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March 28, 2024

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 28<sup>th</sup> day of March, 2024, in Harrisburg, Pennsylvania.

**Updated Exhibit\_(HSG-1)  
Schedule C3-CU**

Citizens' Electric Company of Lewisburg  
Docket No. R-2022-3032369  
Compliance Filing Item 20, Year 2023

ACCT NO.	ACCOUNT	COST ACTUAL 2023-01-01	ADDITIONS												Additions Year 2023	
			2023-01	2023-02	2023-03	2023-04	2023-05	2023-06	2023-07	2023-08	2023-09	2023-10	2023-11	2023-12		
301	Organization	968	-	-	-	-	-	-	-	-	-	-	-	-	-	-
302	Franchises and consents	27	-	-	-	-	-	-	-	-	-	-	-	-	-	-
303	Misc Intangible Assets	319,218	-	-	-	-	-	-	-	-	-	-	-	-	-	-
360	Land and land rights	16,253	64	60	-	14	-	-	2	6	269	125	118	133	788	
362	Station Equipment	792,280	-	-	-	-	-	-	-	-	-	-	-	-	-	-
364	Poles, towers and fixtures	4,176,228	1,857	6,638	-	4,834	14,206	-	18,270	27,855	15,918	35,075	3,149	24,957	152,758	
365	Overhead conductors and	7,705,331	11,191	40,511	33,795	23,336	34,195	29,240	20,767	5,396	16,446	60,874	42,187	74,706	392,644	
367	Underground conductors	3,386,991	-	-	3,988	29,497	5,651	13,934	-	10,461	(59)	21,812	19,416	-	104,701	
368	Line Transformers	2,774,861	13,672	-	60,771	31,945	26,418	11,563	-	-	-	14,119	16,546	12,346	187,383	
369	Services	3,946,149	31,669	9,509	4,035	14,666	6,691	28,004	23,035	7,279	22,844	29,536	12,636	15,259	205,165	
370	Meters	1,361,625	-	-	-	-	20,840	-	-	-	51,166	72,143	-	-	144,149	
373	Street Lighting and signal	637,477	1,320	7,072	3,818	2,965	4,199	2,382	223	10,110	-	-	920	24,450	57,459	
390	Structures and improve-	657,945	-	17,194	486	18,895	3,000	179	4,918	-	18,799	-	-	-	63,471	
391	Office furniture and	582,816	-	-	-	22,323	9,413	-	-	-	(18,799)	-	-	14,352	27,289	
392	Transportation Equipment	1,287,238	-	10,190	-	-	-	82,044	-	-	-	-	-	-	92,234	
393	Stores Equipment	39,241	-	-	-	-	-	-	-	-	-	-	-	-	-	
394	Tools, shop and garage	109,292	98	-	-	2,557	-	1,378	-	-	9,086	7,583	-	-	20,702	
395	Laboratory Equipment	117,338	-	-	-	-	-	-	-	-	-	-	-	-	-	
396	Power Operated Equipment	11,845	-	-	-	-	-	-	-	-	-	-	-	-	-	
397	Communications Equipment	343,590	-	-	-	-	-	-	-	-	-	-	-	61,907	61,907	
398	Miscellaneous Equipment	31,770	-	-	-	-	-	-	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	<b>Totals</b>	<b>28,298,484</b>	<b>59,872</b>	<b>91,173</b>	<b>106,892</b>	<b>151,031</b>	<b>124,613</b>	<b>168,725</b>	<b>67,216</b>	<b>61,106</b>	<b>115,670</b>	<b>241,267</b>	<b>94,973</b>	<b>228,110</b>	<b>1,510,649</b>	

Citizens' Electric Company of Lewisburg  
Docket No. R-2022-3032369  
Compliance Filing Item 20, Year 2023

ACCT NO.	ACCOUNT	RETIREMENTS												Retire Year 2023	COST DECEMBER 31 2023-12-31	
		2023-01	2023-02	2023-03	2023-04	2023-05	2023-06	2023-07	2023-08	2023-09	2023-10	2023-11	2023-12			
301	Organization	-	-	-	-	-	-	-	-	-	-	-	-	-	968	
302	Franchises and consents	-	-	-	-	-	-	-	-	-	-	-	-	-	27	
303	Misc Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	319,218	
360	Land and land rights	-	-	-	-	-	-	-	-	-	-	-	-	-	17,041	
362	Station Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	792,280	
364	Poles, towers and fixtures	947	516	-	4,380	380	-	439	2,441	1,827	398	-	419	11,746	4,317,240	
365	Overhead conductors and	2,523	4,733	6,156	4,065	7,316	3,533	3,410	2,598	2,099	2,982	7,285	7,749	54,449	8,043,525	
367	Underground conductors	-	-	949	4,108	-	-	-	-	871	-	-	-	-	5,928	3,485,764
368	Line Transformers	311	-	1,217	5,073	331	1,006	1,010	2,497	-	311	418	-	12,175	2,950,069	
369	Services	2,735	56	1,647	661	1,143	3,658	1,143	1,567	175	1,133	3,106	4,109	21,134	4,130,179	
370	Meters	1,554	144	706	309	500	524	347	1,125	1,539	13,286	3,998	3,479	27,511	1,478,263	
373	Street Lighting and signal	878	2,734	241	774	2,450	-	-	6,162	347	-	398	-	13,985	680,951	
390	Structures and improve-	-	-	-	-	-	-	-	-	-	-	-	-	-	721,416	
391	Office furniture and	-	-	-	-	20,475	-	-	-	-	-	-	-	20,475	589,630	
392	Transportation Equipment	-	-	-	-	-	-	53,047	31,780	-	-	-	-	84,828	1,294,645	
393	Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	39,241	
394	Tools, shop and garage	-	-	-	-	-	-	-	-	-	-	-	1,940	1,940	128,054	
395	Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-	50,591	50,591	66,747	
396	Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	11,845	
397	Communications Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	405,497	
398	Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	31,770	
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	<b>Totals</b>	<b>8,949</b>	<b>8,184</b>	<b>10,916</b>	<b>19,369</b>	<b>32,594</b>	<b>8,722</b>	<b>59,397</b>	<b>48,170</b>	<b>6,857</b>	<b>18,110</b>	<b>15,206</b>	<b>68,287</b>	<b>304,761</b>	<b>29,504,371</b>	

**Updated Exhibit\_(HSG-1)**  
**Schedule C3-CU**

Citizens' Electric Company of Lewisburg  
Docket No. R-2022-3032369  
Compliance Filing Item 20, Year 2023

ACCT NO.	ACCOUNT	ACC DEP ACTUAL 2023-01-01	RETIREMENTS / REMOVAL / SALVAGE												Retire/Rem Salvage Year 2023	
			2023-01	2023-02	2023-03	2023-04	2023-05	2023-06	2023-07	2023-08	2023-09	2023-10	2023-11	2023-12		
301	Organization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
302	Franchises and consents	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
303	Misc Intangible Assets	319,091	-	-	-	-	-	-	-	-	-	-	-	-	-	-
360	Land and land rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
362	Station Equipment	758,754	-	-	-	-	-	-	-	-	-	-	-	-	-	-
364	Poles, towers and fixtures	2,988,017	(3,150)	(2,211)	-	(10,486)	(955)	-	(1,403)	(6,652)	(4,473)	(3,072)	-	(721)	(33,123)	
365	Overhead conductors and	1,806,931	(7,287)	(10,383)	(16,307)	(11,131)	(17,586)	(12,669)	(9,189)	(4,517)	(9,449)	(8,636)	(15,759)	(12,781)	(135,696)	
367	Underground conductors	2,016,127	-	-	(2,514)	(7,480)	-	-	-	(1,283)	-	-	-	-	(11,277)	
368	Line Transformers	2,150,203	(311)	-	(1,217)	(5,073)	(331)	(1,006)	(1,010)	(2,497)	-	(311)	(418)	-	(12,175)	
369	Services	1,665,515	(4,576)	(110)	(2,606)	(1,674)	(3,670)	(12,249)	(3,682)	(2,756)	(696)	(5,310)	(8,582)	(5,801)	(51,712)	
370	Meters	(74,370)	(1,554)	(144)	(706)	(309)	(500)	(524)	(347)	(1,125)	(1,539)	(13,286)	(3,998)	(3,479)	(27,511)	
373	Street Lighting and signal	44,401	(2,985)	(5,341)	(638)	(2,735)	(6,155)	-	-	(8,413)	(1,378)	-	(556)	-	(28,201)	
390	Structures and improve-	581,190	-	-	-	-	-	-	-	-	-	-	-	-	-	
391	Office furniture and	405,456	-	-	-	-	(20,475)	-	-	-	-	-	-	-	(20,475)	
392	Transportation Equipment	866,368	-	-	-	-	-	-	(53,047)	(31,780)	-	-	-	-	(84,828)	
393	Stores Equipment	35,749	-	-	-	-	-	-	-	-	-	-	-	-	-	
394	Tools, shop and garage	72,663	-	-	-	-	-	-	-	-	-	-	-	(1,940)	(1,940)	
395	Laboratory Equipment	85,982	-	-	-	-	-	-	-	-	-	-	-	(50,591)	(50,591)	
396	Power Operated Equipment	12,517	-	-	-	-	-	-	-	-	-	-	-	-	-	
397	Communications Equipment	279,731	-	-	-	-	-	-	-	-	-	-	-	-	-	
398	Miscellaneous Equipment	6,477	-	-	-	-	-	-	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	<b>Totals</b>	<b>14,020,800</b>	<b>(19,864)</b>	<b>(18,188)</b>	<b>(23,987)</b>	<b>(38,888)</b>	<b>(49,671)</b>	<b>(26,449)</b>	<b>(68,679)</b>	<b>(57,742)</b>	<b>(18,818)</b>	<b>(30,615)</b>	<b>(29,314)</b>	<b>(75,313)</b>	<b>(457,528)</b>	

Citizens' Electric Company of Lewisburg  
Docket No. R-2022-3032369  
Compliance Filing Item 20, Year 2023

ACCT NO.	ACCOUNT	DEPRECIATION EXPENSE												Depr Exp Year 2023	ACC DEP Detailed 2023-12-31	
		2023-01	2023-02	2023-03	2023-04	2023-05	2023-06	2023-07	2023-08	2023-09	2023-10	2023-11	2023-12			
301	Organization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
302	Franchises and consents	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
303	Misc Intangible Assets	127	-	-	-	-	-	-	-	-	-	-	-	-	127	319,218
360	Land and land rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
362	Station Equipment	255	255	255	255	255	255	255	255	255	255	255	255	255	3,063	761,817
364	Poles, towers and fixtures	14,358	14,361	14,382	14,382	14,384	14,431	14,431	14,492	14,580	14,628	14,747	14,758	173,935		3,128,829
365	Overhead conductors and	25,682	25,711	25,830	25,922	25,986	26,076	26,162	26,219	26,229	26,277	26,470	26,586	313,149		1,984,384
367	Underground conductors	11,289	11,289	11,289	11,299	11,384	11,402	11,449	11,449	11,484	11,481	11,553	11,618	136,985		2,141,834
368	Line Transformers	9,249	9,293	9,290	9,492	9,581	9,668	9,703	9,697	9,692	9,692	9,738	9,791	114,886		2,252,914
369	Services	13,153	13,249	13,280	13,288	13,335	13,354	13,435	13,508	13,527	13,602	13,697	13,729	161,156		1,774,960
370	Meters	4,534	4,533	4,532	4,530	4,529	4,597	4,595	4,593	4,590	4,741	4,944	4,928	55,646		(46,234)
373	Street Lighting and signal	3,502	3,507	3,556	3,593	3,615	3,635	3,657	3,658	3,662	3,659	3,659	3,661	43,364		59,564
390	Structures and improve-	188	230	231	232	280	288	288	300	300	347	347	347	3,376		584,566
391	Office furniture and	3,388	3,373	3,373	3,373	3,683	3,814	3,814	3,763	3,714	3,565	3,565	3,549	42,973		427,954
392	Transportation Equipment	9,410	9,410	9,579	9,579	9,579	10,947	9,324	9,324	8,379	8,379	8,379	8,379	110,668		892,208
393	Stores Equipment	61	61	61	61	61	61	61	61	61	61	61	61	731		36,480
394	Tools, shop and garage	478	479	479	479	500	500	511	511	511	587	650	650	6,336		77,058
395	Laboratory Equipment	371	371	371	371	371	371	371	371	371	371	371	371	4,449		39,841
396	Power Operated Equipment	-	330	-	-	-	-	-	-	-	330	330	-	991		13,508
397	Communications Equipment	330	-	330	330	330	330	330	330	330	-	-	330	2,974		282,705
398	Miscellaneous Equipment	169	169	169	169	169	169	169	169	169	169	169	169	2,029		8,506
		-	-	-	-	-	-	-	-	-	-	-	-	-		-
	<b>Totals</b>	<b>96,543</b>	<b>96,621</b>	<b>97,008</b>	<b>97,356</b>	<b>98,042</b>	<b>99,898</b>	<b>98,555</b>	<b>98,702</b>	<b>97,854</b>	<b>98,143</b>	<b>98,936</b>	<b>99,183</b>	<b>1,176,841</b>		<b>14,740,113</b>