



Legal Department  
2301 Market Street / S23-1  
P.O. Box 8699  
Philadelphia, PA 19101-8699  
Direct Dial: 770-910-3006  
Email: [Caroline.Choi@exeloncorp.com](mailto:Caroline.Choi@exeloncorp.com)

August 11, 2022

Rosemary Chiavetta, Secretary  
Pennsylvania Public Utility Commission  
Commonwealth Keystone Building  
400 North Street, Second Floor  
Harrisburg, PA 17120

DATE OF DEPOSIT

AUG 11 2022

PA PUBLIC UTILITY COMMISSION  
SECRETARY'S BUREAU

RE: Application of PECO Energy Company for Approval of Transfer by Sale to  
Borough of Aldan of Street Lighting Facilities Located in Delaware County, PA  
Docket No.: A-2022-

Dear Secretary Chiavetta:

Enclosed, please find a copy of the *Application of PECO Energy Company for Approval of the Transfer by Sale to Borough of Aldan of Street Lighting Facilities Located in Delaware County, Pennsylvania.*

Also enclosed is the Borough of Aldan's check for \$350.00 (No. 1192), the required filing fee for issuance of a certificate.

As proof of filing, please return a date-stamped copy of this letter in the enclosed return envelope.

Thank you for your assistance in this matter. If you have any questions or concerns, please feel free to contact me directly at (770) 910-3006.

Very truly yours,

Caroline S. Choi  
Assistant General Counsel  
PECO Energy Company

cc: P.T. Diskin, Director, Bureau of Technical Utility Services via electronic mail to [pdiskin@pa.gov](mailto:pdiskin@pa.gov)

**BEFORE THE  
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

APPLICATION OF PECO ENERGY :  
COMPANY FOR APPROVAL OF :  
THE TRANSFER BY SALE TO : DOCKET NO.: A-2022-  
BOROUGH OF ALDAN OF :  
STREET LIGHTING FACILITIES :  
LOCATED IN DELAWARE COUNTY, :  
PENNSYLVANIA :

**TO THE PENNSYLVANIA PUBLIC UTILITY COMMISSION:**

1. The name and address of Applicant is:

PECO ENERGY COMPANY  
2301 Market Street, S23-1  
P.O. Box 8699  
Philadelphia, PA 19101-8699

DATE OF DEPOSIT

2. The name and address of Applicant's attorney is:

Caroline S. Choi  
Assistant General Counsel  
PECO ENERGY COMPANY  
2301 Market Street, S23-1  
P.O. Box 8699  
Philadelphia, PA 19101-8699  
(770) 910-3006  
[Caroline.Choi@exeloncorp.com](mailto:Caroline.Choi@exeloncorp.com)

AUG 11 2022

PA Public Utility Commission  
Secretary's Bureau

3. The name and address of Transferee is:

Borough of Aldan  
One West Providence Road  
Aldan, PA 19018  
Attn: John White  
[aldanborough@comcast.net](mailto:aldanborough@comcast.net)

4. PECO Energy Company ("Applicant") is a Pennsylvania Public Utility Corporation supplying electric energy to the public in the Borough of Aldan, County of Delaware, Commonwealth of Pennsylvania.

5. Borough of Aldan ("Transferee") is an entity located in Delaware County in the Commonwealth of Pennsylvania.
6. Applicant proposes to transfer to Transferee by Agreement of Sale, a copy of which is attached hereto as Attachment "A" (the "Agreement of Sale"), certain street lighting Facilities presently owned by Applicant and dedicated to street lighting service on dedicated streets and highways and on municipal property situated in the Borough. The Assets proposed to be transferred by the Applicant consist of Two Hundred Ninety-Five (295) street light luminaries; Two Hundred Eighty-Five (285) street light brackets; and Twenty-Two (22) poles. Also included in the sale are the existing conductors extending from the luminaries to the Applicant's secondary wires in the case of aerial fed lights.
7. The terms and conditions of the transfer are set forth in the proposed Agreement of Sale.
8. The consideration for the transfer of the Assets is Thirty-Seven DOLLARS and 46/100 (\$37.46). The value of the Assets is determined from equipment vintage and original cost and is developed in Attachment "B", attached hereto and made a part hereof, which consists of a schedule showing Original Cost to the Applicant, Reserve Ratio, Remaining Cost, and the Purchase Price of each unit.
9. Applicant also is including responses to the standard data requests by the Pennsylvania Public Utility Commission, attached hereto as Attachment "C".
10. The facilities were installed by the Applicant, at the Transferee's request at various times and locations. All installations and previous billings for the equipment were made in accordance with the then applicable Rules, Regulations and Rates. The Transferee has requested that Applicant sell the Assets to it.
11. The proposed transfer is necessary, proper, and in the public interest because it relieves the Applicant of the ownership and maintenance costs of the Assets. In recognition thereof, the annual charges to the Transferee will be reduced by converting from PECO's Street Lighting Suburban Counties Rate ("Rate SL-S") to the Street Lighting Customer-Owned Facilities Rate ("Rate SL-E").

WHEREFORE, Applicant respectfully requests that your Honorable Commission issue a Certificate of Public Convenience evidencing its approval of the proposed transfer and such other relief as may be deemed necessary.



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Caroline S. Choi  
Assistant General Counsel  
PECO Energy Company

# Attachment "A"

DATE OF DEPOSIT

AUG 11 2022

PA PUBLIC UTILITIES COMMISSION  
Secretary's Office

## AGREEMENT OF SALE

This agreement of sale (the "Agreement") is made this 5<sup>th</sup> day of July, in the year 2022 ("Effective Date") by and between Borough of Aldan (The "Borough"), Delaware County, Commonwealth of Pennsylvania, and PECO Energy Company (the "Company"), a Pennsylvania Corporation with offices located at 2301 Market Street, Philadelphia, Pennsylvania 19103, acting by and through its agent, Exelon Business Services Company.

### **BACKGROUND**

A. The Street Lighting Facilities (as defined hereinafter) installed on the dedicated streets and highways in the Borough and on municipal property within the boundaries of the Borough are owned, operated and maintained by the Company; and

B. The Borough desires to purchase and the Company desires to sell the Street Lighting Facilities upon the terms and conditions contained herein.

**NOW, THEREFORE**, in consideration of the mutual covenants, representations, warranties and agreements hereinafter set forth, and intending to be legally bound hereby, the Parties agree as follows:

1. For the Purchase Price (as defined below) and subject to the terms and conditions herein, the Company agrees to sell to the Borough, and the Borough agrees to purchase from the Company the Street Lighting Facilities.

2. The Company will sell and transfer all of its rights, title and interest in and to its existing street lighting facilities presently located on dedicated streets and highways and on municipal property situated in the Borough and more particularly described on Exhibit A attached hereto (the "Street Lighting Facilities"). The Street Lighting Facilities consist of the following: (i) Two Hundred Ninety-Five (295) street light luminaires, existing conductors extending from the luminaries to the Company's secondary wires in the case of aerial fed lights; (ii) Two Hundred Eighty-Five (285) street light brackets; and (iii) Twenty-Two (22) poles.

3. The purchase price for the Street Lighting Facilities is Thirty-Seven dollars and forty-six cents. (\$37.46) (the "Purchase Price") payable by check made out to PECO Energy Company or by such other means as are agreed upon by the Company and the Borough.

4. The Borough acknowledges that it has examined the Street Lighting Facilities as fully as it has desired. It is expressly agreed that the Street Lighting Facilities are being sold **AS IS**. Any and all implied warranties, including implied warranties of merchantability or fitness for a particular purpose or arising from any course of dealing or usage of the trade are hereby expressly disclaimed and excluded, as well as all other obligations or liabilities on the part of the Company and its agents, employees and representatives.

5. As between the parties, title to the Street Lighting Facilities shall be deemed to have passed from the Company to the Borough as of the date of this Agreement of Sale, subject however to the approval thereof as may be required by the Pennsylvania Public Utility Commission (the "PUC") pursuant to the Public Utility Code of the Commonwealth of Pennsylvania, the PECO Energy Company Electric Service Tariff ("Tariff") and any other applicable Commission requirements.

6. Electric service for the Street Lighting Facilities has been provided pursuant to Tariff rate SL-S. Upon the Effective Date, service will be provided pursuant to Tariff rate SL-E. The Borough acknowledges that without the sale of the Street Lighting Facilities it would not qualify for rate SL-E and that the change in service is being provided with an expectation that the sale will be approved. In the event that the proposed sale of the Street Lighting Facilities is rejected, in whole or in part, by the PUC, or the sale is set aside by the PUC, the Borough acknowledges that, with regard to any Street Lighting

Facilities whose ownership is not transferred to the Borough, Public Utility Law and PUC Regulations require that the Borough pay for service to those facilities under the SL-S rate. Upon issuance of any Final Order by the PUC denying a transfer of ownership, in whole or in part, Company shall have the right and shall be entitled to recover from the Borough an amount of money equal to the difference between what the Borough paid to the Company under rate SL-E and what the Borough should have paid to the Company for electric service under rate SL-S for the applicable Street Lighting Facilities.

7. The Borough agrees to indemnify, hold harmless and defend the Company and its officers, employees, agents, and representatives, from and against: (i) any claim, demand, cause of action, loss, expense or liability on account of injury to or death of persons (including employees, workers, and agents of Borough, Company, and Borough's subcontractors and suppliers) or damage to or loss of property (including property of the Company) arising on or after the date of this Agreement of Sale, directly or indirectly out of the ownership, operation, grounding, lack of grounding, maintenance or repair of the Street Lighting Facilities, and the grounding or lack of grounding of the metal poles to which the Street Lighting Facilities are attached, or from any act or omission of the Borough or any of its sub-contractors or employees (including the actual or potential contributory or comparative negligence of any employee or agent of the Borough making such claim), including any claims, loss, or liability arising under non-delegable duties of the Company, or arising from the use or operation by the Borough or its contractors of construction equipment, tools, scaffolding, or facilities, or work-sites furnished to the Borough or its contractors by the Company, even if such claim arises in whole or in part from the negligence, fault, or other liability of the Company, whether actively or passively, and including any expenses and attorney's fees incurred by the Company for investigation, defense, and resolution of such claim and in any legal action to enforce the Borough's indemnification obligations under this article; and (ii) any claim, demand, cause of action, loss, expense or liability arising by reason of claims by governmental authorities or others (including the Borough subcontractors and employees of the Borough, the Company, subcontractors and suppliers) of any actual or asserted failure of the Borough to comply with any law, ordinance, regulation, rule or order of any governmental or quasi-governmental body, provided that compliance by Borough therewith was required under law, or otherwise, including without limitation actual or asserted failure of the Borough to comply with employee safety orders or safe work place or employment laws.

8. The Borough shall not assign its interest in this Agreement without first obtaining the prior written consent of the Company.

9. This Agreement shall be binding upon and shall inure to the benefit of the parties hereto and their respective heirs, successors, and, to the extent that assignment is permitted, their assigns.

10. This Agreement shall be governed by, and construed in accordance with, the laws of the Commonwealth of Pennsylvania.

11. The entire agreement between the parties is herein written, and the parties shall not be bound by any agreements, understandings or conditions other than are expressly set forth and stipulated in this Agreement or in any subsequent written Agreement signed by the parties hereto.

*[SIGNATURE PAGE FOLLOWS]*

**IN WITNESS WHEREOF**, the parties hereto have executed this Agreement on the Effective Date first above written.

**PECO ENERGY COMPANY**

By: Kim M. Powers

Name: Kim M. Powers

Title: Director, Large Customer Services

**Borough of Aldan**

By: John White

Name: John White

Title: Borough Manager, Borough of Aldan

# Exhibit "A"

DATE OF DEPOSIT

AUG 11 2022

PATENT & TRADEMARK OFFICE  
SECRETARY'S OFFICE

Delaware  
 Values As Of December 31, 2021  
 Borough of Aidan

Acct# 40288-00205

Total Sys Purchase Price = \$ 37.46  
 Total Original Cost = \$ 46,891.53

LUMINAIRES

Vintage	Original Cost	Reserve Ratio	Remaining Cost	Number	Purchase Price	Calc Of Orig Cost Of Lums
2021	\$ 549.05	0.0208	\$ 537.63	0	\$ -	0.00
2020	\$ 524.96	0.0625	\$ 492.15	0	\$ -	0.00
2019	\$ 514.49	0.1042	\$ 460.88	0	\$ -	0.00
2018	\$ 506.18	0.1458	\$ 432.38	0	\$ -	0.00
2017	\$ 495.95	0.1875	\$ 402.98	0	\$ -	0.00
2016	\$ 485.80	0.2292	\$ 374.46	0	\$ -	0.00
2015	\$ 476.13	0.2708	\$ 347.20	0	\$ -	0.00
2014	\$ 472.58	0.3125	\$ 324.90	0	\$ -	0.00
2013	\$ 467.27	0.3542	\$ 301.76	0	\$ -	0.00
2012	\$ 459.09	0.3958	\$ 277.38	0	\$ -	0.00
2011	\$ 450.80	0.4375	\$ 253.57	0	\$ -	0.00
2010	\$ 441.87	0.4792	\$ 230.13	0	\$ -	0.00
2009	\$ 433.61	0.5208	\$ 207.78	0	\$ -	0.00
2008	\$ 431.30	0.5625	\$ 188.69	0	\$ -	0.00
2007	\$ 425.11	0.6042	\$ 168.26	0	\$ -	0.00
2006	\$ 416.87	0.6458	\$ 147.66	0	\$ -	0.00
2005	\$ 404.93	0.6875	\$ 126.54	0	\$ -	0.00
2004	\$ 392.42	0.7292	\$ 106.27	0	\$ -	0.00
2003	\$ 380.81	0.7708	\$ 87.28	0	\$ -	0.00
2002	\$ 372.42	0.8125	\$ 69.83	0	\$ -	0.00
2001	\$ 365.42	0.8542	\$ 53.28	0	\$ -	0.00
2000	\$ 359.52	0.8958	\$ 37.46	1	\$ 37.46	359.52
1999	\$ 350.99	0.9375	\$ 21.94	0	\$ -	0.00
1998	\$ 344.23	0.9792	\$ 7.16	0	\$ -	0.00
1997	\$ 339.92	1.0000	\$ -	0	\$ -	0.00
1996	\$ 336.17	1.0000	\$ -	0	\$ -	0.00
1995	\$ 221.08	1.0000	\$ -	0	\$ -	0.00
1994	\$ 378.28	1.0000	\$ -	0	\$ -	0.00
1993	\$ 259.69	1.0000	\$ -	0	\$ -	0.00
1992	\$ 287.45	1.0000	\$ -	0	\$ -	0.00
1991	\$ 335.07	1.0000	\$ -	3	\$ -	1,005.21
1990	\$ 319.40	1.0000	\$ -	0	\$ -	0.00
1989	\$ 310.19	1.0000	\$ -	0	\$ -	0.00
1988	\$ 322.15	1.0000	\$ -	1	\$ -	322.15
1987	\$ 295.51	1.0000	\$ -	3	\$ -	886.53
1986	\$ 272.34	1.0000	\$ -	1	\$ -	272.34
1985	\$ 314.89	1.0000	\$ -	2	\$ -	629.78
1984	\$ 277.13	1.0000	\$ -	0	\$ -	0.00
1983	\$ 231.06	1.0000	\$ -	0	\$ -	0.00
1982	\$ 168.83	1.0000	\$ -	1	\$ -	168.83
1981	\$ 192.96	1.0000	\$ -	0	\$ -	0.00
1980	\$ 167.68	1.0000	\$ -	10	\$ -	1,676.80
1979	\$ 163.77	1.0000	\$ -	0	\$ -	0.00
1978	\$ 145.55	1.0000	\$ -	0	\$ -	0.00
1977	\$ 137.72	1.0000	\$ -	5	\$ -	688.60
1976	\$ 101.59	1.0000	\$ -	5	\$ -	507.95
1975	\$ 44.85	1.0000	\$ -	6	\$ -	269.10
1974	\$ 69.30	1.0000	\$ -	3	\$ -	207.90
1973	\$ 65.67	1.0000	\$ -	4	\$ -	262.68
1972	\$ 78.58	1.0000	\$ -	16	\$ -	1,257.28
1971	\$ 73.10	1.0000	\$ -	75	\$ -	5,482.50
1970	\$ 69.24	1.0000	\$ -	70	\$ -	4,846.80
1969	\$ 67.06	1.0000	\$ -	75	\$ -	5,029.50
1968	\$ 63.07	1.0000	\$ -	7	\$ -	441.49
1967	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1966	\$ 63.07	1.0000	\$ -	0	\$ -	0.00

Delaware  
 Values As Of December 31, 2021  
 Borough of Aldan  
 Total Sys Purchase Price =  
 Total Original Cost =

Acct# 40288-00205

\$ 37.46  
 \$ 46,891.53

LUMINAIRES

Vintage	Original Cost	Reserve Ratio	Remaining Cost	Number	Purchase Price	Calc Of Orig Cost Of Lums
1965	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1964	\$ 63.07	1.0000	\$ -	7	\$ -	441.49
1963	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1962	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1961	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1960	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1959	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1958	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1957	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1956	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1955	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1954	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1953	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1952	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1951	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1950	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1949	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1948	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1947	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1946	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1945	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1944	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1943	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1942	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1941	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1940	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1939	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1938	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1937	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1936	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1935	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1934	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1933	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1932	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1931	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1930	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1929	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1928	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1927	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1926	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1925	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1924	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1923	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1922	\$ 63.07	1.0000	\$ -	0	\$ -	0.00

Delaware  
 Values As Of December 31, 2021  
 Borough of Aidan

Acct# 40288-00205

Total Sys Purchase Price = \$ 37.46  
 Total Original Cost = \$ 46,891.53

LUMINAIRES

Vintage	Original Cost	Reserve Ratio	Remaining Cost	Number	Purchase Price	Calc Of Orig Cost Of Lums
1921	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1920	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1919	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1918	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1917	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1916	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1915	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1914	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1913	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1912	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1911	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1910	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1909	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1908	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1907	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1906	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1905	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1904	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1903	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1902	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1901	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1900	\$ 63.07	1.0000	\$ -	0	\$ -	0.00

Total    Purchase Price    Original Cost  
 295 \$                    37.46 \$    24,756.45

BRACKETS

Vintage	Original Cost	Reserve Ratio	Remaining Cost	Number	Purchase Price	Calc Of Orig Cost Of Brackets
2021	\$ 660.20	0.0208	\$ 646.47	0	\$ -	0.00
2020	\$ 631.23	0.0625	\$ 591.78	0	\$ -	0.00
2019	\$ 618.64	0.1042	\$ 554.18	0	\$ -	0.00
2018	\$ 608.64	0.1458	\$ 519.90	0	\$ -	0.00
2017	\$ 596.35	0.1875	\$ 484.53	0	\$ -	0.00
2016	\$ 584.14	0.2292	\$ 450.26	0	\$ -	0.00
2015	\$ 572.52	0.2708	\$ 417.48	0	\$ -	0.00
2014	\$ 568.25	0.3125	\$ 390.67	0	\$ -	0.00
2013	\$ 561.86	0.3542	\$ 362.85	0	\$ -	0.00
2012	\$ 552.03	0.3958	\$ 333.53	0	\$ -	0.00
2011	\$ 542.05	0.4375	\$ 304.90	0	\$ -	0.00
2010	\$ 531.31	0.4792	\$ 276.71	0	\$ -	0.00
2009	\$ 521.38	0.5208	\$ 249.85	0	\$ -	0.00
2008	\$ 518.61	0.5625	\$ 226.89	0	\$ -	0.00
2007	\$ 511.17	0.6042	\$ 202.32	0	\$ -	0.00
2006	\$ 501.26	0.6458	\$ 177.55	0	\$ -	0.00
2005	\$ 486.90	0.6875	\$ 152.16	0	\$ -	0.00
2004	\$ 471.86	0.7292	\$ 127.78	0	\$ -	0.00
2003	\$ 457.90	0.7708	\$ 104.95	0	\$ -	0.00
2002	\$ 447.80	0.8125	\$ 83.96	0	\$ -	0.00
2001	\$ 439.39	0.8542	\$ 64.06	0	\$ -	0.00
2000	\$ 432.30	0.8958	\$ 45.05	0	\$ -	0.00
1999	\$ 422.04	0.9375	\$ 26.38	0	\$ -	0.00
1998	\$ 413.91	0.9792	\$ 8.61	0	\$ -	0.00
1997	\$ 408.73	1.0000	\$ -	0	\$ -	0.00
1996	\$ 404.22	1.0000	\$ -	0	\$ -	0.00
1995	\$ 360.80	1.0000	\$ -	0	\$ -	0.00
1994	\$ 191.31	1.0000	\$ -	0	\$ -	0.00
1993	\$ 282.69	1.0000	\$ -	0	\$ -	0.00
1992	\$ 248.78	1.0000	\$ -	0	\$ -	0.00
1991	\$ 309.79	1.0000	\$ -	0	\$ -	0.00
1990	\$ 391.28	1.0000	\$ -	0	\$ -	0.00
1989	\$ 121.39	1.0000	\$ -	0	\$ -	0.00
1988	\$ 291.25	1.0000	\$ -	1	\$ -	291.25
1987	\$ 278.52	1.0000	\$ -	3	\$ -	835.56
1986	\$ 223.65	1.0000	\$ -	1	\$ -	223.65
1985	\$ 223.73	1.0000	\$ -	0	\$ -	0.00
1984	\$ 243.88	1.0000	\$ -	0	\$ -	0.00
1983	\$ 224.58	1.0000	\$ -	0	\$ -	0.00
1982	\$ 194.39	1.0000	\$ -	1	\$ -	194.39
1981	\$ 167.59	1.0000	\$ -	0	\$ -	0.00
1980	\$ 144.29	1.0000	\$ -	9	\$ -	1,298.61
1979	\$ 121.81	1.0000	\$ -	0	\$ -	0.00
1978	\$ 121.35	1.0000	\$ -	0	\$ -	0.00
1977	\$ 85.59	1.0000	\$ -	2	\$ -	171.18
1976	\$ 59.32	1.0000	\$ -	4	\$ -	237.28
1975	\$ 28.66	1.0000	\$ -	6	\$ -	171.96
1974	\$ 29.13	1.0000	\$ -	4	\$ -	116.52
1973	\$ 25.61	1.0000	\$ -	3	\$ -	76.83
1972	\$ 30.46	1.0000	\$ -	4	\$ -	121.84
1971	\$ 28.56	1.0000	\$ -	45	\$ -	1,285.20
1970	\$ 28.56	1.0000	\$ -	50	\$ -	1,428.00
1969	\$ 30.55	1.0000	\$ -	57	\$ -	1,741.35
1968	\$ 28.45	1.0000	\$ -	9	\$ -	256.05
1967	\$ 27.94	1.0000	\$ -	1	\$ -	27.94
1966	\$ 28.60	1.0000	\$ -	0	\$ -	0.00

BRACKETS

Vintage	Original Cost	Reserve Ratio	Remaining Cost	Number	Purchase Price	Calc Of Orig Cost Of Brackets
1965	\$ 26.31	1.0000	\$ -	0	\$ -	0.00
1964	\$ 30.92	1.0000	\$ -	0	\$ -	0.00
1963	\$ 33.42	1.0000	\$ -	9	\$ -	300.78
1962	\$ 32.06	1.0000	\$ -	14	\$ -	448.84
1961	\$ 29.58	1.0000	\$ -	20	\$ -	591.60
1960	\$ 30.20	1.0000	\$ -	2	\$ -	60.40
1959	\$ 33.94	1.0000	\$ -	14	\$ -	475.16
1958	\$ 27.41	1.0000	\$ -	6	\$ -	164.46
1957	\$ 27.11	1.0000	\$ -	2	\$ -	54.21
1956	\$ 26.80	1.0000	\$ -	1	\$ -	26.80
1955	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1954	\$ 26.80	1.0000	\$ -	1	\$ -	26.80
1953	\$ 26.80	1.0000	\$ -	13	\$ -	348.40
1952	\$ 26.80	1.0000	\$ -	3	\$ -	80.40
1951	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1950	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1949	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1948	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1947	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1946	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1945	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1944	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1943	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1942	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1941	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1940	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1939	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1938	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1937	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1936	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1935	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1934	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1933	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1932	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1931	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1930	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1929	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1928	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1927	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1926	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1925	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1924	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1923	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1922	\$ 26.80	1.0000	\$ -	0	\$ -	0.00

**BRACKETS**

Vintage	Original Cost	Reserve Ratio	Remaining Cost	Number	Purchase Price	Calc Of Orig Cost Of Brackets
1921	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1920	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1919	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1918	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1917	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1916	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1915	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1914	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1913	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1912	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1911	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1910	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1909	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1908	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1907	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1906	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1905	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1904	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1903	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1902	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1901	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1900	\$ 26.80	1.0000	\$ -	0	\$ -	0.00

**Total Purchase Price Original Cost**  
 285 \$ - \$ 11,055.46

POLES

Vintage	Original Cost	Reserve Ratio	Remaining Cost	Number	Purchase Price	Calc Of Orig Cost Of Poles
2021	\$ 1,015.29	0.0208	\$ 994.17	0	\$ -	0.00
2020	\$ 970.73	0.0625	\$ 910.06	0	\$ -	0.00
2019	\$ 951.38	0.1042	\$ 852.24	0	\$ -	0.00
2018	\$ 936.00	0.1458	\$ 799.53	0	\$ -	0.00
2017	\$ 917.09	0.1875	\$ 745.14	0	\$ -	0.00
2016	\$ 898.32	0.2292	\$ 692.43	0	\$ -	0.00
2015	\$ 880.45	0.2708	\$ 642.02	0	\$ -	0.00
2014	\$ 873.88	0.3125	\$ 600.79	0	\$ -	0.00
2013	\$ 864.05	0.3542	\$ 558.01	0	\$ -	0.00
2012	\$ 848.94	0.3958	\$ 512.93	0	\$ -	0.00
2011	\$ 833.59	0.4375	\$ 468.90	0	\$ -	0.00
2010	\$ 817.08	0.4792	\$ 425.54	0	\$ -	0.00
2009	\$ 801.81	0.5208	\$ 384.23	0	\$ -	0.00
2008	\$ 797.54	0.5625	\$ 348.93	0	\$ -	0.00
2007	\$ 786.10	0.6042	\$ 311.14	0	\$ -	0.00
2006	\$ 770.86	0.6458	\$ 273.04	0	\$ -	0.00
2005	\$ 748.78	0.6875	\$ 234.00	0	\$ -	0.00
2004	\$ 725.65	0.7292	\$ 196.51	0	\$ -	0.00
2003	\$ 704.18	0.7708	\$ 161.40	0	\$ -	0.00
2002	\$ 688.65	0.8125	\$ 129.12	0	\$ -	0.00
2001	\$ 675.72	0.8542	\$ 98.52	0	\$ -	0.00
2000	\$ 664.81	0.8958	\$ 69.27	0	\$ -	0.00
1999	\$ 649.04	0.9375	\$ 40.56	0	\$ -	0.00
1998	\$ 636.53	0.9792	\$ 13.24	0	\$ -	0.00
1997	\$ 628.57	1.0000	\$ -	0	\$ -	0.00
1996	\$ 621.63	1.0000	\$ -	0	\$ -	0.00
1995	\$ 650.22	1.0000	\$ -	0	\$ -	0.00
1994	\$ 475.44	1.0000	\$ -	0	\$ -	0.00
1993	\$ 575.51	1.0000	\$ -	0	\$ -	0.00
1992	\$ 575.51	1.0000	\$ -	0	\$ -	0.00
1991	\$ 443.45	1.0000	\$ -	3	\$ -	1,330.35
1990	\$ 682.54	1.0000	\$ -	0	\$ -	0.00
1989	\$ 636.75	1.0000	\$ -	0	\$ -	0.00
1988	\$ 606.47	1.0000	\$ -	0	\$ -	0.00
1987	\$ 1,038.94	1.0000	\$ -	1	\$ -	1,038.94
1986	\$ 1,043.32	1.0000	\$ -	1	\$ -	1,043.32
1985	\$ 1,115.70	1.0000	\$ -	0	\$ -	0.00
1984	\$ 1,143.34	1.0000	\$ -	0	\$ -	0.00
1983	\$ 875.04	1.0000	\$ -	0	\$ -	0.00
1982	\$ 727.39	1.0000	\$ -	0	\$ -	0.00
1981	\$ 831.11	1.0000	\$ -	0	\$ -	0.00
1980	\$ 647.13	1.0000	\$ -	7	\$ -	4,529.91
1979	\$ 616.70	1.0000	\$ -	0	\$ -	0.00
1978	\$ 616.70	1.0000	\$ -	0	\$ -	0.00
1977	\$ 563.67	1.0000	\$ -	0	\$ -	0.00
1976	\$ 494.03	1.0000	\$ -	0	\$ -	0.00
1975	\$ 388.15	1.0000	\$ -	0	\$ -	0.00
1974	\$ 449.11	1.0000	\$ -	0	\$ -	0.00
1973	\$ 449.11	1.0000	\$ -	0	\$ -	0.00
1972	\$ 246.77	1.0000	\$ -	0	\$ -	0.00
1971	\$ 318.54	1.0000	\$ -	0	\$ -	0.00
1970	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1969	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1968	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1967	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1966	\$ 313.71	1.0000	\$ -	0	\$ -	0.00

POLES

Vintage	Original Cost	Reserve Ratio	Remaining Cost	Number	Purchase Price	Calc Of Orig Cost Of Poles
1965	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1964	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1963	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1962	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1961	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1960	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1959	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1958	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1957	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1956	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1955	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1954	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1953	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1952	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1951	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1950	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1949	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1948	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1947	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1946	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1945	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1944	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1943	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1942	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1941	\$ 313.71	1.0000	\$ -	10	\$ -	3,137.10
1940	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1939	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1938	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1937	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1936	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1935	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1934	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1933	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1932	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1931	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1930	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1929	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1928	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1927	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1926	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1925	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1924	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1923	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1922	\$ 313.71	1.0000	\$ -	0	\$ -	0.00

POLES

Vintage	Original Cost	Reserve Ratio	Remaining Cost	Number	Purchase Price	Calc Of Orig Cost Of Poles
1921	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1920	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1919	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1918	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1917	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1916	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1915	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1914	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1913	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1912	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1911	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1910	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1909	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1908	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1907	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1906	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1905	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1904	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1903	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1902	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1901	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1900	\$ 313.71	1.0000	\$ -	0	\$ -	0.00

Total    Purchase Price    Original Cost  
 22 \$                                    -                                    \$ 11,079.62

# Attachment "B"

DATE OF DEPOSIT

AUG 11 2022

PA FUNDATION  
Secretary's Office

Delaware  
 Values As Of December 31, 2021  
 Borough of Aidan

Acct# 40288-00205

Total Sys Purchase Price = \$ 37.46  
 Total Original Cost = \$ 46,891.53

LUMINAIRES

Vintage	Original Cost	Reserve Ratio	Remaining Cost	Number	Purchase Price	Calc Of Orig Cost Of Lums
2021	\$ 549.05	0.0208	\$ 537.63	0	\$ -	0.00
2020	\$ 524.96	0.0625	\$ 492.15	0	\$ -	0.00
2019	\$ 514.49	0.1042	\$ 460.88	0	\$ -	0.00
2018	\$ 506.18	0.1458	\$ 432.38	0	\$ -	0.00
2017	\$ 495.95	0.1875	\$ 402.96	0	\$ -	0.00
2016	\$ 485.80	0.2292	\$ 374.46	0	\$ -	0.00
2015	\$ 476.13	0.2708	\$ 347.20	0	\$ -	0.00
2014	\$ 472.58	0.3125	\$ 324.90	0	\$ -	0.00
2013	\$ 467.27	0.3542	\$ 301.76	0	\$ -	0.00
2012	\$ 459.09	0.3958	\$ 277.38	0	\$ -	0.00
2011	\$ 450.80	0.4375	\$ 253.57	0	\$ -	0.00
2010	\$ 441.87	0.4792	\$ 230.13	0	\$ -	0.00
2009	\$ 433.61	0.5208	\$ 207.78	0	\$ -	0.00
2008	\$ 431.30	0.5625	\$ 188.69	0	\$ -	0.00
2007	\$ 425.11	0.6042	\$ 168.26	0	\$ -	0.00
2006	\$ 416.87	0.6458	\$ 147.66	0	\$ -	0.00
2005	\$ 404.93	0.6875	\$ 126.54	0	\$ -	0.00
2004	\$ 392.42	0.7292	\$ 106.27	0	\$ -	0.00
2003	\$ 380.81	0.7708	\$ 87.28	0	\$ -	0.00
2002	\$ 372.42	0.8125	\$ 69.83	0	\$ -	0.00
2001	\$ 365.42	0.8542	\$ 53.28	0	\$ -	0.00
2000	\$ 359.52	0.8958	\$ 37.46	1	\$ 37.46	359.52
1999	\$ 350.99	0.9375	\$ 21.94	0	\$ -	0.00
1998	\$ 344.23	0.9792	\$ 7.16	0	\$ -	0.00
1997	\$ 339.92	1.0000	\$ -	0	\$ -	0.00
1996	\$ 336.17	1.0000	\$ -	0	\$ -	0.00
1995	\$ 221.08	1.0000	\$ -	0	\$ -	0.00
1994	\$ 378.28	1.0000	\$ -	0	\$ -	0.00
1993	\$ 259.69	1.0000	\$ -	0	\$ -	0.00
1992	\$ 287.45	1.0000	\$ -	0	\$ -	0.00
1991	\$ 335.07	1.0000	\$ -	3	\$ -	1,005.21
1990	\$ 319.40	1.0000	\$ -	0	\$ -	0.00
1989	\$ 310.19	1.0000	\$ -	0	\$ -	0.00
1988	\$ 322.15	1.0000	\$ -	1	\$ -	322.15
1987	\$ 295.51	1.0000	\$ -	3	\$ -	886.53
1986	\$ 272.34	1.0000	\$ -	1	\$ -	272.34
1985	\$ 314.89	1.0000	\$ -	2	\$ -	629.78
1984	\$ 277.13	1.0000	\$ -	0	\$ -	0.00
1983	\$ 231.06	1.0000	\$ -	0	\$ -	0.00
1982	\$ 168.83	1.0000	\$ -	1	\$ -	168.83
1981	\$ 192.96	1.0000	\$ -	0	\$ -	0.00
1980	\$ 167.68	1.0000	\$ -	10	\$ -	1,676.80
1979	\$ 163.77	1.0000	\$ -	0	\$ -	0.00
1978	\$ 145.55	1.0000	\$ -	0	\$ -	0.00
1977	\$ 137.72	1.0000	\$ -	5	\$ -	688.60
1976	\$ 101.59	1.0000	\$ -	5	\$ -	507.95
1975	\$ 44.85	1.0000	\$ -	6	\$ -	269.10
1974	\$ 69.30	1.0000	\$ -	3	\$ -	207.90
1973	\$ 65.67	1.0000	\$ -	4	\$ -	262.68
1972	\$ 78.58	1.0000	\$ -	16	\$ -	1,257.28
1971	\$ 73.10	1.0000	\$ -	75	\$ -	5,482.50
1970	\$ 69.24	1.0000	\$ -	70	\$ -	4,846.80
1969	\$ 67.06	1.0000	\$ -	75	\$ -	5,029.50
1968	\$ 63.07	1.0000	\$ -	7	\$ -	441.49
1967	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1966	\$ 63.07	1.0000	\$ -	0	\$ -	0.00

Delaware  
 Values As Of December 31, 2021  
 Borough of Aidan

Acct# 40288-00205

Total Sys Purchase Price = \$ 37.46  
 Total Original Cost = \$ 46,891.53

LUMINAIRES

Vintage	Original Cost	Reserve Ratio	Remaining Cost	Number	Purchase Price	Calc Of Orig Cost Of Lums
1965	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1964	\$ 63.07	1.0000	\$ -	7	\$ -	441.49
1963	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1962	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1961	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1960	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1959	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1958	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1957	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1956	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1955	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1954	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1953	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1952	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1951	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1950	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1949	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1948	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1947	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1946	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1945	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1944	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1943	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1942	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1941	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1940	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1939	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1938	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1937	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1936	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1935	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1934	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1933	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1932	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1931	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1930	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1929	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1928	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1927	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1926	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1925	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1924	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1923	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1922	\$ 63.07	1.0000	\$ -	0	\$ -	0.00

Delaware  
 Values As Of December 31, 2021  
 Borough of Aidan

Acct# 40288-00205

Total Sys Purchase Price = \$ 37.46  
 Total Original Cost = \$ 46,891.53

LUMINAIRES

Vintage	Original Cost	Reserve Ratio	Remaining Cost	Number	Purchase Price	Calc Of Orig Cost Of Lums
1921	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1920	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1919	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1918	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1917	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1916	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1915	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1914	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1913	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1912	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1911	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1910	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1909	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1908	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1907	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1906	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1905	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1904	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1903	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1902	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1901	\$ 63.07	1.0000	\$ -	0	\$ -	0.00
1900	\$ 63.07	1.0000	\$ -	0	\$ -	0.00

Total    Purchase Price    Original Cost  
 295 \$                    37.46 \$    24,756.45

**BRACKETS**

Vintage	Original Cost	Reserve Ratio	Remaining Cost	Number	Purchase Price	Calc Of Orig Cost Of Brackets
2021	\$ 660.20	0.0208	\$ 646.47	0	\$ -	0.00
2020	\$ 631.23	0.0625	\$ 591.78	0	\$ -	0.00
2019	\$ 618.64	0.1042	\$ 554.18	0	\$ -	0.00
2018	\$ 608.64	0.1458	\$ 519.90	0	\$ -	0.00
2017	\$ 596.35	0.1875	\$ 484.53	0	\$ -	0.00
2016	\$ 584.14	0.2292	\$ 450.26	0	\$ -	0.00
2015	\$ 572.52	0.2708	\$ 417.48	0	\$ -	0.00
2014	\$ 568.25	0.3125	\$ 390.67	0	\$ -	0.00
2013	\$ 561.86	0.3542	\$ 362.85	0	\$ -	0.00
2012	\$ 552.03	0.3958	\$ 333.53	0	\$ -	0.00
2011	\$ 542.05	0.4375	\$ 304.90	0	\$ -	0.00
2010	\$ 531.31	0.4792	\$ 276.71	0	\$ -	0.00
2009	\$ 521.38	0.5208	\$ 249.85	0	\$ -	0.00
2008	\$ 518.61	0.5625	\$ 226.89	0	\$ -	0.00
2007	\$ 511.17	0.6042	\$ 202.32	0	\$ -	0.00
2006	\$ 501.26	0.6458	\$ 177.55	0	\$ -	0.00
2005	\$ 486.90	0.6875	\$ 152.16	0	\$ -	0.00
2004	\$ 471.86	0.7292	\$ 127.78	0	\$ -	0.00
2003	\$ 457.90	0.7708	\$ 104.95	0	\$ -	0.00
2002	\$ 447.80	0.8125	\$ 83.96	0	\$ -	0.00
2001	\$ 439.39	0.8542	\$ 64.06	0	\$ -	0.00
2000	\$ 432.30	0.8958	\$ 45.05	0	\$ -	0.00
1999	\$ 422.04	0.9375	\$ 26.38	0	\$ -	0.00
1998	\$ 413.91	0.9792	\$ 8.61	0	\$ -	0.00
1997	\$ 408.73	1.0000	\$ -	0	\$ -	0.00
1996	\$ 404.22	1.0000	\$ -	0	\$ -	0.00
1995	\$ 360.80	1.0000	\$ -	0	\$ -	0.00
1994	\$ 191.31	1.0000	\$ -	0	\$ -	0.00
1993	\$ 282.69	1.0000	\$ -	0	\$ -	0.00
1992	\$ 248.78	1.0000	\$ -	0	\$ -	0.00
1991	\$ 309.79	1.0000	\$ -	0	\$ -	0.00
1990	\$ 391.28	1.0000	\$ -	0	\$ -	0.00
1989	\$ 121.39	1.0000	\$ -	0	\$ -	0.00
1988	\$ 291.25	1.0000	\$ -	1	\$ -	291.25
1987	\$ 278.52	1.0000	\$ -	3	\$ -	835.56
1986	\$ 223.65	1.0000	\$ -	1	\$ -	223.65
1985	\$ 223.73	1.0000	\$ -	0	\$ -	0.00
1984	\$ 243.88	1.0000	\$ -	0	\$ -	0.00
1983	\$ 224.58	1.0000	\$ -	0	\$ -	0.00
1982	\$ 194.39	1.0000	\$ -	1	\$ -	194.39
1981	\$ 167.59	1.0000	\$ -	0	\$ -	0.00
1980	\$ 144.29	1.0000	\$ -	9	\$ -	1,298.61
1979	\$ 121.81	1.0000	\$ -	0	\$ -	0.00
1978	\$ 121.35	1.0000	\$ -	0	\$ -	0.00
1977	\$ 85.59	1.0000	\$ -	2	\$ -	171.18
1976	\$ 59.32	1.0000	\$ -	4	\$ -	237.28
1975	\$ 28.66	1.0000	\$ -	6	\$ -	171.96
1974	\$ 29.13	1.0000	\$ -	4	\$ -	116.52
1973	\$ 25.61	1.0000	\$ -	3	\$ -	76.83
1972	\$ 30.46	1.0000	\$ -	4	\$ -	121.84
1971	\$ 28.56	1.0000	\$ -	45	\$ -	1,285.20
1970	\$ 28.56	1.0000	\$ -	50	\$ -	1,428.00
1969	\$ 30.55	1.0000	\$ -	57	\$ -	1,741.35
1968	\$ 28.45	1.0000	\$ -	9	\$ -	256.05
1967	\$ 27.94	1.0000	\$ -	1	\$ -	27.94
1966	\$ 28.60	1.0000	\$ -	0	\$ -	0.00

BRACKETS

Vintage	Original Cost	Reserve Ratio	Remaining Cost	Number	Purchase Price	Calc Of Orig Cost Of Brackets
1965	\$ 26.31	1.0000	\$ -	0	\$ -	0.00
1964	\$ 30.92	1.0000	\$ -	0	\$ -	0.00
1963	\$ 33.42	1.0000	\$ -	9	\$ -	300.78
1962	\$ 32.06	1.0000	\$ -	14	\$ -	448.84
1961	\$ 29.58	1.0000	\$ -	20	\$ -	591.60
1960	\$ 30.20	1.0000	\$ -	2	\$ -	60.40
1959	\$ 33.94	1.0000	\$ -	14	\$ -	475.16
1958	\$ 27.41	1.0000	\$ -	6	\$ -	164.46
1957	\$ 27.11	1.0000	\$ -	2	\$ -	54.21
1956	\$ 26.80	1.0000	\$ -	1	\$ -	26.80
1955	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1954	\$ 26.80	1.0000	\$ -	1	\$ -	26.80
1953	\$ 26.80	1.0000	\$ -	13	\$ -	348.40
1952	\$ 26.80	1.0000	\$ -	3	\$ -	80.40
1951	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1950	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1949	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1948	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1947	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1946	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1945	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1944	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1943	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1942	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1941	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1940	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1939	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1938	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1937	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1936	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1935	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1934	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1933	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1932	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1931	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1930	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1929	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1928	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1927	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1926	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1925	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1924	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1923	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1922	\$ 26.80	1.0000	\$ -	0	\$ -	0.00

**BRACKETS**

Vintage	Original Cost	Reserve Ratio	Remaining Cost	Number	Purchase Price	Calc Of Orig Cost Of Brackets
1921	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1920	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1919	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1918	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1917	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1916	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1915	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1914	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1913	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1912	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1911	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1910	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1909	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1908	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1907	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1906	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1905	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1904	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1903	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1902	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1901	\$ 26.80	1.0000	\$ -	0	\$ -	0.00
1900	\$ 26.80	1.0000	\$ -	0	\$ -	0.00

**Total**    **Purchase Price**    **Original Cost**  
 285 \$                    -                    \$ 11,055.46

POLES

Vintage	Original Cost	Reserve Ratio	Remaining Cost	Number	Purchase Price	Calc Of Orig Cost Of Poles
2021	\$ 1,015.29	0.0208	\$ 994.17	0	\$ -	0.00
2020	\$ 970.73	0.0625	\$ 910.06	0	\$ -	0.00
2019	\$ 951.38	0.1042	\$ 852.24	0	\$ -	0.00
2018	\$ 936.00	0.1458	\$ 799.53	0	\$ -	0.00
2017	\$ 917.09	0.1875	\$ 745.14	0	\$ -	0.00
2016	\$ 898.32	0.2292	\$ 692.43	0	\$ -	0.00
2015	\$ 880.45	0.2708	\$ 642.02	0	\$ -	0.00
2014	\$ 873.88	0.3125	\$ 600.79	0	\$ -	0.00
2013	\$ 864.05	0.3542	\$ 558.01	0	\$ -	0.00
2012	\$ 848.94	0.3958	\$ 512.93	0	\$ -	0.00
2011	\$ 833.59	0.4375	\$ 468.90	0	\$ -	0.00
2010	\$ 817.08	0.4792	\$ 425.54	0	\$ -	0.00
2009	\$ 801.81	0.5208	\$ 384.23	0	\$ -	0.00
2008	\$ 797.54	0.5625	\$ 348.93	0	\$ -	0.00
2007	\$ 786.10	0.6042	\$ 311.14	0	\$ -	0.00
2006	\$ 770.86	0.6458	\$ 273.04	0	\$ -	0.00
2005	\$ 748.78	0.6875	\$ 234.00	0	\$ -	0.00
2004	\$ 725.65	0.7292	\$ 196.51	0	\$ -	0.00
2003	\$ 704.18	0.7708	\$ 161.40	0	\$ -	0.00
2002	\$ 688.65	0.8125	\$ 129.12	0	\$ -	0.00
2001	\$ 675.72	0.8542	\$ 98.52	0	\$ -	0.00
2000	\$ 664.81	0.8958	\$ 69.27	0	\$ -	0.00
1999	\$ 649.04	0.9375	\$ 40.56	0	\$ -	0.00
1998	\$ 636.53	0.9792	\$ 13.24	0	\$ -	0.00
1997	\$ 628.57	1.0000	\$ -	0	\$ -	0.00
1996	\$ 621.63	1.0000	\$ -	0	\$ -	0.00
1995	\$ 650.22	1.0000	\$ -	0	\$ -	0.00
1994	\$ 475.44	1.0000	\$ -	0	\$ -	0.00
1993	\$ 575.51	1.0000	\$ -	0	\$ -	0.00
1992	\$ 575.51	1.0000	\$ -	0	\$ -	0.00
1991	\$ 443.45	1.0000	\$ -	3	\$ -	1,330.35
1990	\$ 682.54	1.0000	\$ -	0	\$ -	0.00
1989	\$ 636.75	1.0000	\$ -	0	\$ -	0.00
1988	\$ 606.47	1.0000	\$ -	0	\$ -	0.00
1987	\$ 1,038.94	1.0000	\$ -	1	\$ -	1,038.94
1986	\$ 1,043.32	1.0000	\$ -	1	\$ -	1,043.32
1985	\$ 1,115.70	1.0000	\$ -	0	\$ -	0.00
1984	\$ 1,143.34	1.0000	\$ -	0	\$ -	0.00
1983	\$ 875.04	1.0000	\$ -	0	\$ -	0.00
1982	\$ 727.39	1.0000	\$ -	0	\$ -	0.00
1981	\$ 831.11	1.0000	\$ -	0	\$ -	0.00
1980	\$ 647.13	1.0000	\$ -	7	\$ -	4,529.91
1979	\$ 616.70	1.0000	\$ -	0	\$ -	0.00
1978	\$ 616.70	1.0000	\$ -	0	\$ -	0.00
1977	\$ 563.67	1.0000	\$ -	0	\$ -	0.00
1976	\$ 494.03	1.0000	\$ -	0	\$ -	0.00
1975	\$ 388.15	1.0000	\$ -	0	\$ -	0.00
1974	\$ 449.11	1.0000	\$ -	0	\$ -	0.00
1973	\$ 449.11	1.0000	\$ -	0	\$ -	0.00
1972	\$ 246.77	1.0000	\$ -	0	\$ -	0.00
1971	\$ 318.54	1.0000	\$ -	0	\$ -	0.00
1970	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1969	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1968	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1967	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1966	\$ 313.71	1.0000	\$ -	0	\$ -	0.00

POLES

Vintage	Original Cost	Reserve Ratio	Remaining Cost	Number	Purchase Price	Calc Of Orig Cost Of Poles
1965	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1964	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1963	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1962	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1961	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1960	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1959	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1958	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1957	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1956	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1955	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1954	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1953	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1952	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1951	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1950	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1949	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1948	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1947	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1946	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1945	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1944	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1943	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1942	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1941	\$ 313.71	1.0000	\$ -	10	\$ -	3,137.10
1940	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1939	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1938	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1937	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1936	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1935	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1934	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1933	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1932	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1931	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1930	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1929	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1928	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1927	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1926	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1925	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1924	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1923	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1922	\$ 313.71	1.0000	\$ -	0	\$ -	0.00

POLES

<u>Vintage</u>	<u>Original Cost</u>	<u>Reserve Ratio</u>	<u>Remaining Cost</u>	<u>Number</u>	<u>Purchase Price</u>	<u>Calc Of Orig Cost Of Poles</u>
1921	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1920	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1919	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1918	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1917	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1916	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1915	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1914	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1913	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1912	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1911	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1910	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1909	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1908	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1907	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1906	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1905	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1904	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1903	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1902	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1901	\$ 313.71	1.0000	\$ -	0	\$ -	0.00
1900	\$ 313.71	1.0000	\$ -	0	\$ -	0.00

Total      Purchase Price      Original Cost  
 22 \$                      -                      \$ 11,079.62

# Attachment “C”

DATE OF DEPOSIT

AUG 11 2022

PA Filed for Commission  
Secretary's Bureau

**BEFORE THE PENNSYLVANIA PUBLIC UTILITY COMMISSION  
PECO ENERGY COMPANY  
DOCKET NO: A-2022-**

- 1- State whether or not the sale, lease or transfer of the property will affirmatively promote the service, accommodation, convenience or safety of the public in some substantial way. Explain.

**The transfer will affirmatively promote the service, accommodation, convenience or safety of the public by relieving PECO (and therefore ratepayers) from the ownership and maintenance costs of the subject street lights. In addition, the Borough of Aldan will realize a cost savings by switching from PECO's Street Lighting – Suburban Counties Rate ("Rate SL-S) to the Street Lighting Customer-Owned Facilities Rate ("Rate SL-E").**

- 2- State the reason for the sale, lease or transfer of property.

**The transfer relieves PECO of the ownership and maintenance costs of the subject Assets. The Borough of Aldan also will realize a cost savings by switching from Rate SL-S to Rate SL-E.**

- 3- State the alternatives that PECO has considered to the prospective sale, lease or transfer.

**PECO did not consider any alternatives to this sale because the only alternative would be for PECO to continue owning and maintaining the street lights and The Borough of Aldan expressed its desire to take over the ownership and maintenance responsibilities from PECO.**

- 4- State whether or not the sale, lease or transfer of this property will result in an interruption or curtailment of existing services to the public. Explain.

**The sale will not result in an interruption or curtailment of existing services to the public.**

- 5- State whether or not the sale, lease or transfer of this property will result in either a staff reduction or a termination of some portion of PECO's operation. Explain.

**The sale will not result in either a staff reduction or a termination of any of PECO's operations.**

- 6- State whether or not the sale, lease or transfer of this property will result in a physical relocation of the main office, branch office or service office of PECO.

**The sale will not result in the relocation of any of PECO's offices.**

- 7- State whether or not the sale of this property will require the acquisition of replacement property. If replacement is required, state the cost and description of the property to be acquired.

**This sale will not require the acquisition of any replacement property.**

- 8- State whether or not PECO anticipates or has reason to believe that it will be necessary to seek a rate increase in order to withstand the financial impact of the transaction that is the subject of these interrogatories. Explain.

**PECO does not anticipate or believe that it will be necessary to seek a rate increase to withstand the financial impact of the sale.**

- 9- State whether or not the property has been part of a rate case that has appeared before the PUC. If it has been, identify the case by Commission docket number and date.

**The assets were a part of PECO's Electric Distribution Rate Case (Docket No. R-2021-3024601) approved by the Commission in November 2021 for rates effective on January 1, 2022.**

- 10- State whether or not the property is the subject of a state or federal proceeding. If it is, identify the proceeding and explain.

**PECO's Electric Distribution Rate Case (Docket No. R-2021-3024601) approved by the Commission in November 2021 for rates effective on January 1, 2022. The property is not the subject of any other state or federal proceedings.**

- 11- State whether the property is to be sold at a price above or below its fair market value as determined by at least two appraisals and a third review appraisal with the three appraisals being performed by qualified independent real estate appraisers; if the property is stock, indicate the book value and current market value of the shares involved.

**Because this sale did not involve the transfer of real estate property, PECO did not obtain any appraisals. The sale price was PECO's original cost less depreciation reserve.**

12- State the facilities' original cost, original depreciated cost, present day cost, and present-day depreciated cost.

**For the original cost of the subject Assets, please see Attachment B of PECO's August 11, 2022 Application. PECO did not consider the present day cost or the present day depreciated cost in this sale. Instead, it used the original cost less depreciation reserve, which is incorporated in the "Reserve Ratio" contained in Attachment B of PECO's August 11, 2022 Application.**

13- Was the sale price the result of arms-length negotiations? Explain.

**The sales price was the result of arms-length negotiations. The price was set at the original cost less depreciation reserve.**

14- State the net profit or loss to be realized by PECO from the sale, lease or transfer of this property after the following factors have been taken into consideration.

- a. Date and cost of acquisition;
- b. Cost of improvements;
- c. Allowance for depreciation;
- d. Brokerage fees and commissions;
- e. Tax consequences of the sale;
- f. Recording fees, transfer taxes, and similar expenses incidental to conveying such property;
- g. Penalty costs and other charges for prepayment of any pre-existing recorded mortgage encumbering such property; and
- h. Net damages or benefits accruing to the remaining PECO property.

**In consideration of the factors listed above, PECO will not realize either a net profit or loss from the sale.**

15- State the uses to which proceeds of this sale will be applied.

**The proceeds from the sale will be used for general corporate purposes.**

16- State the accounting entries that will be made in the sale, lease or transfer of the property.

**The retirement of depreciable facilities sold will be recorded as follows:**

**Account 108- Accumulated Provision for Depreciation of Electric Utility Plant will be debited and Account 101- Electric Plant in Service will be credited in an amount equal to the original cost of the assets being sold.**

**The proceeds from the sale of depreciable assets will be recorded as follows:**

**Account 131- Cash will be debited and Account 108- Accumulated Provision for Depreciation of Electric Utility Plant will be credited in an amount equal to the cash proceeds from the sale of the assets.**

- 17- State the effect that the sale will have on PECO's short range or long-range plans for expanding or upgrading any of the services that PECO is now offering to the public.

**PECO does not foresee any impact to its short or long-range plans for expanding or upgrading any services that PECO is currently offering to the public.**

- 18- State what portion of the original cost of the property being transferred represents material cost, and what portion represents installation cost.

**The original cost mostly represents material costs.**

**BEFORE THE  
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

APPLICATION OF PECO ENERGY :  
COMPANY FOR APPROVAL OF :  
THE TRANSFER BY SALE TO : DOCKET NO.: A-2022-  
BOROUGH OF ALDAN OF :  
STREET LIGHTING FACILITIES :  
LOCATED IN DELAWARE COUNTY, :  
PENNSYLVANIA :

DATE OF DEPOSIT

AUG 11 2022

PA PUBLIC UTILITY COMMISSION  
Secretary's Bureau

**VERIFICATION**

I, Caroline S. Choi, hereby state that the facts above set forth are true and correct to the best of my knowledge, information and belief, and that I expect to be able to prove the same at a hearing held in this matter. I understand that the statements herein are made subject to the penalties of 18 Pa. C.S § 4904 (relating to unsworn falsification to authorities).



Date: August 11, 2022

\_\_\_\_\_  
Caroline S. Choi  
Assistant General Counsel  
PECO Energy Company

ORIGIN ID: MUVA (215) 841-5121  
AMY BOTAK

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UNITED STATES US

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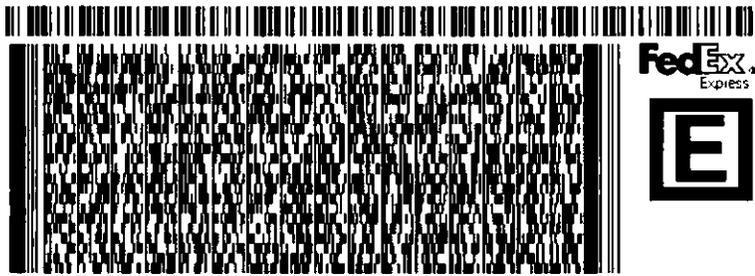
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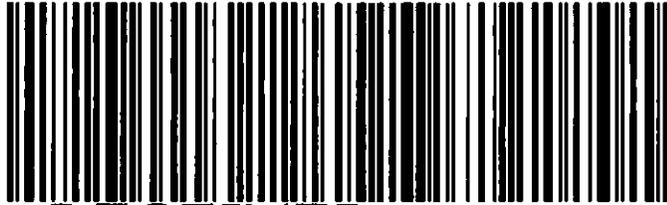


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