	0.5923	1.0000	\$312,494.15	\$8,116.73
1986	27.50	\$348,843.52	65.00	37.50	0.5769	1.0000	\$201,255.88	\$5,366.82
1985	28.50	\$311,964.38	65.00	36.50	0.5615	1.0000	\$175,180.00	\$4,799.45
1984	29.50	\$354,912.95	65.00	35.50	0.5462	1.0000	\$193,837.07	\$5,460.20
1983	30.50	\$278,253.15	65.00	34.50	0.5308	1.0000	\$147,688.21	\$4,280.82
1982	31.50	\$233,683.70	65.00	33.50	0.5154	1.0000	\$120,436.98	\$3,595.13
1981	32.50	\$330,463.03	65.00	32.50	0.5000	1.0000	\$165,231.52	\$5,084.05
1980	33.50	\$202,185.07	65.00	31.50	0.4846	1.0000	\$97,982.00	\$3,110.54
1979	34.50	\$252,373.79	65.00	30.50	0.4692	1.0000	\$118,421.55	\$3,882.67
1978	35.50	\$364,445.89	65.00	29.50	0.4538	1.0000	\$165,402.37	\$5,606.86
1977	36.50	\$227,075.83	65.00	28.50	0.4385	1.0000	\$99,564.02	\$3,493.47
1976	37.50	\$188,859.28	65.00	27.50	0.4231	1.0000	\$79,902.00	\$2,905.53
1975	38.50	\$171,247.48	65.00	26.50	0.4077	1.0000	\$69,816.28	\$2,634.58
1974	39.50	\$244,817.66	65.00	25.50	0.3923	1.0000	\$96,043.85	\$3,766.43
1973	40.50	\$220,725.65	65.00	24.50	0.3769	1.0000	\$83,196.59	\$3,395.78
1972	41.50	\$290,633.82	65.00	23.50	0.3615	1.0000	\$105,075.30	\$4,471.29
1971	42.50	\$168,230.78	65.00	22.50	0.3462	1.0000	\$58,233.73	\$2,588.17

Generation Arrangement Report

Account: PELE 101/6-36012 Dist Sub Rights

Dispersion: 65.00 - SQ

Average Net Salvage Rate: 0.00%

Core Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1970	43.50	\$188,958.54	65.00	21.50	0.3308	1.0000	\$62,501.67	\$2,907.05
1969	44.50	\$222,760.80	65.00	20.50	0.3154	1.0000	\$70,255.33	\$3,427.09
1968	45.50	\$168,064.11	65.00	19.50	0.3000	1.0000	\$50,419.23	\$2,585.60
1967	46.50	\$188,909.13	65.00	18.50	0.2846	1.0000	\$53,766.44	\$2,906.29
1966	47.50	\$173,075.94	65.00	17.50	0.2692	1.0000	\$46,597.37	\$2,662.71
1965	48.50	\$166,918.03	65.00	16.50	0.2538	1.0000	\$42,371.50	\$2,567.97
1964	49.50	\$223,083.10	65.00	15.50	0.2385	1.0000	\$53,196.74	\$3,432.05
1963	50.50	\$307,932.18	65.00	14.50	0.2231	1.0000	\$68,692.56	\$4,737.42
1962	51.50	\$206,758.28	65.00	13.50	0.2077	1.0000	\$42,942.10	\$3,180.90
1961	52.50	\$309,027.67	65.00	12.50	0.1923	1.0000	\$59,428.40	\$4,754.27
1960	53.50	\$270,252.96	65.00	11.50	0.1769	1.0000	\$47,813.99	\$4,157.74
1959	54.50	\$220,233.48	65.00	10.50	0.1615	1.0000	\$35,576.18	\$3,388.21
1958	55.50	\$192,234.80	65.00	9.50	0.1462	1.0000	\$28,095.86	\$2,957.46
1957	56.50	\$170,890.22	65.00	8.50	0.1308	1.0000	\$22,347.18	\$2,629.08
1956	57.50	\$172,589.35	65.00	7.50	0.1154	1.0000	\$19,914.16	\$2,655.22
1955	58.50	\$236,330.77	65.00	6.50	0.1000	1.0000	\$23,633.08	\$3,635.86
1954	59.50	\$295,163.96	65.00	5.50	0.0846	1.0000	\$24,975.41	\$4,540.98
1953	60.50	\$199,396.55	65.00	4.50	0.0692	1.0000	\$13,804.38	\$3,067.64
1952	61.50	\$154,653.88	65.00	3.50	0.0538	1.0000	\$8,327.52	\$2,379.29
1951	62.50	\$155,766.99	65.00	2.50	0.0385	1.0000	\$5,991.04	\$2,396.42
1950	63.50	\$88,644.99	65.00	1.50	0.0231	1.0000	\$2,045.65	\$1,363.77
1949	64.50	\$122,814.60	65.00	0.50	0.0077	1.0000	\$944.73	\$1,889.46
1948	65.50	\$129,668.51	65.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1947	66.50	\$151,003.07	65.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1946	67.50	\$124,850.81	65.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1945	68.50	\$80,533.28	65.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1944	69.50	\$28,517.33	65.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1943	70.50	\$1,423,322.28	65.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1942	71.50	\$28.24	65.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1940	73.50	\$105.63	65.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1932	81.50	\$325.59	65.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1931	82.50	\$608.47	65.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1930	83.50	\$98.98	65.00	0.00	0.0000	0.0000	\$0.00	\$0.00

Generation Arrangement Report

Account: PELE 101/6-36012 Dist Sub Rights

Dispersion: 65.00 - SQ

Average Net Salvage Rate: 0.00%

Core Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1921	92.50	\$26.62	65.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1908	105.50	\$904.08	65.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1904	109.50	\$69.28	65.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$15,648,596.56	65.00	25.70	0.3954	1.0000	\$6,187,142.23	\$210,900.53

Depreciation Reserve Summary

Account: PELE 101/6-36012 Dist Sub Rights
 Scenario: Penelec 360 easements
 Dispersion: 65 - SQ

Age Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$15,648,596.56 ✓	\$9,622,893.67 ✓	0.6149	\$6,025,702.89	0.3851
Computed	\$15,648,596.56	\$9,461,454.33	0.6046	\$6,187,142.23	0.3954
Difference		\$161,439.34	0.0103	(\$161,439.34)	-0.0103

Remaining Life Depreciation Accrual

Account: PELE 101/6-36012 Dist Sub Rights
 Scenario: Penelec 360 easements
 Dispersion: 65.00 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$15,648,596.56	25.70	\$234,465.88	1.498319%	3.891096%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$122,814.60)	0.50	(\$944.73)	0.769233%	
Total:	\$15,648,596.56 *		\$233,521.15	1.492282%	3.875418%
Average:	\$15,587,189.26		\$233,521.15	1.498161%	3.915318%
Grand Total:	\$15,648,596.56 *		\$233,521.15	1.492282%	3.875418%

* Excluding 2014 Retirements

Generation Arrangement Report

Account: PELE 101/6-361 Structures/Improve

Dispersion: 47.00 - R3

Average Net Salvage Rate: 0.00%

Core Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$394,949.86	47.00	46.51	0.9895	1.0000	\$390,811.47	\$8,403.19
2012	1.50	\$611,924.12	47.00	45.53	0.9686	1.0000	\$592,723.61	\$13,019.66
2011	2.50	\$715,564.11	47.00	44.55	0.9478	1.0000	\$678,193.63	\$15,224.77
2010	3.50	\$637,802.30	47.00	43.57	0.9270	1.0000	\$591,240.98	\$13,570.26
2009	4.50	\$174,608.18	47.00	42.60	0.9063	1.0000	\$158,246.37	\$3,715.07
2008	5.50	\$61,611.65	47.00	41.63	0.8857	1.0000	\$54,567.47	\$1,310.89
2006	7.50	\$422,363.08	47.00	39.70	0.8447	1.0000	\$356,772.74	\$8,986.45
2005	8.50	\$7,630.58	47.00	38.75	0.8244	1.0000	\$6,290.56	\$162.35
2004	9.50	\$2,801.17	47.00	37.80	0.8042	1.0000	\$2,252.64	\$59.60
2003	10.50	\$8.23	47.00	36.85	0.7841	1.0000	\$6.45	\$0.18
2002	11.50	\$77,782.40	47.00	35.91	0.7641	1.0000	\$59,436.91	\$1,654.94
2001	12.50	\$87,682.45	47.00	34.98	0.7443	1.0000	\$65,263.72	\$1,865.58
2000	13.50	\$65,272.03	47.00	34.06	0.7247	1.0000	\$47,300.31	\$1,388.77
1998	15.50	\$322,657.62	47.00	32.23	0.6858	1.0000	\$221,286.43	\$6,865.06
1997	16.50	\$243,416.46	47.00	31.33	0.6667	1.0000	\$162,277.03	\$5,179.07
1996	17.50	\$458,336.05	47.00	30.44	0.6477	1.0000	\$296,856.04	\$9,751.83
1995	18.50	\$53,521.94	47.00	29.56	0.6289	1.0000	\$33,659.28	\$1,138.76
1994	19.50	\$42,165.56	47.00	28.68	0.6103	1.0000	\$25,733.01	\$897.14
1993	20.50	\$232,847.72	47.00	27.82	0.5919	1.0000	\$137,812.13	\$4,954.21
1992	21.50	\$42,933.12	47.00	26.96	0.5737	1.0000	\$24,629.51	\$913.47
1991	22.50	\$73,302.30	47.00	26.12	0.5557	1.0000	\$40,733.61	\$1,559.62
1990	23.50	\$100,408.66	47.00	25.28	0.5379	1.0000	\$54,012.83	\$2,136.35
1989	24.50	\$186,922.21	47.00	24.46	0.5204	1.0000	\$97,273.02	\$3,977.07
1988	25.50	\$28,837.86	47.00	23.64	0.5031	1.0000	\$14,507.82	\$613.57
1987	26.50	\$128,058.28	47.00	22.84	0.4860	1.0000	\$62,236.85	\$2,724.64
1986	27.50	\$218,908.96	47.00	22.05	0.4691	1.0000	\$102,695.64	\$4,657.64
1985	28.50	\$310,491.03	47.00	21.27	0.4525	1.0000	\$140,509.73	\$6,606.19
1984	29.50	\$226,153.05	47.00	20.50	0.4362	1.0000	\$98,648.36	\$4,811.77
1983	30.50	\$74,693.95	47.00	19.75	0.4201	1.0000	\$31,380.59	\$1,589.23
1982	31.50	\$508,145.67	47.00	19.00	0.4043	1.0000	\$205,448.19	\$10,811.61
1981	32.50	\$1,127,008.14	47.00	18.27	0.3888	1.0000	\$438,153.33	\$23,978.90
1980	33.50	\$462,525.04	47.00	17.56	0.3735	1.0000	\$172,764.26	\$9,840.96
1979	34.50	\$405,115.20	47.00	16.85	0.3586	1.0000	\$145,260.74	\$8,619.47

Generation Arrangement Report

Account: PELE 101/6-361 Structures/Improve

Dispersion: 47.00 - R3

Average Net Salvage Rate: 0.00%

Structure Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1978	35.50	\$514,682.92	47.00	16.16	0.3439	1.0000	\$176,982.00	\$10,950.70
1977	36.50	\$101,552.01	47.00	15.49	0.3295	1.0000	\$33,466.46	\$2,160.68
1976	37.50	\$154,317.99	47.00	14.83	0.3156	1.0000	\$48,697.77	\$3,283.36
1975	38.50	\$305,551.27	47.00	14.19	0.3019	1.0000	\$92,256.44	\$6,501.09
1974	39.50	\$141,299.74	47.00	13.57	0.2887	1.0000	\$40,787.56	\$3,006.38
1973	40.50	\$399,926.76	47.00	12.96	0.2758	1.0000	\$110,285.39	\$8,509.08
1972	41.50	\$255,635.94	47.00	12.37	0.2633	1.0000	\$67,297.22	\$5,439.06
1971	42.50	\$30,552.85	47.00	11.80	0.2511	1.0000	\$7,673.20	\$650.06
1970	43.50	\$350,246.61	47.00	11.25	0.2394	1.0000	\$83,847.99	\$7,452.06
1969	44.50	\$47,337.49	47.00	10.72	0.2281	1.0000	\$10,798.87	\$1,007.18
1968	45.50	\$98,387.91	47.00	10.21	0.2173	1.0000	\$21,378.20	\$2,093.36
1967	46.50	\$256,723.72	47.00	9.72	0.2069	1.0000	\$53,108.43	\$5,462.21
1966	47.50	\$276,474.82	47.00	9.25	0.1969	1.0000	\$54,434.59	\$5,882.44
1965	48.50	\$290,036.74	47.00	8.80	0.1873	1.0000	\$54,333.82	\$6,170.99
1964	49.50	\$402,397.58	47.00	8.38	0.1782	1.0000	\$71,708.56	\$8,561.65
1963	50.50	\$234,913.87	47.00	7.97	0.1695	1.0000	\$39,815.21	\$4,998.17
1962	51.50	\$235,469.60	47.00	7.58	0.1612	1.0000	\$37,953.64	\$5,009.99
1961	52.50	\$257,087.31	47.00	7.20	0.1533	1.0000	\$39,404.50	\$5,469.94
1960	53.50	\$182,738.85	47.00	6.85	0.1457	1.0000	\$26,629.49	\$3,888.06
1959	54.50	\$86,042.58	47.00	6.51	0.1385	1.0000	\$11,919.18	\$1,830.69
1958	55.50	\$149,337.35	47.00	6.19	0.1316	1.0000	\$19,659.87	\$3,177.39
1957	56.50	\$91,099.56	47.00	5.88	0.1251	1.0000	\$11,393.42	\$1,938.29
1956	57.50	\$41,307.48	47.00	5.58	0.1187	1.0000	\$4,904.73	\$878.88
1955	58.50	\$123,915.99	47.00	5.29	0.1126	1.0000	\$13,957.98	\$2,636.51
1954	59.50	\$113,903.72	47.00	5.02	0.1069	1.0000	\$12,171.03	\$2,423.48
1953	60.50	\$189,618.11	47.00	4.75	0.1011	1.0000	\$19,170.53	\$4,034.43
1952	61.50	\$120,595.74	47.00	4.49	0.0955	1.0000	\$11,512.14	\$2,565.87
1951	62.50	\$70,872.34	47.00	4.23	0.0899	1.0000	\$6,371.00	\$1,507.92
1950	63.50	\$32,131.48	47.00	3.97	0.0844	1.0000	\$2,711.14	\$683.65
1949	64.50	\$47,296.03	47.00	3.71	0.0789	1.0000	\$3,730.77	\$1,006.30
1948	65.50	\$53,887.96	47.00	3.45	0.0734	1.0000	\$3,955.01	\$1,146.55
1947	66.50	\$19,529.50	47.00	3.19	0.0679	1.0000	\$1,326.09	\$415.52
1946	67.50	\$28,031.78	47.00	2.95	0.0627	1.0000	\$1,756.69	\$596.42

Generation Arrangement Report

Account: PELE 101/6-361 Structures/Improve

Dispersion: 47.00 - R3

Average Net Salvage Rate: 0.00%

Core Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1945	68.50	\$17,884.92	47.00	2.69	0.0572	1.0000	\$1,023.26	\$380.53
1944	69.50	\$6,570.55	47.00	2.43	0.0518	1.0000	\$340.23	\$139.80
1943	70.50	\$13,830.70	47.00	2.18	0.0464	1.0000	\$641.47	\$294.27
1942	71.50	\$43,057.01	47.00	1.93	0.0410	1.0000	\$1,766.29	\$916.11
1941	72.50	\$13,000.49	47.00	1.68	0.0357	1.0000	\$464.08	\$276.61
1940	73.50	\$1,253.81	47.00	1.43	0.0304	1.0000	\$38.08	\$26.68
1939	74.50	\$156.83	47.00	1.22	0.0260	1.0000	\$4.08	\$3.34
1938	75.50	\$1,030.19	47.00	1.00	0.0213	1.0000	\$21.93	\$21.92
1937	76.50	\$4,809.48	47.00	0.79	0.0168	1.0000	\$80.99	\$102.33
1936	77.50	\$1,321.03	47.00	0.59	0.0126	1.0000	\$16.62	\$28.11
1935	78.50	\$1,639.18	47.00	0.23	0.0049	1.0000	\$8.01	\$34.88
1934	79.50	\$1,367.27	47.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1932	81.50	\$1,536.28	47.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1931	82.50	\$12,069.45	47.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1930	83.50	\$14,243.13	47.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1929	84.50	\$11,618.14	47.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1928	85.50	\$6,276.92	47.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1927	86.50	\$6,991.18	47.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1926	87.50	\$31,757.68	47.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1925	88.50	\$86,453.64	47.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1924	89.50	\$39,661.55	47.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1923	90.50	\$34,370.29	47.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1922	91.50	\$18,114.78	47.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1921	92.50	\$29,160.46	47.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1920	93.50	\$55,729.00	47.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1917	96.50	\$8,346.00	47.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1914	99.50	\$173.87	47.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1913	100.50	\$2,602.94	47.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1912	101.50	\$2,253.68	47.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1908	105.50	\$10,571.81	47.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1904	109.50	\$239.84	47.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1902	111.50	\$2,370.88	47.00	0.00	0.0000	0.0000	\$0.00	\$0.00

Generation Arrangement Report

Account: PELE 101/6-361 Structures/improve

Dispersion: 47.00 - R3

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1892	121.50	\$7,192.46	47.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$14,697,008.02	47.00	21.45	0.4565	1.0000	\$6,708,789.20	\$304,551.21

Depreciation Reserve Summary

Account: PELE 101/6-361 Structures/improve
 Scenario: Penelec ADR Distr 2013
 Dispersion: 47 - R3
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$14,697,008.02	\$8,816,170.87	0.5999	\$5,880,837.15	0.4001
Computed	\$14,697,008.02	\$7,988,218.82	0.5435	\$6,708,789.20	0.4565
Difference		\$827,952.05	0.0563	(\$827,952.05)	-0.0563

Remaining Life Depreciation Accrual

Account: PELE 101/6-361 Structures/improve
 Scenario: Penelec ADR Distr 2013
 Dispersion: 47.00 - R3
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$14,697,008.02	21.45 ✓	\$274,110.76	1.865079% ✓	4.661084%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$494,608.53)	0.50	(\$5,261.79)	1.063829%	
Total:	\$14,697,008.02 *		\$268,848.97	1.829277%	4.571610%
Average:	\$14,449,703.76		\$268,848.97	1.860585%	4.772298%
Grand Total:	\$14,697,008.02 *		\$268,848.97	1.829277%	4.571610%

* Excluding 2014 Retirements

Generation Arrangement Report

Account: PELE 101/6-362 Station Equipment

Dispersion: 57.00 - R1

Average Net Salvage Rate: 0.00%

Core Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$23,158,675.89	57.00	56.63	0.9935	1.0000	\$23,007,716.05	\$406,292.56
2012	1.50	\$21,614,925.23	57.00	55.89	0.9805	1.0000	\$21,193,418.66	\$379,209.21
2011	2.50	\$9,168,320.49	57.00	55.15	0.9676	1.0000	\$8,871,360.93	\$160,847.73
2010	3.50	\$10,545,377.73	57.00	54.42	0.9548	1.0000	\$10,068,454.92	\$185,006.63
2009	4.50	\$6,822,505.88	57.00	53.69	0.9420	1.0000	\$6,426,871.55	\$119,693.09
2008	5.50	\$5,140,704.28	57.00	52.97	0.9293	1.0000	\$4,777,296.57	\$90,187.79
2007	6.50	\$6,532,064.56	57.00	52.25	0.9167	1.0000	\$5,987,827.36	\$114,597.62
2006	7.50	\$11,598,958.89	57.00	51.53	0.9041	1.0000	\$10,486,790.47	\$203,490.51
2005	8.50	\$4,373,842.86	57.00	50.82	0.8916	1.0000	\$3,899,739.51	\$76,734.09
2004	9.50	\$4,358,037.24	57.00	50.11	0.8791	1.0000	\$3,831,359.62	\$76,456.79
2003	10.50	\$1,120,080.86	57.00	49.41	0.8668	1.0000	\$970,860.94	\$19,650.54
2002	11.50	\$1,627,133.51	57.00	48.70	0.8544	1.0000	\$1,390,287.23	\$28,546.20
2001	12.50	\$6,975,669.39	57.00	48.00	0.8422	1.0000	\$5,874,652.20	\$122,380.16
2000	13.50	\$2,641,421.14	57.00	47.31	0.8299	1.0000	\$2,192,216.50	\$46,340.72
1999	14.50	\$895,023.40	57.00	46.61	0.8178	1.0000	\$731,927.48	\$15,702.16
1998	15.50	\$6,418,494.21	57.00	45.92	0.8057	1.0000	\$5,171,063.98	\$112,605.16
1997	16.50	\$7,093,583.14	57.00	45.23	0.7936	1.0000	\$5,629,261.96	\$124,448.83
1996	17.50	\$5,988,840.43	57.00	44.55	0.7815	1.0000	\$4,680,516.46	\$105,067.38
1995	18.50	\$3,233,850.57	57.00	43.87	0.7696	1.0000	\$2,488,667.64	\$56,734.22
1994	19.50	\$2,715,507.33	57.00	43.18	0.7576	1.0000	\$2,057,352.45	\$47,640.48
1993	20.50	\$4,875,261.08	57.00	42.51	0.7457	1.0000	\$3,635,680.52	\$85,530.90
1992	21.50	\$3,281,811.73	57.00	41.83	0.7339	1.0000	\$2,408,518.24	\$57,575.64
1991	22.50	\$3,882,646.88	57.00	41.16	0.7221	1.0000	\$2,803,718.41	\$68,116.61
1990	23.50	\$2,500,635.32	57.00	40.49	0.7104	1.0000	\$1,776,413.87	\$43,870.80
1989	24.50	\$4,129,761.29	57.00	39.83	0.6987	1.0000	\$2,885,522.55	\$72,451.95
1988	25.50	\$1,998,787.60	57.00	39.16	0.6871	1.0000	\$1,373,361.02	\$35,066.45
1987	26.50	\$3,135,308.23	57.00	38.51	0.6756	1.0000	\$2,118,094.45	\$55,005.41
1986	27.50	\$4,313,926.21	57.00	37.85	0.6641	1.0000	\$2,864,818.34	\$75,682.92
1985	28.50	\$2,429,497.68	57.00	37.20	0.6527	1.0000	\$1,585,668.53	\$42,622.77
1984	29.50	\$2,460,557.54	57.00	36.56	0.6413	1.0000	\$1,578,045.65	\$43,167.68
1983	30.50	\$867,860.09	57.00	35.91	0.6301	1.0000	\$546,815.02	\$15,225.62
1982	31.50	\$4,861,397.79	57.00	35.28	0.6189	1.0000	\$3,008,832.49	\$85,287.68
1981	32.50	\$6,329,164.45	57.00	34.65	0.6078	1.0000	\$3,847,059.42	\$111,037.97

Generation Arrangement Report

Account: PELE 101/6-362 Station Equipment

Dispersion: 57.00 - R1

Average Net Salvage Rate: 0.00%
 Core Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1980	33.50	\$3,311,874.62	57.00	34.02	0.5968	1.0000	\$1,976,598.80	\$58,103.06
1979	34.50	\$4,460,170.11	57.00	33.40	0.5859	1.0000	\$2,613,224.10	\$78,248.60
1978	35.50	\$4,029,633.34	57.00	32.78	0.5751	1.0000	\$2,317,438.06	\$70,695.32
1977	36.50	\$1,035,541.33	57.00	32.17	0.5644	1.0000	\$584,424.82	\$18,167.39
1976	37.50	\$2,272,042.87	57.00	31.56	0.5537	1.0000	\$1,258,093.88	\$39,860.40
1975	38.50	\$3,355,928.56	57.00	30.96	0.5432	1.0000	\$1,822,914.69	\$58,875.94
1974	39.50	\$2,576,251.34	57.00	30.37	0.5328	1.0000	\$1,372,570.99	\$45,197.39
1973	40.50	\$3,496,264.69	57.00	29.78	0.5224	1.0000	\$1,826,602.72	\$61,337.98
1972	41.50	\$2,731,077.27	57.00	29.20	0.5122	1.0000	\$1,398,867.25	\$47,913.64
1971	42.50	\$2,291,433.64	57.00	28.62	0.5021	1.0000	\$1,150,461.39	\$40,200.59
1970	43.50	\$4,377,906.37	57.00	28.05	0.4921	1.0000	\$2,154,255.11	\$76,805.37
1969	44.50	\$981,332.13	57.00	27.48	0.4822	1.0000	\$473,151.62	\$17,216.35
1968	45.50	\$1,436,176.62	57.00	26.92	0.4723	1.0000	\$678,366.73	\$25,196.08
1967	46.50	\$2,581,639.71	57.00	26.37	0.4626	1.0000	\$1,194,354.39	\$45,291.92
1966	47.50	\$2,407,111.96	57.00	25.82	0.4531	1.0000	\$1,090,552.44	\$42,230.03
1965	48.50	\$2,881,989.66	57.00	25.28	0.4436	1.0000	\$1,278,355.61	\$50,561.22
1964	49.50	\$3,361,449.66	57.00	24.75	0.4342	1.0000	\$1,459,505.65	\$58,972.80
1963	50.50	\$2,472,249.55	57.00	24.22	0.4249	1.0000	\$1,050,483.61	\$43,372.80
1962	51.50	\$3,334,911.25	57.00	23.70	0.4158	1.0000	\$1,386,536.73	\$58,507.21
1961	52.50	\$2,737,304.83	57.00	23.18	0.4067	1.0000	\$1,113,273.46	\$48,022.89
1960	53.50	\$1,728,657.53	57.00	22.67	0.3978	1.0000	\$687,582.52	\$30,327.33
1959	54.50	\$1,347,822.72	57.00	22.17	0.3889	1.0000	\$524,175.37	\$23,646.01
1958	55.50	\$1,702,936.29	57.00	21.67	0.3802	1.0000	\$647,424.35	\$29,876.08
1957	56.50	\$1,514,024.70	57.00	21.18	0.3716	1.0000	\$562,538.85	\$26,561.84
1956	57.50	\$371,918.60	57.00	20.69	0.3630	1.0000	\$135,013.61	\$6,524.89
1955	58.50	\$1,626,413.21	57.00	20.21	0.3546	1.0000	\$576,715.87	\$28,533.57
1954	59.50	\$1,956,892.72	57.00	19.74	0.3463	1.0000	\$677,637.41	\$34,331.45
1953	60.50	\$2,080,893.63	57.00	19.27	0.3381	1.0000	\$703,475.66	\$36,506.91
1952	61.50	\$972,373.29	57.00	18.81	0.3299	1.0000	\$320,832.68	\$17,059.18
1951	62.50	\$1,177,341.55	57.00	18.35	0.3219	1.0000	\$379,016.02	\$20,655.11
1950	63.50	\$732,176.09	57.00	17.90	0.3140	1.0000	\$229,915.31	\$12,845.19
1949	64.50	\$765,014.44	57.00	17.45	0.3062	1.0000	\$234,242.09	\$13,421.31
1948	65.50	\$360,263.36	57.00	17.01	0.2985	1.0000	\$107,529.11	\$6,320.41

Generation Arrangement Report

Account: PELE 101/6-362 Station Equipment

Dispersion: 57.00 - R1

Age Net Salvage Rate: 0.00%
 Core Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1947	66.50	\$156,481.44	57.00	16.58	0.2908	1.0000	\$45,511.25	\$2,745.29
1946	67.50	\$306,087.50	57.00	16.15	0.2833	1.0000	\$86,718.70	\$5,369.96
1945	68.50	\$114,422.29	57.00	15.72	0.2759	1.0000	\$31,566.36	\$2,007.41
1944	69.50	\$50,152.77	57.00	15.31	0.2685	1.0000	\$13,467.49	\$879.87
1943	70.50	\$122,260.03	57.00	14.89	0.2613	1.0000	\$31,943.17	\$2,144.91
1942	71.50	\$253,811.80	57.00	14.48	0.2541	1.0000	\$64,493.76	\$4,452.84
1941	72.50	\$154,009.37	57.00	14.08	0.2470	1.0000	\$38,043.82	\$2,701.92
1940	73.50	\$34,786.60	57.00	13.68	0.2400	1.0000	\$8,350.17	\$610.29
1939	74.50	\$8,476.40	57.00	13.29	0.2331	1.0000	\$1,976.13	\$148.71
1938	75.50	\$27,152.38	57.00	12.90	0.2263	1.0000	\$6,144.79	\$476.36
1937	76.50	\$35,369.59	57.00	12.52	0.2196	1.0000	\$7,766.20	\$620.52
1936	77.50	\$24,862.00	57.00	12.14	0.2129	1.0000	\$5,293.83	\$436.18
1935	78.50	\$10,876.70	57.00	11.76	0.2064	1.0000	\$2,244.62	\$190.82
1934	79.50	\$803.16	57.00	11.39	0.1999	1.0000	\$160.52	\$14.09
1933	80.50	\$4,713.36	57.00	11.03	0.1935	1.0000	\$911.82	\$82.69
1932	81.50	\$63,788.25	57.00	10.67	0.1871	1.0000	\$11,936.54	\$1,119.09
1931	82.50	\$68,814.09	57.00	10.31	0.1809	1.0000	\$12,447.59	\$1,207.26
1930	83.50	\$45,149.37	57.00	9.96	0.1747	1.0000	\$7,887.06	\$792.09
1929	84.50	\$103,028.86	57.00	9.61	0.1686	1.0000	\$17,369.47	\$1,807.52
1928	85.50	\$5,865.32	57.00	9.27	0.1626	1.0000	\$953.58	\$102.90
1927	86.50	\$130,776.60	57.00	8.93	0.1566	1.0000	\$20,485.18	\$2,294.33
1926	87.50	\$208,787.20	57.00	8.60	0.1508	1.0000	\$31,485.58	\$3,662.93
1925	88.50	\$42,326.05	57.00	8.26	0.1449	1.0000	\$6,134.57	\$742.56
1924	89.50	\$24,385.09	57.00	7.94	0.1392	1.0000	\$3,394.77	\$427.81
1923	90.50	\$17,422.32	57.00	7.61	0.1336	1.0000	\$2,327.31	\$305.65
1922	91.50	\$5,906.35	57.00	7.30	0.1280	1.0000	\$756.19	\$103.62
1921	92.50	\$42,819.18	57.00	6.98	0.1224	1.0000	\$5,242.18	\$751.21
1920	93.50	\$2,757.02	57.00	6.67	0.1170	1.0000	\$322.51	\$48.37
1919	94.50	\$319.20	57.00	6.36	0.1116	1.0000	\$35.63	\$5.60
1918	95.50	\$1,505.36	57.00	6.06	0.1063	1.0000	\$160.07	\$26.41
1917	96.50	\$778.49	57.00	5.75	0.1009	1.0000	\$78.58	\$13.66
1916	97.50	\$65.15	57.00	5.46	0.0957	1.0000	\$6.24	\$1.14
1915	98.50	\$0.01	57.00	5.16	0.0906	1.0000	\$0.00	\$0.00

Generation Arrangement Report

Account: PELE 101/6-362 Station Equipment

Dispersion: 57.00 - R1

Average Net Salvage Rate: 0.00%

Core Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Ailoc Factor	Computed Net Plant	Accrual
1914	99.50	\$161.40	57.00	4.87	0.0855	1.0000	\$13.80	\$2.83
1913	100.50	\$698.84	57.00	4.57	0.0802	1.0000	\$56.04	\$12.26
1912	101.50	\$1,587.48	57.00	4.28	0.0750	1.0000	\$119.13	\$27.85
1910	103.50	\$556.08	57.00	3.69	0.0648	1.0000	\$36.01	\$9.76
		\$261,630,413.66	57.00	42.40	0.7439	1.0000	\$194,622,162.54	\$4,590,007.26

Depreciation Reserve Summary

Account: PELE 101/6-362 Station Equipment
 Scenario: Penelec ADR Distr 2013
 Dispersion: 57 - R1

Age Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$261,630,413.66	\$95,877,406.25	0.3665	\$165,753,007.41	0.6335
Computed	\$261,630,413.66	\$67,008,251.12	0.2561	\$194,622,162.54	0.7439
Difference		\$28,869,155.13	0.1103	(\$28,869,155.13)	-0.1103

Remaining Life Depreciation Accrual

Account: PELE 101/6-362 Station Equipment
 Scenario: Penelec ADR Distr 2013
 Dispersion: 57.00 - R1
 Original Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$261,630,413.66	42.40	\$3,909,151.40	1.494150%	2.358420%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$2,601,618.52)	0.50	(\$22,821.22)	0.877193%	
Total:	\$261,630,413.66 *		\$3,886,330.18	1.485428%	2.344651%
Average:	\$260,329,604.40		\$3,886,330.18	1.492850%	2.363197%
Grand Total:	\$261,630,413.66 *		\$3,886,330.18	1.485428%	2.344651%

* Excluding 2014 Retirements

Generation Arrangement Report

Account: PELE 101/6-364 Poles towers Fixture

Dispersion: 57.00 - R0.5

Average Net Salvage Rate: 0.00%
 Core Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$15,781,839.36	57.00	56.69	0.9945	1.0000	\$15,695,775.38	\$276,874.37
2012	1.50	\$49,733,697.81	57.00	56.07	0.9837	1.0000	\$48,921,420.86	\$872,521.01
2011	2.50	\$10,142,797.22	57.00	55.45	0.9728	1.0000	\$9,867,024.06	\$177,943.81
2010	3.50	\$15,861,580.68	57.00	54.83	0.9620	1.0000	\$15,258,653.84	\$278,273.35
2009	4.50	\$12,869,818.08	57.00	54.22	0.9512	1.0000	\$12,241,470.52	\$225,786.28
2008	5.50	\$16,194,727.60	57.00	53.60	0.9404	1.0000	\$15,229,506.32	\$284,118.03
2007	6.50	\$6,363,580.42	57.00	52.99	0.9297	1.0000	\$5,915,918.65	\$111,641.76
2006	7.50	\$12,708,449.77	57.00	52.38	0.9189	1.0000	\$11,678,165.00	\$222,955.26
2005	8.50	\$13,600,233.92	57.00	51.77	0.9082	1.0000	\$12,352,081.68	\$238,600.60
2004	9.50	\$7,926,457.38	57.00	51.16	0.8976	1.0000	\$7,114,454.91	\$139,060.66
2003	10.50	\$5,356,827.00	57.00	50.55	0.8869	1.0000	\$4,750,990.76	\$93,979.42
2002	11.50	\$3,849,120.01	57.00	49.95	0.8763	1.0000	\$3,372,882.20	\$67,528.42
2001	12.50	\$9,596,677.09	57.00	49.34	0.8657	1.0000	\$8,307,517.59	\$168,362.76
2000	13.50	\$12,255,873.51	57.00	48.74	0.8551	1.0000	\$10,479,752.24	\$215,015.32
1999	14.50	\$14,412,964.06	57.00	48.14	0.8445	1.0000	\$12,172,066.25	\$252,859.02
1998	15.50	\$19,966,805.59	57.00	47.54	0.8340	1.0000	\$16,651,802.09	\$350,294.83
1997	16.50	\$13,514,561.36	57.00	46.94	0.8234	1.0000	\$11,128,539.42	\$237,097.57
1996	17.50	\$11,959,788.82	57.00	46.34	0.8129	1.0000	\$9,722,612.58	\$209,820.86
1995	18.50	\$21,097,140.59	57.00	45.74	0.8025	1.0000	\$16,929,656.03	\$370,125.27
1994	19.50	\$16,946,219.61	57.00	45.14	0.7920	1.0000	\$13,421,295.04	\$297,302.10
1993	20.50	\$23,675,431.13	57.00	44.55	0.7816	1.0000	\$18,503,546.07	\$415,358.44
1992	21.50	\$8,898,776.79	57.00	43.95	0.7711	1.0000	\$6,862,073.64	\$156,118.89
1991	22.50	\$15,078,665.46	57.00	43.36	0.7607	1.0000	\$11,470,801.18	\$264,537.99
1990	23.50	\$7,925,095.68	57.00	42.77	0.7504	1.0000	\$5,946,631.04	\$139,036.77
1989	24.50	\$9,352,647.70	57.00	42.18	0.7400	1.0000	\$6,921,113.75	\$164,081.54
1988	25.50	\$9,323,658.32	57.00	41.59	0.7297	1.0000	\$6,803,475.92	\$163,572.95
1987	26.50	\$10,144,722.59	57.00	41.01	0.7194	1.0000	\$7,298,379.18	\$177,977.59
1986	27.50	\$7,892,527.13	57.00	40.42	0.7092	1.0000	\$5,597,241.31	\$138,465.39
1985	28.50	\$6,742,985.83	57.00	39.84	0.6990	1.0000	\$4,713,123.18	\$118,298.00
1984	29.50	\$5,963,111.62	57.00	39.26	0.6888	1.0000	\$4,107,360.67	\$104,615.99
1983	30.50	\$5,295,467.43	57.00	38.68	0.6787	1.0000	\$3,593,868.67	\$92,902.94
1982	31.50	\$4,685,617.36	57.00	38.11	0.6686	1.0000	\$3,132,801.46	\$82,203.81
1981	32.50	\$5,159,250.65	57.00	37.54	0.6586	1.0000	\$3,397,694.63	\$90,513.17

Generation Arrangement Report

Account: PELE 101/6-364 Poles towers Fixture

Dispersion: 57.00 - R0.5

Average Net Salvage Rate: 0.00%
 Core Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1980	33.50	\$2,695,333.90	57.00	36.97	0.6486	1.0000	\$1,748,111.50	\$47,286.56
1979	34.50	\$3,201,466.06	57.00	36.40	0.6386	1.0000	\$2,044,527.06	\$56,166.07
1978	35.50	\$2,765,673.80	57.00	35.84	0.6288	1.0000	\$1,738,949.55	\$48,520.59
1977	36.50	\$2,416,705.96	57.00	35.28	0.6189	1.0000	\$1,495,767.70	\$42,398.35
1976	37.50	\$2,165,955.08	57.00	34.72	0.6092	1.0000	\$1,319,398.57	\$37,999.21
1975	38.50	\$1,661,375.54	57.00	34.17	0.5994	1.0000	\$995,894.17	\$29,146.94
1974	39.50	\$2,654,362.34	57.00	33.62	0.5898	1.0000	\$1,565,536.13	\$46,567.76
1973	40.50	\$3,078,653.68	57.00	33.07	0.5802	1.0000	\$1,786,255.55	\$54,011.47
1972	41.50	\$2,822,895.53	57.00	32.53	0.5707	1.0000	\$1,610,935.77	\$49,524.48
1971	42.50	\$2,336,123.93	57.00	31.99	0.5612	1.0000	\$1,311,035.68	\$40,984.63
1970	43.50	\$2,317,958.71	57.00	31.45	0.5518	1.0000	\$1,279,091.71	\$40,665.94
1969	44.50	\$2,088,551.94	57.00	30.92	0.5425	1.0000	\$1,133,005.05	\$36,641.26
1968	45.50	\$1,688,982.76	57.00	30.39	0.5332	1.0000	\$900,607.66	\$29,631.28
1967	46.50	\$1,745,467.53	57.00	29.87	0.5240	1.0000	\$914,647.73	\$30,622.24
1966	47.50	\$2,369,905.12	57.00	29.35	0.5149	1.0000	\$1,220,280.48	\$41,577.28
1965	48.50	\$2,302,983.74	57.00	28.83	0.5059	1.0000	\$1,164,969.82	\$40,403.22
1964	49.50	\$2,281,625.62	57.00	28.32	0.4969	1.0000	\$1,133,660.60	\$40,028.52
1963	50.50	\$2,717,573.43	57.00	27.81	0.4879	1.0000	\$1,326,033.76	\$47,676.73
1962	51.50	\$2,136,351.35	57.00	27.31	0.4791	1.0000	\$1,023,547.33	\$37,479.85
1961	52.50	\$2,462,591.96	57.00	26.81	0.4703	1.0000	\$1,158,247.21	\$43,203.37
1960	53.50	\$2,146,157.37	57.00	26.31	0.4616	1.0000	\$990,737.07	\$37,651.88
1959	54.50	\$1,851,986.26	57.00	25.82	0.4530	1.0000	\$838,958.84	\$32,490.99
1958	55.50	\$1,370,316.14	57.00	25.33	0.4445	1.0000	\$609,047.66	\$24,040.63
1957	56.50	\$1,367,515.88	57.00	24.85	0.4360	1.0000	\$596,193.53	\$23,991.51
1956	57.50	\$1,175,009.21	57.00	24.37	0.4276	1.0000	\$502,386.49	\$20,614.20
1955	58.50	\$1,404,561.27	57.00	23.89	0.4192	1.0000	\$588,806.29	\$24,641.43
1954	59.50	\$1,428,373.68	57.00	23.42	0.4109	1.0000	\$586,978.96	\$25,059.19
1953	60.50	\$1,186,906.87	57.00	22.96	0.4027	1.0000	\$478,008.54	\$20,822.93
1952	61.50	\$1,002,875.91	57.00	22.49	0.3946	1.0000	\$395,734.34	\$17,594.31
1951	62.50	\$828,794.84	57.00	22.03	0.3865	1.0000	\$320,351.96	\$14,540.26
1950	63.50	\$718,608.18	57.00	21.58	0.3785	1.0000	\$272,019.90	\$12,607.16
1949	64.50	\$339,309.82	57.00	21.12	0.3706	1.0000	\$125,747.88	\$5,952.80
1948	65.50	\$534,717.01	57.00	20.68	0.3627	1.0000	\$193,959.38	\$9,381.00

Generation Arrangement Report

Account: PELE 101/6-364 Poles towers Fixture

Dispersion: 57.00 - R0.5

Average Net Salvage Rate: 0.00%

Core Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1947	66.50	\$341,599.98	57.00	20.23	0.3549	1.0000	\$121,243.99	\$5,992.98
1946	67.50	\$424,934.72	57.00	19.79	0.3472	1.0000	\$147,533.63	\$7,455.00
1945	68.50	\$225,353.37	57.00	19.36	0.3395	1.0000	\$76,508.39	\$3,953.57
1944	69.50	\$143,573.47	57.00	18.92	0.3319	1.0000	\$47,650.93	\$2,518.83
1943	70.50	\$1,018,007.51	57.00	18.49	0.3243	1.0000	\$330,171.42	\$17,859.78
1900	113.50	\$61,396.41	57.00	0.53	0.0094	1.0000	\$574.77	\$1,077.13
		\$475,757,653.45	57.00	45.97	0.8064	1.0000	\$383,652,813.11	\$8,346,625.50

Depreciation Reserve Summary

Account: PELE 101/6-364 Poles towers Fixture
 Scenario: Penelec ADR Distr 2013
 Dispersion: 57 - R0.5
 Original Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$475,757,653.45	\$145,305,889.67	0.3054	\$330,451,763.78	0.6946
Computed	\$475,757,653.45	\$92,104,840.34	0.1936	\$383,652,813.11	0.8064
Difference		\$53,201,049.33	0.1118	(\$53,201,049.33)	-0.1118

Remaining Life Depreciation Accrual

Account: PELE 101/6-364 Poles towers Fixture
 Scenario: Penelec ADR Distr 2013
 Dispersion: 57.00 - R0.5
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$475,757,653.45	45.97	\$7,189,200.76	1.511106%	2.175567%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$4,601,854.00)	0.50	(\$40,367.14)	0.877193%	
Total:	\$475,757,653.45 *		\$7,148,833.62	1.502621%	2.163352%
Average:	\$473,456,726.45		\$7,148,833.62	1.509923%	2.178521%
Grand Total:	\$475,757,653.45 *		\$7,148,833.62	1.502621%	2.163352%

* Excluding 2014 Retirements

Generation Arrangement Report

Account: PELE 101/6-365 Overhead Conductors

Dispersion: 58.00 - R0.5

Average Net Salvage Rate: 0.00%

Core Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$27,625,978.92	58.00	57.69	0.9946	1.0000	\$27,477,913.79	\$476,309.98
2012	1.50	\$81,090,284.39	58.00	57.07	0.9839	1.0000	\$79,788,626.84	\$1,398,108.35
2011	2.50	\$21,483,055.86	58.00	56.45	0.9733	1.0000	\$20,908,991.81	\$370,397.51
2010	3.50	\$28,639,784.02	58.00	55.83	0.9626	1.0000	\$27,569,802.70	\$493,789.38
2009	4.50	\$29,653,599.83	58.00	55.22	0.9520	1.0000	\$28,230,569.29	\$511,268.96
2008	5.50	\$33,933,723.83	58.00	54.60	0.9414	1.0000	\$31,946,138.87	\$585,064.20
2007	6.50	\$19,095,576.57	58.00	53.99	0.9309	1.0000	\$17,775,220.64	\$329,234.08
2006	7.50	\$29,901,959.97	58.00	53.38	0.9203	1.0000	\$27,519,130.44	\$515,551.03
2005	8.50	\$27,491,039.04	58.00	52.77	0.9098	1.0000	\$25,010,990.39	\$473,983.43
2004	9.50	\$11,461,891.27	58.00	52.16	0.8993	1.0000	\$10,307,771.99	\$197,618.82
2003	10.50	\$6,440,330.52	58.00	51.55	0.8888	1.0000	\$5,724,344.80	\$111,040.18
2002	11.50	\$5,526,333.19	58.00	50.95	0.8784	1.0000	\$4,854,200.86	\$95,281.61
2001	12.50	\$6,248,864.81	58.00	50.34	0.8679	1.0000	\$5,423,661.97	\$107,739.05
2000	13.50	\$11,315,147.11	58.00	49.74	0.8575	1.0000	\$9,703,288.58	\$195,088.74
1999	14.50	\$11,436,867.03	58.00	49.14	0.8472	1.0000	\$9,688,832.69	\$197,187.36
1998	15.50	\$13,670,781.84	58.00	48.53	0.8368	1.0000	\$11,439,525.53	\$235,703.14
1997	16.50	\$16,080,390.34	58.00	47.93	0.8264	1.0000	\$13,289,505.75	\$277,248.11
1996	17.50	\$13,845,937.27	58.00	47.33	0.8161	1.0000	\$11,299,886.41	\$238,723.06
1995	18.50	\$16,296,538.62	58.00	46.74	0.8058	1.0000	\$13,131,754.23	\$280,974.80
1994	19.50	\$14,302,712.46	58.00	46.14	0.7955	1.0000	\$11,377,808.99	\$246,598.49
1993	20.50	\$20,203,765.29	58.00	45.54	0.7852	1.0000	\$15,864,855.04	\$348,340.78
1992	21.50	\$5,013,131.10	58.00	44.95	0.7750	1.0000	\$3,885,123.36	\$86,433.29
1991	22.50	\$19,287,267.22	58.00	44.36	0.7648	1.0000	\$14,750,166.41	\$332,539.09
1990	23.50	\$11,349,477.69	58.00	43.76	0.7545	1.0000	\$8,563,689.77	\$195,680.65
1989	24.50	\$9,860,773.64	58.00	43.17	0.7444	1.0000	\$7,340,141.75	\$170,013.34
1988	25.50	\$9,492,445.30	58.00	42.59	0.7342	1.0000	\$6,969,634.55	\$163,662.85
1987	26.50	\$12,552,164.45	58.00	42.00	0.7241	1.0000	\$9,089,187.91	\$216,416.63
1986	27.50	\$8,883,696.89	58.00	41.41	0.7140	1.0000	\$6,343,259.08	\$153,167.19
1985	28.50	\$9,201,608.92	58.00	40.83	0.7040	1.0000	\$6,477,776.64	\$158,648.43
1984	29.50	\$7,461,122.08	58.00	40.25	0.6940	1.0000	\$5,177,729.91	\$128,640.04
1983	30.50	\$6,543,814.73	58.00	39.67	0.6840	1.0000	\$4,475,912.93	\$112,824.39
1982	31.50	\$6,970,092.06	58.00	39.10	0.6741	1.0000	\$4,698,324.39	\$120,174.00
1981	32.50	\$7,640,039.01	58.00	38.52	0.6642	1.0000	\$5,074,327.76	\$131,724.81

Generation Arrangement Report

Account: PELE 101/6-365 Overhead Conductors

Dispersion: 58.00 - R0.5

Average Net Salvage Rate: 0.00%

Core Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1980	33.50	\$3,942,433.28	58.00	37.95	0.6543	1.0000	\$2,579,662.21	\$67,972.99
1979	34.50	\$3,605,317.72	58.00	37.38	0.6445	1.0000	\$2,323,782.54	\$62,160.65
1978	35.50	\$2,935,898.81	58.00	36.82	0.6348	1.0000	\$1,863,702.74	\$50,618.95
1977	36.50	\$2,549,789.27	58.00	36.26	0.6251	1.0000	\$1,593,891.71	\$43,961.88
1976	37.50	\$2,206,703.91	58.00	35.70	0.6155	1.0000	\$1,358,155.31	\$38,046.62
1975	38.50	\$1,890,519.76	58.00	35.14	0.6059	1.0000	\$1,145,445.77	\$32,595.17
1974	39.50	\$2,840,572.30	58.00	34.59	0.5964	1.0000	\$1,694,015.93	\$48,975.38
1973	40.50	\$3,807,197.30	58.00	34.04	0.5869	1.0000	\$2,234,403.05	\$65,641.33
1972	41.50	\$3,465,390.61	58.00	33.49	0.5775	1.0000	\$2,001,172.60	\$59,748.11
1971	42.50	\$2,854,812.32	58.00	32.95	0.5681	1.0000	\$1,621,936.38	\$49,220.90
1970	43.50	\$2,543,883.66	58.00	32.41	0.5589	1.0000	\$1,421,662.71	\$43,860.06
1969	44.50	\$2,366,605.61	58.00	31.88	0.5496	1.0000	\$1,300,764.88	\$40,803.55
1968	45.50	\$1,826,590.62	58.00	31.35	0.5405	1.0000	\$987,245.85	\$31,492.94
1967	46.50	\$2,017,489.59	58.00	30.82	0.5314	1.0000	\$1,072,091.03	\$34,784.30
1966	47.50	\$3,094,252.54	58.00	30.30	0.5224	1.0000	\$1,616,328.14	\$53,349.18
1965	48.50	\$2,485,876.47	58.00	29.78	0.5134	1.0000	\$1,276,263.17	\$42,859.94
1964	49.50	\$3,127,203.03	58.00	29.26	0.5045	1.0000	\$1,577,773.95	\$53,917.29
1963	50.50	\$3,304,411.53	58.00	28.75	0.4957	1.0000	\$1,638,032.38	\$56,972.61
1962	51.50	\$2,579,612.67	58.00	28.24	0.4870	1.0000	\$1,256,159.29	\$44,476.08
1961	52.50	\$2,215,150.95	58.00	27.74	0.4783	1.0000	\$1,059,424.82	\$38,192.26
1960	53.50	\$1,857,753.03	58.00	27.24	0.4697	1.0000	\$872,512.64	\$32,030.22
1959	54.50	\$1,551,034.28	58.00	26.74	0.4611	1.0000	\$715,199.70	\$26,741.97
1958	55.50	\$1,085,332.58	58.00	26.25	0.4526	1.0000	\$491,260.36	\$18,712.63
1957	56.50	\$1,093,035.93	58.00	25.77	0.4442	1.0000	\$485,567.71	\$18,845.45
1956	57.50	\$1,129,678.17	58.00	25.28	0.4359	1.0000	\$492,421.57	\$19,477.21
1955	58.50	\$1,610,240.41	58.00	24.80	0.4276	1.0000	\$688,589.73	\$27,762.77
1954	59.50	\$1,537,435.79	58.00	24.33	0.4194	1.0000	\$644,837.94	\$26,507.51
1953	60.50	\$962,497.02	58.00	23.86	0.4113	1.0000	\$395,872.10	\$16,594.78
1952	61.50	\$582,828.26	58.00	23.39	0.4032	1.0000	\$235,011.67	\$10,048.76
1951	62.50	\$609,046.77	58.00	22.92	0.3952	1.0000	\$240,711.71	\$10,500.81
1950	63.50	\$429,900.11	58.00	22.46	0.3873	1.0000	\$166,498.54	\$7,412.07
1949	64.50	\$469,550.46	58.00	22.01	0.3794	1.0000	\$178,161.90	\$8,095.70
1948	65.50	\$441,849.79	58.00	21.55	0.3716	1.0000	\$164,200.54	\$7,618.10

Generation Arrangement Report

Account: PELE 101/6-365 Overhead Conductors

Dispersion: 58.00 - R0.5

Average Net Salvage Rate: 0.00%

Core Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1947	66.50	\$510,855.83	58.00	21.11	0.3639	1.0000	\$185,891.05	\$8,807.86
1946	67.50	\$389,308.23	58.00	20.66	0.3562	1.0000	\$138,672.67	\$6,712.21
1945	68.50	\$160,799.57	58.00	20.22	0.3486	1.0000	\$56,052.81	\$2,772.41
1944	69.50	\$22,024.77	58.00	19.78	0.3410	1.0000	\$7,510.92	\$379.74
1943	70.50	\$3,157,523.79	58.00	19.34	0.3335	1.0000	\$1,053,142.08	\$54,440.07
		\$633,260,602.01	58.00	48.54	0.8370	1.0000	\$530,012,126.17	\$10,918,286.24

Depreciation Reserve Summary

Account: PELE 101/6-365 Overhead Conductors

Scenario: Penelec ADR Distr 2013

Dispersion: 58 - R0.5

Original Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$633,260,602.01	\$135,975,703.13	0.2147	\$497,284,898.88	0.7853
Computed	\$633,260,602.01	\$103,248,475.84	0.1630	\$530,012,126.17	0.8370
Difference		\$32,727,227.29	0.0517	(\$32,727,227.29)	-0.0517

Remaining Life Depreciation Accrual

Account: PELE 101/6-365 Overhead Conductors
 Scenario: Penelec ADR Distr 2013
 Dispersion: 58.00 - R0.5
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$633,260,602.01	48.54 /	\$10,244,103.17	1.617676% /	2.060007%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$5,631,354.74)	0.50	(\$48,546.16)	0.862069%	
Total:	\$633,260,602.01 *		\$10,195,557.01	1.610010%	2.050245%
Average:	\$630,444,924.64		\$10,195,557.01	1.617200%	2.061919%
Grand Total:	\$633,260,602.01 *		\$10,195,557.01	1.610010%	2.050245%

* Excluding 2014 Retirements

Generation Arrangement Report

Account: PELE 101/6-36510 Clearing & RW

Dispersion: 65.00 - SQ

Age Net Salvage Rate: 0.00%

Life Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$41,975,219.61	65.00	64.50	0.9923	1.0000	\$41,652,333.31	\$645,772.61
2012	1.50	\$11,260,878.37	65.00	63.50	0.9769	1.0000	\$11,001,011.95	\$173,244.28
2011	2.50	\$7,946,469.75	65.00	62.50	0.9615	1.0000	\$7,640,836.30	\$122,253.38
2010	3.50	\$13,552,336.67	65.00	61.50	0.9462	1.0000	\$12,822,595.46	\$208,497.49
2009	4.50	\$16,903,359.29	65.00	60.50	0.9308	1.0000	\$15,733,126.72	\$260,051.68
2008	5.50	\$18,611,923.56	65.00	59.50	0.9154	1.0000	\$17,037,068.49	\$286,337.29
2007	6.50	\$1,115,532.00	65.00	58.50	0.9000	1.0000	\$1,003,978.80	\$17,162.03
2006	7.50	\$6,308,628.50	65.00	57.50	0.8846	1.0000	\$5,580,709.83	\$97,055.82
2005	8.50	\$57,401.85	65.00	56.50	0.8692	1.0000	\$49,895.45	\$883.11
2003	10.50	\$630.52	65.00	54.50	0.8385	1.0000	\$528.67	\$9.70
2002	11.50	\$528,376.53	65.00	53.50	0.8231	1.0000	\$434,894.53	\$8,128.87
2001	12.50	\$725,367.84	65.00	52.50	0.8077	1.0000	\$585,874.02	\$11,159.51
2000	13.50	\$675,798.13	65.00	51.50	0.7923	1.0000	\$535,440.06	\$10,396.89
1999	14.50	\$518,033.29	65.00	50.50	0.7769	1.0000	\$402,472.02	\$7,969.74
1998	15.50	\$140,621.23	65.00	49.50	0.7615	1.0000	\$107,088.48	\$2,163.40
1997	16.50	\$254,639.18	65.00	48.50	0.7462	1.0000	\$190,000.00	\$3,917.53
1996	17.50	\$466,314.77	65.00	47.50	0.7308	1.0000	\$340,768.49	\$7,174.07
1995	18.50	\$683,550.18	65.00	46.50	0.7154	1.0000	\$489,001.28	\$10,516.16
1994	19.50	\$201,812.65	65.00	45.50	0.7000	1.0000	\$141,268.85	\$3,104.81
1993	20.50	\$618,050.92	65.00	44.50	0.6846	1.0000	\$423,127.17	\$9,508.48
1992	21.50	\$397,909.84	65.00	43.50	0.6692	1.0000	\$266,293.51	\$6,121.69
1991	22.50	\$798,090.31	65.00	42.50	0.6538	1.0000	\$521,828.28	\$12,278.31
1990	23.50	\$361,599.66	65.00	41.50	0.6385	1.0000	\$230,867.48	\$5,563.07
1989	24.50	\$370,484.02	65.00	40.50	0.6231	1.0000	\$230,840.04	\$5,699.75
1988	25.50	\$517,842.93	65.00	39.50	0.6077	1.0000	\$314,689.17	\$7,966.81
1987	26.50	\$587,781.72	65.00	38.50	0.5923	1.0000	\$348,147.63	\$9,042.80
1986	27.50	\$631,805.32	65.00	37.50	0.5769	1.0000	\$364,503.07	\$9,720.08
1985	28.50	\$383,851.81	65.00	36.50	0.5615	1.0000	\$215,547.55	\$5,905.41
1984	29.50	\$237,671.89	65.00	35.50	0.5462	1.0000	\$129,805.42	\$3,656.49
1983	30.50	\$300,892.83	65.00	34.50	0.5308	1.0000	\$159,704.66	\$4,629.12
1982	31.50	\$230,983.79	65.00	33.50	0.5154	1.0000	\$119,045.49	\$3,553.60
1981	32.50	\$167,148.56	65.00	32.50	0.5000	1.0000	\$83,574.28	\$2,571.52
1980	33.50	\$112,340.58	65.00	31.50	0.4846	1.0000	\$54,441.97	\$1,728.32

Generation Arrangement Report

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

Dispersion: 65.00 - SQ

Average Net Salvage Rate: 0.00%

Core Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1979	34.50	\$138,237.00	65.00	30.50	0.4692	1.0000	\$64,865.05	\$2,126.72
1978	35.50	\$152,886.75	65.00	29.50	0.4538	1.0000	\$69,387.06	\$2,352.10
1977	36.50	\$153,514.20	65.00	28.50	0.4385	1.0000	\$67,310.07	\$2,361.76
1976	37.50	\$147,459.20	65.00	27.50	0.4231	1.0000	\$62,386.58	\$2,268.60
1975	38.50	\$121,236.63	65.00	26.50	0.4077	1.0000	\$49,427.24	\$1,865.18
1974	39.50	\$202,768.03	65.00	25.50	0.3923	1.0000	\$79,547.46	\$3,119.51
1973	40.50	\$262,565.44	65.00	24.50	0.3769	1.0000	\$98,966.97	\$4,039.47
1972	41.50	\$202,431.27	65.00	23.50	0.3615	1.0000	\$73,186.69	\$3,114.33
1971	42.50	\$156,090.82	65.00	22.50	0.3462	1.0000	\$54,031.44	\$2,401.40
1970	43.50	\$141,862.30	65.00	21.50	0.3308	1.0000	\$46,923.68	\$2,182.50
1969	44.50	\$165,061.79	65.00	20.50	0.3154	1.0000	\$52,057.95	\$2,539.41
1968	45.50	\$102,298.42	65.00	19.50	0.3000	1.0000	\$30,689.53	\$1,573.82
1967	46.50	\$70,774.57	65.00	18.50	0.2846	1.0000	\$20,143.53	\$1,088.84
1966	47.50	\$137,118.43	65.00	17.50	0.2692	1.0000	\$36,916.50	\$2,109.51
1965	48.50	\$156,894.18	65.00	16.50	0.2538	1.0000	\$39,826.98	\$2,413.76
1964	49.50	\$196,609.42	65.00	15.50	0.2385	1.0000	\$46,883.78	\$3,024.76
1963	50.50	\$330,161.45	65.00	14.50	0.2231	1.0000	\$73,651.40	\$5,079.41
1962	51.50	\$163,406.12	65.00	13.50	0.2077	1.0000	\$33,938.19	\$2,513.94
1961	52.50	\$321,699.24	65.00	12.50	0.1923	1.0000	\$61,865.24	\$4,949.22
1960	53.50	\$336,506.34	65.00	11.50	0.1769	1.0000	\$59,535.74	\$5,177.02
1959	54.50	\$326,489.25	65.00	10.50	0.1615	1.0000	\$52,740.57	\$5,022.91
1958	55.50	\$227,254.01	65.00	9.50	0.1462	1.0000	\$33,214.05	\$3,496.22
1957	56.50	\$192,556.75	65.00	8.50	0.1308	1.0000	\$25,180.50	\$2,962.41
1956	57.50	\$233,666.88	65.00	7.50	0.1154	1.0000	\$26,961.56	\$3,594.88
1955	58.50	\$270,316.47	65.00	6.50	0.1000	1.0000	\$27,031.65	\$4,158.71
1954	59.50	\$377,075.82	65.00	5.50	0.0846	1.0000	\$31,906.42	\$5,801.17
1953	60.50	\$243,367.43	65.00	4.50	0.0692	1.0000	\$16,848.51	\$3,744.11
1952	61.50	\$195,558.90	65.00	3.50	0.0538	1.0000	\$10,530.09	\$3,008.60
1951	62.50	\$162,822.30	65.00	2.50	0.0385	1.0000	\$6,262.40	\$2,504.96
1950	63.50	\$135,824.68	65.00	1.50	0.0231	1.0000	\$3,134.42	\$2,089.61
1949	64.50	\$200,632.29	65.00	0.50	0.0077	1.0000	\$1,543.33	\$3,086.65
1948	65.50	\$166,991.30	65.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1947	66.50	\$144,126.33	65.00	0.00	0.0000	0.0000	\$0.00	\$0.00

Generation Arrangement Report

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

Dispersion: 65.00 - SQ

Average Net Salvage Rate: 0.00%

Core Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1946	67.50	\$210,713.68	65.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1945	68.50	\$107,339.22	65.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1944	69.50	\$20,486.86	65.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1943	70.50	\$276,300.72	65.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$134,794,452.59	65.00	58.14	0.8945	1.0000	\$120,568,203.01	\$2,059,515.30

Depreciation Reserve Summary

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

Scenario: Penelec ADR Distr 2013

Dispersion: 65 - SQ

Original Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$134,794,452.59 ✓	\$16,113,701.35 ✓	0.1195	\$118,680,751.24	0.8805
Computed	\$134,794,452.59	\$14,226,249.58	0.1055	\$120,568,203.01	0.8945
Difference		\$1,887,451.77	0.0140	(\$1,887,451.77)	-0.0140

Remaining Life Depreciation Accrual

Account: PELE 101/6-36510 Clearing & R/W
 Scenario: Penelec ADR Distr 2013
 Dispersion: 65.00 - SQ
 ()ge Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$134,794,452.59	58.14	\$2,041,296.84	1.514377%	1.719990%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$200,632.29)	0.50	(\$1,543.33)	0.769233%	
Total:	\$134,794,452.59 *		\$2,039,753.51	1.513233%	1.718689%
Average:	\$134,694,136.45		\$2,039,753.51	1.514360%	1.720143%
Grand Total:	\$134,794,452.59 *		\$2,039,753.51	1.513233%	1.718689%

* Excluding 2014 Retirements

Generation Arrangement Report

Account: PELE 101/6-366 Underground Conduit

Dispersion: 65.00 - R2.5

Age Net Salvage Rate: 0.00%

Wire Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$314,040.63	65.00	64.53	0.9927	1.0000	\$311,755.17	\$4,831.39
2012	1.50	\$2,542,136.01	65.00	63.58	0.9782	1.0000	\$2,486,778.41	\$39,109.78
2011	2.50	\$201,511.27	65.00	62.64	0.9637	1.0000	\$194,206.33	\$3,100.17
2010	3.50	\$804,409.71	65.00	61.71	0.9493	1.0000	\$763,654.19	\$12,375.53
2009	4.50	\$3,263.58	65.00	60.77	0.9350	1.0000	\$3,051.30	\$50.21
2008	5.50	\$10,822.48	65.00	59.84	0.9206	1.0000	\$9,963.55	\$166.50
2007	6.50	\$5,120.23	65.00	58.91	0.9064	1.0000	\$4,640.76	\$78.77
2006	7.50	\$30,488.62	65.00	57.99	0.8921	1.0000	\$27,200.13	\$469.06
2005	8.50	\$32,822.55	65.00	57.07	0.8780	1.0000	\$28,817.60	\$504.96
2004	9.50	\$11,522.43	65.00	56.15	0.8639	1.0000	\$9,953.90	\$177.27
2003	10.50	\$17,839.73	65.00	55.24	0.8498	1.0000	\$15,160.91	\$274.46
2002	11.50	\$928,717.24	65.00	54.33	0.8358	1.0000	\$776,263.93	\$14,287.96
2001	12.50	\$1,403,391.14	65.00	53.43	0.8219	1.0000	\$1,153,509.09	\$21,590.63
2000	13.50	\$1,831,628.35	65.00	52.53	0.8081	1.0000	\$1,480,117.53	\$28,178.90
1999	14.50	\$600,741.74	65.00	51.63	0.7943	1.0000	\$477,177.48	\$9,242.18
1998	15.50	\$1,360,292.06	65.00	50.74	0.7806	1.0000	\$1,061,836.00	\$20,927.57
1997	16.50	\$1,166,618.35	65.00	49.85	0.7670	1.0000	\$894,760.94	\$17,947.97
1996	17.50	\$608,180.85	65.00	48.97	0.7534	1.0000	\$458,206.35	\$9,366.63
1995	18.50	\$1,513,191.47	65.00	48.10	0.7399	1.0000	\$1,119,657.54	\$23,279.87
1994	19.50	\$838,209.35	65.00	47.22	0.7265	1.0000	\$608,977.81	\$12,895.53
1993	20.50	\$1,701,189.74	65.00	46.36	0.7132	1.0000	\$1,213,266.42	\$26,172.15
1992	21.50	\$1,205,954.92	65.00	45.50	0.7000	1.0000	\$844,132.64	\$18,553.15
1991	22.50	\$1,353,514.54	65.00	44.64	0.6868	1.0000	\$929,610.69	\$20,823.30
1990	23.50	\$802,045.35	65.00	43.79	0.6738	1.0000	\$540,389.30	\$12,339.16
1989	24.50	\$588,248.59	65.00	42.95	0.6608	1.0000	\$388,704.48	\$9,049.98
1988	25.50	\$772,510.39	65.00	42.11	0.6479	1.0000	\$500,525.09	\$11,884.78
1987	26.50	\$690,086.70	65.00	41.28	0.6351	1.0000	\$438,290.47	\$10,616.72
1986	27.50	\$671,777.42	65.00	40.46	0.6225	1.0000	\$418,155.86	\$10,335.04
1985	28.50	\$402,564.19	65.00	39.64	0.6099	1.0000	\$245,508.45	\$6,193.30
1984	29.50	\$382,772.39	65.00	38.83	0.5974	1.0000	\$228,664.11	\$5,888.81
1983	30.50	\$323,763.78	65.00	38.02	0.5850	1.0000	\$189,400.73	\$4,980.98
1982	31.50	\$417,918.59	65.00	37.23	0.5727	1.0000	\$239,354.17	\$6,429.52
1981	32.50	\$450,700.63	65.00	36.44	0.5605	1.0000	\$252,638.78	\$6,933.86

Generation Arrangement Report

Account: PELE 101/6-366 Underground Conduit

Dispersion: 65.00 - R2.5

Average Net Salvage Rate: 0.00%

Core Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1980	33.50	\$340,795.70	65.00	35.65	0.5485	1.0000	\$186,913.09	\$5,243.01
1979	34.50	\$528,160.85	65.00	34.87	0.5365	1.0000	\$283,374.77	\$8,125.55
1978	35.50	\$512,636.50	65.00	34.10	0.5247	1.0000	\$268,959.76	\$7,886.72
1977	36.50	\$503,644.27	65.00	33.34	0.5130	1.0000	\$258,348.63	\$7,748.37
1976	37.50	\$524,887.29	65.00	32.59	0.5013	1.0000	\$263,138.42	\$8,075.19
1975	38.50	\$514,098.06	65.00	31.84	0.4898	1.0000	\$251,828.72	\$7,909.20
1974	39.50	\$873,878.66	65.00	31.10	0.4784	1.0000	\$418,107.08	\$13,444.29
1973	40.50	\$1,033,649.14	65.00	30.37	0.4672	1.0000	\$482,940.09	\$15,902.29
1972	41.50	\$902,548.14	65.00	29.64	0.4561	1.0000	\$411,626.48	\$13,885.36
1971	42.50	\$791,444.02	65.00	28.93	0.4451	1.0000	\$352,261.50	\$12,176.06
1970	43.50	\$626,917.29	65.00	28.22	0.4342	1.0000	\$272,207.62	\$9,644.88
1969	44.50	\$700,756.17	65.00	27.53	0.4235	1.0000	\$296,752.91	\$10,780.86
1968	45.50	\$537,154.31	65.00	26.84	0.4129	1.0000	\$221,771.36	\$8,263.91
1967	46.50	\$713,658.68	65.00	26.15	0.4024	1.0000	\$287,152.32	\$10,979.36
1966	47.50	\$590,771.39	65.00	25.49	0.3921	1.0000	\$231,630.69	\$9,088.79
1965	48.50	\$275,670.59	65.00	24.82	0.3819	1.0000	\$105,273.13	\$4,241.09
1964	49.50	\$136,319.75	65.00	24.17	0.3719	1.0000	\$50,695.65	\$2,097.23
1963	50.50	\$102,500.06	65.00	23.53	0.3620	1.0000	\$37,104.34	\$1,576.92
1962	51.50	\$107,273.47	65.00	22.90	0.3523	1.0000	\$37,793.97	\$1,650.36
1961	52.50	\$115,003.57	65.00	22.28	0.3427	1.0000	\$39,416.94	\$1,769.29
1960	53.50	\$234,287.73	65.00	21.67	0.3334	1.0000	\$78,110.95	\$3,604.43
1959	54.50	\$113,769.31	65.00	21.07	0.3242	1.0000	\$36,880.96	\$1,750.30
1957	56.50	\$81,948.40	65.00	19.91	0.3063	1.0000	\$25,101.42	\$1,260.74
1956	57.50	\$62,427.63	65.00	19.35	0.2977	1.0000	\$18,582.40	\$960.43
1955	58.50	\$92,666.70	65.00	18.80	0.2892	1.0000	\$26,797.44	\$1,425.64
1954	59.50	\$55,078.98	65.00	18.26	0.2809	1.0000	\$15,470.19	\$847.37
1953	60.50	\$79,918.72	65.00	17.73	0.2728	1.0000	\$21,804.01	\$1,229.52
1952	61.50	\$72,412.29	65.00	17.22	0.2649	1.0000	\$19,183.51	\$1,114.04
1951	62.50	\$110,440.77	65.00	16.72	0.2573	1.0000	\$28,413.18	\$1,699.09
1950	63.50	\$52,945.40	65.00	16.24	0.2498	1.0000	\$13,224.73	\$814.54
1949	64.50	\$193,651.88	65.00	15.76	0.2425	1.0000	\$46,966.78	\$2,979.26
1948	65.50	\$2,538.17	65.00	15.30	0.2355	1.0000	\$597.63	\$39.05
1947	66.50	\$101,426.55	65.00	14.86	0.2286	1.0000	\$23,188.23	\$1,560.41

Account: PELE 101/6-366 Underground Conduit

Dispersion: 65.00 - R2.5

Average Net Salvage Rate: 0.00%

Core Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1945	68.50	\$3,543.91	65.00	14.01	0.2155	1.0000	\$763.84	\$54.52
1943	70.50	\$819,375.12	65.00	13.21	0.2033	1.0000	\$166,547.26	\$12,605.77
		\$36,496,194.49	65.00	42.02	0.6465	1.0000	\$23,593,260.12	\$561,479.92

Depreciation Reserve Summary

Account: PELE 101/6-366 Underground Conduit
 Scenario: Penelec ADR Distr 2013
 Dispersion: 65 - R2.5

Age Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$36,496,194.49	\$16,322,819.17	0.4472	\$20,173,375.32	0.5528
Computed	\$36,496,194.49	\$12,902,934.37	0.3535	\$23,593,260.12	0.6465
Difference		\$3,419,884.80	0.0937	(\$3,419,884.80)	-0.0937

Remaining Life Depreciation Accrual

Account: PELE 101/6-366 Underground Conduit
 Scenario: Penelec ADR Distr 2013
 Dispersion: 65.00 - R2.5

Original Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$36,496,194.49	42.02 ✓	\$480,092.41 ✓	1.315459% ✓	2.379832%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$242,164.51)	0.50	(\$1,862.80)	0.769229%	
Total:	\$36,496,194.49 *		\$478,229.61	1.310355%	2.370598%
Average:	\$36,375,112.24		\$478,229.61	1.314717%	2.384912%
Grand Total:	\$36,496,194.49 *		\$478,229.61	1.310355%	2.370598%

* Excluding 2014 Retirements

Generation Arrangement Report

Account: PELE 101/6-367 Underground Conducto

Dispersion: 35.00 - R3

Age Net Salvage Rate: 0.00%

Life Net Salvage Rate: 0.00%

Broad-Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$6,277,777.40	35.00	34.51	0.9859	1.0000	\$6,189,484.20	\$179,365.07
2012	1.50	\$17,304,354.52	35.00	33.53	0.9579	1.0000	\$16,575,655.32	\$494,410.13
2011	2.50	\$5,673,932.35	35.00	32.55	0.9300	1.0000	\$5,276,517.09	\$162,112.35
2010	3.50	\$4,294,647.21	35.00	31.58	0.9022	1.0000	\$3,874,486.34	\$122,704.21
2009	4.50	\$3,202,175.04	35.00	30.61	0.8745	1.0000	\$2,800,342.15	\$91,490.72
2008	5.50	\$3,996,703.06	35.00	29.65	0.8470	1.0000	\$3,385,332.18	\$114,191.52
2007	6.50	\$2,419,179.26	35.00	28.69	0.8198	1.0000	\$1,983,128.24	\$69,119.41
2006	7.50	\$4,384,279.57	35.00	27.74	0.7927	1.0000	\$3,475,380.25	\$125,265.13
2005	8.50	\$4,199,394.02	35.00	26.80	0.7658	1.0000	\$3,216,101.09	\$119,982.69
2004	9.50	\$3,342,674.07	35.00	25.87	0.7393	1.0000	\$2,471,123.67	\$95,504.97
2003	10.50	\$3,918,005.01	35.00	24.95	0.7129	1.0000	\$2,793,322.45	\$111,943.00
2002	11.50	\$2,034,755.63	35.00	24.04	0.6869	1.0000	\$1,397,723.35	\$58,135.88
2001	12.50	\$2,990,265.72	35.00	23.14	0.6612	1.0000	\$1,977,187.36	\$85,436.16
2000	13.50	\$3,246,745.17	35.00	22.25	0.6358	1.0000	\$2,064,364.04	\$92,764.15
1999	14.50	\$3,420,969.90	35.00	21.38	0.6108	1.0000	\$2,089,588.38	\$97,742.00
1998	15.50	\$5,283,057.53	35.00	20.52	0.5861	1.0000	\$3,096,640.82	\$150,944.50
1997	16.50	\$6,607,268.42	35.00	19.66	0.5619	1.0000	\$3,712,308.69	\$188,779.10
1996	17.50	\$5,622,555.15	35.00	18.83	0.5379	1.0000	\$3,024,589.94	\$160,644.43
1995	18.50	\$7,154,767.56	35.00	18.01	0.5144	1.0000	\$3,680,638.99	\$204,421.93
1994	19.50	\$4,009,405.79	35.00	17.20	0.4913	1.0000	\$1,969,950.69	\$114,554.45
1993	20.50	\$6,081,657.29	35.00	16.40	0.4687	1.0000	\$2,850,246.76	\$173,761.64
1992	21.50	\$6,174,015.82	35.00	15.63	0.4465	1.0000	\$2,756,598.81	\$176,400.45
1991	22.50	\$4,828,085.25	35.00	14.87	0.4247	1.0000	\$2,050,600.17	\$137,945.29
1990	23.50	\$3,685,444.84	35.00	14.12	0.4034	1.0000	\$1,486,850.43	\$105,298.42
1989	24.50	\$3,670,904.00	35.00	13.39	0.3827	1.0000	\$1,404,684.26	\$104,882.97
1988	25.50	\$3,292,881.42	35.00	12.68	0.3624	1.0000	\$1,193,296.27	\$94,082.33
1987	26.50	\$2,195,978.26	35.00	11.99	0.3427	1.0000	\$752,493.27	\$62,742.24
1986	27.50	\$1,455,724.43	35.00	11.32	0.3235	1.0000	\$470,978.33	\$41,592.13
1985	28.50	\$956,114.22	35.00	10.68	0.3051	1.0000	\$291,686.12	\$27,317.55
1984	29.50	\$1,100,949.56	35.00	10.05	0.2872	1.0000	\$316,210.67	\$31,455.70
1983	30.50	\$1,247,511.55	35.00	9.45	0.2700	1.0000	\$336,877.59	\$35,643.19
1982	31.50	\$1,324,431.45	35.00	8.88	0.2536	1.0000	\$335,840.39	\$37,840.90
1981	32.50	\$834,375.23	35.00	8.32	0.2378	1.0000	\$198,450.90	\$23,839.29

Generation Arrangement Report

Account: PELE 101/6-367 Underground Conducto

Dispersion: 35.00 - R3

Age Net Salvage Rate: 0.00%

Life Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1980	33.50	\$1,306,110.44	35.00	7.80	0.2229	1.0000	\$291,098.05	\$37,317.44
1979	34.50	\$1,111,437.89	35.00	7.30	0.2087	1.0000	\$231,931.26	\$31,755.37
1978	35.50	\$993,308.07	35.00	6.84	0.1953	1.0000	\$194,001.18	\$28,380.23
1977	36.50	\$848,322.98	35.00	6.39	0.1827	1.0000	\$154,971.21	\$24,237.80
1976	37.50	\$884,897.41	35.00	5.98	0.1708	1.0000	\$151,149.34	\$25,282.78
1975	38.50	\$1,149,876.65	35.00	5.59	0.1597	1.0000	\$183,612.30	\$32,853.62
1974	39.50	\$974,904.82	35.00	5.22	0.1493	1.0000	\$145,510.22	\$27,854.42
1973	40.50	\$924,816.90	35.00	4.88	0.1395	1.0000	\$128,999.90	\$26,423.34
1972	41.50	\$1,120,338.02	35.00	4.56	0.1303	1.0000	\$146,011.13	\$32,009.66
1971	42.50	\$816,575.31	35.00	4.26	0.1216	1.0000	\$99,294.29	\$23,330.72
1970	43.50	\$946,854.80	35.00	3.97	0.1134	1.0000	\$107,336.09	\$27,052.99
1969	44.50	\$735,755.88	35.00	3.69	0.1055	1.0000	\$77,604.34	\$21,021.60
1968	45.50	\$877,018.48	35.00	3.43	0.0979	1.0000	\$85,827.94	\$25,057.67
1967	46.50	\$213,303.43	35.00	3.17	0.0904	1.0000	\$19,292.22	\$6,094.38
1966	47.50	\$102,896.11	35.00	2.91	0.0832	1.0000	\$8,556.16	\$2,939.89
1965	48.50	\$38,727.28	35.00	2.66	0.0760	1.0000	\$2,941.34	\$1,106.49
1964	49.50	\$191.08	35.00	2.40	0.0685	1.0000	\$13.08	\$5.46
1963	50.50	\$118.15	35.00	2.14	0.0612	1.0000	\$7.23	\$3.38
1962	51.50	\$130.84	35.00	1.89	0.0539	1.0000	\$7.06	\$3.74
1961	52.50	\$14.54	35.00	1.64	0.0468	1.0000	\$0.68	\$0.42
1956	57.50	\$8.08	35.00	0.54	0.0155	1.0000	\$0.13	\$0.23
1900	113.50	\$26,833.85	35.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$149,303,426.71	35.00	21.46	0.6130	1.0000	\$91,526,844.39	\$4,265,045.51

Depreciation Reserve Summary

Account: PELE 101/6-367 Underground Conducto
 Scenario: Penelec ADR Distr 2013
 Dispersion: 35 - R3
 Present Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$149,303,426.71	\$57,640,077.75	0.3861	\$91,663,348.96	0.6139
Computed	\$149,303,426.71	\$57,776,582.32	0.3870	\$91,526,844.39	0.6130
Difference		(\$136,504.57)	-0.0009	\$136,504.57	0.0009

Remaining Life Depreciation Accrual

Account: PELE 101/6-367 Underground Conducto
 Scenario: Penelec ADR Distr 2013
 Dispersion: 35.00 - R3
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$149,303,426.71	21.46	\$4,272,174.31	2.861404%	4.660722%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$2,914,535.05)	0.50	(\$41,636.21)	1.428571%	
Total:	\$149,303,426.71 *		\$4,230,538.10	2.833517%	4.615300%
Average:	\$147,846,159.19		\$4,230,538.10	2.861446%	4.689859%
Grand Total:	\$149,303,426.71 *		\$4,230,538.10	2.833517%	4.615300%

* Excluding 2014 Retirements

Generation Arrangement Report

Account: PELE 101/6-36710 Undgrd cable Cure

Dispersion: 35.00 - R3

Age Net Salvage Rate: 0.00%

Life Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1998	15.50	\$4,760.08	35.00	20.52	0.5861	1.0000	\$2,790.10	\$136.00
		\$4,760.08	35.00	20.52	0.5861	1.0000	\$2,790.10	\$136.00

Depreciation Reserve Summary

Account: PELE 101/6-36710 Undgrd cable Cure
 Scenario: Penelec ADR Distr 2013
 Dispersion: 35 - R3
 Age Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$4,760.08	\$2,227.95	0.4680	\$2,532.13	0.5320
Computed	\$4,760.08	\$1,969.98	0.4139	\$2,790.10	0.5861
Difference		\$257.97	0.0542	(\$257.97)	-0.0542

Remaining Life Depreciation Accrual

Account: PELE 101/6-36710 Undgrd cable Cure
 Scenario: Penelec ADR Distr 2013
 Dispersion: 35.00 - R3
 Age Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$4,760.08	20.52	\$123.43	2.592974%	4.874460%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$35.35)	0.50	(\$0.50)	1.414427%	
Total:	\$4,760.08 *		\$122.93	2.582470%	4.854713%
Average:	\$4,742.41		\$122.93	2.592095%	4.888839%
Grand Total:	\$4,760.08 *		\$122.93	2.582470%	4.854713%

* Excluding 2014 Retirements

Generation Arrangement Report

Account: PELE 101/6-368 Line Transformers

Dispersion: 36.00 - S-5

Age Net Salvage Rate: 0.00%
 Core Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$11,950,690.76	36.00	35.63	0.9898	1.0000	\$11,828,536.66	\$331,963.63
2012	1.50	\$41,031,925.50	36.00	34.92	0.9699	1.0000	\$39,797,707.98	\$1,139,775.71
2011	2.50	\$10,364,310.76	36.00	34.22	0.9507	1.0000	\$9,853,227.64	\$287,897.52
2010	3.50	\$13,055,597.33	36.00	33.55	0.9320	1.0000	\$12,167,445.74	\$362,655.48
2009	4.50	\$14,318,866.71	36.00	32.89	0.9137	1.0000	\$13,082,845.31	\$397,746.30
2008	5.50	\$17,628,769.60	36.00	32.25	0.8958	1.0000	\$15,792,412.12	\$489,688.04
2007	6.50	\$11,431,919.66	36.00	31.62	0.8783	1.0000	\$10,040,710.41	\$317,553.32
2006	7.50	\$18,305,027.98	36.00	31.00	0.8611	1.0000	\$15,762,477.05	\$508,473.00
2005	8.50	\$20,471,346.43	36.00	30.39	0.8442	1.0000	\$17,281,942.74	\$568,648.51
2004	9.50	\$14,740,557.68	36.00	29.79	0.8276	1.0000	\$12,199,283.20	\$409,459.94
2003	10.50	\$8,072,817.68	36.00	29.20	0.8112	1.0000	\$6,548,987.00	\$224,244.94
2002	11.50	\$7,571,584.26	36.00	28.62	0.7951	1.0000	\$6,020,275.25	\$210,321.79
2001	12.50	\$7,730,390.30	36.00	28.05	0.7792	1.0000	\$6,023,701.41	\$214,733.06
2000	13.50	\$10,274,839.85	36.00	27.49	0.7635	1.0000	\$7,845,166.82	\$285,412.22
1999	14.50	\$5,994,239.24	36.00	26.93	0.7481	1.0000	\$4,484,129.54	\$166,506.65
1998	15.50	\$4,902,616.88	36.00	26.38	0.7328	1.0000	\$3,592,564.53	\$136,183.80
1997	16.50	\$5,971,375.34	36.00	25.84	0.7177	1.0000	\$4,285,473.28	\$165,871.54
1996	17.50	\$3,203,398.46	36.00	25.30	0.7027	1.0000	\$2,251,111.24	\$88,983.29
1995	18.50	\$7,712,321.85	36.00	24.77	0.6880	1.0000	\$5,305,793.06	\$214,231.16
1994	19.50	\$6,100,416.14	36.00	24.24	0.6733	1.0000	\$4,107,652.24	\$169,456.00
1993	20.50	\$7,142,791.87	36.00	23.72	0.6589	1.0000	\$4,706,112.71	\$198,410.89
1992	21.50	\$7,471,075.04	36.00	23.20	0.6445	1.0000	\$4,815,256.49	\$207,529.86
1991	22.50	\$5,278,761.69	36.00	22.69	0.6303	1.0000	\$3,327,279.30	\$146,632.27
1990	23.50	\$7,181,909.50	36.00	22.18	0.6162	1.0000	\$4,425,769.93	\$199,497.49
1989	24.50	\$8,931,568.36	36.00	21.68	0.6023	1.0000	\$5,379,284.66	\$248,099.12
1988	25.50	\$7,697,937.64	36.00	21.18	0.5884	1.0000	\$4,529,681.52	\$213,831.60
1987	26.50	\$5,721,546.96	36.00	20.69	0.5747	1.0000	\$3,288,182.31	\$158,931.86
1986	27.50	\$8,008,564.42	36.00	20.20	0.5611	1.0000	\$4,493,367.63	\$222,460.12
1985	28.50	\$7,319,735.21	36.00	19.71	0.5475	1.0000	\$4,007,853.71	\$203,325.98
1984	29.50	\$4,851,908.74	36.00	19.23	0.5341	1.0000	\$2,591,432.15	\$134,775.24
1983	30.50	\$3,624,580.83	36.00	18.75	0.5208	1.0000	\$1,887,527.59	\$100,682.80
1982	31.50	\$3,392,953.36	36.00	18.27	0.5075	1.0000	\$1,721,941.24	\$94,248.70
1981	32.50	\$2,989,044.70	36.00	17.80	0.4943	1.0000	\$1,477,587.51	\$83,029.02

Generation Arrangement Report

Account: PELE 101/6-368 Line Transformers

Dispersion: 36.00 - S-5

Average Net Salvage Rate: 0.00%

Core Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1980	33.50	\$2,302,432.01	36.00	17.32	0.4812	1.0000	\$1,108,022.13	\$63,956.44
1979	34.50	\$2,664,160.41	36.00	16.86	0.4682	1.0000	\$1,247,410.49	\$74,004.46
1978	35.50	\$2,623,683.19	36.00	16.39	0.4553	1.0000	\$1,194,481.71	\$72,880.09
1977	36.50	\$2,305,667.13	36.00	15.93	0.4424	1.0000	\$1,020,024.70	\$64,046.31
1976	37.50	\$1,565,332.72	36.00	15.47	0.4296	1.0000	\$672,446.75	\$43,481.46
1975	38.50	\$1,111,525.59	36.00	15.01	0.4168	1.0000	\$463,322.72	\$30,875.71
1974	39.50	\$1,941,874.26	36.00	14.55	0.4041	1.0000	\$784,796.62	\$53,940.95
1973	40.50	\$2,060,656.44	36.00	14.09	0.3915	1.0000	\$806,781.81	\$57,240.46
1972	41.50	\$1,806,467.41	36.00	13.64	0.3789	1.0000	\$684,530.36	\$50,179.65
1971	42.50	\$1,466,301.83	36.00	13.19	0.3664	1.0000	\$537,252.40	\$40,730.61
1970	43.50	\$1,476,433.20	36.00	12.74	0.3539	1.0000	\$522,533.77	\$41,012.03
1969	44.50	\$1,324,577.50	36.00	12.29	0.3415	1.0000	\$452,315.12	\$36,793.82
1968	45.50	\$1,232,746.15	36.00	11.85	0.3291	1.0000	\$405,664.98	\$34,242.95
1967	46.50	\$1,381,573.28	36.00	11.40	0.3167	1.0000	\$437,568.03	\$38,377.04
1966	47.50	\$1,340,708.42	36.00	10.96	0.3044	1.0000	\$408,100.04	\$37,241.90
1965	48.50	\$1,031,363.62	36.00	10.52	0.2921	1.0000	\$301,262.84	\$28,648.99
1964	49.50	\$819,859.60	36.00	10.07	0.2798	1.0000	\$229,418.40	\$22,773.88
1963	50.50	\$949,079.96	36.00	9.63	0.2676	1.0000	\$253,959.42	\$26,363.33
1962	51.50	\$777,320.26	36.00	9.19	0.2554	1.0000	\$198,500.73	\$21,592.23
1961	52.50	\$794,371.80	36.00	8.75	0.2432	1.0000	\$193,165.81	\$22,065.88
1960	53.50	\$754,427.87	36.00	8.32	0.2310	1.0000	\$174,262.52	\$20,956.33
1959	54.50	\$832,410.31	36.00	7.88	0.2188	1.0000	\$182,137.66	\$23,122.51
1958	55.50	\$803,629.99	36.00	7.44	0.2066	1.0000	\$166,062.42	\$22,323.06
1957	56.50	\$812,269.82	36.00	7.00	0.1945	1.0000	\$157,964.50	\$22,563.05
1956	57.50	\$575,991.90	36.00	6.56	0.1823	1.0000	\$105,010.59	\$15,999.78
1955	58.50	\$363,223.50	36.00	6.13	0.1702	1.0000	\$61,804.34	\$10,089.54
1954	59.50	\$276,855.54	36.00	5.69	0.1579	1.0000	\$43,727.43	\$7,690.43
1953	60.50	\$242,313.30	36.00	5.25	0.1457	1.0000	\$35,315.83	\$6,730.92
1952	61.50	\$159,073.24	36.00	4.81	0.1335	1.0000	\$21,239.20	\$4,418.70
1951	62.50	\$290,609.92	36.00	4.37	0.1213	1.0000	\$35,241.55	\$8,072.50
1950	63.50	\$163,097.63	36.00	3.92	0.1089	1.0000	\$17,767.54	\$4,530.49
1949	64.50	\$166,620.54	36.00	3.48	0.0966	1.0000	\$16,092.05	\$4,628.35
1948	65.50	\$105,812.93	36.00	3.03	0.0842	1.0000	\$8,905.22	\$2,939.25

Generation Arrangement Report

Account: PELE 101/6-368 Line Transformers

Dispersion: 36.00 - S-5

Age Net Salvage Rate: 0.00%

Life Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1947	66.50	\$20,344.09	36.00	2.58	0.0717	1.0000	\$1,458.06	\$565.11
1946	67.50	\$3,538.86	36.00	2.13	0.0591	1.0000	\$209.13	\$98.30
1945	68.50	\$1,125.83	36.00	1.67	0.0463	1.0000	\$52.16	\$31.27
1944	69.50	\$1,328.98	36.00	1.20	0.0334	1.0000	\$44.44	\$36.92
1943	70.50	\$16,842.51	36.00	0.73	0.0203	1.0000	\$342.66	\$467.85
		\$357,011,042.27	36.00	27.01	0.7503	1.0000	\$267,871,916.09	\$9,916,973.40

Depreciation Reserve Summary

Account: PELE 101/6-368 Line Transformers
 Scenario: Penelec ADR Distr 2013
 Dispersion: 36 - S-5

Age Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$357,011,042.27	\$121,585,763.88	0.3406	\$235,425,278.39	0.6594
Computed	\$357,011,042.27	\$89,139,126.18	0.2497	\$267,871,916.09	0.7503
Difference		\$32,446,637.70	0.0909	(\$32,446,637.70)	-0.0909

Remaining Life Depreciation Accrual

Account: PELE 101/6-368 Line Transformers
 Scenario: Penelec ADR Distr 2013
 Dispersion: 36.00 - S-.5
 () Age Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$357,011,042.27	27.01 ✓	\$8,715,755.72 ✓	2.441313% ✓	3.702132%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$6,731,545.70)	0.50	(\$93,493.69)	1.388889%	
Total:	\$357,011,042.27 *		\$8,622,262.03	2.415125%	3.662420%
Average:	\$353,645,269.42		\$8,622,262.03	2.438110%	3.715539%
Grand Total:	\$357,011,042.27 *		\$8,622,262.03	2.415125%	3.662420%

* Excluding 2014 Retirements

Generation Arrangement Report

Account: PELE 101/6-369 Services

Dispersion: 45.00 - O1

Average Net Salvage Rate: 0.00%

Core Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$2,948,339.90	45.00	44.75	0.9944	1.0000	\$2,931,960.24	\$65,518.66
2012	1.50	\$9,796,974.49	45.00	44.25	0.9833	1.0000	\$9,633,691.59	\$217,710.54
2011	2.50	\$2,848,573.01	45.00	43.75	0.9722	1.0000	\$2,769,445.98	\$63,301.62
2010	3.50	\$2,311,152.51	45.00	43.25	0.9611	1.0000	\$2,221,274.35	\$51,358.94
2009	4.50	\$2,154,137.33	45.00	42.75	0.9500	1.0000	\$2,046,430.46	\$47,869.72
2008	5.50	\$2,009,844.56	45.00	42.25	0.9389	1.0000	\$1,887,020.72	\$44,663.21
2007	6.50	\$1,989,736.07	45.00	41.75	0.9278	1.0000	\$1,846,032.90	\$44,216.36
2006	7.50	\$1,098,129.21	45.00	41.25	0.9167	1.0000	\$1,006,618.44	\$24,402.87
2005	8.50	\$215,965.26	45.00	40.75	0.9056	1.0000	\$195,568.54	\$4,799.23
2004	9.50	\$27,579.75	45.00	40.25	0.8944	1.0000	\$24,668.55	\$612.88
2003	10.50	\$894,351.33	45.00	39.75	0.8833	1.0000	\$790,010.34	\$19,874.47
2002	11.50	\$2,042,118.59	45.00	39.25	0.8722	1.0000	\$1,781,181.21	\$45,380.41
2001	12.50	\$2,033,028.24	45.00	38.75	0.8611	1.0000	\$1,750,663.20	\$45,178.41
2000	13.50	\$1,610,663.96	45.00	38.25	0.8500	1.0000	\$1,369,064.36	\$35,792.53
1999	14.50	\$2,322,463.69	45.00	37.75	0.8389	1.0000	\$1,948,288.98	\$51,610.30
1998	15.50	\$2,394,596.67	45.00	37.25	0.8278	1.0000	\$1,982,193.90	\$53,213.26
1997	16.50	\$1,308,508.33	45.00	36.75	0.8167	1.0000	\$1,068,615.13	\$29,077.96
1996	17.50	\$1,381,451.71	45.00	36.25	0.8056	1.0000	\$1,112,836.09	\$30,698.93
1995	18.50	\$1,217,437.13	45.00	35.75	0.7944	1.0000	\$967,186.17	\$27,054.16
1994	19.50	\$797,453.45	45.00	35.25	0.7833	1.0000	\$624,671.87	\$17,721.19
1993	20.50	\$2,749,213.76	45.00	34.75	0.7722	1.0000	\$2,123,003.96	\$61,093.64
1992	21.50	\$970,284.01	45.00	34.25	0.7611	1.0000	\$738,493.94	\$21,561.87
1991	22.50	\$1,580,716.92	45.00	33.75	0.7500	1.0000	\$1,185,537.69	\$35,127.04
1990	23.50	\$1,196,170.52	45.00	33.25	0.7389	1.0000	\$883,837.10	\$26,581.57
1989	24.50	\$886,352.26	45.00	32.75	0.7278	1.0000	\$645,067.47	\$19,696.72
1988	25.50	\$990,379.60	45.00	32.25	0.7167	1.0000	\$709,772.04	\$22,008.44
1987	26.50	\$973,500.23	45.00	31.75	0.7056	1.0000	\$686,858.49	\$21,633.34
1986	27.50	\$1,029,718.27	45.00	31.25	0.6944	1.0000	\$715,082.13	\$22,882.63
1985	28.50	\$1,107,745.02	45.00	30.75	0.6833	1.0000	\$756,959.10	\$24,616.56
1984	29.50	\$1,142,511.42	45.00	30.25	0.6722	1.0000	\$768,021.57	\$25,389.14
1983	30.50	\$995,275.06	45.00	29.75	0.6611	1.0000	\$657,987.40	\$22,117.22
1982	31.50	\$1,137,521.77	45.00	29.25	0.6500	1.0000	\$739,389.15	\$25,278.26
1981	32.50	\$1,165,961.93	45.00	28.75	0.6389	1.0000	\$744,920.12	\$25,910.27

Generation Arrangement Report

Account: PELE 101/6-369 Services

Dispersion: 45.00 - O1

Average Net Salvage Rate: 0.00%

Core Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1980	33.50	\$759,860.17	45.00	28.25	0.6278	1.0000	\$477,023.33	\$16,885.78
1979	34.50	\$734,524.40	45.00	27.75	0.6167	1.0000	\$452,956.71	\$16,322.76
1978	35.50	\$731,505.63	45.00	27.25	0.6056	1.0000	\$442,967.29	\$16,255.68
1977	36.50	\$780,979.21	45.00	26.75	0.5944	1.0000	\$464,248.75	\$17,355.09
1976	37.50	\$747,801.01	45.00	26.25	0.5833	1.0000	\$436,217.26	\$16,617.80
1975	38.50	\$650,832.03	45.00	25.75	0.5722	1.0000	\$372,420.55	\$14,462.93
1974	39.50	\$702,087.71	45.00	25.25	0.5611	1.0000	\$393,949.21	\$15,601.95
1973	40.50	\$793,782.37	45.00	24.75	0.5500	1.0000	\$436,580.30	\$17,639.61
1972	41.50	\$734,543.24	45.00	24.25	0.5389	1.0000	\$395,837.19	\$16,323.18
1971	42.50	\$685,534.64	45.00	23.75	0.5278	1.0000	\$361,809.95	\$15,234.10
1970	43.50	\$603,281.67	45.00	23.25	0.5167	1.0000	\$311,695.53	\$13,406.26
1969	44.50	\$621,478.56	45.00	22.75	0.5056	1.0000	\$314,191.93	\$13,810.63
1968	45.50	\$573,454.88	45.00	22.25	0.4944	1.0000	\$283,541.58	\$12,743.44
1967	46.50	\$609,841.20	45.00	21.75	0.4833	1.0000	\$294,756.58	\$13,552.03
1966	47.50	\$645,128.37	45.00	21.25	0.4722	1.0000	\$304,643.95	\$14,336.19
1965	48.50	\$677,493.34	45.00	20.75	0.4611	1.0000	\$312,399.71	\$15,055.41
1964	49.50	\$563,878.60	45.00	20.25	0.4500	1.0000	\$253,745.37	\$12,530.64
1963	50.50	\$567,426.41	45.00	19.75	0.4389	1.0000	\$249,037.14	\$12,609.48
1962	51.50	\$482,200.53	45.00	19.25	0.4278	1.0000	\$206,274.67	\$10,715.57
1961	52.50	\$397,704.54	45.00	18.75	0.4167	1.0000	\$165,710.22	\$8,837.88
1960	53.50	\$359,880.20	45.00	18.25	0.4056	1.0000	\$145,951.41	\$7,997.34
1959	54.50	\$301,555.79	45.00	17.75	0.3944	1.0000	\$118,947.01	\$6,701.24
1958	55.50	\$255,013.90	45.00	17.25	0.3833	1.0000	\$97,755.33	\$5,666.98
1957	56.50	\$272,764.00	45.00	16.75	0.3722	1.0000	\$101,528.82	\$6,061.42
1956	57.50	\$188,170.54	45.00	16.25	0.3611	1.0000	\$67,950.47	\$4,181.57
1955	58.50	\$51,832.66	45.00	15.75	0.3500	1.0000	\$18,141.43	\$1,151.84
1954	59.50	\$37,138.34	45.00	15.25	0.3389	1.0000	\$12,585.77	\$825.30
1953	60.50	\$38,328.63	45.00	14.75	0.3278	1.0000	\$12,563.27	\$851.75
1952	61.50	\$32,755.11	45.00	14.25	0.3167	1.0000	\$10,372.45	\$727.89
1951	62.50	\$31,396.70	45.00	13.75	0.3056	1.0000	\$9,593.44	\$697.70
1950	63.50	\$28,553.60	45.00	13.25	0.2944	1.0000	\$8,407.45	\$634.52
1949	64.50	\$26,395.83	45.00	12.75	0.2833	1.0000	\$7,478.82	\$586.57
1948	65.50	\$29,453.04	45.00	12.25	0.2722	1.0000	\$8,017.77	\$654.51

Generation Arrangement Report

Account: PELE 101/6-369 Services

Dispersion: 45.00 - O1

Average Net Salvage Rate: 0.00%

Core Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1947	66.50	\$17,011.16	45.00	11.75	0.2611	1.0000	\$4,441.80	\$378.03
1946	67.50	\$8,822.42	45.00	11.25	0.2500	1.0000	\$2,205.60	\$196.05
1945	68.50	\$4,123.04	45.00	10.75	0.2389	1.0000	\$984.95	\$91.62
1944	69.50	\$1,883.30	45.00	10.25	0.2278	1.0000	\$428.97	\$41.85
1943	70.50	\$50,327.20	45.00	9.75	0.2167	1.0000	\$10,904.23	\$1,118.38
		\$72,126,599.93	45.00	35.49	0.7886	1.0000	\$56,880,619.40	\$1,602,813.33

Depreciation Reserve Summary

Account: PELE 101/6-369 Services
 Scenario: Penelec ADR Distr 2013
 Dispersion: 45 - O1
 Present Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$72,126,599.93	\$26,983,939.70	0.3741	\$45,142,660.23	0.6259
Computed	\$72,126,599.93	\$15,245,980.53	0.2114	\$56,880,619.40	0.7886
Difference		\$11,737,959.17	0.1627	(\$11,737,959.17)	-0.1627

Remaining Life Depreciation Accrual

Account: PELE 101/6-369 Services
 Scenario: Penelec ADR Distr 2013
 Dispersion: 45.00 - O1
 Original Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$72,126,599.93	35.49	\$1,272,054.69	1.763642%	2.817855%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$1,084,834.43)	0.50	(\$12,053.72)	1.111111%	
Total:	\$72,126,599.93 *		\$1,260,000.97	1.746930%	2.791154%
Average:	\$71,584,182.72		\$1,260,000.97	1.760167%	2.825099%
Grand Total:	\$72,126,599.93 *		\$1,260,000.97	1.746930%	2.791154%

* Excluding 2014 Retirements

Generation Arrangement Report

Account: PELE 101/6-36910 Undgrnd Services

Dispersion: 36.00 - R3

Average Net Salvage Rate: 0.00%

Core Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	(\$1,036.05)	36.00	35.51	0.9863	1.0000	(\$1,021.88)	(\$28.78)
2008	5.50	\$522,904.84	36.00	30.64	0.8512	1.0000	\$445,110.64	\$14,525.13
2007	6.50	\$625,492.26	36.00	29.69	0.8247	1.0000	\$515,824.62	\$17,374.79
2006	7.50	\$357,194.07	36.00	28.74	0.7983	1.0000	\$285,149.64	\$9,922.06
2003	10.50	\$937,722.08	36.00	25.94	0.7206	1.0000	\$675,720.49	\$26,047.84
2002	11.50	\$2,182,108.07	36.00	25.03	0.6952	1.0000	\$1,517,006.49	\$60,614.11
2001	12.50	\$2,080,067.22	36.00	24.12	0.6701	1.0000	\$1,393,861.46	\$57,779.65
2000	13.50	\$2,415,235.44	36.00	23.23	0.6453	1.0000	\$1,558,553.32	\$67,089.87
1999	14.50	\$3,713,599.73	36.00	22.35	0.6209	1.0000	\$2,305,611.57	\$103,155.55
1998	15.50	\$2,414,230.83	36.00	21.48	0.5967	1.0000	\$1,440,609.10	\$67,061.97
1997	16.50	\$2,643,035.40	36.00	20.63	0.5729	1.0000	\$1,514,266.96	\$73,417.65
1996	17.50	\$2,166,420.78	36.00	19.78	0.5495	1.0000	\$1,190,437.19	\$60,178.36
1995	18.50	\$3,078,947.29	36.00	18.95	0.5265	1.0000	\$1,620,979.86	\$85,526.31
1994	19.50	\$1,044,740.55	36.00	18.14	0.5038	1.0000	\$526,345.86	\$29,020.57
1993	20.50	\$3,464,812.38	36.00	17.34	0.4815	1.0000	\$1,668,427.47	\$96,244.79
1992	21.50	\$334,143.69	36.00	16.55	0.4597	1.0000	\$153,595.25	\$9,281.77
1991	22.50	\$2,070,847.44	36.00	15.78	0.4382	1.0000	\$907,492.69	\$57,523.54
1990	23.50	\$1,507,389.94	36.00	15.02	0.4173	1.0000	\$628,994.83	\$41,871.94
1989	24.50	\$1,018,818.46	36.00	14.28	0.3967	1.0000	\$404,202.94	\$28,300.51
1988	25.50	\$1,035,671.65	36.00	13.56	0.3767	1.0000	\$390,112.27	\$28,768.66
1987	26.50	\$939,556.81	36.00	12.86	0.3571	1.0000	\$335,520.96	\$26,098.80
1986	27.50	\$759,080.18	36.00	12.17	0.3381	1.0000	\$256,665.47	\$21,085.56
1985	28.50	\$379,831.06	36.00	11.51	0.3197	1.0000	\$121,418.39	\$10,550.86
1984	29.50	\$862,530.93	36.00	10.86	0.3018	1.0000	\$260,295.56	\$23,959.19
1983	30.50	\$631,643.46	36.00	10.24	0.2845	1.0000	\$179,709.17	\$17,545.65
1982	31.50	\$536,647.13	36.00	9.64	0.2679	1.0000	\$143,757.72	\$14,906.86
1981	32.50	\$564,717.80	36.00	9.07	0.2520	1.0000	\$142,313.42	\$15,686.61
1980	33.50	\$601,445.56	36.00	8.52	0.2368	1.0000	\$142,408.42	\$16,706.82
1979	34.50	\$823,236.66	36.00	8.00	0.2223	1.0000	\$182,973.47	\$22,867.69
1978	35.50	\$576,211.93	36.00	7.51	0.2085	1.0000	\$120,124.59	\$16,005.89
1977	36.50	\$518,058.71	36.00	7.04	0.1955	1.0000	\$101,265.92	\$14,390.52
1976	37.50	\$460,732.14	36.00	6.59	0.1832	1.0000	\$84,392.33	\$12,798.12
1975	38.50	\$410,049.34	36.00	6.18	0.1716	1.0000	\$70,358.88	\$11,390.26

Generation Arrangement Report

Account: PELE 101/6-36910 Undgrnd Services

Dispersion: 36.00 - R3

Age Net Salvage Rate: 0.00%

Life Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1974	39.50	\$450,714.55	36.00	5.79	0.1607	1.0000	\$72,433.94	\$12,519.85
1973	40.50	\$467,665.88	36.00	5.42	0.1505	1.0000	\$70,390.14	\$12,990.72
1972	41.50	\$423,370.14	36.00	5.07	0.1409	1.0000	\$59,648.67	\$11,760.28
1971	42.50	\$371,209.70	36.00	4.75	0.1319	1.0000	\$48,948.12	\$10,311.38
1970	43.50	\$501,667.97	36.00	4.44	0.1234	1.0000	\$61,886.46	\$13,935.22
1969	44.50	\$525,375.20	36.00	4.15	0.1153	1.0000	\$60,586.00	\$14,593.76
1968	45.50	\$567,187.91	36.00	3.87	0.1075	1.0000	\$60,961.50	\$15,755.22
1967	46.50	\$470,298.90	36.00	3.60	0.1000	1.0000	\$47,031.85	\$13,063.86
1966	47.50	\$297,841.55	36.00	3.34	0.0927	1.0000	\$27,621.48	\$8,273.38
1965	48.50	\$20,813.67	36.00	3.08	0.0856	1.0000	\$1,782.25	\$578.16
1964	49.50	\$9,749.13	36.00	2.83	0.0786	1.0000	\$766.66	\$270.81
1963	50.50	\$9,267.84	36.00	2.57	0.0713	1.0000	\$661.15	\$257.44
1962	51.50	\$8,999.08	36.00	2.31	0.0643	1.0000	\$578.31	\$249.97
1961	52.50	\$5,427.59	36.00	2.06	0.0573	1.0000	\$310.83	\$150.77
1960	53.50	\$9,747.87	36.00	1.82	0.0505	1.0000	\$491.78	\$270.77
1959	54.50	\$8,741.35	36.00	1.56	0.0433	1.0000	\$378.46	\$242.82
1958	55.50	\$8,932.09	36.00	1.31	0.0365	1.0000	\$326.11	\$248.11
1957	56.50	\$10,034.85	36.00	1.08	0.0300	1.0000	\$300.92	\$278.75
1956	57.50	\$11,257.69	36.00	0.86	0.0239	1.0000	\$269.23	\$312.71
1955	58.50	\$6,746.94	36.00	0.69	0.0191	1.0000	\$129.10	\$187.42
1954	59.50	\$12,214.06	36.00	0.49	0.0136	1.0000	\$166.24	\$339.28
1953	60.50	\$6,753.36	36.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1952	61.50	\$5,066.27	36.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1951	62.50	\$3,703.76	36.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1950	63.50	\$5,392.25	36.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1949	64.50	\$5,928.62	36.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1948	65.50	\$3,348.74	36.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1943	70.50	\$892.72	36.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$45,904,437.46	36.00	17.09	0.4749	1.0000	\$21,798,154.28	\$1,274,259.77

Depreciation Reserve Summary

Account: PELE 101/6-36910 Undgrnd Services
 Scenario: Penelec ADR Distr 2013
 Dispersion: 36 - R3
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$45,904,437.46 /	\$26,372,682.78 /	0.5745	\$19,531,754.68	0.4255
Computed	\$45,904,437.46	\$24,106,283.18	0.5251	\$21,798,154.28	0.4749
Difference		\$2,266,399.60	0.0494	(\$2,266,399.60)	-0.0494

Remaining Life Depreciation Accrual

Account: PELE 101/6-36910 Undgrnd Services
 Scenario: Penelec ADR Distr 2013
 Dispersion: 36.00 - R3
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$45,904,437.46	17.09	\$1,142,546.03	2.488966%	5.849685%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$1,400,436.21)	0.50	(\$19,450.50)	1.388889%	
Total:	\$45,904,437.46 *		\$1,123,095.53	2.446595%	5.750101%
Average:	\$45,204,219.36		\$1,123,095.53	2.484493%	5.963908%
Grand Total:	\$45,904,437.46 *		\$1,123,095.53	2.446595%	5.750101%

* Excluding 2014 Retirements

Generation Arrangement Report

Account: PELE 101/6-370 Meters

Dispersion: 25.00 - L0

Average Net Salvage Rate: 0.00%

Wire Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$11,040,510.32	25.00	24.58	0.9831	1.0000	\$10,854,348.74	\$441,620.41
2012	1.50	\$7,762,440.32	25.00	23.85	0.9540	1.0000	\$7,405,089.08	\$310,497.61
2011	2.50	\$1,510,208.70	25.00	23.20	0.9281	1.0000	\$1,401,643.25	\$60,408.35
2010	3.50	\$4,490,105.84	25.00	22.61	0.9045	1.0000	\$4,061,288.52	\$179,604.23
2009	4.50	\$2,248,669.97	25.00	22.06	0.8826	1.0000	\$1,984,653.71	\$89,946.80
2008	5.50	\$1,980,218.40	25.00	21.55	0.8620	1.0000	\$1,707,043.69	\$79,208.74
2007	6.50	\$1,460,098.18	25.00	21.07	0.8426	1.0000	\$1,230,337.05	\$58,403.93
2006	7.50	\$1,963,296.30	25.00	20.61	0.8242	1.0000	\$1,618,172.08	\$78,531.85
2005	8.50	\$1,618,797.36	25.00	20.17	0.8066	1.0000	\$1,305,723.02	\$64,751.89
2004	9.50	\$1,592,565.43	25.00	19.74	0.7897	1.0000	\$1,257,676.11	\$63,702.62
2003	10.50	\$1,716,269.23	25.00	19.34	0.7734	1.0000	\$1,327,414.23	\$68,650.77
2002	11.50	\$1,646,176.98	25.00	18.94	0.7577	1.0000	\$1,247,244.04	\$65,847.08
2001	12.50	\$2,398,680.20	25.00	18.56	0.7423	1.0000	\$1,780,504.89	\$95,947.21
2000	13.50	\$2,924,207.97	25.00	18.18	0.7272	1.0000	\$2,126,598.85	\$116,968.32
1999	14.50	\$1,815,858.39	25.00	17.81	0.7125	1.0000	\$1,293,809.77	\$72,634.34
1998	15.50	\$2,020,632.66	25.00	17.45	0.6981	1.0000	\$1,410,536.33	\$80,825.31
1997	16.50	\$1,242,441.21	25.00	17.10	0.6839	1.0000	\$849,734.58	\$49,697.65
1996	17.50	\$686,753.99	25.00	16.75	0.6701	1.0000	\$460,163.80	\$27,470.16
1995	18.50	\$877,959.51	25.00	16.41	0.6565	1.0000	\$576,360.33	\$35,118.38
1994	19.50	\$1,374,127.08	25.00	16.08	0.6432	1.0000	\$883,790.66	\$54,965.08
1993	20.50	\$1,175,216.56	25.00	15.75	0.6301	1.0000	\$740,513.59	\$47,008.66
1992	21.50	\$1,245,307.35	25.00	15.43	0.6173	1.0000	\$768,748.40	\$49,812.29
1991	22.50	\$999,000.06	25.00	15.12	0.6048	1.0000	\$604,170.99	\$39,960.00
1990	23.50	\$917,984.80	25.00	14.81	0.5925	1.0000	\$543,878.98	\$36,719.39
1989	24.50	\$1,068,146.60	25.00	14.51	0.5804	1.0000	\$619,959.85	\$42,725.86
1988	25.50	\$904,697.11	25.00	14.21	0.5686	1.0000	\$514,391.37	\$36,187.88
1987	26.50	\$845,682.82	25.00	13.92	0.5570	1.0000	\$471,024.97	\$33,827.31
1986	27.50	\$471,577.89	25.00	13.64	0.5456	1.0000	\$257,286.83	\$18,863.12
1985	28.50	\$329,734.18	25.00	13.36	0.5344	1.0000	\$176,213.55	\$13,189.37
1984	29.50	\$182,249.88	25.00	13.09	0.5234	1.0000	\$95,397.66	\$7,290.00
1983	30.50	\$120,429.76	25.00	12.82	0.5127	1.0000	\$61,742.13	\$4,817.19
1982	31.50	\$133,839.04	25.00	12.55	0.5021	1.0000	\$67,202.48	\$5,353.56
1981	32.50	\$322,584.86	25.00	12.29	0.4917	1.0000	\$158,624.24	\$12,903.39

Generation Arrangement Report

Account: PELE 101/6-370 Meters

Dispersion: 25.00 - L0

Average Net Salvage Rate: 0.00%

Core Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1980	33.50	\$357,517.47	25.00	12.04	0.4815	1.0000	\$172,159.79	\$14,300.70
1979	34.50	\$431,998.53	25.00	11.79	0.4715	1.0000	\$203,703.08	\$17,279.94
1978	35.50	\$484,868.74	25.00	11.54	0.4617	1.0000	\$223,856.67	\$19,394.75
1977	36.50	\$362,417.76	25.00	11.30	0.4520	1.0000	\$163,824.96	\$14,496.71
1976	37.50	\$319,070.03	25.00	11.06	0.4425	1.0000	\$141,198.06	\$12,762.80
1975	38.50	\$235,818.07	25.00	10.83	0.4332	1.0000	\$102,155.04	\$9,432.72
1974	39.50	\$229,000.11	25.00	10.60	0.4240	1.0000	\$97,101.80	\$9,160.00
1973	40.50	\$347,812.89	25.00	10.37	0.4150	1.0000	\$144,339.63	\$13,912.52
1972	41.50	\$283,104.24	25.00	10.15	0.4061	1.0000	\$114,977.39	\$11,324.17
1971	42.50	\$240,704.12	25.00	9.94	0.3974	1.0000	\$95,656.13	\$9,628.16
1970	43.50	\$204,180.59	25.00	9.72	0.3888	1.0000	\$79,386.31	\$8,167.22
1969	44.50	\$213,986.60	25.00	9.51	0.3804	1.0000	\$81,394.02	\$8,559.46
1968	45.50	\$178,902.72	25.00	9.30	0.3720	1.0000	\$66,557.73	\$7,156.11
1967	46.50	\$350,664.33	25.00	9.10	0.3638	1.0000	\$127,587.45	\$14,026.57
1966	47.50	\$130,739.46	25.00	8.89	0.3558	1.0000	\$46,516.59	\$5,229.58
1965	48.50	\$141,254.37	25.00	8.70	0.3479	1.0000	\$49,136.82	\$5,650.17
1964	49.50	\$147,399.98	25.00	8.50	0.3400	1.0000	\$50,122.81	\$5,896.00
1963	50.50	\$129,608.94	25.00	8.31	0.3323	1.0000	\$43,075.12	\$5,184.36
1962	51.50	\$165,827.13	25.00	8.12	0.3248	1.0000	\$53,854.95	\$6,633.09
1961	52.50	\$158,702.55	25.00	7.93	0.3173	1.0000	\$50,355.18	\$6,348.10
1960	53.50	\$294,751.99	25.00	7.75	0.3099	1.0000	\$91,352.42	\$11,790.08
1959	54.50	\$67,728.57	25.00	7.57	0.3027	1.0000	\$20,499.37	\$2,709.14
1958	55.50	\$3,979.55	25.00	7.39	0.2955	1.0000	\$1,176.01	\$159.18
1957	56.50	\$8,885.78	25.00	7.21	0.2885	1.0000	\$2,563.17	\$355.43
1956	57.50	\$4,053.01	25.00	7.04	0.2815	1.0000	\$1,140.92	\$162.12
1955	58.50	\$2,964.49	25.00	6.87	0.2746	1.0000	\$814.14	\$118.58
1954	59.50	\$1,878.47	25.00	6.70	0.2679	1.0000	\$503.16	\$75.14
1953	60.50	\$2,007.96	25.00	6.53	0.2612	1.0000	\$524.43	\$80.32
1952	61.50	\$2,439.96	25.00	6.36	0.2546	1.0000	\$621.17	\$97.60
1951	62.50	\$661.54	25.00	6.20	0.2481	1.0000	\$164.11	\$26.46
1950	63.50	\$672.02	25.00	6.04	0.2416	1.0000	\$162.39	\$26.88
1949	64.50	\$656.24	25.00	5.88	0.2353	1.0000	\$154.41	\$26.25
1948	65.50	\$400.13	25.00	5.73	0.2290	1.0000	\$91.64	\$16.01

Generation Arrangement Report

Account: PELE 101/6-370 Meters

Dispersion: 25.00 - L0

Average Net Salvage Rate: 0.00%

Core Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1947	66.50	\$606.63	25.00	5.57	0.2228	1.0000	\$135.18	\$24.27
1946	67.50	\$22.67	25.00	5.42	0.2167	1.0000	\$4.91	\$0.91
1943	70.50	\$180.97	25.00	4.97	0.1988	1.0000	\$35.97	\$7.24
		\$66,591,937.56	25.00	19.55	0.7822	1.0000	\$52,088,190.67	\$2,663,677.50

Depreciation Reserve Summary

Account: PELE 101/6-370 Meters
 Scenario: Penelec ADR Distr 2013
 Dispersion: 25 - L0
 Age Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$66,591,937.56 /	\$10,533,396.02 /	0.1582	\$56,058,541.54	0.8418
Computed	\$66,591,937.56	\$14,503,746.89	0.2178	\$52,088,190.67	0.7822
Difference		(\$3,970,350.87)	-0.0596	\$3,970,350.87	0.0596

Remaining Life Depreciation Accrual

Account: PELE 101/6-370 Meters
 Scenario: Penelec ADR Distr 2013
 Dispersion: 25.00 - L0
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$66,591,937.56	19.55	\$2,866,712.73	4.304895%	5.113784%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$2,069,234.07)	0.50	(\$41,384.68)	2.000000%	
Total:	\$66,591,937.56 *		\$2,825,328.05	4.242748%	5.039960%
Average:	\$65,557,320.53		\$2,825,328.05	4.309706%	5.134727%
Grand Total:	\$66,591,937.56 *		\$2,825,328.05	4.242748%	5.039960%

* Excluding 2014 Retirements

Generation Arrangement Report

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

Dispersion: 22.00 - O1

Average Net Salvage Rate: 0.00%

Core Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$411,285.90	22.00	21.75	0.9886	1.0000	\$406,612.20	\$18,694.81
2012	1.50	\$1,669,621.92	22.00	21.25	0.9659	1.0000	\$1,612,703.00	\$75,891.91
2011	2.50	\$392,155.16	22.00	20.75	0.9432	1.0000	\$369,873.62	\$17,825.23
2010	3.50	\$329,117.50	22.00	20.25	0.9205	1.0000	\$302,937.70	\$14,959.89
2009	4.50	\$165,435.89	22.00	19.75	0.8977	1.0000	\$148,516.31	\$7,519.81
2008	5.50	\$160,484.09	22.00	19.25	0.8750	1.0000	\$140,423.58	\$7,294.73
2007	6.50	\$145,507.20	22.00	18.75	0.8523	1.0000	\$124,011.82	\$6,613.96
2006	7.50	\$506,255.83	22.00	18.25	0.8295	1.0000	\$419,962.23	\$23,011.63
2005	8.50	\$416,612.14	22.00	17.75	0.8068	1.0000	\$336,130.25	\$18,936.92
2004	9.50	\$360,246.14	22.00	17.25	0.7841	1.0000	\$282,465.73	\$16,374.82
2003	10.50	\$155,316.20	22.00	16.75	0.7614	1.0000	\$118,252.11	\$7,059.83
2002	11.50	(\$14,508.50)	22.00	16.25	0.7386	1.0000	(\$10,716.51)	(\$659.48)
2001	12.50	\$133,068.81	22.00	15.75	0.7159	1.0000	\$95,265.17	\$6,048.58
2000	13.50	\$223,539.44	22.00	15.25	0.6932	1.0000	\$154,953.48	\$10,160.88
1999	14.50	\$70,997.80	22.00	14.75	0.6705	1.0000	\$47,600.80	\$3,227.17
1998	15.50	\$2,544,915.29	22.00	14.25	0.6477	1.0000	\$1,648,411.06	\$115,677.97
1997	16.50	\$3,083,899.63	22.00	13.75	0.6250	1.0000	\$1,927,437.29	\$140,177.26
1996	17.50	\$2,219,939.40	22.00	13.25	0.6023	1.0000	\$1,337,008.96	\$100,906.34
1995	18.50	\$2,713,312.95	22.00	12.75	0.5795	1.0000	\$1,572,488.22	\$123,332.41
1994	19.50	\$723,343.11	22.00	12.25	0.5568	1.0000	\$402,770.60	\$32,879.23
1993	20.50	\$743,638.04	22.00	11.75	0.5341	1.0000	\$397,170.32	\$33,801.73
1992	21.50	\$466,032.33	22.00	11.25	0.5114	1.0000	\$238,311.99	\$21,183.29
1991	22.50	\$932,221.64	22.00	10.75	0.4886	1.0000	\$455,517.40	\$42,373.71
1990	23.50	\$2,965,821.40	22.00	10.25	0.4659	1.0000	\$1,381,803.18	\$134,810.06
1989	24.50	\$1,273,924.27	22.00	9.75	0.4432	1.0000	\$564,580.08	\$57,905.65
1988	25.50	\$1,039,577.10	22.00	9.25	0.4205	1.0000	\$437,094.92	\$47,253.50
1987	26.50	\$971,323.82	22.00	8.75	0.3977	1.0000	\$386,321.98	\$44,151.08
1986	27.50	\$796,039.03	22.00	8.25	0.3750	1.0000	\$298,514.64	\$36,183.59
1985	28.50	\$595,936.43	22.00	7.75	0.3523	1.0000	\$209,932.15	\$27,088.02
1984	29.50	\$546,892.18	22.00	7.25	0.3295	1.0000	\$180,225.84	\$24,858.74
1983	30.50	\$480,183.15	22.00	6.75	0.3068	1.0000	\$147,328.93	\$21,826.51
1982	31.50	\$534,773.45	22.00	6.25	0.2841	1.0000	\$151,924.28	\$24,307.88
1981	32.50	\$424,213.67	22.00	5.75	0.2614	1.0000	\$110,874.03	\$19,282.44

Generation Arrangement Report

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

Dispersion: 22.00 - O1

Age Net Salvage Rate: 0.00%

Life Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1980	33.50	\$214,416.89	22.00	5.25	0.2386	1.0000	\$51,167.67	\$9,746.22
1979	34.50	\$83,208.91	22.00	4.75	0.2159	1.0000	\$17,965.56	\$3,782.22
1978	35.50	\$1,454.90	22.00	4.25	0.1932	1.0000	\$281.06	\$66.13
1977	36.50	\$1,102.95	22.00	3.75	0.1705	1.0000	\$188.00	\$50.13
1976	37.50	\$653.83	22.00	3.25	0.1477	1.0000	\$96.59	\$29.72
1974	39.50	\$41,934.69	22.00	2.25	0.1023	1.0000	\$4,288.78	\$1,906.12
1973	40.50	\$1,440.45	22.00	1.75	0.0795	1.0000	\$114.58	\$65.48
1971	42.50	\$468.94	22.00	0.75	0.0341	1.0000	\$15.99	\$21.32
1968	45.50	\$1,190.94	22.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1967	46.50	\$941.68	22.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1966	47.50	\$114,797.15	22.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1965	48.50	\$102,040.73	22.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1964	49.50	\$75,635.32	22.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1963	50.50	\$164,510.05	22.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1962	51.50	\$40,870.60	22.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1961	52.50	\$24,892.75	22.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1960	53.50	\$5,137.23	22.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1959	54.50	\$40.52	22.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1958	55.50	\$738.28	22.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1957	56.50	\$42.14	22.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1954	59.50	\$267.77	22.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1953	60.50	\$63.56	22.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1952	61.50	\$1,494.33	22.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1949	64.50	\$447.21	22.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1944	69.50	\$261.06	22.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1943	70.50	\$2,839.35	22.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1900	113.50	\$66,881.96	22.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$29,128,896.60	22.00	12.44	0.5654	1.0000	\$16,470,825.58	\$1,296,627.45

Depreciation Reserve Summary

Account: PELE 101/6-371 Inst on cust prem
 Scenario: Penelec ADR Distr 2013
 Dispersion: 22 - O1
 Present Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$29,128,896.60	\$19,581,971.46	0.6723	\$9,546,925.14	0.3277
Computed	\$29,128,896.60	\$12,658,071.02	0.4346	\$16,470,825.58	0.5654
Difference		\$6,923,900.44	0.2377	(\$6,923,900.44)	-0.2377

Remaining Life Depreciation Accrual

Account: PELE 101/6-371 Inst on cust prem
 Scenario: Penelec ADR Distr 2013
 Dispersion: 22.00 - O1
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$29,128,896.60	12.44	\$767,448.94	2.634665%	8.038703%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$1,250,594.01)	0.50	(\$28,422.59)	2.272727%	
Total:	\$29,128,896.60 *		\$739,026.35	2.537090%	7.740988%
Average:	\$28,503,599.60		\$739,026.35	2.592747%	8.283537%
Grand Total:	\$29,128,896.60 *		\$739,026.35	2.537090%	7.740988%

* Excluding 2014 Retirements

Generation Arrangement Report

Account: PELE 101/6-371 Meter socket dev 1Ph

Dispersion: 25.00 - SQ

Average Net Salvage Rate: 0.00%

Core Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1998	15.50	\$10,728.04	25.00	9.50	0.3800	1.0000	\$4,076.66	\$429.12
1997	16.50	\$213,010.45	25.00	8.50	0.3400	1.0000	\$72,423.55	\$8,520.42
		\$223,738.49	25.00	8.55	0.3419	1.0000	\$76,500.21	\$8,949.54

Depreciation Reserve Summary

Account: PELE 101/6-371 Meter socket dev 1Ph
 Scenario: Penelec ADR Distr 2013
 Dispersion: 25 - SQ
 Present Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$223,738.49 ✓	\$154,503.68 ✓	0.6906	\$69,234.81	0.3094
Computed	\$223,738.49	\$147,238.28	0.6581	\$76,500.21	0.3419
Difference		\$7,265.40	0.0325	(\$7,265.40)	-0.0325

Remaining Life Depreciation Accrual

Account: PELE 101/6-371 Meter socket dev 1Ph
 Scenario: Penelec ADR Distr 2013
 Dispersion: 25.00 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$223,738.49	8.55	\$8,099.58	3.620111%	11.698713%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$0.00)	0.50	(\$0.00)	0.000000%	
Total:	\$223,738.49 *		\$8,099.58	3.620111%	11.698713%
Average:	\$223,738.49		\$8,099.58	3.620111%	11.698713%
Grand Total:	\$223,738.49 *		\$8,099.58	3.620111%	11.698713%

* Excluding 2014 Retirements

Generation Arrangement Report

Account: PELE 101/6-372 Leased Prop Cust Pre

Dispersion: 30.00 - SQ

Average Net Salvage Rate: 0.00%

Core Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2006	7.50	\$17,907.26	30.00	22.50	0.7500	1.0000	\$13,430.45	\$596.91
1992	21.50	\$17,393.03	30.00	8.50	0.2833	1.0000	\$4,928.03	\$579.77
1991	22.50	\$6,061.78	30.00	7.50	0.2500	1.0000	\$1,515.45	\$202.06
1988	25.50	\$3,275.76	30.00	4.50	0.1500	1.0000	\$491.36	\$109.19
1985	28.50	\$12,547.43	30.00	1.50	0.0500	1.0000	\$627.37	\$418.25
1984	29.50	\$6,090.82	30.00	0.50	0.0167	1.0000	\$101.51	\$203.03
1983	30.50	\$5,270.38	30.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1980	33.50	\$993.51	30.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1978	35.50	\$87,058.85	30.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1977	36.50	\$1,624.26	30.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1976	37.50	\$819.15	30.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1973	40.50	\$749.44	30.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1971	42.50	\$1,949.76	30.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1969	44.50	\$1,525.04	30.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1967	46.50	\$3,448.43	30.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1966	47.50	\$87.97	30.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1965	48.50	\$14,198.77	30.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1963	50.50	\$5,727.48	30.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1960	53.50	\$1,932.43	30.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1957	56.50	\$71.78	30.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1956	57.50	\$4,065.11	30.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1954	59.50	\$8.19	30.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1953	60.50	\$178.68	30.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1952	61.50	\$175.35	30.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1951	62.50	\$2,111.49	30.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1950	63.50	\$102.34	30.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1949	64.50	\$2,901.56	30.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1948	65.50	\$378.54	30.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$198,654.59	30.00	3.19	0.1062	1.0000	\$21,094.16	\$2,109.20

Depreciation Reserve Summary

Account: PELE 101/6-372 Leased Prop Cust Pre
 Scenario: Penelec ADR Distr 2013
 Dispersion: 30 - SQ
 Present Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$198,654.59	\$190,026.45	0.9566	\$8,628.14	0.0434
Computed	\$198,654.59	\$177,560.43	0.8938	\$21,094.16	0.1062
Difference		\$12,466.02	0.0628	(\$12,466.02)	-0.0628

Remaining Life Depreciation Accrual

Account: PELE 101/6-372 Leased Prop Cust Pre
 Scenario: Penelec ADR Distr 2013
 Dispersion: 30.00 - SQ
 Large Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$198,654.59	3.19	\$2,708.52	1.363432%	31.391714%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$6,090.82)	0.50	(\$101.51)	1.666606%	
Total:	\$198,654.59 *		\$2,607.01	1.312334%	30.215215%
Average:	\$195,609.18		\$2,607.01	1.332765%	46.697781%
Grand Total:	\$198,654.59 *		\$2,607.01	1.312334%	30.215215%

* Excluding 2014 Retirements

Generation Arrangement Report

Account: PELE 101/6-373 Street lighting

Dispersion: 24.00 - O2

Average Net Salvage Rate: 0.00%

Core Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$2,229,436.37	24.00	23.78	0.9908	1.0000	\$2,209,008.35	\$92,893.18
2012	1.50	\$6,365,027.77	24.00	23.34	0.9726	1.0000	\$6,190,656.98	\$265,209.49
2011	2.50	\$2,898,344.90	24.00	22.91	0.9545	1.0000	\$2,766,544.45	\$120,764.37
2010	3.50	\$2,008,986.36	24.00	22.48	0.9366	1.0000	\$1,881,613.76	\$83,707.77
2009	4.50	\$1,298,101.59	24.00	22.05	0.9188	1.0000	\$1,192,717.96	\$54,087.57
2008	5.50	\$1,539,494.61	24.00	21.63	0.9012	1.0000	\$1,387,389.94	\$64,145.61
2007	6.50	\$575,892.96	24.00	21.21	0.8838	1.0000	\$508,956.30	\$23,995.54
2006	7.50	\$1,575,280.44	24.00	20.80	0.8665	1.0000	\$1,365,013.09	\$65,636.69
2005	8.50	\$1,294,308.29	24.00	20.39	0.8495	1.0000	\$1,099,504.78	\$53,929.51
2004	9.50	\$1,179,205.57	24.00	19.98	0.8327	1.0000	\$981,896.86	\$49,133.57
2003	10.50	\$868,819.14	24.00	19.59	0.8161	1.0000	\$709,069.19	\$36,200.80
2002	11.50	\$620,802.39	24.00	19.20	0.7998	1.0000	\$496,542.59	\$25,866.77
2001	12.50	\$1,147,197.12	24.00	18.81	0.7839	1.0000	\$899,245.45	\$47,799.88
2000	13.50	\$1,063,249.00	24.00	18.44	0.7682	1.0000	\$816,793.13	\$44,302.04
1999	14.50	\$1,745,878.87	24.00	18.07	0.7529	1.0000	\$1,314,501.91	\$72,744.95
1998	15.50	\$784,703.95	24.00	17.71	0.7380	1.0000	\$579,140.50	\$32,696.00
1997	16.50	\$970,473.39	24.00	17.37	0.7236	1.0000	\$702,236.54	\$40,436.39
1996	17.50	\$839,015.44	24.00	17.03	0.7097	1.0000	\$595,415.67	\$34,958.98
1995	18.50	\$801,863.00	24.00	16.71	0.6963	1.0000	\$558,323.55	\$33,410.96
1994	19.50	\$500,708.35	24.00	16.40	0.6835	1.0000	\$342,236.59	\$20,862.85
1993	20.50	\$1,043,700.84	24.00	16.11	0.6714	1.0000	\$700,742.07	\$43,487.53
1992	21.50	\$1,032,496.53	24.00	15.84	0.6600	1.0000	\$681,486.80	\$43,020.69
1991	22.50	\$794,788.01	24.00	15.59	0.6495	1.0000	\$516,179.21	\$33,116.17
1990	23.50	\$762,550.67	24.00	15.35	0.6397	1.0000	\$487,832.56	\$31,772.94
1989	24.50	\$422,085.95	24.00	15.14	0.6309	1.0000	\$266,300.34	\$17,586.91
1988	25.50	\$125,433.00	24.00	14.95	0.6230	1.0000	\$78,147.59	\$5,226.37
1987	26.50	\$464,916.90	24.00	14.79	0.6161	1.0000	\$286,418.71	\$19,371.54
1986	27.50	\$92,833.51	24.00	14.64	0.6101	1.0000	\$56,634.36	\$3,868.06
1985	28.50	\$298,282.39	24.00	14.52	0.6049	1.0000	\$180,428.18	\$12,428.43
1984	29.50	\$105,411.38	24.00	14.41	0.6005	1.0000	\$63,296.27	\$4,392.14
1983	30.50	\$213,359.22	24.00	14.32	0.5967	1.0000	\$127,313.47	\$8,889.97
1982	31.50	\$30,438.85	24.00	14.24	0.5934	1.0000	\$18,062.47	\$1,268.29
1981	32.50	\$1,926.25	24.00	14.17	0.5904	1.0000	\$1,137.26	\$80.26

Generation Arrangement Report

Account: PELE 101/6-373 Street lighting

Dispersion: 24.00 - O2

Average Net Salvage Rate: 0.00%

Core Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1980	33.50	\$6,739.65	24.00	14.10	0.5875	1.0000	\$3,959.86	\$280.82
1979	34.50	\$638.33	24.00	14.03	0.5845	1.0000	\$373.13	\$26.60
1978	35.50	\$3,243.37	24.00	13.95	0.5812	1.0000	\$1,885.07	\$135.14
1977	36.50	\$13,684.05	24.00	13.86	0.5774	1.0000	\$7,901.57	\$570.17
1976	37.50	\$4,192.93	24.00	13.75	0.5731	1.0000	\$2,402.88	\$174.71
1969	44.50	\$4,226.47	24.00	12.50	0.5208	1.0000	\$2,200.95	\$176.10
1968	45.50	\$25,828.03	24.00	12.24	0.5100	1.0000	\$13,172.41	\$1,076.17
1967	46.50	\$16,580.51	24.00	11.96	0.4985	1.0000	\$8,264.85	\$690.85
1966	47.50	\$22,207.72	24.00	11.67	0.4862	1.0000	\$10,796.38	\$925.32
1965	48.50	\$49,426.01	24.00	11.36	0.4731	1.0000	\$23,385.88	\$2,059.42
1964	49.50	\$11,522.44	24.00	11.03	0.4595	1.0000	\$5,294.60	\$480.10
1963	50.50	\$8,968.43	24.00	10.69	0.4452	1.0000	\$3,993.17	\$373.68
1961	52.50	\$5,120.50	24.00	9.96	0.4151	1.0000	\$2,125.34	\$213.35
1959	54.50	\$36,985.73	24.00	9.19	0.3828	1.0000	\$14,159.94	\$1,541.07
1958	55.50	\$44,838.75	24.00	8.79	0.3661	1.0000	\$16,414.65	\$1,868.28
1956	57.50	\$51,843.10	24.00	7.95	0.3314	1.0000	\$17,180.47	\$2,160.13
1951	62.50	\$1,385.27	24.00	5.74	0.2391	1.0000	\$331.17	\$57.72
1950	63.50	\$1,282.03	24.00	5.28	0.2198	1.0000	\$281.85	\$53.42
1949	64.50	\$1,353.08	24.00	4.81	0.2004	1.0000	\$271.17	\$56.38
1943	70.50	\$1,625.86	24.00	1.93	0.0802	1.0000	\$130.46	\$67.74
1900	113.50	\$133,799.74	24.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$36,140,505.01	24.00	20.05	0.8355	1.0000	\$30,195,312.66	\$1,500,279.39

Depreciation Reserve Summary

Account: PELE 101/6-373 Street lighting
 Scenario: Penelec ADR Distr 2013
 Dispersion: 24 - O2
 () Age Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$36,140,505.01	\$8,504,433.19	0.2353	\$27,636,071.82	0.7647
Computed	\$36,140,505.01	\$5,945,192.35	0.1645	\$30,195,312.66	0.8355
Difference		\$2,559,240.84	0.0708	(\$2,559,240.84)	-0.0708

Remaining Life Depreciation Accrual

Account: PELE 101/6-373 Street lighting
 Scenario: Penelec ADR Distr 2013
 Dispersion: 24.00 - O2
 Present Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$36,140,505.01	20.05	\$1,378,223.86	3.813516%	4.987047%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$1,164,965.51)	0.50	(\$24,270.11)	2.083333%	
Total:	\$36,140,505.01 *		\$1,353,953.75	3.746361%	4.899226%
Average:	\$35,558,022.25		\$1,353,953.75	3.807731%	5.004710%
Grand Total:	\$36,140,505.01 *		\$1,353,953.75	3.746361%	4.899226%

* Excluding 2014 Retirements

Generation Arrangement Report

Account: PELE 101/6-38920 Land Rights

Dispersion: 50.00 - SQ

Average Net Salvage Rate: 0.00%

Core Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1990	23.50	\$1,371.15	50.00	26.50	0.5300	1.0000	\$726.71	\$27.42
1985	28.50	\$10,000.00	50.00	21.50	0.4300	1.0000	\$4,300.00	\$200.00
1976	37.50	\$579.85	50.00	12.50	0.2500	1.0000	\$144.96	\$11.60
1974	39.50	\$1,479.37	50.00	10.50	0.2100	1.0000	\$310.67	\$29.59
1973	40.50	\$129.76	50.00	9.50	0.1900	1.0000	\$24.65	\$2.60
1970	43.50	\$124.55	50.00	6.50	0.1300	1.0000	\$16.19	\$2.49
1968	45.50	\$2,459.91	50.00	4.50	0.0900	1.0000	\$221.39	\$49.20
1967	46.50	\$1.00	50.00	3.50	0.0700	1.0000	\$0.07	\$0.02
1966	47.50	\$528.49	50.00	2.50	0.0500	1.0000	\$26.42	\$10.57
1963	50.50	\$1,290.70	50.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1961	52.50	\$881.41	50.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1959	54.50	\$116.55	50.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1957	56.50	\$421.60	50.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1955	58.50	\$211.78	50.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1954	59.50	\$1,120.07	50.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1951	62.50	\$661.00	50.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1946	67.50	\$1.00	50.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$21,378.19	50.00	13.50	0.2700	1.0000	\$5,771.07	\$333.48

Depreciation Reserve Summary

Account: PELE 101/6-38920 Land Rights
 Scenario: Penelec ADR General 2013
 Dispersion: 50 - SQ
 Age Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$21,378.19 ✓	\$11,727.03 ✓	0.5486	\$9,651.16	0.4514
Computed	\$21,378.19	\$15,607.12	0.7300	\$5,771.07	0.2700
Difference		(\$3,880.09)	-0.1815	\$3,880.09	0.1815

Remaining Life Depreciation Accrual

Account: PELE 101/6-38920 Land Rights
 Scenario: Penelec ADR General 2013
 Dispersion: 50.00 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$21,378.19	13.50	\$715.03	3.344668%	7.408742%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$0.00)	0.50	(\$0.00)	0.000000%	
Total:	\$21,378.19 *		\$715.03	3.344668%	7.408742%
Average:	\$21,378.19		\$715.03	3.344668%	7.408742%
Grand Total:	\$21,378.19 *		\$715.03	3.344668%	7.408742%

* Excluding 2014 Retirements

Generation Arrangement Report

Account: PELE 101/6-39010 Structures

Dispersion: 40.00 - R1

Average Net Salvage Rate: 0.00%

Core Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$336,040.49	40.00	39.63	0.9907	1.0000	\$332,923.78	\$8,401.01
2012	1.50	\$701,817.30	40.00	38.89	0.9723	1.0000	\$682,354.51	\$17,545.43
2011	2.50	\$1,001,960.28	40.00	38.16	0.9540	1.0000	\$955,846.30	\$25,049.01
2010	3.50	(\$65,193.77)	40.00	37.43	0.9358	1.0000	(\$61,008.78)	(\$1,629.84)
2009	4.50	\$800,644.02	40.00	36.71	0.9178	1.0000	\$734,819.15	\$20,016.10
2008	5.50	\$423,889.61	40.00	36.00	0.8999	1.0000	\$381,449.12	\$10,597.24
2007	6.50	\$58,525.19	40.00	35.28	0.8821	1.0000	\$51,625.74	\$1,463.13
2006	7.50	\$110,617.05	40.00	34.58	0.8645	1.0000	\$95,623.47	\$2,765.43
2005	8.50	\$461,297.54	40.00	33.88	0.8469	1.0000	\$390,680.73	\$11,532.44
2004	9.50	\$490,546.91	40.00	33.18	0.8295	1.0000	\$406,901.18	\$12,263.67
2003	10.50	\$348,633.26	40.00	32.49	0.8122	1.0000	\$283,146.52	\$8,715.83
2002	11.50	\$10,397.50	40.00	31.80	0.7949	1.0000	\$8,265.24	\$259.94
2001	12.50	\$266,626.32	40.00	31.11	0.7778	1.0000	\$207,382.36	\$6,665.66
2000	13.50	\$721,430.60	40.00	30.43	0.7608	1.0000	\$548,834.22	\$18,035.77
1999	14.50	\$80,885.07	40.00	29.75	0.7438	1.0000	\$60,163.97	\$2,022.13
1998	15.50	\$1,490,187.53	40.00	29.08	0.7270	1.0000	\$1,083,312.22	\$37,254.69
1997	16.50	\$98,417.64	40.00	28.41	0.7102	1.0000	\$69,900.44	\$2,460.44
1996	17.50	\$541,619.92	40.00	27.74	0.6936	1.0000	\$375,677.20	\$13,540.50
1995	18.50	\$182,632.21	40.00	27.09	0.6771	1.0000	\$123,669.38	\$4,565.81
1994	19.50	\$513,036.09	40.00	26.43	0.6608	1.0000	\$339,010.98	\$12,825.90
1993	20.50	\$1,477,884.63	40.00	25.78	0.6446	1.0000	\$952,644.10	\$36,947.12
1992	21.50	\$137,464.09	40.00	25.14	0.6285	1.0000	\$86,402.72	\$3,436.60
1991	22.50	\$96,190.12	40.00	24.51	0.6127	1.0000	\$58,933.88	\$2,404.75
1990	23.50	\$1,316,079.29	40.00	23.88	0.5970	1.0000	\$785,654.14	\$32,901.98
1989	24.50	\$501,310.11	40.00	23.26	0.5815	1.0000	\$291,488.90	\$12,532.75
1988	25.50	\$67,154.89	40.00	22.64	0.5661	1.0000	\$38,016.66	\$1,678.87
1987	26.50	\$289,446.36	40.00	22.04	0.5510	1.0000	\$159,478.00	\$7,236.16
1986	27.50	\$2,102,278.99	40.00	21.44	0.5360	1.0000	\$1,126,875.12	\$52,556.97
1985	28.50	\$1,479,624.88	40.00	20.85	0.5213	1.0000	\$771,332.37	\$36,990.62
1984	29.50	\$391,117.77	40.00	20.27	0.5068	1.0000	\$198,204.15	\$9,777.94
1983	30.50	\$840,987.63	40.00	19.70	0.4925	1.0000	\$414,154.66	\$21,024.69
1982	31.50	\$339,272.43	40.00	19.13	0.4783	1.0000	\$162,289.33	\$8,481.81
1981	32.50	\$725,667.13	40.00	18.58	0.4645	1.0000	\$337,056.99	\$18,141.68

Generation Arrangement Report

Account: PELE 101/6-39010 Structures

Dispersion: 40.00 - R1

Average Net Salvage Rate: 0.00%

Core Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1980	33.50	\$22,168.95	40.00	18.03	0.4508	1.0000	\$9,993.75	\$554.22
1979	34.50	\$437,148.75	40.00	17.49	0.4374	1.0000	\$191,193.53	\$10,928.72
1978	35.50	\$62,613.20	40.00	16.97	0.4241	1.0000	\$26,556.16	\$1,565.33
1977	36.50	\$38,567.13	40.00	16.45	0.4111	1.0000	\$15,856.08	\$964.18
1976	37.50	\$76,447.44	40.00	15.93	0.3983	1.0000	\$30,451.50	\$1,911.19
1975	38.50	\$928.37	40.00	15.43	0.3858	1.0000	\$358.13	\$23.21
1974	39.50	\$580,794.23	40.00	14.94	0.3734	1.0000	\$216,867.55	\$14,519.86
1973	40.50	\$126,928.48	40.00	14.45	0.3613	1.0000	\$45,853.68	\$3,173.21
1972	41.50	\$564,310.09	40.00	13.97	0.3493	1.0000	\$197,119.11	\$14,107.75
1971	42.50	\$1,173,867.58	40.00	13.50	0.3376	1.0000	\$396,284.12	\$29,346.69
1970	43.50	\$2,372.50	40.00	13.04	0.3261	1.0000	\$773.58	\$59.31
1969	44.50	\$102,000.88	40.00	12.59	0.3147	1.0000	\$32,104.02	\$2,550.02
1968	45.50	\$30,577.72	40.00	12.14	0.3036	1.0000	\$9,283.77	\$764.44
1967	46.50	\$8,349.79	40.00	11.71	0.2927	1.0000	\$2,443.89	\$208.74
1966	47.50	\$526,116.30	40.00	11.28	0.2820	1.0000	\$148,342.28	\$13,152.91
1965	48.50	\$30,604.82	40.00	10.86	0.2714	1.0000	\$8,306.48	\$765.12
1964	49.50	\$10,724.04	40.00	10.44	0.2611	1.0000	\$2,799.54	\$268.10
1963	50.50	\$516,352.93	40.00	10.03	0.2509	1.0000	\$129,537.41	\$12,908.82
1962	51.50	\$231.91	40.00	9.64	0.2409	1.0000	\$55.86	\$5.80
1961	52.50	\$19,468.78	40.00	9.24	0.2310	1.0000	\$4,498.22	\$486.72
1960	53.50	\$112,841.72	40.00	8.86	0.2214	1.0000	\$24,983.79	\$2,821.04
1959	54.50	\$6,812.41	40.00	8.48	0.2119	1.0000	\$1,443.70	\$170.31
1958	55.50	\$2,238.03	40.00	8.10	0.2026	1.0000	\$453.48	\$55.95
1957	56.50	\$4,684.92	40.00	7.74	0.1935	1.0000	\$906.32	\$117.12
1956	57.50	\$61,964.30	40.00	7.38	0.1845	1.0000	\$11,431.59	\$1,549.11
1955	58.50	\$3,748.23	40.00	7.03	0.1756	1.0000	\$658.30	\$93.71
1954	59.50	\$7,140.91	40.00	6.68	0.1670	1.0000	\$1,192.34	\$178.52
1953	60.50	\$782.39	40.00	6.34	0.1584	1.0000	\$123.95	\$19.56
1952	61.50	\$11,028.11	40.00	6.00	0.1501	1.0000	\$1,655.18	\$275.70
1951	62.50	\$83,762.71	40.00	5.67	0.1418	1.0000	\$11,879.77	\$2,094.07
1950	63.50	\$10,880.21	40.00	5.35	0.1338	1.0000	\$1,455.65	\$272.01
1949	64.50	\$41,943.28	40.00	5.03	0.1258	1.0000	\$5,276.62	\$1,048.58
1948	65.50	\$2,709.07	40.00	4.72	0.1180	1.0000	\$319.80	\$67.73

Generation Arrangement Report

Account: PELE 101/6-39010 Structures

Dispersion: 40.00 - R1

Average Net Salvage Rate: 0.00%

Core Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1947	66.50	\$80.25	40.00	4.41	0.1103	1.0000	\$8.85	\$2.01
1946	67.50	\$309.00	40.00	4.11	0.1028	1.0000	\$31.77	\$7.73
1943	70.50	\$1,554.44	40.00	3.22	0.0806	1.0000	\$125.28	\$38.86
1942	71.50	\$219.18	40.00	2.93	0.0734	1.0000	\$16.08	\$5.48
1940	73.50	\$369.01	40.00	2.33	0.0583	1.0000	\$21.51	\$9.23
1934	79.50	\$424.00	40.00	0.45	0.0112	1.0000	\$4.76	\$10.60
1931	82.50	\$27.29	40.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1930	83.50	\$335.76	40.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1929	84.50	\$6,710.31	40.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1928	85.50	\$1,127.10	40.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1927	86.50	\$483.75	40.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1925	88.50	\$11,431.26	40.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1924	89.50	\$1,975.51	40.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1923	90.50	\$6,477.09	40.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1919	94.50	\$1,127.84	40.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1918	95.50	\$6,785.98	40.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1917	96.50	\$48,502.72	40.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1911	102.50	\$9,758.35	40.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1908	105.50	\$6,417.00	40.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1899	114.50	\$2,120.33	40.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$23,125,835.43	40.00	24.19	0.6047	1.0000	\$13,983,776.21	\$575,563.88

Depreciation Reserve Summary

Account: PELE 101/6-39010 Structures
 Scenario: Penelec ADR General 2013
 Dispersion: 40 - R1
 Age Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$23,125,835.43	\$10,627,860.23	0.4596	\$12,497,975.20	0.5404
Computed	\$23,125,835.43	\$9,142,059.22	0.3953	\$13,983,776.21	0.6047
Difference		\$1,485,801.01	0.0642	(\$1,485,801.01)	-0.0642

Remaining Life Depreciation Accrual

Account: PELE 101/6-39010 Structures
 Scenario: Penelec ADR General 2013
 Dispersion: 40.00 - R1
 Age Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$23,125,835.43	24.19	\$516,716.85	2.234371%	4.134405%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$477,479.94)	0.50	(\$5,968.50)	1.250000%	
Total:	\$23,125,835.43 *		\$510,748.35	2.208562%	4.086649%
Average:	\$22,887,095.46		\$510,748.35	2.231600%	4.166233%
Grand Total:	\$23,125,835.43 *		\$510,748.35	2.208562%	4.086649%

* Excluding 2014 Retirements

Generation Arrangement Report

Account: PELE 101/6-39010 Laurel Region Hqr

Dispersion: 80.00 - S0

Average Net Salvage Rate: 0.00%

Core Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2011	2.50	\$232,561.51	25.21	22.70	0.9006	1.0000	\$209,455.09	\$9,226.01
2009	4.50	\$608,693.36	27.03	22.59	0.8356	1.0000	\$508,625.30	\$22,519.95
2007	6.50	\$13,690.88	28.83	22.48	0.7797	1.0000	\$10,674.99	\$474.91
2005	8.50	\$9,507.86	30.60	22.37	0.7311	1.0000	\$6,950.93	\$310.68
2003	10.50	\$9,351.97	32.35	22.27	0.6885	1.0000	\$6,438.53	\$289.05
2002	11.50	\$292,856.21	33.22	22.23	0.6691	1.0000	\$195,940.75	\$8,815.65
2001	12.50	\$60,808.12	34.08	22.18	0.6508	1.0000	\$39,571.90	\$1,784.31
2000	13.50	\$268,129.10	34.93	22.13	0.6335	1.0000	\$169,871.39	\$7,675.71
1998	15.50	\$23,114.52	36.62	22.04	0.6019	1.0000	\$13,911.89	\$631.24
1997	16.50	\$185,586.48	37.45	21.99	0.5872	1.0000	\$108,985.04	\$4,955.59
1996	17.50	\$26,387.61	38.28	21.95	0.5734	1.0000	\$15,131.15	\$689.41
1993	20.50	\$34,965.08	40.71	21.81	0.5358	1.0000	\$18,735.94	\$858.90
1992	21.50	\$4,614.22	41.51	21.77	0.5245	1.0000	\$2,420.19	\$111.17
1987	26.50	\$6,821,388.96	45.38	21.55	0.4750	1.0000	\$3,239,953.30	\$150,325.05
1985	28.50	\$1,671.42	46.87	21.47	0.4580	1.0000	\$765.45	\$35.66
1984	29.50	\$15,229.32	47.61	21.42	0.4500	1.0000	\$6,853.10	\$319.89
1983	30.50	\$2,974.10	48.34	21.38	0.4423	1.0000	\$1,315.52	\$61.53
		\$8,611,530.72	41.19	21.72	0.5290	1.0000	\$4,555,600.46	\$209,084.72

Depreciation Reserve Summary

Account: PELE 101/6-39010 Laurel Region Hqr
 Scenario: Penelec ADR 3901 Richland
 Dispersion: 80 - S0
 Age Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$8,611,530.72	\$4,576,201.07	0.5314	\$4,035,329.65	0.4686
Computed	\$8,611,530.72	\$4,055,930.26	0.4710	\$4,555,600.46	0.5290
Difference		\$520,270.81	0.0604	(\$520,270.81)	-0.0604

Remaining Life Depreciation Accrual

Account: PELE 101/6-39010 Laurel Region Hqr
 Scenario: Penelec ADR 3901 Richland
 Dispersion: 80.00 - S0
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$8,611,530.72	21.72	\$185,802.84	2.157605%	4.604403%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$47,342.29)	0.50	(\$543.73)	1.148508%	
Total:	\$8,611,530.72 *		\$185,259.11	2.151291%	4.590929%
Average:	\$8,587,859.58		\$185,259.11	2.157221%	4.618018%
Grand Total:	\$8,611,530.72 *		\$185,259.11	2.151291%	4.590929%

* Excluding 2014 Retirements

Generation Arrangement Report

Account: PELE 101/6-39010 Altoona Oper Ctr

Dispersion: 80.00 - S0

Average Net Salvage Rate: 0.00%

Core Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$3,655,994.40	6.98	6.48	0.9278	1.0000	\$3,392,184.11	\$523,752.78
2011	2.50	\$420,491.95	8.96	6.46	0.7216	1.0000	\$303,407.95	\$46,932.91
2010	3.50	\$1,376.00	9.95	6.46	0.6495	1.0000	\$893.70	\$138.36
2009	4.50	\$12,202.62	10.93	6.45	0.6906	1.0000	\$7,206.36	\$1,116.64
2005	8.50	\$98,613.13	14.83	6.43	0.4340	1.0000	\$42,795.98	\$6,650.79
2003	10.50	\$108,212.28	16.75	6.43	0.3835	1.0000	\$41,504.57	\$6,458.53
2001	12.50	\$78,151.83	18.67	6.42	0.3438	1.0000	\$26,870.22	\$4,186.83
2000	13.50	\$38,383.99	19.62	6.41	0.3270	1.0000	\$12,551.02	\$1,956.86
1999	14.50	\$94,948.09	20.56	6.41	0.3118	1.0000	\$29,602.83	\$4,618.22
1998	15.50	\$8,936.35	21.50	6.41	0.2980	1.0000	\$2,662.79	\$415.66
1997	16.50	\$31,021.96	22.43	6.40	0.2854	1.0000	\$8,852.83	\$1,382.82
1996	17.50	\$1,588,083.98	23.36	6.40	0.2739	1.0000	\$434,914.45	\$67,972.93
1995	18.50	\$1,223,410.78	24.29	6.39	0.2633	1.0000	\$322,104.23	\$50,371.05
1993	20.50	\$355,625.67	26.12	6.39	0.2445	1.0000	\$86,957.21	\$13,614.60
1992	21.50	\$631.96	27.03	6.38	0.2362	1.0000	\$149.25	\$23.38
1991	22.50	\$38,562.93	27.93	6.38	0.2284	1.0000	\$8,808.23	\$1,380.62
1990	23.50	\$64,430.82	28.83	6.38	0.2212	1.0000	\$14,251.08	\$2,234.99
1989	24.50	\$344,324.41	29.72	6.37	0.2144	1.0000	\$73,832.36	\$11,586.05
1988	25.50	\$25,029.20	30.60	6.37	0.2081	1.0000	\$5,208.86	\$817.85
1987	26.50	\$35,847.87	31.48	6.37	0.2022	1.0000	\$7,248.20	\$1,138.68
1986	27.50	\$14,325.75	32.35	6.36	0.1966	1.0000	\$2,816.92	\$442.78
1985	28.50	\$160,554.88	33.22	6.36	0.1914	1.0000	\$30,729.35	\$4,833.07
1984	29.50	\$106,215.93	34.08	6.35	0.1865	1.0000	\$19,805.93	\$3,116.72
1983	30.50	\$109,807.28	34.93	6.35	0.1818	1.0000	\$19,964.66	\$3,143.45
1982	31.50	\$39,822.95	35.78	6.35	0.1774	1.0000	\$7,065.36	\$1,113.05
1981	32.50	\$576.22	36.62	6.34	0.1732	1.0000	\$99.83	\$15.74
1980	33.50	\$6,162.51	37.45	6.34	0.1693	1.0000	\$1,043.35	\$164.55
1979	34.50	\$285,659.06	38.28	6.34	0.1656	1.0000	\$47,294.70	\$7,463.26
1978	35.50	\$1,494.70	39.09	6.33	0.1620	1.0000	\$242.15	\$38.23
1977	36.50	\$2,648.86	39.91	6.33	0.1586	1.0000	\$420.16	\$66.38
1976	37.50	\$30,098.29	40.71	6.33	0.1554	1.0000	\$4,677.26	\$739.35
1974	39.50	\$3,933.36	42.30	6.32	0.1494	1.0000	\$587.66	\$93.00
1973	40.50	\$2,374.77	43.08	6.32	0.1466	1.0000	\$348.15	\$55.13

Generation Arrangement Report

Account: PELE 101/6-39010 Altoona Oper Ctr

Dispersion: 80.00 - S0

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1972	41.50	\$530.00	43.85	6.31	0.1439	1.0000	\$76.28	\$12.09
1971	42.50	\$948.88	44.62	6.31	0.1414	1.0000	\$134.15	\$21.27
1970	43.50	\$2,072.25	45.38	6.30	0.1389	1.0000	\$287.90	\$45.67
1969	44.50	\$1,843.46	46.13	6.30	0.1366	1.0000	\$251.79	\$39.96
1968	45.50	\$8,407.01	46.87	6.30	0.1343	1.0000	\$1,129.38	\$179.36
1967	46.50	\$13,360.38	47.61	6.29	0.1322	1.0000	\$1,766.03	\$280.63
1966	47.50	\$8,697.28	48.34	6.29	0.1301	1.0000	\$1,131.65	\$179.93
1964	49.50	\$2,307,010.61	49.77	6.28	0.1262	1.0000	\$291,179.52	\$46,355.11
1963	50.50	\$1,116.58	50.47	6.28	0.1244	1.0000	\$138.88	\$22.12
1961	52.50	\$929.69	51.86	6.27	0.1209	1.0000	\$112.40	\$17.93
1954	59.50	\$26.33	56.44	6.24	0.1106	1.0000	\$2.91	\$0.47
		\$11,332,897.25	13.90	6.40	0.4635	1.0000	\$5,253,312.60	\$815,189.80

Depreciation Reserve Summary

Account: PELE 101/6-39010 Altoona Oper Ctr
 Scenario: Penelec ADR General 2013
 Dispersion: 80 - S0
 () Age Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$11,332,897.25 ✓	\$5,510,694.43 ✓	0.4863	\$5,822,202.82	0.5137
Computed	\$11,332,897.25	\$6,079,584.65	0.5365	\$5,253,312.60	0.4635
Difference		(\$568,890.22)	-0.0502	\$568,890.22	0.0502

Remaining Life Depreciation Accrual

Account: PELE 101/6-39010 Altoona Oper Ctr
 Scenario: Penelec ADR General 2013
 Dispersion: 80.00 - \$0
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$11,332,897.25	6.40	\$910,074.97	8.030382%	15.631111%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$51,758.70)	0.50	(\$908.92)	1.756072%	
Total:	\$11,332,897.25 *		\$909,166.05	8.022362%	15.615500%
Average:	\$11,307,017.90		\$909,166.05	8.040724%	15.685219%
Grand Total:	\$11,332,897.25 *		\$909,166.05	8.022362%	15.615500%

* Excluding 2014 Retirements

Generation Arrangement Report

Account: PELE 101/6-39010 Erie Oper Ctr

Dispersion: 80.00 - S0

Average Net Salvage Rate: 0.00%

Core Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$94,104.25	11.91	11.40	0.9571	1.0000	\$90,071.45	\$7,902.69
2011	2.50	\$36,329.44	13.86	11.36	0.8200	1.0000	\$29,789.01	\$2,621.61
2010	3.50	\$48,078.67	14.83	11.35	0.7653	1.0000	\$36,793.15	\$3,242.58
2009	4.50	\$87,419.45	15.79	11.33	0.7174	1.0000	\$62,719.08	\$5,535.30
2008	5.50	\$113,253.46	16.75	11.32	0.6754	1.0000	\$76,491.43	\$6,759.41
2007	6.50	\$44,050.36	17.71	11.30	0.6381	1.0000	\$28,107.90	\$2,486.94
2006	7.50	\$2,200,798.20	18.67	11.29	0.6048	1.0000	\$1,330,949.43	\$117,903.53
2005	8.50	\$32,209.27	19.62	11.27	0.5748	1.0000	\$18,513.30	\$1,642.07
2004	9.50	\$3,634,321.27	20.56	11.26	0.5478	1.0000	\$1,990,702.09	\$176,771.37
2003	10.50	\$136,283.70	21.50	11.25	0.5232	1.0000	\$71,306.69	\$6,339.05
2001	12.50	\$13,746.00	23.36	11.22	0.4804	1.0000	\$6,603.29	\$588.35
1998	15.50	\$191,157.52	26.12	11.19	0.4283	1.0000	\$81,873.48	\$7,318.18
1997	16.50	\$14,399.39	27.03	11.18	0.4135	1.0000	\$5,953.58	\$532.74
1996	17.50	\$4,157.12	27.93	11.16	0.3997	1.0000	\$1,661.59	\$148.83
1995	18.50	\$16,871.67	28.83	11.15	0.3869	1.0000	\$6,527.14	\$585.25
1994	19.50	\$375,865.13	29.72	11.14	0.3749	1.0000	\$140,910.34	\$12,647.35
1993	20.50	\$352,917.76	30.60	11.13	0.3637	1.0000	\$128,347.97	\$11,531.93
1992	21.50	\$79,295.47	31.48	11.12	0.3532	1.0000	\$28,005.24	\$2,518.76
1991	22.50	\$23,712.54	32.35	11.11	0.3433	1.0000	\$8,140.88	\$732.90
1990	23.50	\$695,244.86	33.22	11.10	0.3340	1.0000	\$232,237.27	\$20,928.48
1989	24.50	\$28,217.00	34.08	11.09	0.3253	1.0000	\$9,178.40	\$827.98
1988	25.50	\$162,958.96	34.93	11.07	0.3170	1.0000	\$51,662.16	\$4,665.02
1987	26.50	\$35,807.32	35.78	11.06	0.3092	1.0000	\$11,072.54	\$1,000.81
1986	27.50	\$38,331.18	36.62	11.05	0.3018	1.0000	\$11,569.90	\$1,046.80
1985	28.50	\$20,643.32	37.45	11.04	0.2948	1.0000	\$6,086.26	\$551.22
1984	29.50	\$45,203.26	38.28	11.03	0.2882	1.0000	\$13,027.30	\$1,181.00
1983	30.50	\$275,850.87	39.09	11.02	0.2819	1.0000	\$77,757.41	\$7,056.13
1982	31.50	\$119,877.38	39.91	11.01	0.2759	1.0000	\$33,071.95	\$3,004.07
1981	32.50	\$59,249.86	40.71	11.00	0.2702	1.0000	\$16,006.64	\$1,455.44
1980	33.50	\$1,620.18	41.51	10.99	0.2647	1.0000	\$428.88	\$39.03
1979	34.50	\$32,634.14	42.30	10.98	0.2595	1.0000	\$8,468.98	\$771.58
1978	35.50	\$9,593.14	43.08	10.97	0.2545	1.0000	\$2,441.91	\$222.70
1977	36.50	\$1,780.75	43.85	10.95	0.2498	1.0000	\$444.82	\$40.61

Generation Arrangement Report

Account: PELE 101/6-39010 Erie Oper Ctr

Dispersion: 80.00 - S0

Average Net Salvage Rate: 0.00%

Core Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1976	37.50	\$10,488.24	44.62	10.94	0.2453	1.0000	\$2,572.32	\$235.07
1975	38.50	\$8,032.96	45.38	10.93	0.2409	1.0000	\$1,935.23	\$177.02
1974	39.50	\$28,189.98	46.13	10.92	0.2367	1.0000	\$6,673.89	\$611.11
1973	40.50	\$29,623.39	46.87	10.91	0.2327	1.0000	\$6,894.71	\$632.00
1972	41.50	\$14,590.25	47.61	10.90	0.2289	1.0000	\$3,339.94	\$306.46
1971	42.50	\$3,723.99	48.34	10.89	0.2252	1.0000	\$838.78	\$77.04
1970	43.50	\$8,485.57	49.06	10.88	0.2217	1.0000	\$1,881.24	\$172.98
1969	44.50	\$1,959.37	49.77	10.86	0.2183	1.0000	\$427.72	\$39.37
1968	45.50	\$5,324.49	50.47	10.85	0.2150	1.0000	\$1,144.88	\$105.49
1966	47.50	\$13,596.30	51.86	10.83	0.2088	1.0000	\$2,839.40	\$262.20
1965	48.50	\$18,097.24	52.53	10.82	0.2059	1.0000	\$3,726.38	\$344.48
1964	49.50	\$119,791.81	53.21	10.81	0.2031	1.0000	\$24,328.23	\$2,251.48
1963	50.50	\$75,447.04	53.87	10.79	0.2004	1.0000	\$15,117.15	\$1,400.58
1962	51.50	\$238.21	54.52	10.78	0.1977	1.0000	\$47.10	\$4.37
1961	52.50	\$1,618.75	55.17	10.77	0.1952	1.0000	\$315.98	\$29.34
1959	54.50	\$3,561.52	56.44	10.74	0.1904	1.0000	\$678.03	\$63.11
1958	55.50	\$29.60	57.06	10.73	0.1881	1.0000	\$5.57	\$0.52
1957	56.50	\$2,018.24	57.67	10.72	0.1859	1.0000	\$375.11	\$35.00
1956	57.50	\$4,296.37	58.27	10.71	0.1837	1.0000	\$789.31	\$73.73
1954	59.50	\$2,009,475.81	59.45	10.68	0.1796	1.0000	\$360,939.73	\$33,798.78
1952	61.50	\$867.76	60.60	10.65	0.1758	1.0000	\$152.53	\$14.32
1950	63.50	\$350.00	61.71	10.62	0.1721	1.0000	\$60.25	\$5.67
1944	69.50	\$136.23	64.84	10.54	0.1625	1.0000	\$22.13	\$2.10
		\$11,385,926.01	25.23	11.12	0.4437	1.0000	\$5,052,027.09	\$451,241.92

Depreciation Reserve Summary

Account: PELE 101/6-39010 Erie Oper Ctr
 Scenario: Penelec ADR General 2013
 Dispersion: 80 - S0
 Original Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$11,385,926.01	\$6,387,903.44	0.5610	\$4,998,022.57	0.4390
Computed	\$11,385,926.01	\$6,333,898.92	0.5563	\$5,052,027.09	0.4437
Difference		\$54,004.52	0.0047	(\$54,004.52)	-0.0047

Remaining Life Depreciation Accrual

Account: PELE 101/6-39010 Erie Oper Ctr
 Scenario: Penelec ADR General 2013
 Dispersion: 80.00 - S0
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$11,385,926.01	11.12	\$449,629.90	3.948997%	8.996156%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$60,328.83)	0.50	(\$906.07)	1.501886%	
Total:	\$11,385,926.01 *		\$448,723.83	3.941039%	8.978027%
Average:	\$11,355,761.60		\$448,723.83	3.951508%	9.032541%
Grand Total:	\$11,385,926.01 *		\$448,723.83	3.941039%	8.978027%

* Excluding 2014 Retirements

Generation Arrangement Report

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

Dispersion: 25.00 - R1

Age Net Salvage Rate: 0.00%

Core Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$18,348.67	25.00	24.63	0.9852	1.0000	\$18,076.65	\$733.95
2007	6.50	\$151,680.89	25.00	20.35	0.8139	1.0000	\$123,452.33	\$6,067.24
2006	7.50	\$19,095.10	25.00	19.66	0.7864	1.0000	\$15,015.63	\$763.80
2005	8.50	\$51,520.54	25.00	18.98	0.7591	1.0000	\$39,107.91	\$2,060.82
2003	10.50	\$136,075.06	25.00	17.63	0.7053	1.0000	\$95,968.00	\$5,443.00
2001	12.50	\$590,511.37	25.00	16.32	0.6527	1.0000	\$385,426.18	\$23,620.45
2000	13.50	\$334,999.80	25.00	15.67	0.6270	1.0000	\$210,039.12	\$13,399.99
1999	14.50	\$96,841.26	25.00	15.04	0.6017	1.0000	\$58,268.91	\$3,873.65
1998	15.50	\$64,957.51	25.00	14.42	0.5769	1.0000	\$37,471.23	\$2,598.30
1997	16.50	\$412,521.29	25.00	13.81	0.5525	1.0000	\$227,922.22	\$16,500.85
1996	17.50	\$45,979.79	25.00	13.22	0.5287	1.0000	\$24,308.64	\$1,839.19
1995	18.50	\$13,215.65	25.00	12.63	0.5054	1.0000	\$6,678.84	\$528.63
1994	19.50	\$380,568.21	25.00	12.07	0.4826	1.0000	\$183,665.93	\$15,222.73
1993	20.50	\$246,852.83	25.00	11.51	0.4604	1.0000	\$113,652.48	\$9,874.11
1992	21.50	\$102,981.08	25.00	10.97	0.4388	1.0000	\$45,183.50	\$4,119.24
1991	22.50	\$15,312.50	25.00	10.44	0.4177	1.0000	\$6,395.64	\$612.50
1990	23.50	\$108,375.66	25.00	9.93	0.3971	1.0000	\$43,041.00	\$4,335.03
1989	24.50	\$108,423.05	25.00	9.43	0.3772	1.0000	\$40,893.85	\$4,336.92
1988	25.50	\$9,458.16	25.00	8.94	0.3577	1.0000	\$3,383.61	\$378.33
1987	26.50	\$19,154.41	25.00	8.47	0.3389	1.0000	\$6,490.49	\$766.18
1986	27.50	\$70,747.94	25.00	8.01	0.3205	1.0000	\$22,673.82	\$2,829.92
1985	28.50	\$108,535.55	25.00	7.57	0.3026	1.0000	\$32,846.86	\$4,341.42
1984	29.50	\$75,191.46	25.00	7.13	0.2853	1.0000	\$21,451.57	\$3,007.66
1983	30.50	\$52,551.41	25.00	6.71	0.2684	1.0000	\$14,106.65	\$2,102.06
1982	31.50	\$85,222.83	25.00	6.30	0.2520	1.0000	\$21,480.08	\$3,408.91
1981	32.50	\$12,411.54	25.00	5.90	0.2361	1.0000	\$2,930.64	\$496.46
1980	33.50	\$765.53	25.00	5.52	0.2206	1.0000	\$168.91	\$30.62
1979	34.50	\$36,541.49	25.00	5.14	0.2056	1.0000	\$7,513.29	\$1,461.66
1978	35.50	\$49,884.78	25.00	4.77	0.1910	1.0000	\$9,527.56	\$1,995.39
1977	36.50	\$36,141.10	25.00	4.42	0.1768	1.0000	\$6,388.99	\$1,445.64
1976	37.50	\$15,364.97	25.00	4.07	0.1630	1.0000	\$2,504.24	\$614.60
1975	38.50	\$17,171.93	25.00	3.74	0.1496	1.0000	\$2,568.40	\$686.88
1974	39.50	\$138,116.01	25.00	3.41	0.1365	1.0000	\$18,858.23	\$5,524.64

Generation Arrangement Report

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

Dispersion: 25.00 - R1

Average Net Salvage Rate: 0.00%

Core Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1973	40.50	\$23,971.83	25.00	3.10	0.1239	1.0000	\$2,969.66	\$958.87
1972	41.50	\$80,160.77	25.00	2.79	0.1116	1.0000	\$8,943.56	\$3,206.43
1971	42.50	\$138,359.83	25.00	2.49	0.0996	1.0000	\$13,777.18	\$5,534.39
1970	43.50	\$24,853.48	25.00	2.20	0.0878	1.0000	\$2,182.81	\$994.14
1969	44.50	\$100,820.86	25.00	1.90	0.0762	1.0000	\$7,681.44	\$4,032.83
1968	45.50	\$19,734.92	25.00	1.61	0.0644	1.0000	\$1,270.82	\$789.40
1967	46.50	\$2,099.08	25.00	1.30	0.0520	1.0000	\$109.18	\$83.96
1966	47.50	\$77,256.43	25.00	0.98	0.0391	1.0000	\$3,023.72	\$3,090.26
1965	48.50	\$1,219.20	25.00	0.67	0.0269	1.0000	\$32.80	\$48.77
1964	49.50	\$55,388.79	25.00	0.37	0.0149	1.0000	\$827.48	\$2,215.55
1963	50.50	\$142,519.84	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1962	51.50	\$974.10	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1961	52.50	\$20,631.25	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1960	53.50	\$11,812.81	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1959	54.50	\$4,658.28	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1958	55.50	\$4,683.16	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1957	56.50	\$7,527.99	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1956	57.50	\$8,537.33	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1955	58.50	\$13,026.84	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1954	59.50	\$173.76	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1953	60.50	\$4,032.06	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1952	61.50	\$695.86	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1951	62.50	\$10,028.58	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1948	65.50	\$5,116.42	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1945	68.50	\$320.60	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1944	69.50	\$31.50	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1942	71.50	\$1,827.22	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1940	73.50	\$257.90	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1939	74.50	\$1,892.92	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1936	77.50	\$294.27	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1931	82.50	\$690.89	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1929	84.50	\$3,130.45	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1927	86.50	\$421.59	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00

Generation Arrangement Report

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

Dispersion: 25.00 - R1

Age Net Salvage Rate: 0.00%

Life Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1926	87.50	\$2,322.69	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1922	91.50	\$1,894.46	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1918	95.50	\$1,807.53	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1916	97.50	\$2,041.65	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$4,400,736.51	25.00	10.73	0.4291	1.0000	\$1,888,280.07	\$165,975.38

Depreciation Reserve Summary

Account: PELE 101/6-39020 Land/Yard Improvem
 Scenario: Penelec ADR General 2013
 Dispersion: 25 - R1

Original Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$4,400,736.51	\$2,676,596.44	0.6082	\$1,724,140.07	0.3918
Computed	\$4,400,736.51	\$2,512,456.44	0.5709	\$1,888,280.07	0.4291
Difference		\$164,140.00	0.0373	(\$164,140.00)	-0.0373

Remaining Life Depreciation Accrual

Account: PELE 101/6-39020 Land/Yard Improvem
 Scenario: Penelec ADR General 2013
 Dispersion: 25.00 - R1

Original Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$4,400,736.51	10.73	\$160,727.99	3.652297%	9.322212%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$380,108.39)	0.50	(\$7,602.17)	2.000001%	
Total:	\$4,400,736.51 *		\$153,125.82	3.479550%	8.881286%
Average:	\$4,210,682.31		\$153,125.82	3.636603%	9.981568%
Grand Total:	\$4,400,736.51 *		\$153,125.82	3.479550%	8.881286%

* Excluding 2014 Retirements

Generation Arrangement Report

Account: PELE 101/6-39020 Laurel Region Hqr

Dispersion: 80.00 - SQ

Average Net Salvage Rate: 0.00%

Core Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2011	2.50	\$62,524.46	26.00	23.50	0.9038	1.0000	\$56,512.49	\$2,404.79
2010	3.50	\$63,970.65	27.00	23.50	0.8704	1.0000	\$55,678.16	\$2,369.28
2003	10.50	\$30,032.92	34.00	23.50	0.6912	1.0000	\$20,758.05	\$883.32
1999	14.50	\$14,387.15	38.00	23.50	0.6184	1.0000	\$8,897.32	\$378.61
1997	16.50	\$114,004.54	40.00	23.50	0.5875	1.0000	\$66,977.67	\$2,850.11
1993	20.50	\$5,393.50	44.00	23.50	0.5341	1.0000	\$2,880.62	\$122.58
1987	26.50	\$1,125,638.52	50.00	23.50	0.4700	1.0000	\$529,050.10	\$22,512.77
1984	29.50	\$645.88	53.00	23.50	0.4434	1.0000	\$286.38	\$12.19
		\$1,416,597.62	44.92	23.50	0.5231	1.0000	\$741,040.79	\$31,533.65

Depreciation Reserve Summary

Account: PELE 101/6-39020 Laurel Region Hqr
 Scenario: Penelec ADR General 2013
 Dispersion: 80 - SQ
 Original Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$1,416,597.62	\$576,788.97	0.4072	\$839,808.65	0.5928
Computed	\$1,416,597.62	\$675,556.83	0.4769	\$741,040.79	0.5231
Difference		(\$98,767.86)	-0.0697	\$98,767.86	0.0697

Remaining Life Depreciation Accrual

Account: PELE 101/6-39020 Laurel Region Hqr

Scenario: Penelec ADR General 2013

Dispersion: 80.00 - SQ

Age Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$1,416,597.62	23.50	\$35,736.54	2.522702%	4.255319%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$0.00)	0.50	(\$0.00)	0.000000%	
Total:	\$1,416,597.62 *		\$35,736.54	2.522702%	4.255319%
Average:	\$1,416,597.62		\$35,736.54	2.522702%	4.255319%
Grand Total:	\$1,416,597.62 *		\$35,736.54	2.522702%	4.255319%

* Excluding 2014 Retirements

Generation Arrangement Report

Account: PELE 101/6-39020 Erie Oper Ctr

Dispersion: 80.00 - SQ

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2007	6.50	\$13,173.36	18.00	11.50	0.6389	1.0000	\$8,416.31	\$731.85
2005	8.50	\$50,633.13	20.00	11.50	0.5750	1.0000	\$29,114.05	\$2,531.66
2004	9.50	\$178,973.72	21.00	11.50	0.5476	1.0000	\$98,009.42	\$8,522.56
2003	10.50	\$6,534.86	22.00	11.50	0.5227	1.0000	\$3,415.95	\$297.04
2000	13.50	\$4,145.00	25.00	11.50	0.4600	1.0000	\$1,906.70	\$165.80
1997	16.50	\$164,100.26	28.00	11.50	0.4107	1.0000	\$67,398.32	\$5,860.72
1996	17.50	\$12,199.71	29.00	11.50	0.3966	1.0000	\$4,837.82	\$420.68
1993	20.50	\$14,244.91	32.00	11.50	0.3594	1.0000	\$5,119.26	\$445.15
1990	23.50	\$10,684.33	35.00	11.50	0.3286	1.0000	\$3,510.57	\$305.27
1986	27.50	\$9,181.90	39.00	11.50	0.2949	1.0000	\$2,707.48	\$235.43
1985	28.50	\$70,392.37	40.00	11.50	0.2875	1.0000	\$20,237.81	\$1,759.81
1984	29.50	\$141,324.92	41.00	11.50	0.2805	1.0000	\$39,639.92	\$3,446.95
1983	30.50	\$60,186.90	42.00	11.50	0.2738	1.0000	\$16,479.75	\$1,433.02
1982	31.50	\$14,141.48	43.00	11.50	0.2674	1.0000	\$3,782.02	\$328.87
1981	32.50	\$99,507.88	44.00	11.50	0.2614	1.0000	\$26,007.74	\$2,261.54
1979	34.50	\$1,184.93	46.00	11.50	0.2500	1.0000	\$296.23	\$25.76
1978	35.50	\$204.92	47.00	11.50	0.2447	1.0000	\$50.14	\$4.36
1977	36.50	\$369.08	48.00	11.50	0.2396	1.0000	\$88.43	\$7.69
1975	38.50	\$1,142.02	50.00	11.50	0.2300	1.0000	\$262.66	\$22.84
1973	40.50	\$6,767.62	52.00	11.50	0.2212	1.0000	\$1,496.69	\$130.15
1972	41.50	\$1,995.07	53.00	11.50	0.2170	1.0000	\$432.89	\$37.64
1971	42.50	\$1,518.30	54.00	11.50	0.2130	1.0000	\$323.34	\$28.12
1970	43.50	\$716.49	55.00	11.50	0.2091	1.0000	\$149.81	\$13.03
1968	45.50	\$846.11	57.00	11.50	0.2018	1.0000	\$170.71	\$14.84
1965	48.50	\$7,216.53	60.00	11.50	0.1917	1.0000	\$1,383.17	\$120.28
1964	49.50	\$27,679.34	61.00	11.50	0.1885	1.0000	\$5,218.24	\$453.76
1963	50.50	\$3,158.52	62.00	11.50	0.1855	1.0000	\$585.85	\$50.94
1961	52.50	\$17.16	64.00	11.50	0.1797	1.0000	\$3.08	\$0.27
1960	53.50	\$1,035.75	65.00	11.50	0.1769	1.0000	\$183.25	\$15.93
1956	57.50	\$485.00	69.00	11.50	0.1667	1.0000	\$80.83	\$7.03
1954	59.50	\$106,259.39	71.00	11.50	0.1620	1.0000	\$17,211.03	\$1,496.61
		\$1,010,020.96	32.40	11.50	0.3550	1.0000	\$358,519.47	\$31,175.61

Depreciation Reserve Summary

Account: PELE 101/6-39020 Erie Oper Ctr
 Scenario: Penelec ADR General 2013
 Dispersion: 80 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$1,010,020.96	\$610,014.93	0.6040	\$400,006.03	0.3960
Computed	\$1,010,020.96	\$651,501.49	0.6450	\$358,519.47	0.3550
Difference		(\$41,486.56)	-0.0411	\$41,486.56	0.0411

Remaining Life Depreciation Accrual

Account: PELE 101/6-39020 Erie Oper Ctr
 Scenario: Penelec ADR General 2013
 Dispersion: 80.00 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$1,010,020.96	11.50	\$34,783.13	3.443803%	8.695652%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$0.00)	0.50	(\$0.00)	0.000000%	
Total:	\$1,010,020.96 *		\$34,783.13	3.443803%	8.695652%
Average:	\$1,010,020.96		\$34,783.13	3.443803%	8.695652%
Grand Total:	\$1,010,020.96 *		\$34,783.13	3.443803%	8.695652%

* Excluding 2014 Retirements

Generation Arrangement Report

Account: PELE 101/6-39020 Altoona Oper Ctr

Dispersion: 80.00 - SQ

Average Net Salvage Rate: 0.00%

Core Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2003	10.50	\$22,753.02	17.00	6.50	0.3824	1.0000	\$8,699.68	\$1,338.41
2001	12.50	\$31,211.02	19.00	6.50	0.3421	1.0000	\$10,677.45	\$1,642.69
2000	13.50	\$85,343.99	20.00	6.50	0.3250	1.0000	\$27,736.80	\$4,267.20
1999	14.50	\$26,838.43	21.00	6.50	0.3095	1.0000	\$8,307.13	\$1,278.02
1998	15.50	\$4,643.78	22.00	6.50	0.2955	1.0000	\$1,372.03	\$211.08
1997	16.50	\$129,720.36	23.00	6.50	0.2826	1.0000	\$36,660.10	\$5,640.02
1988	25.50	\$42,003.87	32.00	6.50	0.2031	1.0000	\$8,532.04	\$1,312.62
1987	26.50	\$79,361.66	33.00	6.50	0.1970	1.0000	\$15,631.84	\$2,404.90
1986	27.50	\$128,205.06	34.00	6.50	0.1912	1.0000	\$24,509.79	\$3,770.74
1985	28.50	\$1,448.28	35.00	6.50	0.1857	1.0000	\$268.97	\$41.38
1984	29.50	\$57,029.62	36.00	6.50	0.1806	1.0000	\$10,297.01	\$1,584.16
1981	32.50	\$88,070.39	39.00	6.50	0.1667	1.0000	\$14,678.40	\$2,258.22
1979	34.50	\$1,209.52	41.00	6.50	0.1585	1.0000	\$191.75	\$29.50
1976	37.50	\$8,869.80	44.00	6.50	0.1477	1.0000	\$1,310.31	\$201.59
1968	45.50	\$2,894.87	52.00	6.50	0.1250	1.0000	\$361.86	\$55.67
1964	49.50	\$392,347.03	56.00	6.50	0.1161	1.0000	\$45,540.28	\$7,006.20
		\$1,101,950.70	33.35	6.50	0.1949	1.0000	\$214,775.45	\$33,042.38

Depreciation Reserve Summary

Account: PELE 101/6-39020 Altoona Oper Ctr
 Scenario: Penelec ADR General 2013
 Dispersion: 80 - SQ
 Original Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$1,101,950.70	\$851,734.44	0.7729	\$250,216.26	0.2271
Computed	\$1,101,950.70	\$887,175.25	0.8051	\$214,775.45	0.1949
Difference		(\$35,440.81)	-0.0322	\$35,440.81	0.0322

Remaining Life Depreciation Accrual

Account: PELE 101/6-39020 Altoona Oper Ctr
 Scenario: Penelec ADR General 2013
 Dispersion: 80.00 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$1,101,950.70	6.50	\$38,494.81	3.493333%	15.384615%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$0.00)	0.50	(\$0.00)	0.000000%	
Total:	\$1,101,950.70 *		\$38,494.81	3.493333%	15.384615%
Average:	\$1,101,950.70		\$38,494.81	3.493333%	15.384615%
Grand Total:	\$1,101,950.70 *		\$38,494.81	3.493333%	15.384615%

* Excluding 2014 Retirements

Generation Arrangement Report

Account: PELE 101/6-39110 Office furniture

Dispersion: 20.00 - SQ

Average Net Salvage Rate: 0.00%

Core Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$27,521.35	20.00	19.50	0.9750	1.0000	\$26,833.32	\$1,376.07
2009	4.50	\$7,642.38	20.00	15.50	0.7750	1.0000	\$5,922.84	\$382.12
2008	5.50	\$13,031.91	20.00	14.50	0.7250	1.0000	\$9,448.13	\$651.60
2007	6.50	\$78,127.02	20.00	13.50	0.6750	1.0000	\$52,735.74	\$3,906.35
2004	9.50	\$138,230.08	20.00	10.50	0.5250	1.0000	\$72,570.79	\$6,911.50
2002	11.50	\$827.47	20.00	8.50	0.4250	1.0000	\$351.67	\$41.37
2001	12.50	\$118,802.97	20.00	7.50	0.3750	1.0000	\$44,551.11	\$5,940.15
2000	13.50	\$92,715.91	20.00	6.50	0.3250	1.0000	\$30,132.67	\$4,635.80
1999	14.50	\$83,265.71	20.00	5.50	0.2750	1.0000	\$22,898.07	\$4,163.29
1998	15.50	\$549,120.70	20.00	4.50	0.2250	1.0000	\$123,552.16	\$27,456.03
1997	16.50	\$538,002.71	20.00	3.50	0.1750	1.0000	\$94,150.47	\$26,900.14
1996	17.50	\$390,789.78	20.00	2.50	0.1250	1.0000	\$48,848.72	\$19,539.49
1995	18.50	\$223,546.78	20.00	1.50	0.0750	1.0000	\$16,766.01	\$11,177.34
1994	19.50	\$245,275.23	20.00	0.50	0.0250	1.0000	\$6,131.88	\$12,263.76
1993	20.50	\$270,902.38	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1992	21.50	\$36,066.29	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1991	22.50	\$18,089.81	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1990	23.50	\$25,529.54	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1989	24.50	\$110,257.03	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1988	25.50	\$540,722.45	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1987	26.50	\$406,443.23	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1986	27.50	\$474,366.06	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1985	28.50	\$120,168.40	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1984	29.50	\$294,922.71	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1983	30.50	\$325,533.48	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1982	31.50	\$644,398.50	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1981	32.50	\$23,898.64	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1980	33.50	\$19,767.68	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1979	34.50	\$21,974.42	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1978	35.50	\$33,479.63	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1977	36.50	\$15,007.00	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1976	37.50	\$1,522.85	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1975	38.50	\$267.22	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00

Generation Arrangement Report

Account: PELE 101/6-39110 Office furniture

Dispersion: 20.00 - SQ

Average Net Salvage Rate: 0.00%

Core Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1974	39.50	\$699.92	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1973	40.50	\$492.24	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1972	41.50	\$584.40	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1971	42.50	\$1,210.49	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1970	43.50	\$268.18	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1969	44.50	\$136.96	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1968	45.50	\$129.56	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1967	46.50	\$77.35	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1966	47.50	\$68.52	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1965	48.50	\$72.49	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1964	49.50	\$45.00	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1963	50.50	\$63.84	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1962	51.50	\$63.87	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1961	52.50	\$67.72	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1960	53.50	\$52.51	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1959	54.50	\$53.29	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1958	55.50	\$79.31	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1957	56.50	\$60.87	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1956	57.50	\$34.96	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1955	58.50	\$1.49	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1954	59.50	\$0.87	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1953	60.50	\$0.66	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1952	61.50	\$0.35	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1951	62.50	\$0.50	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1950	63.50	\$0.06	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1949	64.50	\$0.06	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$5,894,482.79	20.00	1.88	0.0941	1.0000	\$554,893.60	\$125,345.00

Depreciation Reserve Summary

Account: PELE 101/6-39110 Office furniture
 Scenario: Penelec ADR General 2013
 Dispersion: 20 - SQ
 Age Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$5,894,482.79	\$5,894,482.79	1.0000	\$0.00	0.0000
Computed	\$5,894,482.79	\$5,339,589.19	0.9059	\$554,893.60	0.0941
Difference		\$554,893.60	0.0941	(\$554,893.60)	-0.0941

Remaining Life Depreciation Accrual

Account: PELE 101/6-39110 Office furniture
 Scenario: Penelec ADR General 2013
 Dispersion: 20.00 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$5,894,482.79	1.88	\$0.00	0.000000%	
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$245,275.23)	0.50	(\$6,131.88)	2.500000%	
Total:	\$5,894,482.79 *		(\$6,131.88)	-0.104027%	0.000000%
Average:	\$5,771,845.18		(\$6,131.88)	-0.106238%	4.999999%
Grand Total:	\$5,894,482.79 *		(\$6,131.88)	-0.104027%	

* Excluding 2014 Retirements

Generation Arrangement Report

Account: PELE 101/6-39130 Personal Computers

Dispersion: 4.00 - SQ

Age Net Salvage Rate: 0.00%

Life Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$344,111.34	4.00	3.50	0.8750	1.0000	\$301,097.42	\$86,027.84
2011	2.50	\$2,163,048.68	4.00	1.50	0.3750	1.0000	\$811,143.26	\$540,762.17
2009	4.50	\$12,929.92	4.00	0.00	0.0000	0.0000	\$0.00	\$0.00
2008	5.50	\$34.10	4.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$2,520,124.04	4.00	1.77	0.4413	1.0000	\$1,112,240.68	\$626,790.01

Depreciation Reserve Summary

Account: PELE 101/6-39130 Personal Computers
 Scenario: Penelec ADR General 2013
 Dispersion: 4 - SQ
 ()ge Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$2,520,124.04	\$558,655.83	0.2217	\$1,961,468.21	0.7783
Computed	\$2,520,124.04	\$1,407,883.36	0.5587	\$1,112,240.68	0.4413
Difference		(\$849,227.53)	-0.3370	\$849,227.53	0.3370

Remaining Life Depreciation Accrual

Account: PELE 101/6-39130 Personal Computers
 Scenario: Penelec ADR General 2013
 Dispersion: 4.00 - SQ
 Age Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$2,520,124.04	1.77	\$1,111,078.00	44.088227%	56.645221%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$0.00)	0.50	(\$0.00)	0.000000%	
Total:	\$2,520,124.04 *		\$1,111,078.00	44.088227%	56.645221%
Average:	\$2,520,124.04		\$1,111,078.00	44.088227%	56.645221%
Grand Total:	\$2,520,124.04 *		\$1,111,078.00	44.088227%	56.645221%

* Excluding 2014 Retirements

Generation Arrangement Report

Account: PELE 101/6-392 Transportation equip

Dispersion: 30.00 - SQ

Average Net Salvage Rate: 0.00%

Core Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	(\$12,004,897.46)	30.00	29.50	0.9833	1.0000	(\$11,804,815.84)	(\$400,163.25)
2012	1.50	\$8,499,791.13	30.00	28.50	0.9500	1.0000	\$8,074,801.57	\$283,326.37
2011	2.50	\$3,735,432.21	30.00	27.50	0.9167	1.0000	\$3,424,146.19	\$124,514.41
2010	3.50	\$56,844.09	30.00	26.50	0.8833	1.0000	\$50,212.28	\$1,894.80
2009	4.50	\$442,792.72	30.00	25.50	0.8500	1.0000	\$376,373.81	\$14,759.76
2008	5.50	\$25,419.15	30.00	24.50	0.8167	1.0000	\$20,758.97	\$847.31
2005	8.50	\$23,000.00	30.00	21.50	0.7167	1.0000	\$16,483.33	\$766.67
2002	11.50	\$40,461.36	30.00	18.50	0.6167	1.0000	\$24,951.17	\$1,348.71
1997	16.50	\$234,054.35	30.00	13.50	0.4500	1.0000	\$105,324.46	\$7,801.81
1993	20.50	\$10,710.58	30.00	9.50	0.3167	1.0000	\$3,391.68	\$357.02
1992	21.50	\$11,632.77	30.00	8.50	0.2833	1.0000	\$3,295.95	\$387.76
1986	27.50	\$105,738.12	30.00	2.50	0.0833	1.0000	\$8,811.51	\$3,524.60
1984	29.50	\$5,175.00	30.00	0.50	0.0167	1.0000	\$86.25	\$172.50
1979	34.50	\$15,581.87	30.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1976	37.50	\$519.64	30.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1974	39.50	\$615.01	30.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1973	40.50	\$1,180.12	30.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1972	41.50	\$29,656.36	30.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1968	45.50	\$19,196.31	30.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1965	48.50	\$6,259.68	30.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1964	49.50	\$15,957.92	30.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1961	52.50	\$165.33	30.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1960	53.50	\$1,405.41	30.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$1,276,691.67	30.00	7.14	0.2380	1.0000	\$303,821.35	\$39,538.47

Depreciation Reserve Summary

Account: PELE 101/6-392 Transportation equip
 Scenario: Penelec ADR General 2013
 Dispersion: 30 - SQ
 Age Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$1,276,691.67	\$301,034.60	0.2358	\$975,657.07	0.7642
Computed	\$1,276,691.67	\$972,870.32	0.7620	\$303,821.35	0.2380
Difference		(\$671,835.72)	-0.5262	\$671,835.72	0.5262

Remaining Life Depreciation Accrual

Account: PELE 101/6-392 Transportation equip
 Scenario: Penelec ADR General 2013
 Dispersion: 30.00 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$1,276,691.67	7.14	\$136,660.72	10.704285%	14.007044%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$5,175.00)	0.50	(\$86.25)	1.666667%	
Total:	\$1,276,691.67 *		\$136,574.47	10.697529%	13.998204%
Average:	\$1,274,104.17		\$136,574.47	10.719254%	14.035427%
Grand Total:	\$1,276,691.67 *		\$136,574.47	10.697529%	13.998204%

* Excluding 2014 Retirements

Generation Arrangement Report

Account: PELE 101/6-39240 Pole Trailers

Dispersion: 26.00 - S1

Average Net Salvage Rate: 0.00%

Wire Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$195.21	26.00	25.50	0.9808	1.0000	\$191.46	\$7.51
2007	6.50	\$44,561.46	26.00	19.91	0.7658	1.0000	\$34,125.78	\$1,713.90
2006	7.50	\$18,133.93	26.00	19.08	0.7340	1.0000	\$13,310.09	\$697.46
1997	16.50	\$20,590.78	26.00	12.96	0.4983	1.0000	\$10,261.12	\$791.95
1996	17.50	\$102,795.42	26.00	12.40	0.4769	1.0000	\$49,023.29	\$3,953.67
1994	19.50	\$894,558.19	26.00	11.34	0.4363	1.0000	\$390,270.45	\$34,406.08
1993	20.50	\$97,833.85	26.00	10.84	0.4170	1.0000	\$40,794.93	\$3,762.84
1992	21.50	\$77,617.43	26.00	10.36	0.3983	1.0000	\$30,917.13	\$2,985.29
1991	22.50	\$118,337.19	26.00	9.89	0.3803	1.0000	\$45,000.71	\$4,551.43
1990	23.50	\$158,320.33	26.00	9.43	0.3628	1.0000	\$57,436.26	\$6,089.24
1989	24.50	\$151,404.65	26.00	8.99	0.3458	1.0000	\$52,357.16	\$5,823.26
1988	25.50	\$76,390.29	26.00	8.56	0.3293	1.0000	\$25,156.85	\$2,938.09
1987	26.50	\$110,322.29	26.00	8.15	0.3133	1.0000	\$34,564.12	\$4,243.16
1986	27.50	\$42,803.67	26.00	7.74	0.2977	1.0000	\$12,743.05	\$1,646.30
1985	28.50	\$59,998.69	26.00	7.35	0.2825	1.0000	\$16,951.54	\$2,307.64
1984	29.50	\$18,421.34	26.00	6.96	0.2677	1.0000	\$4,931.80	\$708.51
1983	30.50	\$32,300.48	26.00	6.59	0.2533	1.0000	\$8,181.29	\$1,242.33
1981	32.50	\$22,925.32	26.00	5.86	0.2254	1.0000	\$5,167.64	\$881.74
1980	33.50	\$26,470.00	26.00	5.51	0.2119	1.0000	\$5,610.19	\$1,018.08
1979	34.50	\$31,903.92	26.00	5.17	0.1988	1.0000	\$6,341.58	\$1,227.07
1978	35.50	\$28,652.91	26.00	4.83	0.1859	1.0000	\$5,326.14	\$1,102.03
1977	36.50	\$1,427.88	26.00	4.50	0.1732	1.0000	\$247.27	\$54.92
1973	40.50	\$4,153.82	26.00	3.25	0.1249	1.0000	\$518.82	\$159.76
1972	41.50	\$1,942.63	26.00	2.95	0.1134	1.0000	\$220.30	\$74.72
1966	47.50	\$3,330.06	26.00	1.25	0.0483	1.0000	\$160.71	\$128.08
1964	49.50	\$7,676.88	26.00	0.75	0.0289	1.0000	\$221.72	\$295.26
1962	51.50	\$4,272.45	26.00	0.12	0.0046	1.0000	\$19.72	\$164.33
1961	52.50	\$9,570.00	26.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1960	53.50	\$10,692.60	26.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1946	67.50	\$211.15	26.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$2,177,814.82	26.00	10.15	0.3903	1.0000	\$850,051.11	\$82,974.66

Depreciation Reserve Summary

Account: PELE 101/6-39240 Pole Trailers
 Scenario: Penelec ADR General 2013
 Dispersion: 26 - S1
 Original Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$2,177,814.82	\$1,503,199.31	0.6902	\$674,615.51	0.3098
Computed	\$2,177,814.82	\$1,327,763.71	0.6097	\$850,051.11	0.3903
Difference		\$175,435.60	0.0806	(\$175,435.60)	-0.0806

Remaining Life Depreciation Accrual

Account: PELE 101/6-39240 Pole Trailers
 Scenario: Penelec ADR General 2013
 Dispersion: 26.00 - S1
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$2,177,814.82	10.15	\$66,475.08	3.052375%	9.853773%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$131,039.88)	0.50	(\$2,520.00)	1.923079%	
Total:	\$2,177,814.82 *		\$63,955.08	2.936663%	9.480227%
Average:	\$2,112,294.88		\$63,955.08	3.027753%	10.500008%
Grand Total:	\$2,177,814.82 *		\$63,955.08	2.936663%	9.480227%

* Excluding 2014 Retirements

Generation Arrangement Report

Account: PELE 101/6-393 Stores equipment

Dispersion: 20.00 - SQ

Average Net Salvage Rate: 0.00%

Core Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2001	12.50	\$25,086.95	20.00	7.50	0.3750	1.0000	\$9,407.61	\$1,254.35
2000	13.50	\$15,218.17	20.00	6.50	0.3250	1.0000	\$4,945.91	\$760.91
1999	14.50	\$168,567.36	20.00	5.50	0.2750	1.0000	\$46,356.02	\$8,428.37
1996	17.50	\$210,167.71	20.00	2.50	0.1250	1.0000	\$26,270.96	\$10,508.39
1994	19.50	\$105,015.37	20.00	0.50	0.0250	1.0000	\$2,625.38	\$5,250.77
1993	20.50	\$63,588.82	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1991	22.50	\$3,197.19	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1990	23.50	\$102,594.37	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1989	24.50	\$88,965.46	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1988	25.50	\$63,450.74	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1987	26.50	\$15,728.80	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1986	27.50	\$315,908.19	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1985	28.50	\$127,753.21	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1984	29.50	\$145,199.57	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1983	30.50	\$49,868.12	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1982	31.50	\$3,503.30	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1981	32.50	\$1,215.50	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1980	33.50	\$967.37	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1979	34.50	\$334.01	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1978	35.50	\$2,150.32	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1977	36.50	\$1,739.84	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1976	37.50	\$1,018.95	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1975	38.50	\$3,861.36	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1974	39.50	\$4,442.88	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1973	40.50	\$404.84	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1972	41.50	\$3,414.73	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1971	42.50	\$175.97	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1970	43.50	\$4,562.87	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$1,528,101.97	20.00	1.17	0.0586	1.0000	\$89,605.88	\$26,202.78

Depreciation Reserve Summary

Account: PELE 101/6-393 Stores equipment
 Scenario: Penelec ADR General 2013
 Dispersion: 20 - SQ
 Age Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$1,528,101.97	\$1,524,261.55	0.9975	\$3,840.42	0.0025
Computed	\$1,528,101.97	\$1,438,496.09	0.9414	\$89,605.88	0.0586
Difference		\$85,765.46	0.0561	(\$85,765.46)	-0.0561

Remaining Life Depreciation Accrual

Account: PELE 101/6-393 Stores equipment
 Scenario: Penelec ADR General 2013
 Dispersion: 20.00 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$1,528,101.97	1.17	\$3,274.65	0.214295%	85.267920%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$105,015.37)	0.50	(\$2,625.38)	2.499996%	
Total:	\$1,528,101.97 *		\$649.27	0.042488%	16.906127%
Average:	\$1,475,594.29		\$649.27	0.044000%	-1.334092%
Grand Total:	\$1,528,101.97 *		\$649.27	0.042488%	16.906127%

* Excluding 2014 Retirements

Generation Arrangement Report

Account: PELE 101/6-394 Tools shop garage

Dispersion: 25.00 - SQ

Average Net Salvage Rate: 0.00%

Wire Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$729,187.77	25.00	24.50	0.9800	1.0000	\$714,604.01	\$29,167.51
2012	1.50	(\$20,757.01)	25.00	23.50	0.9400	1.0000	(\$19,511.59)	(\$830.28)
2011	2.50	\$295,403.79	25.00	22.50	0.9000	1.0000	\$265,863.41	\$11,816.15
2010	3.50	\$284,344.79	25.00	21.50	0.8600	1.0000	\$244,536.52	\$11,373.79
2009	4.50	\$368,575.26	25.00	20.50	0.8200	1.0000	\$302,231.71	\$14,743.01
2008	5.50	\$1,709,461.21	25.00	19.50	0.7800	1.0000	\$1,333,379.74	\$68,378.45
2007	6.50	\$1,162,079.50	25.00	18.50	0.7400	1.0000	\$859,938.83	\$46,483.18
2005	8.50	\$68,850.32	25.00	16.50	0.6600	1.0000	\$45,441.21	\$2,754.01
2003	10.50	\$52,375.27	25.00	14.50	0.5800	1.0000	\$30,377.66	\$2,095.01
2002	11.50	\$223,392.82	25.00	13.50	0.5400	1.0000	\$120,632.12	\$8,935.71
2001	12.50	\$678,066.47	25.00	12.50	0.5000	1.0000	\$339,033.24	\$27,122.66
2000	13.50	\$537,594.74	25.00	11.50	0.4600	1.0000	\$247,293.58	\$21,503.79
1999	14.50	\$341,410.18	25.00	10.50	0.4200	1.0000	\$143,392.28	\$13,656.41
1998	15.50	\$1,153,688.80	25.00	9.50	0.3800	1.0000	\$438,401.74	\$46,147.55
1997	16.50	\$256,979.98	25.00	8.50	0.3400	1.0000	\$87,373.19	\$10,279.20
1996	17.50	\$114,009.32	25.00	7.50	0.3000	1.0000	\$34,202.80	\$4,560.37
1995	18.50	\$152,788.20	25.00	6.50	0.2600	1.0000	\$39,724.93	\$6,111.53
1994	19.50	\$439,044.56	25.00	5.50	0.2200	1.0000	\$96,589.80	\$17,561.78
1993	20.50	\$448,169.82	25.00	4.50	0.1800	1.0000	\$80,670.57	\$17,926.79
1992	21.50	\$511,360.36	25.00	3.50	0.1400	1.0000	\$71,590.45	\$20,454.41
1991	22.50	\$438,386.69	25.00	2.50	0.1000	1.0000	\$43,838.67	\$17,535.47
1990	23.50	\$445,338.95	25.00	1.50	0.0600	1.0000	\$26,720.34	\$17,813.56
1989	24.50	\$327,010.16	25.00	0.50	0.0200	1.0000	\$6,540.20	\$13,080.41
1988	25.50	\$255,671.66	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1987	26.50	\$457,196.10	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1986	27.50	\$343,457.41	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1985	28.50	\$224,855.01	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1984	29.50	\$217,406.56	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1983	30.50	\$135,052.56	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1982	31.50	\$91,223.41	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1981	32.50	\$104,307.30	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1980	33.50	\$75,105.77	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1979	34.50	\$62,074.49	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00

Generation Arrangement Report

Account: PELE 101/6-394 Tools shop garage

Dispersion: 25.00 - SQ

Average Net Salvage Rate: 0.00%

Core Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1978	35.50	\$60,458.98	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1977	36.50	\$83,221.15	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1976	37.50	\$27,189.01	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1975	38.50	\$33,563.94	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1974	39.50	\$37,317.49	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1973	40.50	\$47,799.05	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1972	41.50	\$50,345.17	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1971	42.50	\$25,449.69	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1970	43.50	\$39,210.88	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1969	44.50	\$28,976.77	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1968	45.50	\$39,323.53	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1967	46.50	\$40,699.72	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1966	47.50	\$33,808.95	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1965	48.50	\$12,913.39	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1964	49.50	\$23,255.65	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1963	50.50	\$22,919.35	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1962	51.50	\$30,969.66	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$13,320,534.60	25.00	10.42	0.4169	1.0000	\$5,552,865.42	\$428,670.48

Depreciation Reserve Summary

Account: PELE 101/6-394 Tools shop garage
 Scenario: Penelec ADR General 2013
 Dispersion: 25 - SQ
 Age Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$13,320,534.60	\$6,917,264.46	0.5193	\$6,403,270.14	0.4807
Computed	\$13,320,534.60	\$7,767,669.18	0.5831	\$5,552,865.42	0.4169
Difference		(\$850,404.72)	-0.0638	\$850,404.72	0.0638

Remaining Life Depreciation Accrual

Account: PELE 101/6-394 Tools shop garage
 Scenario: Penelec ADR General 2013
 Dispersion: 25.00 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$13,320,534.60	10.42	\$614,421.41	4.612588%	9.595432%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$327,010.16)	0.50	(\$6,540.20)	1.999999%	
Total:	\$13,320,534.60 *		\$607,881.21	4.563490%	9.493293%
Average:	\$13,157,029.52		\$607,881.21	4.620201%	9.742053%
Grand Total:	\$13,320,534.60 *		\$607,881.21	4.563490%	9.493293%

* Excluding 2014 Retirements

Generation Arrangement Report

Account: PELE 101/6-395 Laboratory equip

Dispersion: 20.00 - SQ

Average Net Salvage Rate: 0.00%

Core Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2009	4.50	(\$903.65)	20.00	15.50	0.7750	1.0000	(\$700.33)	(\$45.18)
2008	5.50	\$112,723.35	20.00	14.50	0.7250	1.0000	\$81,724.43	\$5,636.17
2003	10.50	\$58,041.43	20.00	9.50	0.4750	1.0000	\$27,569.68	\$2,902.07
2000	13.50	\$1,873.33	20.00	6.50	0.3250	1.0000	\$608.83	\$93.67
1998	15.50	\$393,053.41	20.00	4.50	0.2250	1.0000	\$88,437.02	\$19,652.67
1996	17.50	\$18,879.16	20.00	2.50	0.1250	1.0000	\$2,359.90	\$943.96
1995	18.50	\$102,506.92	20.00	1.50	0.0750	1.0000	\$7,688.02	\$5,125.35
1994	19.50	\$514,455.66	20.00	0.50	0.0250	1.0000	\$12,861.39	\$25,722.78
1993	20.50	\$920,394.22	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1992	21.50	\$724,288.00	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1991	22.50	\$289,548.28	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1990	23.50	\$152,736.61	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1989	24.50	\$258,235.75	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1988	25.50	\$268,375.99	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1987	26.50	\$349,788.87	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1986	27.50	\$414,093.00	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1985	28.50	\$251,683.18	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1984	29.50	\$240,796.55	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1983	30.50	\$163,895.32	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1982	31.50	\$155,658.32	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1981	32.50	\$126,355.23	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1980	33.50	\$73,574.23	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1979	34.50	\$85,055.57	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1978	35.50	\$54,615.48	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1977	36.50	\$71,517.19	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1976	37.50	\$24,685.99	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1975	38.50	\$16,115.34	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1974	39.50	\$48,674.38	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1973	40.50	\$51,087.01	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1972	41.50	\$17,661.04	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1971	42.50	\$15,818.47	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1970	43.50	\$23,785.16	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1969	44.50	\$21,168.48	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00

Generation Arrangement Report

Account: PELE 101/6-395 Laboratory equip

Dispersion: 20.00 - SQ

Average Net Salvage Rate: 0.00%

Core Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1968	45.50	\$13,366.67	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1967	46.50	\$16,303.50	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1966	47.50	\$8,225.03	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1965	48.50	\$6,206.89	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1964	49.50	\$5,610.72	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1963	50.50	\$7,264.44	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1962	51.50	\$5,756.66	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1961	52.50	\$3,059.12	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1960	53.50	\$2,955.29	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$6,088,986.59	20.00	0.72	0.0362	1.0000	\$220,548.93	\$60,031.48

Depreciation Reserve Summary

Account: PELE 101/6-395 Laboratory equip
 Scenario: Penelec ADR General 2013
 Dispersion: 20 - SQ
 Age Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$6,088,985.59	\$6,088,866.58	1.0000	\$119.01	0.0000
Computed	\$6,088,985.59	\$5,868,436.66	0.9638	\$220,548.93	0.0362
Difference		\$220,429.92	0.0362	(\$220,429.92)	-0.0362

Remaining Life Depreciation Accrual

Account: PELE 101/6-395 Laboratory equip
 Scenario: Penelec ADR General 2013
 Dispersion: 20.00 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$6,088,985.59	0.72	\$119.01	0.001955%	100.000000%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$514,455.66)	0.50	(\$12,861.39)	2.500000%	
Total:	\$6,088,985.59 *		(\$12,742.38)	-0.209269%	0706.982607%
Average:	\$5,831,757.76		(\$12,742.38)	-0.218500%	4.956026%
Grand Total:	\$6,088,985.59 *		(\$12,742.38)	-0.209269%	0706.982607%

* Excluding 2014 Retirements

Generation Arrangement Report

Account: PELE 101/6-396 Power operated equip

Dispersion: 23.00 - S0.5

Average Net Salvage Rate: 0.00%

Pure Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	(\$217,018.80)	23.00	22.51	0.9787	1.0000	(\$212,392.88)	(\$9,435.60)
2004	9.50	\$123,898.97	23.00	15.33	0.6667	1.0000	\$82,601.63	\$5,386.91
2002	11.50	\$45,619.87	23.00	14.07	0.6117	1.0000	\$27,905.12	\$1,983.47
2000	13.50	\$314,709.51	23.00	12.90	0.5607	1.0000	\$176,453.32	\$13,683.02
1998	15.50	\$697,621.34	23.00	11.80	0.5132	1.0000	\$358,027.78	\$30,331.36
1997	16.50	\$211,995.16	23.00	11.28	0.4906	1.0000	\$104,012.09	\$9,217.18
1994	19.50	\$742,288.22	23.00	9.82	0.4271	1.0000	\$317,010.90	\$32,273.40
1993	20.50	\$154,969.13	23.00	9.36	0.4071	1.0000	\$63,091.33	\$6,737.79
1992	21.50	\$138,000.14	23.00	8.92	0.3877	1.0000	\$53,504.08	\$6,000.01
1991	22.50	\$120,338.88	23.00	8.48	0.3688	1.0000	\$44,382.72	\$5,232.13
1990	23.50	\$58,627.79	23.00	8.06	0.3504	1.0000	\$20,543.07	\$2,549.03
1989	24.50	\$236,350.68	23.00	7.65	0.3324	1.0000	\$78,571.19	\$10,276.12
1987	26.50	\$423,033.96	23.00	6.85	0.2977	1.0000	\$125,938.63	\$18,392.78
1986	27.50	\$279,131.56	23.00	6.46	0.2809	1.0000	\$78,408.27	\$12,136.15
1985	28.50	\$274,953.97	23.00	6.08	0.2644	1.0000	\$72,703.53	\$11,954.52
1984	29.50	\$173,218.48	23.00	5.71	0.2482	1.0000	\$43,000.72	\$7,531.24
1983	30.50	\$127,558.11	23.00	5.34	0.2324	1.0000	\$29,641.29	\$5,546.00
1982	31.50	\$155,291.94	23.00	4.99	0.2167	1.0000	\$33,658.19	\$6,751.82
1981	32.50	\$96,495.45	23.00	4.63	0.2013	1.0000	\$19,427.86	\$4,195.45
1980	33.50	\$184,113.67	23.00	4.28	0.1862	1.0000	\$34,279.22	\$8,004.94
1979	34.50	\$330,760.98	23.00	3.94	0.1712	1.0000	\$56,619.20	\$14,380.91
1978	35.50	\$150,460.48	23.00	3.60	0.1563	1.0000	\$23,521.23	\$6,541.76
1977	36.50	\$41,962.00	23.00	3.26	0.1417	1.0000	\$5,945.28	\$1,824.43
1976	37.50	\$30,125.82	23.00	2.92	0.1271	1.0000	\$3,828.29	\$1,309.82
1975	38.50	\$4,044.33	23.00	2.59	0.1126	1.0000	\$455.24	\$175.84
1973	40.50	\$32,667.18	23.00	1.93	0.0838	1.0000	\$2,735.95	\$1,420.31
1972	41.50	\$21,641.23	23.00	1.59	0.0693	1.0000	\$1,500.07	\$940.92
1971	42.50	\$68,978.92	23.00	1.27	0.0550	1.0000	\$3,794.41	\$2,999.08
1970	43.50	\$11,499.00	23.00	0.93	0.0406	1.0000	\$466.35	\$499.96
1969	44.50	\$2,748.78	23.00	0.60	0.0261	1.0000	\$71.82	\$119.51
1968	45.50	\$71,751.59	23.00	0.25	0.0109	1.0000	\$779.48	\$3,119.63
1967	46.50	\$9,015.69	23.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1966	47.50	\$1,607.08	23.00	0.00	0.0000	0.0000	\$0.00	\$0.00

Generation Arrangement Report

Account: PELE 101/6-396 Power operated equip

Dispersion: 23.00 - S0.5

Average Net Salvage Rate: 0.00%

Core Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1965	48.50	\$1,961.33	23.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1960	53.50	\$10,739.73	23.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1952	61.50	\$9,103.74	23.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1944	69.50	\$890.02	23.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1925	88.50	\$600.00	23.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1913	100.50	\$384.16	23.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$5,142,140.09	23.00	7.38	0.3210	1.0000	\$1,650,485.39	\$222,079.93

Depreciation Reserve Summary

Account: PELE 101/6-396 Power operated equip
 Scenario: Penelec ADR General 2013
 Dispersion: 23 - S0.5
 Large Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$5,142,140.09	\$4,726,436.07	0.9192	\$415,704.02	0.0808
Computed	\$5,142,140.09	\$3,491,654.70	0.6790	\$1,650,485.39	0.3210
Difference		\$1,234,781.37	0.2401	(\$1,234,781.37)	-0.2401

Remaining Life Depreciation Accrual

Account: PELE 101/6-396 Power operated equip
 Scenario: Penelec ADR General 2013
 Dispersion: 23.00 - S0.5
 Age Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$5,142,140.09	7.38	\$56,310.40	1.095077%	13.545791%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$553,631.44)	0.50	(\$12,035.47)	2.173914%	
Total:	\$5,142,140.09 *		\$44,274.93	0.861021%	10.650589%
Average:	\$4,865,324.37		\$44,274.93	0.910010%	31.878083%
Grand Total:	\$5,142,140.09 *		\$44,274.93	0.861021%	10.650589%

* Excluding 2014 Retirements

Generation Arrangement Report

Account: PELE 101/6-397 Communication equip

Dispersion: 20.00 - R1

Age Net Salvage Rate: 0.00%

Residual Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	0.50	\$2,249,183.47	20.00	19.63	0.9815	1.0000	\$2,207,496.54	\$112,459.17
2012	1.50	\$35,951.62	20.00	18.90	0.9449	1.0000	\$33,969.58	\$1,797.58
2011	2.50	\$171,356.55	20.00	18.18	0.9088	1.0000	\$155,731.09	\$8,567.83
2010	3.50	\$7,496,078.91	20.00	17.47	0.8733	1.0000	\$6,546,080.42	\$374,803.95
2009	4.50	\$188,752.22	20.00	16.76	0.8382	1.0000	\$158,209.09	\$9,437.61
2008	5.50	\$796,463.23	20.00	16.07	0.8035	1.0000	\$639,993.30	\$39,823.16
2007	6.50	\$348,000.88	20.00	15.39	0.7693	1.0000	\$267,708.55	\$17,400.04
2006	7.50	\$338,587.80	20.00	14.71	0.7354	1.0000	\$248,995.47	\$16,929.39
2003	10.50	\$5,134.25	20.00	12.73	0.6366	1.0000	\$3,268.34	\$256.71
2002	11.50	\$81,006.84	20.00	12.10	0.6049	1.0000	\$48,997.00	\$4,050.34
2001	12.50	\$368,513.87	20.00	11.48	0.5738	1.0000	\$211,450.76	\$18,425.69
2000	13.50	\$496,966.99	20.00	10.87	0.5435	1.0000	\$270,111.17	\$24,848.35
1999	14.50	\$174,163.28	20.00	10.28	0.5140	1.0000	\$89,528.61	\$8,708.16
1998	15.50	\$308,997.22	20.00	9.71	0.4854	1.0000	\$149,997.35	\$15,449.86
1997	16.50	\$301,574.92	20.00	9.15	0.4577	1.0000	\$138,023.71	\$15,078.75
1996	17.50	\$109,196.96	20.00	8.62	0.4308	1.0000	\$47,042.43	\$5,459.85
1995	18.50	\$439,086.92	20.00	8.10	0.4048	1.0000	\$177,742.37	\$21,954.35
1994	19.50	\$1,382,934.67	20.00	7.59	0.3797	1.0000	\$525,048.50	\$69,146.73
1993	20.50	\$2,276,896.65	20.00	7.11	0.3554	1.0000	\$809,214.24	\$113,844.83
1992	21.50	\$7,194,066.58	20.00	6.64	0.3320	1.0000	\$2,388,083.98	\$359,703.33
1991	22.50	\$195,145.94	20.00	6.19	0.3093	1.0000	\$60,363.84	\$9,757.30
1990	23.50	\$1,198,987.33	20.00	5.75	0.2875	1.0000	\$344,707.53	\$59,949.37
1989	24.50	\$651,098.74	20.00	5.33	0.2664	1.0000	\$173,472.56	\$32,554.94
1988	25.50	\$211,627.62	20.00	4.92	0.2461	1.0000	\$52,081.63	\$10,581.38
1987	26.50	\$1,050,664.39	20.00	4.53	0.2265	1.0000	\$237,974.33	\$52,533.22
1986	27.50	\$1,473,792.74	20.00	4.15	0.2076	1.0000	\$305,938.99	\$73,689.64
1985	28.50	\$260,413.99	20.00	3.79	0.1893	1.0000	\$49,303.52	\$13,020.70
1984	29.50	\$137,899.56	20.00	3.43	0.1717	1.0000	\$23,680.03	\$6,894.98
1983	30.50	\$87,145.41	20.00	3.10	0.1548	1.0000	\$13,485.86	\$4,357.27
1982	31.50	\$111,766.37	20.00	2.77	0.1384	1.0000	\$15,464.91	\$5,588.32
1981	32.50	\$50,498.62	20.00	2.45	0.1226	1.0000	\$6,190.36	\$2,524.93
1980	33.50	\$39,010.84	20.00	2.15	0.1073	1.0000	\$4,187.79	\$1,950.54
1979	34.50	\$178,028.38	20.00	1.85	0.0926	1.0000	\$16,482.12	\$8,901.42

Generation Arrangement Report

Account: PELE 101/6-397 Communication equip

Dispersion: 20.00 - R1

Age Net Salvage Rate: 0.00%

Life Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1978	35.50	\$50,756.49	20.00	1.56	0.0781	1.0000	\$3,963.52	\$2,537.82
1977	36.50	\$67,555.17	20.00	1.27	0.0634	1.0000	\$4,283.53	\$3,377.76
1976	37.50	\$36,946.64	20.00	0.95	0.0477	1.0000	\$1,763.31	\$1,847.33
1975	38.50	\$62,786.59	20.00	0.64	0.0322	1.0000	\$2,018.91	\$3,139.33
1974	39.50	\$41,320.39	20.00	0.35	0.0174	1.0000	\$720.19	\$2,066.02
1973	40.50	\$80,104.43	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1972	41.50	\$46,722.18	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1971	42.50	\$27,579.56	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1970	43.50	\$111,860.98	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1969	44.50	\$299,808.89	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1968	45.50	\$55,983.97	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1967	46.50	\$50,075.23	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1966	47.50	\$70,815.60	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1965	48.50	\$13,379.76	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1964	49.50	\$39,149.94	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1963	50.50	\$25,510.28	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1962	51.50	\$46,226.62	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1961	52.50	\$12,725.83	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1960	53.50	\$7,249.64	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1959	54.50	\$26,991.15	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1958	55.50	\$2,962.83	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1957	56.50	\$971.85	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1956	57.50	\$1,300.65	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1955	58.50	\$5,329.08	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1954	59.50	\$18,035.45	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1953	60.50	\$3,125.82	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1952	61.50	\$13,714.51	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1951	62.50	\$4,615.47	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1950	63.50	\$6,258.68	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1948	65.50	\$10,167.63	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1947	66.50	\$1,420.96	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1946	67.50	\$2,663.31	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1945	68.50	\$307.53	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00

Generation Arrangement Report

Account: PELE 101/6-397 Communication equip

Dispersion: 20.00 - R1

Average Net Salvage Rate: 0.00%

Core Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1944	69.50	\$33.37	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1942	71.50	\$2,521.65	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1941	72.50	\$1,196.45	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1929	84.50	\$1,238.36	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1927	86.50	\$300.00	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1926	87.50	\$86.86	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1925	88.50	\$553.25	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1923	90.50	\$20.00	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1922	91.50	\$23.47	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1920	93.50	\$363.51	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1916	97.50	\$40.00	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1900	113.50	\$27.37	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$31,659,821.16	20.00	10.38	0.5190	1.0000	\$16,432,775.41	\$1,533,417.95

Depreciation Reserve Summary

Account: PELE 101/6-397 Communication equip
 Scenario: Penelec ADR General 2013
 Dispersion: 20 - R1
 Age Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$31,659,821.16 ✓	\$22,497,235.11 ✓	0.7106	\$9,162,586.05	0.2894
Computed	\$31,659,821.16	\$15,227,045.75	0.4810	\$16,432,775.41	0.5190
Difference		\$7,270,189.36	0.2296	(\$7,270,189.36)	-0.2296

Remaining Life Depreciation Accrual

Account: PELE 101/6-397 Communication equip

Scenario: Penelec ADR General 2013

Dispersion: 20.00 - R1

Original Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$31,659,821.16	10.38	\$882,644.08	2.787900%	9.633133%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$2,112,557.08)	0.50	(\$52,813.93)	2.500000%	
Total:	\$31,659,821.16 *		\$829,830.15	2.621083%	9.056724%
Average:	\$30,603,542.62		\$829,830.15	2.711549%	10.236845%
Grand Total:	\$31,659,821.16 *		\$829,830.15	2.621083%	9.056724%

* Excluding 2014 Retirements

Generation Arrangement Report

Account: PELE 101/6-398 Miscellaneous equip

Dispersion: 20.00 - SQ

Average Net Salvage Rate: 0.00%
 Core Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2011	2.50	\$29,529.76	20.00	17.50	0.8750	1.0000	\$25,838.54	\$1,476.49
2009	4.50	\$20,525.43	20.00	15.50	0.7750	1.0000	\$15,907.21	\$1,026.27
2002	11.50	\$89,923.69	20.00	8.50	0.4250	1.0000	\$38,217.57	\$4,496.18
2001	12.50	\$3,318.20	20.00	7.50	0.3750	1.0000	\$1,244.32	\$165.91
2000	13.50	\$197,969.89	20.00	6.50	0.3250	1.0000	\$64,340.21	\$9,898.49
1999	14.50	\$169,855.43	20.00	5.50	0.2750	1.0000	\$46,710.24	\$8,492.77
1998	15.50	\$256,422.92	20.00	4.50	0.2250	1.0000	\$57,695.16	\$12,821.15
1997	16.50	\$309,334.21	20.00	3.50	0.1750	1.0000	\$54,133.49	\$15,466.71
1996	17.50	\$76,361.58	20.00	2.50	0.1250	1.0000	\$9,545.20	\$3,818.08
1995	18.50	\$32,927.51	20.00	1.50	0.0750	1.0000	\$2,469.56	\$1,646.38
1994	19.50	\$153,059.78	20.00	0.50	0.0250	1.0000	\$3,826.49	\$7,652.99
1993	20.50	\$311,481.49	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1992	21.50	\$410,439.06	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1991	22.50	\$215,640.97	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1990	23.50	\$167,575.77	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1989	24.50	\$58,570.50	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1988	25.50	\$180,278.33	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1987	26.50	\$185,820.03	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1986	27.50	\$89,909.26	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1985	28.50	\$69,948.95	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1984	29.50	\$46,739.01	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1983	30.50	\$64,117.91	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1982	31.50	\$60,241.86	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1981	32.50	\$26,507.77	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1980	33.50	\$14,765.56	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1979	34.50	\$10,960.20	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1978	35.50	\$13,023.19	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1977	36.50	\$3,348.17	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1976	37.50	\$6,200.99	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1975	38.50	\$10,134.86	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1974	39.50	\$9,891.95	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1973	40.50	\$12,466.79	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1972	41.50	\$8,127.36	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00

Generation Arrangement Report

Account: PELE 101/6-398 Miscellaneous equip

Dispersion: 20.00 - SQ

Average Net Salvage Rate: 0.00%

Core Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1971	42.50	\$15,937.36	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$3,331,355.74	20.00	1.92	0.0960	1.0000	\$319,928.00	\$66,961.42

Depreciation Reserve Summary

Account: PELE 101/6-398 Miscellaneous equip
 Scenario: Penelec ADR General 2013
 Dispersion: 20 - SQ
 () Age Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2014

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$3,331,355.74 ✓	\$3,160,570.25 ✓	0.9487	\$170,785.49	0.0513
Computed	\$3,331,355.74	\$3,011,427.74	0.9040	\$319,928.00	0.0960
Difference		\$149,142.51	0.0448	(\$149,142.51)	-0.0448

Remaining Life Depreciation Accrual

Account: PELE 101/6-398 Miscellaneous equip
 Scenario: Penelec ADR General 2013
 Dispersion: 20.00 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2014

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2014 Additions	\$3,331,355.74	1.92	\$88,917.99	2.669123%	52.064135%
2014 Additions	\$0.00	0.00	\$0.00	0.000000%	
2014 Retirements	(\$153,059.78)	0.50	(\$3,826.49)	2.499997%	
Total:	\$3,331,355.74 *		\$85,091.50	2.554260%	49.823611%
Average:	\$3,254,825.85		\$85,091.50	2.614318%	90.277392%
Grand Total:	\$3,331,355.74 *		\$85,091.50	2.554260%	49.823611%

* Excluding 2014 Retirements

PENNSYLVANIA ELECTRIC COMPANY

Annual Depreciation Review on Capital Plant Investments

FILING REQUIREMENT V-B-2

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

- a. For the purpose of this filing
- b. For the purposes of the most recent filing prior to the current proceeding.
- c. Supply an explanation for any major change in annual accrual rate by account or by depreciable group
- d. Supply a comprehensive statement of major changes in depreciation methods, procedures and techniques and the effect of the changes upon accumulated and annual depreciation, if any.”

FILING REQUIREMENT V-C

“Where the retirement rate actuarial method of mortality is utilized, set forth representative examples including charts depicting the observed and estimated survivor curves and a tabular presentation of the observed and estimated life tables plotted on the chart. Other analysis results shall be subject to request.”

FILING REQUIREMENT V-D Item 2

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

FILING REQUIREMENT V-E

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

RESPONSE:

V-B-2

See Penelec Exhibit RAD-53, Attachment A for the Accrual Expenses. Pages 1-2 shows the accrual expense for the fully projected future test year, Pages 3-4 shows the accrual expense for the future test year and Pages 5-6 shows the accrual expense for the historical test year.

See Penelec Exhibit RAD-53 Attachment B for the 2014 Annual Depreciation Report

V-C

See Penelec Exhibit RAD-53 Attachment C.

V-D Item 2

See Penelec Exhibit RAD-53 Attachment D for the Annual Depreciation Report details.

V-E

See Penelec Exhibit RAD-53 Attachment B.

PENNSYLVANIA ELECTRIC COMPANY

FILING REQUIREMENT VI-A:

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

A. Balance sheet in the form available.”

RESPONSE:

See Penelec Exhibit RAD-54 Attachment A.

**Pennsylvania Electric Company
Balance Sheet**

FERC Account	Assets and Other Debits	April 30,	March 31,		
		2016	2015	2014	2013
			<i>(In thousands)</i>		
	Utility Plant				
101-107	Total electric utility plant at original cost	\$ 3,488,941	\$ 3,335,618	\$ 3,178,383	\$ 3,059,136
108-110	Less: Accum. Provision for depreciation	1,161,650	1,106,017	1,063,282	1,029,687
120.1-120.4	Nuclear plant	-	-	-	-
120.5	Less: accum. provision for amortization of nuclear fuel	-	-	-	-
	Net utility plant	<u>2,327,291</u>	<u>2,229,601</u>	<u>2,115,102</u>	<u>2,029,449</u>
	Other Property and Investments				
121	Non-utility property	4,164	4,164	4,164	588
122	Prov. for depreciation of non-utility prop.	397	385	373	353
123.1	Investments in subsidiary companies	15	15	15	15
124	Other investments	32	32	34	27
125-8	Special funds	180,112	180,112	179,916	232,800
175	Long Term Portion of Derivative Assets	-	-	1,872	33,319
	Total other property and investments	<u>183,925</u>	<u>183,938</u>	<u>185,629</u>	<u>266,396</u>
	Current and Accrued Assets				
131	Cash	-	-	-	-
132-134	Special deposits	-	-	-	-
135	Working funds	1	1	1	1
136	Temporary cash investments	-	-	-	-
142	Customer accounts receivable	113,153	113,942	112,263	88,491
143	Other accounts receivable	10,431	10,431	5,819	10,229
144	Accum. provision for uncollectible accts	5,855	5,855	5,743	2,726
145	Notes receivable from associated companies			5,555	-
		11,151	22,040		
146	Receivables from associated companies	50,857	54,031	4,708	23
151	Fuel stock	-	-	-	-
154-163	Plant materials and operating supplies- electric	-	-	-	-
165	Prepayments	11,690	12,088	28,211	29,740
171	Interest and dividends receivable	-	-	-	-
172	Rents receivable	5,513	5,513	3,402	3,455
173	Accrued utility revenues	39,647	39,647	39,382	38,379
174	Misc. current and accrued assets	26,855	26,855	-	478
	Total current and accrued assets	<u>263,441</u>	<u>278,692</u>	<u>193,599</u>	<u>168,070</u>
	Deferred Debits				
181	Unamortized debt expense	4,983	4,794	4,296	4,953
182	Other regulatory assets	311,256	320,158	319,974	347,161
183	Preliminary survey and investigation charges				
		425	425	427	413
184	Clearing accounts	-	0	-	-
185	Temporary facilities	446	551	678	756
186	Miscellaneous deferred debits	756,298	752,817	774,145	774,621
188	Research and development expenditures	17	17	17	17
189	Unamortized loss on reacquired debt	2,106	2,295	2,666	4,113
190	Accumulated deferred income taxes	441,686	445,540	484,531	276,476
	Total deferred debits	<u>1,517,218</u>	<u>1,526,596</u>	<u>1,586,734</u>	<u>1,408,510</u>
	Total assets and other debits	\$ 4,291,875	\$ 4,218,827	\$ 4,081,064	\$ 3,872,425

**Pennsylvania Electric Company
Balance Sheet**

FERC Account	Liabilities and Other Credits	April 30,	March 31,		
		2016	2015	2014	2013
			<i>(In thousands)</i>		
	Proprietary Capital				
201	Common stock issued	\$ 88,552	\$ 88,552	\$ 88,552	\$ 88,552
204	Preferred stock issued	-	-	-	-
207	Premium on capital stock	883,135	883,135	883,135	808,135
208	Other paid in capital	866	866	901	198
210	Gain on resale or cancellation of reacquired capital stock	-	-	-	-
214	Capital stock expense	-	-	-	-
216	Retained earnings	82,083	79,618	26,215	(36,482)
216.1	Unappropriated Undistributed Subsidiary Earnings	-	-	-	-
219	Accumulated other comprehensive income	(144)	5,014	16,057	28,382
	Total proprietary capital	1,054,491	1,057,184	1,014,859	888,785
	Long-Term Debt				
221	Bonds	225,000	125,000	20,000	20,000
224	Other long-term debt	950,000	950,000	950,000	1,100,000
225	Unamortized premium on long-term debt	-	-	-	-
226	Less: Unamortized discount on long-term debt	1,137	1,446	1,731	2,041
	Total long-term debt	1,173,863	1,073,554	968,269	1,117,959
227-230	Other Non-Current Liabilities	449,366	440,120	540,569	551,409
	Current and Accrued Liabilities	-	-	-	-
231	Notes payable	125,000	125,000	150,000	-
232	Accounts payable	59,571	59,571	51,770	22,713
233	Notes payable to associated companies	-	-	-	50,441
234	Accounts payable to associated companies	23,831	23,831	37,484	102,794
235	Customer deposits	17,948	17,948	18,804	12,389
236	Taxes accrued	9,525	14,795	7,208	13,857
237	Interest accrued	7,653	24,081	-	24,217
238	Dividends declared	-	-	-	-
241	Tax collections payable	795	795	752	956
242	Misc. current and accrued liabilities	13,897	13,641	14,562	12,936
243	Oblig. under capital leases-current	4,143	4,143	4,153	2,792
	Total current and accrued liabilities	262,363	283,805	305,153	243,095
	Deferred Credits				
252	Customer advances for construction	-	-	-	-
253	Other deferred credits	215,740	215,177	84,820	94,626
254	Other regulatory liabilities	127,890	133,923	138,457	132,377
255	Accum. deferred investment tax credits	3,393	3,825	4,141	4,601
256	Deferred gains on disposition of plant	-	-	-	-
257	Unamortized gain on reacquired debt	(205)	(103)	915	1,010
	Total deferred credits	346,819	352,822	228,333	232,614
	Accumulated Deferred Income Taxes				
282	Other property	667,280	667,851	670,128	653,384
283	Other	337,692	343,491	353,753	185,179
	Total accum. deferred income taxes	1,004,972	1,011,342	1,023,880	838,563
	Total liabilities and other credits	\$ 4,291,875	\$ 4,218,827	\$ 4,081,064	\$ 3,872,425

PENNSYLVANIA ELECTRIC COMPANY

FILING REQUIREMENT VI-B:

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

B. Statement of income.”

RESPONSE:

See Penelec Exhibit RAD-55 Attachment A.

**Pennsylvania Electric Company
Comparative Income Statements**

FERC Account		April 30,	March 31,		
		2016	2015	2014	2013
		<i>(In thousands)</i>			
Operating Revenues					
Electric Service Revenues					
440	Residential sales	\$ 440,871	\$ 439,612	\$ 463,384	\$ 485,074
442	Commercial sales	144,732	164,245	170,007	168,816
442	Industrial sales	68,708	77,553	65,775	89,333
444	Public street and highway lighting	5,466	5,067	4,934	6,413
445	Other sales to public authorities		-	-	-
447	Sale for resale	84,550	62,639	84,862	89,802
	Total electric service revenues	<u>\$ 744,327</u>	<u>\$ 749,115</u>	<u>\$ 788,962</u>	<u>\$ 839,439</u>
Other Electric Revenue					
450	Forfeited discounts	\$ 3,424	\$ 3,424	\$ 3,212	\$ 3,392
451	Miscellaneous service revenues	1,653	1,653	1,941	1,437
454	Rent from electric property	6,407	6,407	6,585	6,796
456	Other electric revenues	53,049	53,945	51,803	41,545
	Total other electric revenues	<u>\$ 64,533</u>	<u>\$ 65,429</u>	<u>\$ 63,541</u>	<u>\$ 53,170</u>
	Total operating revenues	<u>\$ 808,860</u>	<u>\$ 814,545</u>	<u>\$ 852,503</u>	<u>\$ 892,609</u>
Operating Expenses					
401-2	Operation and maintenance expense				
	Power production expenses	\$ 306,269	\$ 322,781	\$ 390,505	\$ 372,991
	Transmission expenses	24,547	23,738	22,132	15,707
	Regional market expenses	53	47	40	56
	Distribution expenses	44,791	40,076	46,686	48,569
	Customer accounts expense	20,513	21,189	22,493	20,839
	Customer service & information expense	42,385	47,096	41,861	51,998
	Sales expenses	28	27	15	13
	Administrative & general expenses	43,867	38,082	(1,752)	59,220
	Subtotal	<u>\$ 482,452</u>	<u>\$ 493,036</u>	<u>\$ 521,980</u>	<u>\$ 569,393</u>
403	Depreciation expense	\$ 70,847	\$ 72,992	\$ 67,520	\$ 69,538
404-5	Amortization and depletion of utility plant	4,721	3,148	3,016	2,978
406	Amortization and utility plant acq. adjustment		-	-	-
407	Amortization of property losses		-	-	-
407.3	Regulatory debits	32,214	32,746	18,282	118,306
407.4	Regulatory credits	10,249	(7,652)	(12,188)	(62,004)
408.1	Taxes other than income taxes	46,308	47,900	48,312	51,705
411.1	Accretion expense	139	174	164	154
411.8	Gains from disposition allowance			-	-
	Total operating expenses before federal and state income taxes	<u>\$ 646,930</u>	<u>\$ 642,343</u>	<u>\$ 647,087</u>	<u>\$ 750,069</u>
	Net operating income before income taxes	<u>\$ 161,930</u>	<u>\$ 172,201</u>	<u>\$ 205,417</u>	<u>\$ 142,539</u>
Income taxes					
409.1	Income taxes-federal	\$ 40,918	\$ 11,001	\$ 30,705	\$ (14,254)
409.1	Income taxes-state			10,999	6,077
410.1	Provision for deferred income taxes	47,976	80,394	174,618	248,571
411.1	Income taxes deferred in prior years-cr.	(47,457)	(43,679)	(201,763)	(205,351)
411.4	Investment tax credit adjustments-net	(398)	(398)	(460)	(460)
	Total income taxes	<u>\$ 41,039</u>	<u>\$ 47,318</u>	<u>\$ 14,099</u>	<u>\$ 34,583</u>
	Net operating income	<u>\$ 120,891</u>	<u>\$ 124,884</u>	<u>\$ 191,317</u>	<u>\$ 107,956</u>
Other income					
415-16	Revenues from merchandising, jobbing and contract work	\$ 2,112	\$ 2,979	\$ 1,440	\$ 1,303
417	Revenues from non-utility operations			-	-

**Pennsylvania Electric Company
Comparative Income Statements**

FERC Account	April 30,	March 31,		
	2016	2015	2014	2013
		<i>(In thousands)</i>		
417.1 Expenses from non-utility operations			-	-
418 Nonoperating rental income	(11)	(12)	(12)	(13)
418.1 Equity in earnings of subsidiary companies			-	-
419 Interest and dividend income	1,400	963	(133)	345
419.1 Allowance for funds used during construction	235	670	3,239	(161)
421 Miscellaneous non-operating income	1,913	1,984	2,072	3,106
421.1 Gain on disposition of property	14	14	-	-
Total other income	\$ 5,662	\$ 6,597	\$ 6,606	\$ 4,580
Gross income	\$ 126,553	\$ 131,481	\$ 197,924	\$ 112,536
Other Income Deductions				
421.2 Loss on disposition of property			\$ -	\$ -
425 Miscellaneous amortization			-	-
426 Other income deductions	170	149	64,975	469
Total other income deductions	\$ 170	\$ 149	\$ 64,975	\$ 469
Taxes Applicable to Other Income and Deductions				
408.2 Taxes other than income taxes		\$ -	\$ -	\$ -
409.2 Income taxes - federal		-	1,648	1,404
409.2 Income taxes - state		-	522	445
410.2 Provision for deferred income taxes		-	10	1
411.2 Provision for deferred income taxes-cr.		-	(71)	(51)
Total taxes on other income and deductions	\$ -	\$ -	\$ 2,108	\$ 1,799
Interest Charges				
427 Interest on long term debt	\$ 67,797	\$ 59,821	\$ 61,224	\$ 63,525
428 Amortization of debt discount and expense	1,034	897	932	985
428.1 Amortization of loss on reacquired debt	174	725	3,402	1,447
429 Amortization of premium on debt credit		-	-	-
429.1 Amortization of gain on reacquired debt	(95)	(95)	(95)	(95)
430 Interest on debt to associated companies	4	185	2,841	2,535
431 Other interest expense	3,500	3,741	1,979	973
432 Allowance for borrowed funds used during construction - credit	(541)	(1,542)	(2,139)	(337)
Total interest charges	\$ 71,874	\$ 63,732	\$ 68,144	\$ 69,033
Income before extraordinary items	\$ 54,509	\$ 67,599	\$ 62,697	\$ 41,235
Extraordinary Items & Related Taxes				
434 Extraordinary income			\$ -	\$ -
435 Extraordinary deductions			-	-
409.3 Income taxes - Federal & other			-	-
Extraordinary items after taxes	\$ -	\$ -	\$ -	\$ -
Net income	\$ 54,509	\$ 67,599	\$ 62,697	\$ 41,235
Power Production Expenses				
Steam Power Generation				
Operation				
501 Fuel			\$ -	\$ -
514 Maintenance of miscellaneous steam plant	210	292	197	201

**Pennsylvania Electric Company
 Comparative Income Statements**

FERC Account	April 30,	March 31,		
	2016	2015	2014	2013
		<i>(In thousands)</i>		
Total operation	\$ 210	\$ 292	\$ 197	\$ 201
Total steam power generation	\$ 210	\$ 292	\$ 197	\$ 201
Nuclear Power Generation				
Operation				
518 Fuel			\$ -	\$ -
Miscellaneous nuclear power expenses			-	-
Total operation	\$ -	\$ -	\$ -	\$ -
Total nuclear power generation	\$ -	\$ -	\$ -	\$ -
Other Power Generation				
Operation				
549 Miscellaneous other power generation expenses			-	-
Total operation	\$ -	\$ -	\$ -	\$ -
Total other power generation	\$ -	\$ -	\$ -	\$ -
Other Power Supply Expenses				
555 Purchased Power	\$ 342,136	\$ 346,923	\$ 395,705	\$ 461,402
556 System control and load dispatching			-	-
557 Other expenses	(36,077)	(24,433)	(5,397)	(88,611)
Total other power supply expenses	\$ 306,059	\$ 322,490	\$ 390,308	\$ 372,790
Total power production expenses	\$ 306,269	\$ 322,781	\$ 390,505	\$ 372,991
Transmission Expenses				
Operation				
560 Operation supervision and engineering	\$ 70	\$ 66	\$ 40	\$ 25
561 Load dispatching	1,568	1,432	467	599
562 Station expenses	-	-	11	8
563 Overhead lines expense	356	356	268	422
564 Underground lines expenses	-	-	-	-
565 Transmission of electricity by others	10,219	12,496	9,591	1,365
566 Miscellaneous transmission expenses	944	936	388	754
567 Rents	2,760	2,759	2,822	2,601
Total operation	\$ 15,917	\$ 18,044	\$ 13,588	\$ 5,774
Maintenance				
568 Maintenance supervision and engineering	\$ 1,144	\$ 1,095	\$ 855	\$ 286
569 Maintenance of structures	248	238	347	388
570 Maintenance of station equipment	544	437	2,036	1,294
571 Maintenance of overhead lines	6,694	3,924	5,259	7,904
572 Maintenance of underground lines	-	-	0	0
573 Maintenance of miscellaneous transmission plant	-	-	47	60
Total maintenance	\$ 8,630	\$ 5,694	\$ 8,544	\$ 9,932
Total transmission expenses	\$ 24,547	\$ 23,738	\$ 22,132	\$ 15,707
Regional Market Expenses				
Operation				
575 Operation-regional market expense	\$ 53	\$ 47	\$ 40	\$ 56
Total operation	\$ 53	\$ 47	\$ 40	\$ 56
Maintenance				
576 Maintenance-regional market expense	\$ -	\$ -	\$ -	\$ -
Total maintenance	\$ -	\$ -	\$ -	\$ -

**Pennsylvania Electric Company
 Comparative Income Statements**

FERC Account	April 30,	March 31,		
	2016	2015	2014	2013
		<i>(In thousands)</i>		
Total regional market expenses	\$ 53	\$ 47	\$ 40	\$ 56
Distribution Expenses				
Operation				
580 Operation supervision and engineering	\$ 104	\$ 2,513	\$ 26	\$ 424
581 Load dispatching	434	365	360	439
582 Station expenses	-	-	166	100
583 Overhead lines expense	53	53	600	49
584 Underground lines expenses	839	839	776	286
585 Street lighting and signal system expenses	-	-	0	2
586 Meter expenses	648	556	570	508
587 Customer installation expenses	-	-	-	-
588 Miscellaneous expenses	8,070	8,541	7,848	7,317
589 Rents	1,227	1,227	1,562	1,301
Total operation	\$ 11,375	\$ 14,094	\$ 11,910	\$ 10,425
Maintenance				
590 Maintenance supervision and engineering	\$ 438	\$ 396	\$ 439	\$ 458
591 Maintenance of structures	-	-	-	-
592 Maintenance of station equipment	7,621	5,910	4,713	3,453
593 Maintenance of overhead lines	20,771	14,859	22,200	27,075
594 Maintenance of underground lines	52	52	1,401	1,960
595 Maintenance of line transformers	-	-	100	0
596 Maintenance of street lighting and signal systems	1,662	1,563	1,218	959
597 Maintenance of meters	1,496	1,881	2,552	1,909
598 Maintenance of miscellaneous distribution plant	1,377	1,321	2,153	2,330
Total maintenance	\$ 33,416	\$ 25,982	\$ 34,776	\$ 38,144
Total distribution expenses	\$ 44,791	\$ 40,076	\$ 46,686	\$ 48,569
Customer Account Expenses				
Operation				
901 Supervision	-	\$ -	\$ 5	\$ 6
902 Meter reading expenses	5,028	4,644	4,056	4,565
903 Customer records and collection expenses	6,170	6,293	6,599	6,874
904 Uncollectible accounts	8,959	9,907	11,571	9,049
905 Miscellaneous customer accounts expense	356	345	261	344
Total customer accounts expense	\$ 20,513	\$ 21,189	\$ 22,493	\$ 20,839
Customer Service and Informational Expenses				
Operation				
907 Supervision	\$ 263	\$ 254	\$ 215	\$ 168
908 Customer assistance expenses	36,360	41,157	36,111	46,748
909 Informational and instructional expenses	120	70	1	21
910 Miscellaneous customer service and informational expenses	5,642	5,615	5,534	5,063
Total customer service and informational expense	\$ 42,385	\$ 47,096	\$ 41,861	\$ 51,998
Sales Expenses				
Operation				
911 Supervision	-	\$ -	\$ -	\$ -
912 Demonstrating and selling expenses	-	-	-	-
913 Advertising expenses	28	27	15	13
916 Miscellaneous sales expenses	-	-	0	-
Total sales expenses	\$ 28	\$ 27	\$ 15	\$ 13

**Pennsylvania Electric Company
 Comparative Income Statements**

FERC Account	April 30,	March 31,			
	2016	2015	2014	2013	
	<i>(In thousands)</i>				
Administrative and general expenses					
Operation					
920	Administrative and general salaries	\$ (616)	\$ (499)	\$ 3,568	\$ 700
921	Office supplies and expense	1,644	1,423	742	790
922	Administrative expenses transferred-credit	(3,460)	(3,340)	(7,405)	(7,840)
923	Outside services employed	37,861	40,088	32,703	31,809
924	Property insurance	315	296	217	193
925	Injuries and damages	957	868	(2,367)	5,180
926	Employee pensions and benefits	2,757	(4,945)	(34,641)	22,357
927	Franchise requirements	-	-	-	-
928	Regulatory commission expenses	2,378	2,336	2,337	2,467
929	Duplicate charges - credit	-	-	-	-
930.1	General advertising expenses	67	67	68	909
930.2	Miscellaneous general expenses	291	345	740	848
931	Rents	1,448	1,221	1,537	533
	Total administrative and general expenses	<u>\$ 43,643</u>	<u>\$ 37,858</u>	<u>\$ (2,500)</u>	<u>\$ 57,947</u>
Maintenance					
935	Maintenance and general plant	224	224	748	1,273
	Total maintenance	<u>\$ 224</u>	<u>\$ 224</u>	<u>\$ 748</u>	<u>\$ 1,273</u>
	Total administrative and general expenses	<u>\$ 43,867</u>	<u>\$ 38,082</u>	<u>\$ (1,752)</u>	<u>\$ 59,220</u>
	Total electric operation and maintenance expenses	<u>\$ 482,452</u>	<u>\$ 493,036</u>	<u>\$ 521,980</u>	<u>\$ 569,393</u>

PENNSYLVANIA ELECTRIC COMPANY

FILING REQUIREMENT VI-C:

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

C. Plant in service.”

RESPONSE:

See Penelec Exhibit RAD-56 Attachment A.

PENNSYLVANIA ELECTRIC COMPANY
 Plant in Service

FERC Account	4/30/2016	3/31/2015	3/31/2014	3/31/2013
<i>(In thousands)</i>				
Intangible				
301 Organization	\$ 35	\$ 35	\$ 35	\$ 35
302 Franchises and Consents	343	343	343	343
303 Miscellaneous Intangible Plant	43,587	42,968	40,518	36,431
303 Smart Meter Software	14,211	2,367	-	-
Total Intangible Plant	\$ 58,175	\$ 45,712	\$ 40,896	\$ 36,809
Nuclear Production				
326 Asset Retirement Costs	\$ 47,661	\$ 47,661	\$ 47,661	\$ 47,661
Total Nuclear Production	\$ 47,661	\$ 47,661	\$ 47,661	\$ 47,661
Transmission Plant				
350 Fee Land - Trans. Subs.	\$ 2,255	\$ 2,255	\$ 2,255	\$ 2,255
350 Easements - Trans. Subs.	334	334	334	334
350 Fee Land - Trans. Lines	1,043	1,043	1,043	552
350 Easements - Trans. Lines	11,523	11,523	11,523	11,511
352 Structures, Improvements	6,779	6,779	6,779	6,556
352 Clearing, Grading Of Land	1,549	1,549	1,549	16,852
353 Station Equipment	216,625	200,298	193,235	184,297
354 Towers And Fixtures	27,858	27,858	27,858	27,858
355 Poles And Fixtures	85,620	85,620	85,620	82,159
356 Overhd Conductr, Devices	195,883	174,875	120,233	117,053
356 Clearing, Grading of Land	39,510	39,510	39,510	16,154
358 Undergrnd Conductr,Devices	412	412	412	226
359 Asset Retirement Costs	7	7	7	7
Total Transmission Plant	\$ 589,398	\$ 552,063	\$ 490,358	\$ 465,813
Distribution Plant				
360 Fee Land - Dist. Subs.	\$ 1,543	\$ 1,543	\$ 1,543	\$ 1,543
360 Easements - Dist. Subs.	(619)	(619)	(619)	(619)
360 Fee Land - Dist. Lines	183	183	183	183
360 Easements - Dist. Lines	16,267	16,267	16,267	16,267
361 Structures, Improvements	15,312	15,312	15,312	14,449
361 Clearing, Grading of Land	240	240	240	232
362 Station Equipment	279,231	274,432	266,416	243,712
364 Poles, Towers And Fixtures	478,748	478,748	478,748	471,668
365 Overhd Conductr, Devices	807,609	724,020	636,677	613,354
365 Clearing, Grading of Land	138,518	138,518	138,518	133,830
366 Underground Conduit	36,592	36,592	36,592	36,119
367 Undergrnd Conductr,Devices	150,343	150,343	150,343	145,573
367 Clearing, Grading of Land	5	5	5	5
368 Line Transformers	358,823	358,823	358,823	350,289
369 Services	118,325	118,325	118,325	118,480
370 Meters	67,939	67,939	67,939	63,531
370 Smart Meters Res	11,559	1,578	840	-
371 Inst. On Cust. Prem.	29,596	29,596	29,596	29,688
372 Leased Property Cust Premis	199	199	199	199
373 Street Light - Oh, Ug Lines	36,315	36,315	36,315	36,530
374 Asset Retirement Costs	81	81	81	81
Total Distribution Plant	\$ 2,546,807	\$ 2,448,438	\$ 2,352,342	\$ 2,275,114
General Plant				
389 Fee Land	\$ 1,384	\$ 1,384	\$ 1,384	\$ 1,502
389 Easements	46	21	21	32
390 Structures, Improvements	59,397	57,832	55,225	48,457
390 Clearing, Grading of Land	7,343	7,343	7,343	7,997
390 Struct Imprv, Leasehold Imp	18	18	18	-
391 Office Furn., Mech. Equip.	5,902	5,902	5,902	6,095
391 Office Machines	1,718	1,718	1,718	1,718
391 Data Processing Equipment	2,616	2,616	2,616	1,011
391 Data Proc Smart Meters	10,050	6,864	960	-
392 Transportation Equipment	3,496	3,496	3,496	3,460
393 Stores Equipment	1,528	1,528	1,528	1,547
394 Tools, Shop, Garage Equip.	13,237	13,237	13,237	13,561
395 Laboratory Equipment	6,089	6,089	6,089	6,268
396 Power Operated Equipment	5,143	5,143	5,143	5,359
397 Communication Equipment	35,528	34,529	31,714	31,440
398 Misc. Equipment	3,331	3,331	3,331	3,453
399 Asset Retirement Costs	322	322	322	322
Total General Plant	\$ 157,149	\$ 151,374	\$ 140,048	\$ 132,223
Total Plant in Service	\$ 3,399,191	\$ 3,245,248	\$ 3,071,305	\$ 2,957,619

PENNSYLVANIA ELECTRIC COMPANY

FILING REQUIREMENT VI-D:

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

D. Accumulated depreciation.”

RESPONSE:

See Penelec Exhibit RAD-57 Attachment A.

Pennsylvania Electric Company
 Reserve for Depreciation

FERC Account	April 30, 2016	March 31, 2015	March 31, 2014	March 31, 2013
	<i>(In thousands)</i>			
302 Franchise & Cons	\$ 5	\$ 5	\$ 5	\$ 5
303 2002 Software	1,919	1,919	1,919	1,919
303 2003 Software	845	845	845	845
303 2004 Software	2,377	2,377	2,377	2,377
303 2005 Software	775	775	775	775
303 2006 Software	1,353	1,353	1,353	1,310
303 2007 Software	6,864	6,864	6,550	5,292
303 2008 Software	755	801	984	1,105
303 2009 Software	2,227	1,851	1,504	1,156
303 2010 Software	1,010	913	823	728
303 2011 Software	3,247	2,516	1,840	1,159
303 2012 Software	1,805	987	233	5
303 2013 Software	1,128	683	271	2
303 Software	1,729	1,157	761	545
303 Smart Meter Software	1,594	115	-	-
303 Software Evolution	9,080	9,080	9,080	9,080
Total Intangible	\$ 36,713	\$ 32,241	\$ 29,320	\$ 26,303
35012 Trans Sub Easement	\$ 109	\$ 94	\$ 81	\$ 71
35022 Tran Line Easement	5,932	5,734	5,551	5,368
352 Struct PCA Dist	612	592	573	554
352 Structures/improve	3,809	3,686	3,571	3,991
353 Station Eq PCA Dist	8,176	7,842	7,534	7,234
353 Station Equipment	62,018	60,403	58,244	56,256
354 Towers & fixtures	20,086	19,743	19,427	19,111
354 Towers PCA Dist	69	68	67	67
355 Poles & fixtures	28,112	26,951	25,879	26,785
355 Poles PCA Dist	3,997	3,851	3,717	3,722
356 OH Cond PCA Dist	5,142	4,978	4,827	4,721
356 Overhead Conductor	47,612	47,815	52,356	53,372
35610 Clearing & R/W	8,084	7,917	7,764	6,513
35610 R/W PCA Dist	1,216	863	537	563
3562 Veg Clrng-FERC exp	-	-	-	-
358 UG Cond PCA Dist	6	5	3	2
358 Underground Conducto	(27)	(36)	(44)	13
TXM SUB ARC	5	4	4	4
Total Transmission	\$ 194,958	\$ 190,510	\$ 190,091	\$ 188,347

Pennsylvania Electric Company
 Reserve for Depreciation

FERC Account	April 30, 2016	March 31, 2015	March 31, 2014	March 31, 2013
	<i>(In thousands)</i>			
36011 Dist Sub Land	\$ -	\$ -	\$ -	\$ -
36012 Dist Sub Easement	(119)	(109)	(100)	(90)
36022 Dist Line Easement	10,291	10,026	9,781	9,536
361 Structures/improve	9,486	9,167	8,872	8,612
362 Station Equipment	103,747	99,866	96,772	93,978
364 Poles towers Fixture	162,194	154,313	147,038	140,379
365 Overhead Conductors	142,614	138,541	137,221	133,518
36510 Clearing & R/W	21,028	18,743	16,634	14,870
366 Underground Conduit	17,446	16,924	16,443	15,977
367 Underground Conducto	67,514	62,851	58,547	56,072
36710 Undgrd cable Cure	3	2	2	2
368 Line Transformers	141,612	132,059	123,242	117,098
369 Services	29,908	28,518	27,235	26,381
36910 Undgrnd Services	29,078	27,822	26,663	25,503
370 Meters	16,937	13,856	11,012	9,889
370 Smart Meters Res	(801)	4	24	-
371 Inst on cust prem	21,288	20,444	19,664	19,516
371 Meter socket dev 1Ph	173	165	157	148
371 Surge Suppress 2 Rec	130	130	130	130
371 Surge Suppress 4 Rec	18	18	18	18
372 Leased Prop Cust Pre	198	194	191	187
373 Street lighting	11,339	9,900	8,572	9,574
DIST SUB ARC	64	61	59	56
Total Distribution	\$ 784,148	\$ 743,495	\$ 708,177	\$ 681,354
38920 Land Rights	\$ 11	\$ 12	\$ 12	\$ 14
39010 Altoona Oper Ctr	6,534	6,058	5,618	5,327
39010 Erie Oper Ctr	7,199	6,739	6,500	6,055
39010 Laurel Region Hqr	5,002	4,804	4,622	4,441
39010 Structures All Oth	11,899	11,265	10,681	10,361
39020 Altoona Oper Ctr	942	900	861	823
39020 Erie Oper Ctr	691	653	619	584
39020 Land/Yard Improvem	3,067	2,885	2,718	2,550
39020 Laurel Region Hqr	655	619	585	637
39030 Transferred LH	3	2	1	-
39110 Office furniture	5,902	5,902	5,902	6,113
39115 Office Machines	1,718	1,718	1,718	1,718
39125 Data Proc Smart M	1,684	233	90	-
39130 Personal Computers	2,127	1,396	722	367
392 Transportation equip	422	366	314	264
39230 Heavy Trucks	22	22	22	22
39240 Pole Trailers	1,668	1,591	1,521	1,450
393 Stores equipment	1,528	1,528	1,526	1,537
394 Tools shop garage	8,356	7,688	7,071	6,813
395 Laboratory equip	6,089	6,089	6,089	6,262
396 Power operated equip	4,926	4,834	4,748	4,662
397 Communication equip	24,174	23,282	22,704	22,635
398 Miscellaneous equip	3,331	3,312	3,191	3,190
ALTOONA BLDG ARC	-	-	-	-
ERIE BLDG ARC	6	5	5	5
GEN BLDG ARC	212	204	196	188
Total General	\$ 98,168	\$ 92,107	\$ 88,036	\$ 86,018
TMI#2 ARC	\$ 47,661	\$ 47,661	\$ 47,661	\$ 47,661
Total	<u>\$ 1,161,648</u>	<u>\$ 1,106,014</u>	<u>\$ 1,063,285</u>	<u>\$ 1,029,683</u>

PENNSYLVANIA ELECTRIC COMPANY

FILING REQUIREMENT I-A-4:

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

RESPONSE:

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

PENNSYLVANIA ELECTRIC COMPANY

FILING REQUIREMENT I-B-2:

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

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

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

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

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

RESPONSE:

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

PENNSYLVANIA ELECTRIC COMPANY

FILING REQUIREMENT III-B-5:

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

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

RESPONSE:

- a. See PN Exhibit RAD-60 Attachment A.
- b. See PN Exhibit RAD-60 Attachment A.

c. Tax Accounting:

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

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

Book Accounting:

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

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

- d. The gain on long-term debt reacquisitions are amortized to ratepayers over the remaining lives of the respective issues in accordance with the current accounting

treatment as directed in General Instruction 17 of the Uniform System of Accounts. Penelec Exhibit RAD-2 reflects the appropriate adjustment for the fully future test year, the twelve months ending April 30, 2016.

PENNSYLVANIA ELECTRIC COMPANY

Line No.	Description	Amount	Total Gain (Loss) On Recquired Debt	ACTUAL		PROJECTED		
				Unamortized Gain (Loss) as of March 31, 2013	Unamortized Gain (Loss) as of March 31, 2014	Unamortized Gain (Loss) as of March 31, 2015	Unamortized Gain (Loss) as of April 30, 2016	
1999								
1	8.61% Senior Note Series Dues 2/28/2025	\$ 30,000,000	\$ (160,796)	\$ (74,174)	\$ (67,949)	\$ (61,725)	\$ (54,982)	
2	7.53% First Mortgage Bond Series Due 9/30/2025	40,000,000	(217,248.56)	(102,798.53)	(94,574.65)	(86,350.77)	(77,441.56)	
3	8.33% First Mortgage Bond Series Due 11/30/2022	20,000,000	(83,751.99)	(34,182.43)	(30,646.32)	(27,110.21)	(23,279.42)	
4	7.49% First Mortgage Bond Series Due 5/31/2023	30,000,000	(128,751.63)	(54,351.53)	(49,005.48)	(43,659.43)	(37,867.87)	
5	8.38% First Mortgage Bond Series Due 5/31/2024	40,000,000	(207,320.14)	(92,295.52)	(84,030.25)	(75,764.98)	(66,810.94)	
2004								
6	7.35% Preferred Securities Series Due 9/1/2014	100,000,000	(7,429,844.16)	(1,025,636.37)	(303,074.55)	-	-	
7	7.35% Capital Preferred Securities Due 9/1/2014	100,000,000	(6,082,888.67)	(839,699.17)	(248,130.28)	-	-	
2005								
8	5.80 Medium Term Note due 11/1/2020	20,000,000	540,857.20	276,517.68	240,067.16	203,616.64	164,128.58	
9	6.05 Medium Term Note due 11/1/2025	25,000,000	1,172,449.20	733,018.93	674,778.63	616,538.33	553,444.67	
2008								
10	Var% SR 2005A BCIDA Due 11/1/2020	20,000,000	(206,796.17)	(125,398.48)	(108,868.47)	(92,338.46)	(74,430.95)	
11	Var% SR 2005A BCIDA Due 11/1/2025	25,000,000	(235,992.70)	(169,533.29)	(156,063.42)	(142,593.55)	(128,001.19)	
2009								
12	7.77% Due 10/1/2038	35,000,000	(1,555,480.60)	(1,375,661.87)	(1,321,720.22)	(1,267,778.57)	(1,209,341.78)	
2010								
13	Var% SR 2005B BCIDA Due 11/1/2025	25,000,000	(149,500.79)	(126,825.79)	(116,749.14)	(106,672.49)	(95,756.12)	
2011								
14	2.25% Due 11/1/2025	25,000,000	(107,703.83)	(92,965.48)	(85,579.13)	(78,192.78)	(70,190.90)	
15	TOTAL			<u>\$ (3,103,985.40)</u>	<u>\$ (1,751,545.32)</u>	<u>\$ (1,162,031.12)</u>	<u>\$ (1,120,529.28)</u>	

PENNSYLVANIA ELECTRIC COMPANY

Summary of Advertising Expenses

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

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

Pennsylvania Electric Company
 Summary of Advertising Expenses
 (000's)

Line No.	Description	12 months ending		
		April 30. 2016 Budgeted	March 31. 2015 Budgeted	March 31. 2014 Actual
		<i>(In thousands)</i>		
	Customer Service			
	Informational & Instructional			
1	Advertising	\$ 120	\$ 71	\$ 10
2	Sales Advertising	28	28	15
3	A&G Advertising - General	67	67	36
4	Public relations	2	1	32
5	Miscellaneous	1	1	1
6	Total advertising	<u>\$ 218</u>	<u>\$ 168</u>	<u>\$ 94</u>

PENNSYLVANIA ELECTRIC COMPANY

FILING REQUIREMENT TITLE 52, SECTION 69.36

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

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

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

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

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

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

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

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

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

RESPONSE:

Part (1)

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

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

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

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

¹ 66 Pa.C.S. §§ 2806.1 and 2806.2

² Docket Nos. M-2009-2112952 and M-2012-2334392

Part (2)

Residential home energy surveys are conducted at no additional cost for income-eligible customers as part of the Low Income Usage Reduction Program known as WARM (Chapter 58). Income eligible customers who have lived at their residence at least 6 months are eligible for WARM. The WARM program home energy survey addresses ways to save electricity for customers who have electric heat, electric water heat, air conditioning or base load use. These surveys are conducted by Building Performance Institute Certified contractors hired by the Company. The program is open to both homeowners and renters with landlord agreement. As part of the home energy survey, contractors may perform pressure diagnostic testing using a blower door and manometers to determine where there is air leakage in the home. They also test ducts, conduct combustion safety testing and monitor electricity use of various appliances such as refrigerators and freezers for possible replacement. A personalized partnership agreement and energy-saving strategy for the home and occupants are provided as part of the program.

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

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

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

Similar to residential customers, business customers can complete the Business Energy Analyzers online tool at https://www.firstenergycorp.com/content/customer/save_energy/save_energy_pennsylvania/for_your_business/pennsylvania_businessenergyanalyzer.html. The tool will

enable business customers to gain a better understanding of their energy use and identify ways to improve their efficiency.

Part (3)

Penelec's Rider J- Renewable Energy Development Rider is currently available to residential and non-residential customers. This rider encourages the installation and operation of qualifying renewable energy generation projects to operate in parallel with the Company's system.

Part (4)

Penelec's least-cost strategy is detailed in its Annual Resource Planning Report filed with the Commission pursuant to the requirements of 52 Pa. Code §§ 57.141 - 57.153. Penelec's most recent filing, dated April 30, 2014, will be provided upon request to interested parties.

Part (5)

See the Direct Testimony of Kevin M. Siedt, Penelec Statement No. 4.

Part (6)

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

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

<u>Line No.</u>	<u>Year</u>	<u>Storm Costs</u>
1	2009	\$ 7,631,906
2	2010	3,152,554
3	2011	8,208,835
4	2012	14,377,293
5	2013	4,818,945
6	12 mos. Ended March 31, 2014	6,704,190
7	12 mos. Ending March 31, 2015	4,962,659
8	12 mos. Ending April 30, 2016	5,111,462

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

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

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

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

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

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

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

Allocation to Pennsylvania operating companies based on number of customers:

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