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March 31, 2023

Rosemary Chiavetta, Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street, 2nd Floor
Harrisburg, PA 17120

VIA ELECTRONIC FILING

RE: Citizens' Electric Company of Lewisburg, PA (Compliance Filing); Docket No. R-2022-3032369

Dear Secretary Chiavetta:

Attached for filing with the Pennsylvania Public Utility Commission ("Commission") is an updated Exhibit_(HSG-1), Schedule C3-CU for Citizens' Electric Company of Lewisburg, PA ("Citizens" or "Company") in compliance with the Commission's Order entered December 8, 2022 ("Rate Case Order"), in the above-referenced proceeding. This filing complies with paragraph 20 of the Joint Petition for Settlement approved by the Rate Case Order.

As evidenced by the attached Certificate of Service, all parties to the proceeding are being duly served with a copy of this document.

Please contact the undersigned with any questions regarding this filing. Thank you.

Very truly yours,

A handwritten signature in black ink, appearing to read 'Adeolu A. Bakare', written over a white background.

Adeolu A. Bakare
MCNEES WALLACE & NURICK LLC

Counsel to Citizens' Electric Company of Lewisburg, PA

c: Erin Laudenslager, Bureau of Technical Utility Services (via E-mail)
Certificate of Service

CERTIFICATE OF SERVICE

I hereby certify that I am this day serving a true copy of the foregoing document upon the participants listed below in accordance with the requirements of Section 1.54 (relating to service by a participant).

VIA E-MAIL

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Adeolu A. Bakare

Counsel to Citizens' Electric Company of
Lewisburg, PA

Dated this 31st day of March, 2023, in Harrisburg, Pennsylvania.

Citizens' Electric Company of Lewisburg
Docket No. R-2022-3032369
Compliance Filing Item 20, Year 2022

ACCT NO.	ACCOUNT	COST C3 (CU) 2022-01-01	Distribute	COST Detailed 2022-01-01
301	Organization		968	968
302	Franchises and consents		27	27
303	Misc Intangible Assets	319,218		319,218
360	Land and land rights	15,770		15,770
362	Station Equipment	792,280		792,280
364	Poles, towers and fixtures	4,054,597		4,054,597
365	Overhead conductors and	7,283,364		7,283,364
367	Underground conductors	3,219,995		3,219,995
368	Line Transformers	2,682,581		2,682,581
369	Services	3,797,998		3,797,998
370	Meters	1,371,294		1,371,294
373	Street Lighting and signal	617,452		617,452
390	Structures and improve-	637,162		637,162
391	Office furniture and	307,139	174,730	481,870
392	Transportation Equipment	741,579	387,353	1,128,932
393	Stores Equipment		32,496	32,496
394	Tools, shop and garage	69,432	38,472	107,904
395	Laboratory Equipment	70,969	46,369	117,338
396	Power Operated Equipment		11,845	11,845
397	Communications Equipment	272,313	71,277	343,590
398	Miscellaneous Equipment	13,754	1,328	15,082
	General- Fully depreciated	764,864	(764,864)	-
	Totals	27,031,762	2	27,031,764

Citizens' Electric Company of Lewisburg
Docket No. R-2022-3032369
Compliance Filing Item 20, Year 2022

ACCT NO.	ACCOUNT	ADDITIONS												Additions Year 2022
		2022-01	2022-02	2022-03	2022-04	2022-05	2022-06	2022-07	2022-08	2022-09	2022-10	2022-11	2022-12	
301	Organization	-	-	-	-	-	-	-	-	-	-	-	-	-
302	Franchises and consents	-	-	-	-	-	-	-	-	-	-	-	-	-
303	Misc Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
360	Land and land rights	60	83	89	68	22	2	37	-	-	-	1	123	483
362	Station Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
364	Poles, towers and fixtures	-	1,330	21,029	-	9,582	11,464	22,772	32,404	-	6,110	29,236	5,587	139,514
365	Overhead conductors and	8,646	9,706	138,957	42,591	64,932	26,348	17,828	33,763	23,988	53,956	77,854	2,877	501,448
367	Underground conductors	3,046	-	16,002	14,365	-	6,877	18,339	7,240	1,565	10,570	14,842	77,800	170,646
368	Line Transformers	-	15,127	25,453	1,703	4,090	17,548	19,758	-	3,191	-	23,865	-	110,735
369	Services	2,093	9,234	10,963	3,794	11,928	15,766	24,164	15,440	6,207	11,091	19,328	37,031	167,039
370	Meters	-	-	142,977	7,070	-	-	-	2,082	-	-	2,344	-	154,473
373	Street Lighting and signal	2,005	1,181	2,270	2,367	867	633	2,132	5,698	2,562	267	2,334	10,149	32,466
390	Structures and improve-	199	7	212	987	-	15,387	-	-	-	-	-	3,990	20,783
391	Office furniture and	-	18,363	8,947	-	35,270	1,621	-	36,744	-	-	-	-	100,946
392	Transportation Equipment	-	1,000	-	-	-	-	92,239	97,373	1,357	1,773	-	-	193,743
393	Stores Equipment	-	-	-	-	-	-	-	-	-	-	6,420	326	6,746
394	Tools, shop and garage	-	-	-	-	-	-	-	-	-	-	-	1,388	1,388
395	Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
396	Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
397	Communications Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
398	Miscellaneous Equipment	-	7,561	-	-	-	-	-	-	9,127	-	-	-	16,688
	General- Fully depreciated	-	-	-	-	-	-	-	-	-	-	-	-	-
	Totals	16,050	63,591	366,899	72,946	126,690	95,646	197,271	230,744	47,998	83,768	176,224	139,271	1,617,099

Citizens' Electric Company of Lewisburg
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ACCT NO.	ACCOUNT	RETIREMENTS												Retire Year 2022	COST DECEMBER 31 2022-12-31	
		2022-01	2022-02	2022-03	2022-04	2022-05	2022-06	2022-07	2022-08	2022-09	2022-10	2022-11	2022-12			
301	Organization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	968
302	Franchises and consents	-	-	-	-	-	-	-	-	-	-	-	-	-	-	27
303	Misc Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	319,218
360	Land and land rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16,253
362	Station Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	792,280
364	Poles, towers and fixtures	-	-	1,546	-	794	2,822	2,144	2,297	1,071	431	6,680	100	17,883	4,176,228	
365	Overhead conductors and	2,146	1,941	13,854	3,880	14,362	4,622	4,999	6,815	4,834	6,052	15,675	302	79,482	7,705,331	
367	Underground conductors	495	-	341	2,814	-	-	-	-	-	-	-	-	3,650	3,386,991	
368	Line Transformers	970	717	409	203	905	1,680	4,071	678	7,665	-	1,157	-	18,455	2,774,861	
369	Services	2,035	107	403	-	1,093	1,182	1,396	3,511	946	789	2,277	5,151	18,889	3,946,149	
370	Meters	729	2,248	1,532	1,375	51,317	71,584	30,565	1,410	1,287	309	749	1,037	164,142	1,361,625	
373	Street Lighting and signal	774	-	990	582	891	229	619	3,088	932	104	328	3,904	12,442	637,477	
390	Structures and improve-	-	-	-	-	-	-	-	-	-	-	-	-	-	657,945	
391	Office furniture and	-	-	-	-	-	-	-	-	-	-	-	-	-	582,816	
392	Transportation Equipment	-	-	-	-	-	-	35,437	-	-	-	-	-	35,437	1,287,238	
393	Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	39,241	
394	Tools, shop and garage	-	-	-	-	-	-	-	-	-	-	-	-	-	109,292	
395	Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	117,338	
396	Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	11,845	
397	Communications Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	343,590	
398	Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	31,770	
	General- Fully depreciated	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Totals	7,149	5,014	19,075	8,854	69,363	82,118	79,230	17,798	16,736	7,685	26,865	10,494	350,380	28,298,484	

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Compliance Filing Item 20, Year 2022

ACCT NO.	ACCOUNT	ACC DEP C3 (CU) 2022-01-01	Distribute	ACC DEP Detailed 2022-01-01
301	Organization			
302	Franchises and consents			
303	Misc Intangible Assets	248,038	25,468	273,506
360	Land and land rights	-		-
362	Station Equipment	779,650	(23,960)	755,690
364	Poles, towers and fixtures	2,863,836	(2,954)	2,860,882
365	Overhead conductors and	1,709,938	(4,404)	1,705,534
367	Underground conductors	1,898,405	(6,243)	1,892,162
368	Line Transformers	2,060,308	852	2,061,161
369	Services	1,545,635	8,844	1,554,479
370	Meters	30,667	5,314	35,982
373	Street Lighting and signal	25,639	5,133	30,772
390	Structures and improve-	594,822	(15,525)	579,297
391	Office furniture and	150,582	218,598	369,180
392	Transportation Equipment	445,124	360,650	805,774
393	Stores Equipment		35,430	35,430
394	Tools, shop and garage	33,416	33,652	67,068
395	Laboratory Equipment	32,728	48,805	81,533
396	Power Operated Equipment	209,947	(197,430)	12,517
397	Communications Equipment	8,120	267,644	275,765
398	Miscellaneous Equipment		4,988	4,988
	General- Fully depreciated	764,864	(764,864)	-
	Totals	13,401,719	(0)	13,401,719

Citizens' Electric Company of Lewisburg
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ACCT NO.	ACCOUNT	RETIREMENTS / REMOVAL / SALVAGE												Retire/Rem Salvage Year 2022
		2022-01	2022-02	2022-03	2022-04	2022-05	2022-06	2022-07	2022-08	2022-09	2022-10	2022-11	2022-12	
301	Organization	-	-	-	-	-	-	-	-	-	-	-	-	-
302	Franchises and consents	-	-	-	-	-	-	-	-	-	-	-	-	-
303	Misc Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
360	Land and land rights	-	-	-	-	-	-	-	-	-	-	-	-	-
362	Station Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
364	Poles, towers and fixtures	-	-	(3,164)	-	(1,820)	(7,548)	(5,479)	(6,354)	(3,518)	(2,846)	(11,022)	(303)	(42,053)
365	Overhead conductors and	(5,771)	(5,783)	(41,273)	(9,444)	(32,582)	(12,866)	(12,499)	(13,181)	(10,828)	(15,112)	(38,022)	(734)	(198,096)
367	Underground conductors	(1,332)	-	(722)	(4,315)	-	-	-	-	-	-	-	-	(6,369)
368	Line Transformers	(970)	(717)	(409)	(203)	(905)	(1,680)	(5,768)	(678)	(7,665)	-	(1,157)	-	(20,152)
369	Services	(5,473)	(331)	(854)	-	(3,412)	(3,527)	(3,566)	(6,124)	(2,510)	(2,089)	(4,455)	(10,513)	(42,854)
370	Meters	(729)	(2,248)	(1,532)	(1,375)	(51,317)	(71,584)	(30,565)	(1,410)	(1,287)	(309)	(749)	(3,117)	(166,222)
373	Street Lighting and signal	(2,082)	-	(937)	(1,636)	(2,186)	(632)	(1,821)	(5,974)	(3,063)	(183)	(636)	(6,241)	(25,389)
390	Structures and improve-	-	-	-	-	-	-	-	-	-	-	-	-	-
391	Office furniture and	-	-	-	-	-	-	-	-	-	-	-	-	-
392	Transportation Equipment	-	-	-	-	-	-	(35,437)	-	-	-	-	-	(35,437)
393	Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
394	Tools, shop and garage	-	-	-	-	-	-	-	-	-	-	-	-	-
395	Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
396	Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
397	Communications Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
398	Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
	General- Fully depreciated	-	-	-	-	-	-	-	-	-	-	-	-	-
	Totals	(16,356)	(9,079)	(48,892)	(16,973)	(92,223)	(97,836)	(95,134)	(33,721)	(28,871)	(20,538)	(56,041)	(20,908)	(536,572)

Citizens' Electric Company of Lewisburg
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ACCT NO.	ACCOUNT	DEPRECIATION EXPENSE												Depr Exp Year 2022	ACC DEP Detailed 2022-12-31	
		2022-01	2022-02	2022-03	2022-04	2022-05	2022-06	2022-07	2022-08	2022-09	2022-10	2022-11	2022-12			
301	Organization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
302	Franchises and consents	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
303	Misc Intangible Assets	3,799	3,799	3,799	3,799	3,799	3,799	3,799	3,799	3,799	3,799	3,799	3,799	45,584	319,091	
360	Land and land rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
362	Station Equipment	255	255	255	255	255	255	255	255	255	255	255	255	3,063	758,754	
364	Poles, towers and fixtures	13,940	13,940	13,944	14,011	14,011	14,041	14,071	14,142	14,246	14,242	14,261	14,339	169,189	2,988,017	
365	Overhead conductors and	24,275	24,297	24,323	24,740	24,869	25,038	25,110	25,153	25,243	25,306	25,466	25,673	299,493	1,806,931	
367	Underground conductors	10,732	10,741	10,741	10,793	10,831	10,831	10,854	10,915	10,940	10,945	10,980	11,030	130,333	2,016,127	
368	Line Transformers	8,941	8,938	8,984	9,069	9,074	9,082	9,138	9,190	9,188	9,173	9,169	9,249	109,195	2,150,203	
369	Services	12,659	12,659	12,689	12,725	12,737	12,773	12,822	12,898	12,938	12,955	12,989	13,046	153,890	1,665,515	
370	Meters	4,571	4,568	4,556	5,032	5,049	4,779	4,622	4,539	4,541	4,537	4,536	4,541	55,871	(74,370)	
373	Street Lighting and signal	3,260	3,278	3,288	3,307	3,329	3,332	3,337	3,358	3,399	3,422	3,424	3,445	40,179	45,562	
390	Structures and improve-	135	135	137	137	140	140	178	178	178	178	178	178	1,893	581,190	
391	Office furniture and	2,637	2,637	2,768	2,502	2,572	3,062	3,039	3,035	3,546	3,546	3,493	3,440	36,276	405,456	
392	Transportation Equipment	6,800	6,800	6,810	6,810	6,810	6,810	6,810	8,348	9,976	9,999	10,029	10,029	96,031	866,368	
393	Stores Equipment	23	23	23	23	23	23	23	23	23	23	23	61	319	35,749	
394	Tools, shop and garage	466	466	466	466	466	466	466	466	466	466	466	466	5,595	72,663	
395	Laboratory Equipment	371	371	371	371	371	371	371	371	371	371	371	371	4,449	85,982	
396	Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	12,517	
397	Communications Equipment	330	330	330	330	330	330	330	330	330	330	330	330	3,966	279,731	
398	Miscellaneous Equipment	76	76	118	118	118	118	118	118	118	169	169	169	1,489	6,477	
	General- Fully depreciated	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Totals	93,270	93,313	93,605	94,490	94,786	95,251	95,345	97,119	99,557	99,717	99,941	100,422	1,156,815	14,021,962	